HS code (HS2012)	Description	Base Rate	Staging Category
0305.44.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0305.49.00	--Other	0.0%	A
0305.5	-Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	--Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	0.0%	A
0305.59.00	--Other	0.0%	A
0305.6	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61.00	--Herrings (*Clupea harengus*, *Clupea pallasii*)	0.0%	A
0305.62.00	--Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	0.0%	A
0305.63.00	--Anchovies (*Engraulis* spp.)	0.0%	A
0305.64.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0305.69.00	--Other	0.0%	A
0305.7	-Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	--Shark fins	0.0%	A
0305.72.00	--Fish heads, tails and maws	0.0%	A
0305.79.00	--Other	0.0%	A
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT , WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION:		
0306.1	-Frozen:		
0306.11.00	--Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	0.0%	A
0306.12.00	--Lobsters (*Homarus* spp.)	0.0%	A
0306.14.00	--Crabs	0.0%	A
0306.15.00	--Norway lobsters (*Nephrops norvegicus*)	0.0%	A
0306.16.00	--Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)	0.0%	A
0306.17.00	--Other shrimps and prawns	0.0%	A
0306.19.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	0.0%	A
0306.2	-Not frozen:		
0306.21.00	--Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	0.0%	A
0306.22.00	--Lobsters (*Homarus* spp.)	0.0%	A
0306.24.00	--Crabs	0.0%	A
0306.25.00	--Norway lobsters (*Nephrops norvegicus*)	0.0%	A
0306.26.00	--Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)	0.0%	A
0306.27.00	--Other shrimps and prawns	0.0%	A
0306.29.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	0.0%	A
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION:		
0307.1	-Oysters:		
0307.11.00	--Live, fresh or chilled	0.0%	A
0307.19.00	--Other	0.0%	A
0307.2	-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
0307.21.00	--Live, fresh or chilled	0.0%	A
0307.29.00	--Other	0.0%	A
0307.3	-Mussels (*Mytilus* spp., *Perna* spp.):		
0307.31.00	--Live, fresh or chilled	0.0%	A
0307.39.00	--Other	0.0%	A
0307.4	-Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp.) and squid (*Ommastrephes* spp., *Loligo* spp., *Nototodarus* spp., *Sepioteuthis* spp.):		
0307.41.00	--Live, fresh or chilled	0.0%	A
0307.49.00	--Other	0.0%	A
0307.5	-Octopus (*Octopus* spp.):		
0307.51.00	--Live, fresh or chilled	0.0%	A
0307.59.00	--Other	0.0%	A
0307.60.00	-Snails, other than sea snails	0.0%	A
0307.7	-Clams, cockles and arkshells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
0307.71.00	--Live, fresh or chilled	0.0%	A
0307.79.00	--Other	0.0%	A
0307.8	-Abalone (*Haliotis* spp.):		