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
1605.58	**Snails, other than sea snails**																							
160558.010	- 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
160558.010	- 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
160558.090	- 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	
1605.59	**Other**																							
	1 Cuttle fish and Squid																							
	- In airtight containers																							
160559.111	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160559.119	-- 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
160559.119	-- 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																							
160559.191	-- Containing rice		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
160559.199	-- 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
160559.199	-- 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
	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
160559.210	- Scallops (*Pectinidae*), other than those of the genera *Pecten*, *Chlamys* or *Placopecten* and queen scallops	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
160559.210	- Scallops (*Pectinidae*), other than those of the genera *Pecten*, *Chlamys* or *Placopecten* and queen scallops		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																							
160559.291	-- 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
160559.291	-- 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
160559.299	-- 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
160559.299	-- 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
	Other aquatic invertebrates																							
160561.000	Sea cucumbers	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
160561.000	Sea cucumbers		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
160562.000	Sea urchins	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand