| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff Item Number | Description of Goods | Base Rate | Category | Note |
| 1605.20 | - Shrimps and prawns: | | | |
| | Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine | 3.2% | B7 | G |
| | Other: | | | |
| | Containing rice | | X | |
| | Other | 5.3% | B7 | |
| 1605.30 | - Lobster: | | | |
| | Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine | 3.2% | B10 | G |
| | Other | | X | |
| 1605.40 | - Other crustaceans: | | | |
| | Ebi | | X | |
| | Other | 7.2% | B10 | G |
| 1605.90 | - Other: | | | |
| | Smoked: | | | |
| | Cuttle fish, squid, scallops and adductors of shellfish | 6.7% | P | (b) |
| | Other | | A | |
| | Other: | | | |
| | Cuttle fish, squid and jellyfish: | | | |
| | Cuttle fish and squid: | | | |
| | In airtight containers: | | | |
| | Containing rice | | X | |
| | Other | 9% | P | (c), G |
| | Other: | | | |
| | Containing rice | | X | |
| | Other | 10.5% | P | (d) |
| | Jellyfish | 8% | B10 | G |
| | Other | | A | |
| Chapter 17 | Sugars and sugar confectionery | | | |
| 17.01 | Cane or beet sugar and chemically pure sucrose, in solid form. | | X | |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. | | | |
| | - Lactose and lactose syrup: | | | |
| 1702.11 | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | | A | |
| 1702.19 | -- Other | | A | |
| 1702.20 | - Maple sugar and maple syrup | | X | |
| 1702.30 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | | X | |
| 1702.40 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | | X | |
| 1702.50 | - Chemically pure fructose | | A | |
| 1702.60 | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | | X | |
| 1702.90 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: | | | |
| | Sugar, sugar syrup, artificial honey and caramel | | X | |
| | Hi-test molasses: | | | |
| | Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order | 3% | B7 | |
| | Other | | X | |
| | Other: | | | |
| | Containing added flavouring or colouring matter | | X | |
| | Other: | | | |
| | Containing added sugar | | X | |
| | Other: | | | |