HS 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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
03.06	**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.*)	15	14.1	13.1	12.2	11.3	10.3	9.4	8.4	7.5	6.6	5.6	4.7	3.8	2.8	1.9	0.9	0	0	0	0	0	0	0	0	0	0
0306.12.00	- - Lobsters (*Homarus spp.*)	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.14	- - Crabs:																										
0306.14.10	- - - Soft shell crabs	3	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
0306.14.90	- - - Other	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
0306.15.00	- - Norway lobsters (*Nephrops norvegicus*)	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	3	2.7	2.5	2.2	1.9	1.6	1.4	1.1	0.8	0.5	0.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.17	- - Other shrimps and prawns:																										
0306.17.10	- - - Giant tiger prawns (*Penaeus monodon*)	12	11.3	10.5	9.8	9	8.3	7.5	6.8	6	5.3	4.5	3.8	3	2.3	1.5	0.8	0	0	0	0	0	0	0	0	0	0
0306.17.20	- - - Whiteleg shrimps (*Liptopenaeus vannamei*)	12	11.3	10.5	9.8	9	8.3	7.5	6.8	6	5.3	4.5	3.8	3	2.3	1.5	0.8	0	0	0	0	0	0	0	0	0	0
0306.17.30	- - - Giant river prawns (*Macrobrachium rosenbergii*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.17.90	- - - Other	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
0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	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
	- Not frozen:																										
0306.21	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																										
0306.21.10	- - - Breeding	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
0306.21.20	- - - Other, live	10	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
0306.21.30	- - - Fresh or chilled	10	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
	- - - Other:																										
0306.21.91	- - - - In airtight containers	10	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
0306.21.99	- - - - Other	10	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
0306.22	- - Lobsters (*Homarus spp.*):																										
0306.22.10	- - - Breeding	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
0306.22.20	- - - Other, live	10	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
0306.22.30	- - - Fresh or chilled	10	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
	- - - Other:																										
0306.22.91	- - - - In airtight containers	10	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
0306.22.99	- - - - Other	10	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
0306.24	- - Crabs:																										
0306.24.10	- - - Live	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
0306.24.20	- - - Fresh or chilled	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
	- - - Other:																										
0306.24.91	- - - - In airtight containers	10	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
0306.24.99	- - - - Other	10	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
0306.25.00	- - Norway lobsters (*Nephrops norvegicus*)	10	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
0306.26	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):																										
0306.26.10	- - - Breeding	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
0306.26.20	- - - Other, live	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
0306.26.30	- - - Fresh or chilled	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
	- - - Dried:																										
0306.26.41	- - - - In airtight containers	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.26.49	- - - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

HS 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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
	- - Other:																										
0306.26.91	- - - - In airtight containers	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.26.99	- - - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27	- - Other shrimps and prawns:																										
	- - - Breeding:																										
0306.27.11	- - - - Giant tiger prawns (*Penaeus monodon*)	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
0306.27.12	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	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
0306.27.19	- - - - Other	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
	- - - Other, live:																										
0306.27.21	- - - - Giant tiger prawns (*Penaeus monodon*)	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.22	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.29	- - - - Other	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
	- - - Fresh or chilled:																										
0306.27.31	- - - - Giant tiger prawns (*Penaeus monodon*)	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.32	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.39	- - - - Other	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
	- - - Dried:																										
0306.27.41	- - - - In airtight containers	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.49	- - - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
0306.27.91	- - - - In airtight containers	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.99	- - - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																										
0306.29.10	- - - Live	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
0306.29.20	- - - Fresh or chilled	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
0306.29.30	- - - Flours, meals and pellets	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
	- - - Other:																										
0306.29.91	- - - - In airtight containers	10	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
0306.29.99	- - - - Other	10	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
03.07	**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.**																										
	- Oysters:																										
0307.11	- - Live, fresh or chilled:																										
0307.11.10	- - - Live	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
0307.11.20	- - - Fresh or chilled	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
0307.19	- - Other:																										
0307.19.10	- - - Frozen	3	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
0307.19.20	- - - Dried, salted or in brine	10	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
0307.19.30	- - - Smoked	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	18.8
	- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*:																										
0307.21	- - Live, fresh or chilled:																										
0307.21.10	- - - Live	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
0307.21.20	- - - Fresh or chilled	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
0307.29	- - Other:																										
0307.29.10	- - - Frozen	3	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
0307.29.20	- - - Dried, salted or in brine; smoked	10	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
	- Mussels (*Mytilus spp., Perna spp.*):																										
0307.31	- - Live, fresh or chilled:																										
0307.31.10	- - - Live	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