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 (%)
	- - - Sardines:																										
1604.13.11	- - - - In airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.13.19	- - - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
	- - - Other:																										
1604.13.91	- - - - In airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	15	15	15	15	15	15
1604.13.99	- - - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	15	15	15	15	15	15
1604.14	- - Tunas, skipjack and bonito (*Sarda spp.*):																										
	- - - In airtight containers:																										
1604.14.11	- - - - Tunas	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.14.19	- - - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.14.90	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.15	- - Mackerel:																										
1604.15.10	- - - In airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.15.90	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.16	- - Anchovies:																										
1604.16.10	- - - In airtight containers	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
1604.16.90	- - - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
1604.17	- - Eels:																										
1604.17.10	- - - In airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.17.90	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.19	- - Other:																										
1604.19.20	- - - - Horse mackerel, in airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.19.30	- - - Other, in airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.19.90	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.20	- Other prepared or preserved fish:																										
	- - Shark fins, ready for immediate consumption:																										
1604.20.11	- - - In airtight containers	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
1604.20.19	- - - Other	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	10	10	10	10	10	10
	- - Fish sausages:																										
1604.20.21	- - - In airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.20.29	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
	- - Other:																										
1604.20.91	- - - In airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.20.93	- - - - Frozen minced fish, boiled or steamed	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1604.20.99	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
	- Caviar and caviar substitutes:																										
1604.31.00	- - Caviar	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
1604.32.00	- - Caviar substitutes	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**																										
1605.10	- Crab:																										
1605.10.10	- - In airtight containers	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
1605.10.90	- - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	17.5	17.5	17.5	17.5	17.5	17.5
	- Shrimps and prawns:																										
1605.21	- - Not in airtight container:																										
1605.21.10	- - - Shrimp paste	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1605.21.90	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1605.29	- - Other:																										
1605.29.10	- - - Shrimp paste	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1605.29.90	- - - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1605.30.00	- Lobster	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
1605.40.00	- Other crustaceans	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
	- Molluscs:																										
1605.51.00	- - Oysters	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
1605.52.00	- - Scallops, including queen scallops	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
1605.53.00	- - Mussels	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
1605.54.00	- - Cuttle fish and squid	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
1605.55.00	- - Octopus	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
1605.56.00	- - Clams, cockles and arkshells	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
1605.57.00	- - Abalone	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
1605.58.00	- - Snails, other than sea snails	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
1605.59.00	- - Other	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

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 aquatic invertebrates:																										
1605.61.00	- - Sea cucumbers	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
1605.62.00	- - Sea urchins	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
1605.63.00	- - Jellyfish	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
1605.69.00	- - Other	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
17	**Chapter 17 - Sugars and sugar confectionery**																										
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**																										
	- Raw sugar not containing added flavouring or colouring matter:																										
1701.12.00	- - Beet sugar (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.14.00	- - Other cane sugar (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other:																										
1701.91.00	- - Containing added flavouring or colouring matter (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.99	- - Other:																										
	- - - Refined sugar:																										
1701.99.11	- - - - White (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.99.19	- - - - Other (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.99.90	- - - Other (in-quota)	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**																										
	- Lactose and lactose syrup:																										
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	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
1702.19.00	- - 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
1702.20.00	- Maple sugar and maple syrup	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
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:																										
1702.30.10	- - Glucose	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
1702.30.20	- - Glucose syrup	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
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	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
1702.50.00	- Chemically pure fructose	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
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:																										
1702.60.10	- - Fructose	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
1702.60.20	- - Fructose syrup	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
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:																										
	- - Maltose and maltose syrups:																										
1702.90.11	- - - Chemically pure maltose	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
1702.90.19	- - - 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
1702.90.20	- - Artificial honey, whether or not mixed with natural honey	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