Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*):			
0307.41	-- Live, fresh or chilled:			
	Mongo ika (*Sepia officinalis*)		A	
	Other	5%	P	(7)
0307.49	-- Other:			
	Frozen:			
	Mongo ika (*Sepia officinalis*)		A	
	Other	3.5%	P	(8)
	Smoked		A	
	Other		X	
	- Octopus (*Octopus spp.*):			
0307.51	-- Live, fresh or chilled		A	
0307.59	-- Other		A	
0307.60	- Snails, other than sea snails		A	
	- Clams, cockles and ark shells (*families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):			
0307.71	-- Live, fresh or chilled:			
	Adductors of shellfish		X	
	Hard clam		A	
	Other:			
	Akagai (*bloody clam*), live and baby clam		A	
	Other		X	
0307.79	-- Other:			
	Frozen:			
	Adductors of shellfish		X	
	Hard clam		A	
	Other:			
	Baby clam		A	
	Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Smoked		A	
	Other:			
	Adductors of shellfish		X	
	Hard clam, salted or in brine		A	
	Other:			
	Hard clam, dried		A	
	Other		X	
	- Abalone (*Haliotis spp.*):			
0307.81	-- Live, fresh or chilled		A	
0307.89	-- Other:			
	Frozen or smoked		A	
	Other		X	
	- Other, including flours, meals and pellets, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			
	Mongo ika		A	
	Other	5%	P	(7)
	Other:			
	Scallops (*Pectinidae*)		X	
	Other:			
	Fresh water clam		A	
	Other		X	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish		X	
	Cuttle fish and squid:			
	Mongo ika		A	
	Other		X	
	Other:			
	Scallops (*Pectinidae*)		X	
	Other:			