Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
1604.15	-- Mackerel	9.6%	B10	
1604.16	-- Anchovies	9.6%	B10	
1604.17	-- Eels		X	
1604.19	-- Other:			
	Boiled and dried fish	9.6%	B7	
	Other	9.6%	B10	
1604.20	- Other prepared or preserved fish:			
	Hard roes:			
	Of Nishin (*Clupea spp.*) and Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*):			
	Of Nishin (*Clupea spp.*)	11%	B10	
	Of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other	6.4%	B10	
	Other	9.6%	B10	
	- Caviar and caviar substitutes:			
1604.31	-- Caviar	6.4%	B10	
1604.32	-- Caviar substitutes:			
	Ikura	6.4%	B10	
	Other	6.4%	B7	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers	5%	B10	
	Other:			
	Containing rice		X	
	Other	9.6%	B10	
	- Shrimps and prawns:			
1605.21	-- Not in airtight container:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	B10	
	Other:			
	Containing rice		X	
	Other	5.3%	B10	
1605.29	-- Other:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	B10	
	Other:			
	Containing rice		X	
	Other	5.3%	B10	
1605.30	- Lobster:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	B10	
	Other	5%	B10	
1605.40	- Other crustaceans:			
	Ebi:			
	Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	B10	
	Other	5%	B10	
	Other	9.6%	B10	
	- Molluscs:			
1605.51	-- Oysters	9.6%	B10	
1605.52	-- Scallops, including queen scallops		X	
1605.53	-- Mussels	9.6%	B10	
1605.54	-- Cuttle fish and squid		X	
1605.55	-- Octopus	9.6%	B10	
1605.56	-- Clams, cockles and arkshells	9.6%	B10	
1605.57	-- Abalone		X	
1605.58	-- Snails, other than sea snails	9.6%	B10	
1605.59	-- Other:			
	Cuttle fish and squid		X	
	Other:			
	Scallops (*Pectinidae*), other than those of the genera *Pecten*, *Chlamys* or *Placopecten* and queen scallops		X	