Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	Fresh water clam		A	
	Other		X	
	Smoked		A	
	Other		X	
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
	- Sea cucumbers (*Stichopus japonicus*, *Holothurioidea*):			
0308.11	-- Live, fresh or chilled		A	
0308.19	-- Other		A	
	- Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus*, *Echichinus esculentus*):			
0308.21	-- Live, fresh or chilled		A	
0308.29	-- Other:			
	Smoked		A	
	Other:			
	Frozen	7%	B3	
	Other	7%	B5	
0308.30	- Jellyfish (*Rhopilema spp.*)		A	
0308.90	- Other:			
	Live or smoked		A	
	Fresh, chilled or frozen:			
	Fresh or chilled		A	
	Frozen:			
	Sea urchins	7%	B3	
	Jellyfish		A	
	Other		X	
	Other:			
	Sea urchins and jellyfish:			
	Sea urchins	7%	B5	
	Jellyfish		A	
	Other		X	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		S	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	-- Not containing added sugar or other sweetening matter		S	
0402.29	-- Other		S	
	- Other:			
0402.91	-- Not containing added sugar or other sweetening matter:			
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurised containers	25.5%	P	(9)
	Other		X	
	Other		X	
0402.99	-- Other:			
	Of a fat content, by weight, exceeding 8%:			
	Whipped cream in pressurised containers		R	
	Other		X	
	Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	- Yogurt:			