HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years
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:**																						
0307.1	-Oysters:																						
0307.11	--Live, fresh or chilled:																						
0307.11.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.11.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.19.00	--Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.2	-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:																						
0307.21	--Live, fresh or chilled:																						
0307.21.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.21.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.29.00	--Other	14.0%	13.3%	12.7%	12.0%	11.3%	10.7%	10.0%	9.3%	8.7%	8.0%	7.3%	6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	0.0%
0307.3	-Mussels (Mytilus spp., Perna spp.):																						
0307.31	--Live, fresh or chilled:																						
0307.31.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.31.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.39.00	--Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.4	-Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):																						
0307.41	--Live, fresh or chilled:																						
0307.41.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.41.90	---Other	12.0%	10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.49.00	--Other	12.0%	11.4%	10.9%	10.3%	9.7%	9.1%	8.6%	8.0%	7.4%	6.9%	6.3%	5.7%	5.1%	4.6%	4.0%	3.4%	2.9%	2.3%	1.7%	1.1%	0.6%	0.0%
0307.5	-Octopus (Octopus spp.):																						
0307.51.00	--Live, fresh or chilled	17.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.59.00	--Other	17.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0307.6	-Snails, other than sea snails:																						
0307.60.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.60.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.7	-Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :																						
0307.71	--Live, fresh or chilled:																						
0307.71.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.71.9	---Other:																						
0307.71.91	----Clams	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.71.99	----Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.79	--Other:																						
0307.79.10	---Clams	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.79.90	---Other	10.0%	9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.8	-Abalone (Haliotis spp.):																						
0307.81	--Live, fresh or chilled:																						
0307.81.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.81.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.89.00	--Other	10.0%	9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.9	-Other, including flours, meals and pellets, fit for human consumption:																						
0307.91	--Live, fresh or chilled:																						
0307.91.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.91.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0307.99.00	--Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U

HS Code	Product Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years
0308	**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:**																						
0308.1	-Sea cucumbers (Stichopus japonicus, Holothurioidea):																						
0308.11	--Live, fresh or chilled:																						
0308.11.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.11.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.19.00	--Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0308.2	-Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):																						
0308.21	--Live, fresh or chilled:																						
0308.21.10	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.21.90	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.29.00	--Other	10.0%	9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.3	-Jellyfish (Rhopilema spp.):																						
0308.30.1	--Live, fresh or chilled:																						
0308.30.11	---For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.30.19	---Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.30.90	--Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0308.9	-Other:																						
0308.90.1	---Live, fresh or chilled:																						
0308.90.11	----For cultivation	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.90.12	----Clamworm	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.90.19	----Other	14.0%	12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0308.90.90	---Other	10.0%	9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04	**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**																						
0401	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter:**																						
0401.10.00	-Of a fat content, by weight, not exceeding 1%	15.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	15.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	15.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0401.50.00	-Of a fat content, by weight, exceeding10%	15.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0402	**Milk and cream, concentrated or containing added sugar or other sweetening matter:**																						
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding1.5%	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0402.2	-In powder, granules or other solid forms, of a fat content, by weight, exceeding1.5%:																						
0402.21.00	--Not containing added sugar or other sweetening matter	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0402.29.00	--Other	10.0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0402.9	-Other:																						