| 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 | As from 19th year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 03.06 | 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 | | | | | | | | | | | | | | | | | | | | | | |
| | Live, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | |
| 0306.33 | Crabs | | | | | | | | | | | | | | | | | | | | | | |
| 030633.140 | - Horsehair crabs | 4.0% | B10 | | 2.9% | 2.5% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 03.07 | 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 | | | | | | | | | | | | | | | | | | | | | | |
| 0307.19 | Other | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | |
| 030719.210 | - Adductors of shellfish | 6.7% | B8 | | 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* | | | | | | | | | | | | | | | | | | | | | | |
| 030721.000 | Live, fresh or chilled | 10.0% | B10 | | 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 |
| 030722.000 | Frozen | 10.0% | B10 | | 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 | | | | | | | | | | | | | | | | | | | | | | |
| 030729.500 | 1 Smoked | 6.7% | B8 | | 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 |
| 030729.200 | 2 Other | 15.0% | B10 | | 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 |
| | Mussels (*Mytilus* spp., *Perna* spp.) | | | | | | | | | | | | | | | | | | | | | | |
| 0307.39 | Other | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | |
| 030739.510 | - Adductors of shellfish | 6.7% | B5 | | 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 | | | | | | | | | | | | | | | | | | | | | | |
| 030742.090 | - Other | 5.0% | B10 | | 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 | | | | | | | | | | | | | | | | | | | | | | |
| 030743.020 | - Neon flying squid (*Ommastrephes bartramii*) | 3.5% | B8 | | 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 |
| 030743.030 | - 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 | | 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 |