AHTN Code	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	Remarks on Tariff Phasing
0305.41.00	- - 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)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.42.00	- - Herrings *(Clupea harengus, Clupea pallasii)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.43.00	- - Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster)*	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.44.00	- - 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.)* .	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.49.00	- - Other	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:																						
0305.51.00	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	10%	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	- - - Marine fish	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.59.90	- - - Other	15%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:																						
0305.61.00	- - Herrings *(Clupea harengus, Clupea pallasii)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.62.00	- - Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.63.00	- - Anchovies *(Engraulis spp.)*	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
0305.64.00	- - 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.)*	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
0305.69	- - Other:																						
0305.69.10	- - - Marine fish	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
0305.69.90	- - - Other	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	13%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
	- Fish fins, heads, tails, maws and other edible fish offal :																						
0305.71.00	- - Shark fins	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
0305.72	- - Fish heads, tails and maws:																						
0305.72.10	- - - Fish maws:																						
0305.72.10A	- - - - Fish bladders	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

AHTN Code	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	Remarks on Tariff Phasing
0305.72.10B	- - - - Of 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)* , smoked; herrings *(Clupea harengus, Clupea pallasii)* , smoked, in brine, salted but not dried or smoked; cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* , dried, whether or not salted but not smoked	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.72.10C	- - - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
0305.72.90	- - - Other:																						
0305.72.90A	- - - - Of 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)* , smoked; herrings *(Clupea harengus, Clupea pallasii)* , smoked, in brine, salted but not dried or smoked; cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* , dried, whether or not salted but not smoked	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.72.90B	- - - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
0305.79.00	- - Other:																						
0305.79.00A	- - - Of 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)* , smoked; herrings *(Clupea harengus, Clupea pallasii)* , smoked, in brine, salted but not dried or smoked; cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)* , dried, whether or not salted but not smoked	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.79.00B	- - - Other	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	0%	0%	0%	0%	0%	0%	Applied for Member States of ASEAN, Australia, China, Japan, and New Zealand. For Korea, refer to Section E.
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.**																						
	- Frozen:																						
0306.11.00	- - Rock lobster and other sea crawfish *(Palinurus spp., Panulirus spp., Jasus spp.)* :																						
0306.11.00A	- - - Smoked	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0306.11.00B	- - - Other	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0306.12.00	- - Lobsters *(Homarus spp.)* :																						
0306.12.00A	- - - Smoked	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0306.12.00B	- - - Other	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0306.14	- - Crabs:																						