Tariff Line	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	Remarks
	Other, including edible flours and meals of meat or meat offal																							
021091.000	Of primates		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0210.92	**Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)**																							
021092.010	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2 %	3.8 %	3.4 %	3.1 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021092.090	- Other	4.2 %	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	
021093.000	Of reptiles (including snakes and turtles)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0210.99	**Other**																							
	1 Of swine																							
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021099.019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021099.020	2 Of bovine animals		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
021099.090	3 Other	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	4.2 %	Treatment for ASEAN, Australia, and New Zealand
021099.090	3 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates																							
03.01	**Live fish**																							
	Ornamental fish																							

Tariff Line	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	Remarks
0301.11	**Freshwater**																							
030111.100	1 Carp (*Cyprinus spp.*) and gold-fish (*Carassius auratus*)	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030111.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030119.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other live fish																							
0301.91	**Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)**																							
030191.100	1 Fry for fish culture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030191.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0301.92	**Eels (*Anguilla spp.*)**																							
030192.100	1 Fry for fish culture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030192.200	2 Other	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030192.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0301.93	**Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp.* and *Mylopharyngodon piceus*)**																							
030193.100	1 Fry for fish culture		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030193.200	2 Other	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0301.94	**Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)**																							
	1 Fry for fish culture																							