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
030799.132	--- Fresh water clam	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
030799.132	--- Fresh water clam		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030799.139	--- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Smoked																							
030799.210	- Cuttle fish and squid, scallops (*Pectinidae*) and adductors of shellfish	6.7 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030799.210	- Cuttle fish and squid, scallops (*Pectinidae*) and adductors of shellfish		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
030799.290	- Other	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																							
	- Cuttle fish and squid, excluding Mongo ika, scallops (*Pectinidae*) and adductors of shellfish																							
030799.310	-- Cuttle fish and squid, excluding Mongo ika		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030799.320	-- Scallops (*Pectinidae*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030799.330	-- Adductors of shellfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other																							
030799.391	-- Mongo ika	15.0 %	14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030799.391	-- Mongo ika		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea

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
030799.399	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
03.08	**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**																							
	Sea cucumbers (*Stichopus japonicus*, *Holothurioidea*)																							
0308.11	**Live, fresh or chilled**																							
030811.100	1 Live		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030811.200	2 Other	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0308.19	**Other**																							
030819.100	1 Smoked	6.7 %	6.1 %	5.5 %	4.9 %	4.3 %	3.7 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
030819.210	- Frozen	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030819.290	- Other	7.0 %	6.4 %	5.7 %	5.1 %	4.5 %	3.8 %	3.2 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*)																							
0308.21	**Live, fresh or chilled**																							
030821.100	1 Live		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030821.200	2 Other	7.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030821.200	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