Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	Live, fresh or chilled:			
	Ebi		A	
	Other	7%	B10	
	Smoked:			
	Ebi	4.8%	B10	
	Other	9.6%	B10	
	Other:			
	Ebi	5%	B10	
	Other	10%	B10	
03.07	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.			
	- Oysters:			
0307.11	-- Live, fresh or chilled	7%	B10	
0307.19	-- Other:			
	Frozen	7%	B10	
	Smoked	6.7%	B10	
	Other	10.5%	B10	
	- Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*:			
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other		X	
	- Mussels (*Mytilus spp.*, *Perna spp.*):			
0307.31	-- Live, fresh or chilled	7%	B10	
0307.39	-- Other:			
	Frozen	7%	B10	
	Smoked:			
	Adductors of shellfish		X	
	Other	6.7%	B10	
	Other	10%	B10	

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		X	
0307.49	-- Other		X	
	- Octopus (*Octopus spp.*):			
0307.51	-- Live, fresh or chilled	7%	B10	
0307.59	-- Other:			
	Frozen	7%	B10	
	Smoked	6.7%	B10	
	Other	10%	B10	
0307.60	- Snails, other than sea snails:			
	Live, fresh, chilled or frozen	7%	B10	
	Smoked	6.7%	B10	
	Other	10%	B10	
	- 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	3.5%	B10	
	Other:			
	Akagai (bloody clam), live and baby clam	7%	B10	
	Other		X	
0307.79	-- Other:			
	Frozen:			
	Adductors of shellfish		X	
	Hard clam	3.5%	B10	
	Other:			
	Baby clam	7%	B10	
	Other		X	
	Smoked:			