CN 2017	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	As from 15th year
0306 12	-- Lobsters (*Homarus* spp.)																		
0306 12 90	--- Other	16.0 %	B15		14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0306 17	-- Other shrimps and prawns																		
0306 17 94	--- Shrimps of the genus *Crangon*, other than of the species *Crangon crangon*	12.0 %	B7		9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Live, fresh or chilled																		
0306 35	-- Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)																		
	--- Shrimps of the species *Crangon crangon*																		
0306 35 10	---- Fresh or chilled	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 35 50	---- Other	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 36	-- Other shrimps and prawns																		
0306 36 50	--- Shrimps of the genus *Crangon*, other than of the species *Crangon crangon*	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	- Other																		
0306 91 00	-- Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	12.5 %	B7		9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0306 92	-- Lobsters (*Homarus* spp.)																		
0306 92 10	--- Whole	8.0 %	B15		7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	0.0 %
0306 94 00	-- Norway lobsters (*Nephrops norvegicus*)	12.0 %	B15		10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %
0306 95	-- Shrimps and prawns																		
	--- Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)																		
	---- Shrimps of the species *Crangon crangon*																		
0306 95 11	----- Cooked by steaming or by boiling in water	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 19	----- Other	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 20	---- *Pandalus* spp.	12.0 %	B7		9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other shrimps and prawns																		
0306 95 30	---- Shrimps of the family Pandalidae, other than of the genus *Pandalus*	12.0 %	B7		9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0306 95 40	---- Shrimps of the genus *Crangon*, other than of the species *Crangon crangon*	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 90	---- Other	12.0 %	B7		9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %