Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Oysters																								
0307.19	Other																								
	1 Smoked																								
0307.19.210	- - Adductors of shellfish	6.7%	B8		6.0%	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*																								
0307.21.000	Live, fresh or chilled	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.22.000	Frozen	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29	Other																								
	1 Smoked	6.7%	B8		6.0%	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29.500	2 Other	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29.200	Mussels (*Mytilus* spp., *Perna* spp.)																								
0307.39	Other																								
	1 Smoked																								
0307.39.510	- - Adductors of shellfish	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cuttle fish and squid																								
0307.42	Live, fresh or chilled																								
0307.42.090	- Other	5.0%	B10		4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.43	Frozen																								
0307.43.020	- Neon flying squid (*Ommastrephes bartramii*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.43.030	- Japanese flying squid (*Todarodes pacificus*), jumbo flying squid (*Dosidicus gigas*), Japanese squid (*Loliolus* spp.), shortfin squid (*Illex* spp.) and sparkling enope squid (*Watasenia scintillans*)	5.0%	B10		4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free