| HSK 2014 | Product 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 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0305.41.00.00 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.42.00.00 | Herrings (Clupea harengus, Clupea pallasii) | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.43.00.00 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.44.00.00 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.49 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 0305.49.10.00 | Anchovies | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.49.20.00 | Alaska pollack | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.49.90.00 | Other | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.5 | Dried fish, other than edible fish offal, whether or not salted but not smoked: | | | | | | | | | | | | | | | | | | | | | |
| 0305.51.00.00 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.59 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 0305.59.20.00 | Anchovy | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% | 20.0% |
| 0305.59.30.00 | Alaska pollack | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.59.40.00 | Yellow corvina | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.59.50.00 | Puffers | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.59.60.00 | Sharp toothed eel | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.59.70.00 | Sand lance | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.59.80.00 | Blenny or gunnel, including juvenile white bait | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.59.90.00 | Other | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.6 | Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: | | | | | | | | | | | | | | | | | | | | | |
| 0305.61.00.00 | Herrings (Clupea harengus, Clupea pallasii) | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.62.00.00 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.63 | **Anchovies (Engraulis spp.)** | | | | | | | | | | | | | | | | | | | | | |
| 0305.63.10.00 | Salt fermented anchovy | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

| HSK 2014 | Product 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 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0305.63.90.00 | Other | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.64.00.00 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69 | **Other** | | | | | | | | | | | | | | | | | | | | | |
| 0305.69.10.00 | Salmon | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.20.00 | Trout | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.30.00 | Hair tail | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.40.00 | Sardines | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.50.00 | Mackerel | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.60.00 | Yellow corvina | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.70.00 | Horse mackerel | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.80.00 | Saury (including horn fish) | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.69.90.00 | Other | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.7 | Fish fins, heads, tails, maws and other edible fish offal: | | | | | | | | | | | | | | | | | | | | | |
| 0305.71 | **Shark fins** | | | | | | | | | | | | | | | | | | | | | |
| 0305.71.10.00 | Smoked | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.71.20.00 | Dried | 20.0% | 18.0% | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.71.30.00 | Salted or in brine | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.72 | **Fish heads, tails and maws** | | | | | | | | | | | | | | | | | | | | | |
| 0305.72.10.00 | Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.72.90.00 | Other | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| 0305.79.00.00 | Other | 20.0% | 18.7% | 17.3% | 16.0% | 14.7% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **0306** | **Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.** | | | | | | | | | | | | | | | | | | | | | |
| 0306.1 | Frozen: | | | | | | | | | | | | | | | | | | | | | |
| 0306.11 | **Rock lobster and other sea crawfish (Palinurus spp., panulirus spp., Jasus spp.)** | | | | | | | | | | | | | | | | | | | | | |