Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	Adductors of shellfish		X	
	Other	6.7%	B10	
	Other:			
	Adductors of shellfish		X	
	Hard clam, salted or in brine	5.3%	B10	
	Other:			
	Hard clam, dried	10%	B10	
	Other		X	
	- Abalone (*Haliotis spp.*):			
0307.81	-- Live, fresh or chilled	7%	B10	
0307.89	-- Other:			
	Frozen	7%	B10	
	Smoked	6.7%	B10	
	Other		X	
	- Other, including flours, meals and pellets, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	Adductors of shellfish, cuttle fish and squid		X	
	Other:			
	Scallops (*Pectinidae*)		X	
	Other:			
	Fresh water clam	7%	B10	
	Other		X	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish, cuttle fish and squid		X	
	Other:			
	Scallops (*Pectinidae*)		X	
	Other:			
	Fresh water clam	7%	B10	
	Other		X	
	Smoked:			
	Cuttle fish and squid, scallops (*Pectinidae*) and adductors of shellfish		X	
	Other	6.7%	B10	
	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:			
	Live		A	
	Other	7%	B10	
0308.19	-- Other:			
	Smoked	6.7%	B10	
	Other	7%	B10	
	- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*):			
0308.21	-- Live, fresh or chilled:			
	Live		A	
	Other	7%	B10	
0308.29	-- Other:			
	Smoked	6.7%	B10	
	Other	7%	B10	
0308.30	- Jellyfish (*Rhopilema spp.*):			
	Live		A	
	Smoked	6.7%	B10	
	Other	7%	B10	
0308.90	- Other:			
	Live		A	
	Fresh, chilled or frozen:			
	Fresh or chilled	7%	B10	