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
160553.010	- In airtight containers	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	Treatment for ASEAN, Australia, China, and New Zealand
160553.010	- 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 Korea
160553.090	- Other	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	
1605.54	**Cuttle fish and squid**																							
	- In airtight containers																							
160554.011	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160554.019	-- Other	10.5 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	9.0 %	Treatment for ASEAN, Australia, and New Zealand
160554.019	-- 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
	- Other																							
160554.091	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160554.099	-- Other	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	Treatment for ASEAN, Australia, and New Zealand
160554.099	-- 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
1605.55	**Octopus**																							

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
160555.010	- In airtight containers	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	Treatment for ASEAN, Australia, China, and New Zealand
160555.010	- 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 Korea
160555.090	- Other	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	Treatment for ASEAN, Australia, China, and New Zealand
160555.090	- 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
1605.56	**Clams, cockles and arkshells**																							
160556.010	- In airtight containers	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	Treatment for ASEAN, Australia, China, and New Zealand
160556.010	- 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 Korea
160556.090	- Other	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	Treatment for ASEAN, Australia, China, and New Zealand
160556.090	- 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
160557.000	Abalone	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	Treatment for ASEAN, Australia, China, and New Zealand
160557.000	Abalone		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea