Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
03053100	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		A	
03053200	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		A	
03053900	-- Other		A	
	- Smoked fish, including fillets, other than edible fish offal:			
03054100	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		A	
03054200	-- Herrings (Clupea harengus, Clupea pallasii)		A	
03054300	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		A	
03054400	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		A	
03054900	-- Other	5%	B10	
	- Dried fish, other than edible fish offal, whether or not salted, but not smoked:			
03055100	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		A	
03055900	-- Other		A	
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
03056100	-- Herrings (Clupea harengus, Clupea pallasii)		A	
03056200	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		A	
03056300	-- Anchovies (Engraulis spp.)		A	
03056400	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		A	
03056900	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	- Fish fins, heads, tails, maws and other edible fish offal:			
03057100	-- Shark fins		A	
03057200	-- Fish heads, tails and maws		A	
03057900	-- Other		A	
0306	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:			
03061100	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		A	
03061200	-- Lobsters (Homarus spp.)		A	
03061400	-- Crabs		A	
03061500	-- Norway lobsters (Nephrops norvegicus)		A	
03061600	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)		A	
03061700	-- Other shrimps and prawns		A	
03061900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		A	
	- Not frozen:			
03062100	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		A	
03062200	-- Lobsters (Homarus spp.)		A	
03062400	-- Crabs		A	
03062500	-- Norway lobsters (Nephrops norvegicus)		A	
03062600	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)		A	
03062700	-- Other shrimps and prawns		A	
03062900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		A	
0307	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:			
03071100	-- Live, fresh or chilled		A	
03071900	-- Other	5%	B10	
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:			
03072100	-- Live, fresh or chilled		A	
03072900	-- Other		A	
	- Mussels (Mytilus spp., Perna spp.):			
03073100	-- Live, fresh or chilled		A	
03073900	-- Other		A	
	- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):			
03074100	-- Live, fresh or chilled		A	