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
160420.020	2 Other	9.6 %	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
160420.020	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
	Caviar and caviar substitutes																							
160431.000	Caviar	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1604.32	**Caviar substitutes**																							
160432.010	- Ikura	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160432.010	- Ikura		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
160432.090	- Other	6.4 %	6.0 %	5.6 %	5.2 %	4.8 %	4.4 %	4.0 %	3.6 %	3.2 %	2.8 %	2.4 %	2.0 %	1.6 %	1.2 %	0.8 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160432.090	- 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
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved**																							
1605.10	**Crab**																							
160510.010	1 In airtight containers	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 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
160510.010	1 In airtight containers		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

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																							
160510.021	- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160510.029	- Other	9.6 %	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
160510.029	- 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
	Shrimps and prawns																							
1605.21	**Not in airtight container**																							
	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine																							
160521.011	- Simply boiled in water or in brine; chilled, frozen after simply boiled in water or in brine	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	Free	Treatment for ASEAN, Australia, and New Zealand
160521.011	- Simply boiled in water or in brine; chilled, frozen after simply boiled in water or in brine		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
160521.019	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
160521.021	- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160521.029	- Other	5.3 %	5.0 %	4.6 %	4.3 %	4.0 %	3.6 %	3.3 %	3.0 %	2.7 %	2.3 %	2.0 %	1.7 %	1.3 %	1.0 %	0.7 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
160521.029	- 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