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 (%)
0307.31.20	- - - 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
0307.39	- - Other:																										
0307.39.10	- - - Frozen	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
0307.39.20	- - - Dried, salted or in brine; smoked	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
	- Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*):																										
0307.41	- - Live, fresh or chilled:																										
0307.41.10	- - - 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
0307.41.20	- - - 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
0307.49	- - Other:																										
0307.49.10	- - - Frozen	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	7.5
0307.49.20	- - - Dried, salted or in brine	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
0307.49.30	- - - 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
	- Octopus (*Octopus spp.*):																										
0307.51	- - Live, fresh or chilled:																										
0307.51.10	- - - 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
0307.51.20	- - - Fresh or chilled	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
0307.59	- - Other:																										
0307.59.10	- - - Frozen	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	11.3
0307.59.20	- - - Dried, salted or in brine	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
0307.59.30	- - - 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
0307.60	- Snails, other than sea snails:																										
0307.60.10	- - 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
0307.60.20	- - Fresh, chilled or frozen	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
0307.60.30	- - 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
	- Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):																										
0307.71	- - Live, fresh or chilled:																										
0307.71.10	- - - Live	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
0307.71.20	- - - 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
0307.79	- - Other:																										
0307.79.10	- - - Frozen	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
0307.79.20	- - - 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
	- Abalone (*Haliotis spp.*):																										
0307.81	- - Live, fresh or chilled:																										
0307.81.10	- - - 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
0307.81.20	- - - 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
0307.89	- - Other:																										
0307.89.10	- - - Frozen	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
0307.89.20	- - - Dried, salted or in brine; smoked	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, including flours, meals and pellets, fit for human consumption:																										
0307.91	- - Live, fresh or chilled:																										
0307.91.10	- - - Live	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
0307.91.20	- - - 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
0307.99	- - Other:																										
0307.99.10	- - - Frozen	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
0307.99.20	- - - Dried, salted or in brine; smoked	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
0307.99.90	- - - Other	15	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

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 (%)
03.08	**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.**																										
	- Sea cucumbers (*Stichopus japonicus, Holothuroidea*):																										
0308.11	- - Live, fresh or chilled:																										
0308.11.10	- - - 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
0308.11.20	- - - 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
0308.19	- - Other:																										
0308.19.10	- - - Frozen	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
0308.19.20	- - - 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
0308.19.30	- - - 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
	- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*):																										
0308.21	- - Live, fresh or chilled:																										
0308.21.10	- - - 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
0308.21.20	- - - 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
0308.29	- - Other:																										
0308.29.10	- - - Frozen	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
0308.29.20	- - - 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
0308.29.30	- - - 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
0308.30	- Jellyfish (*Rhopilema spp.*):																										
0308.30.10	- - 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
0308.30.20	- - 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
0308.30.30	- - Frozen	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
0308.30.40	- - 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
0308.30.50	- - 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
0308.90	- Other:																										
0308.90.10	- - 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
0308.90.20	- - 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
0308.90.30	- - Frozen	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
0308.90.40	- - 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
0308.90.50	- - 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
0308.90.90	- - 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
04	**Chapter 4 - Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included**																										
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter.**																										
0401.10	- Of a fat content, by weight, not exceeding 1%:																										
0401.10.10	- - In liquid form	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0401.10.90	- - Other	15	13.6	12.3	10.9	9.5	8.2	6.8	5.5	4.1	2.7	1.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:																										
0401.20.10	- - In liquid form	15	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
0401.20.90	- - Other	15	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
0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %:																										
0401.40.10	- - Milk in liquid form	15	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
0401.40.20	- - Milk in frozen form	15	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
0401.40.90	- - Other	15	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