Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
03.06	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, cooked 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.			
	- Frozen:			
0306.11	-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*):			
	Smoked	4.8%	B10	
	Other		A	
0306.12	-- Lobsters (*Homarus spp.*):			
	Smoked	4.8%	B10	
	Other		A	
0306.14	-- Crabs:			
	Smoked	9.6%	B10	
	Other:			
	Tanner crabs (*Chionoecetes spp.*)		X	
	Other	4%	B10	
0306.15	-- Norway lobsters (*Nephrops norvegicus*):			
	Smoked	4.8%	B10	
	Other		A	
0306.16	-- Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*):			
	Smoked	4.8%	B10	
	Other		A	
0306.17	-- Other shrimps and prawns:			
	Smoked	4.8%	B10	
	Other		A	
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Ebi:			
	Smoked	4.8%	B10	
	Other		A	
	Other:			
	Smoked	9.6%	B10	
	Other	7%	B10	
	- Not frozen:			
0306.21	-- Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*):			
	Live, fresh or chilled		A	
	Smoked	4.8%	B10	
	Other	5%	B10	
0306.22	-- Lobsters (*Homarus spp.*):			
	Live, fresh or chilled		A	
	Smoked	4.8%	B10	
	Other	5%	B10	
0306.24	-- Crabs:			
	Live, fresh or chilled:			
	Tanner crabs (*Chionoecetes spp.*)		X	
	Other	4%	B10	
	Smoked	9.6%	B10	
	Other	10%	B10	
0306.25	-- Norway lobsters (*Nephrops norvegicus*):			
	Live, fresh or chilled		A	
	Smoked	4.8%	B10	
	Other	5%	B10	
0306.26	-- Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*):			
	Live, fresh or chilled		A	
	Smoked	4.8%	B10	
	Other	5%	B10	
0306.27	-- Other shrimps and prawns:			
	Live, fresh or chilled		A	
	Smoked	4.8%	B10	
	Other	5%	B10	