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
	(2) Other																							
	- Herrings (*Clupea harengus, Clupea pallasii*), cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) and anchovies (*Engraulis spp.*)																							
030579.321	-- Herrings (*Clupea harengus, Clupea pallasii*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.322	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.323	-- Anchovies (*Engraulis spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
030579.324	-- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Sardinops spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030579.329	-- Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030579.329	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
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**																							
	Frozen																							
0306.11	**Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)**																							
030611.100	1 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	

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
030611.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.12	**Lobsters (*Homarus spp.*)**																							
030612.100	1 Smoked	4.8 %	4.5 %	4.2 %	3.9 %	3.6 %	3.3 %	3.0 %	2.7 %	2.4 %	2.1 %	1.8 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	
030612.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.14	**Crabs**																							
030614.100	1 Smoked	9.6 %	9.0 %	8.4 %	7.8 %	7.2 %	6.6 %	6.0 %	5.4 %	4.8 %	4.2 %	3.6 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	
	2 Other																							
030614.010	- King crabs (*Paralithodes spp.*)	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030614.010	- King crabs (*Paralithodes spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030614.020	- Snow crabs (*Chionoecetes spp.*)	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	Treatment for ASEAN, Australia, and New Zealand
030614.020	- Snow crabs (*Chionoecetes spp.*)		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
030614.030	- Swimming crabs (*Portunus spp.*)	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030614.030	- Swimming crabs (*Portunus spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030614.040	- Horsehair crabs	4.0 %	3.8 %	3.5 %	3.3 %	3.0 %	2.8 %	2.5 %	2.3 %	2.0 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	
030614.090	- Other	4.0 %	3.6 %	3.3 %	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	