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
0306.15	**Norway lobsters (*Nephrops norvegicus*)**																							
030615.100	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	
030615.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0306.16	**Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)**																							
030616.100	1 Smoked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030616.200	2 Other	1.0 %	0.9 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.6 %	0.5 %	0.4 %	0.4 %	0.3 %	0.3 %	0.2 %	0.1 %	0.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030616.200	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 Korea
0306.17	**Other shrimps and prawns**																							
030617.100	1 Smoked		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030617.200	2 Other	1.0 %	0.9 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.6 %	0.5 %	0.4 %	0.4 %	0.3 %	0.3 %	0.2 %	0.1 %	0.1 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
030617.200	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
0306.19	**Other, including flours, meals and pellets of crustaceans, fit for human consumption**																							
	1 Ebi																							
030619.110	(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	
030619.190	(2) Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							

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
030619.210	(1) Smoked	9.6 %	8.7 %	7.9 %	7.0 %	6.1 %	5.2 %	4.4 %	3.5 %	2.6 %	1.7 %	0.9 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030619.290	(2) Other	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030619.290	(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 Korea
	Not frozen																							
0306.21	**Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.)**																							
030621.100	1 Live, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030621.500	2 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	
030621.200	3 Other	5.0 %	4.5 %	4.1 %	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	
0306.22	**Lobsters (*Homarus spp*.)**																							
030622.100	1 Live, fresh or chilled		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030622.500	2 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	
030622.200	3 Other	5.0 %	4.5 %	4.1 %	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	
0306.24	**Crabs**																							
	1 Live, fresh or chilled																							
030624.110	- 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	
	- Snow crabs (*Chionoecetes spp.*)																							
030624.121	-- Red snow crabs	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