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 (%)
0305.63.00	- - Anchovies (*Engraulis spp.*)	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
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.*)	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
0305.69	- - Other:																										
0305.69.10	- - - Marine fish	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
0305.69.90	- - - Other	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
	- Fish fins, heads, tails, maws and other edible fish offal:																										
0305.71.00	- - Shark fins	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
0305.72	- - Fish heads, tails and maws:																										
0305.72.10	- - - Fish maws	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
0305.72.90	- - - 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
0305.79.00	- - 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
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	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0
0306.12.00	- - Lobsters (*Homarus spp.*)	10	9	8	7	6	5	4	3	2	1	0	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	8	7	6	5	4	3	2	1	0	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	2.4	2.1	1.8	1.5	1.2	0.9	0.6	0.3	0	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	11.2	10.4	9.6	8.8	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0
0306.17.20	- - - Whiteleg shrimps *(Liptopenaeus vannamei)*	12	11.2	10.4	9.6	8.8	8	7.2	6.4	5.6	4.8	4	3.2	2.4	1.6	0.8	0	0	0	0	0	0	0	0	0	0	0
0306.17.30	- - - Giant river prawns (*Macrobrachium rosenbergii*)	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	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

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 (%)
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	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.26.49	- - - - Other	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
0306.26.91	- - - - In airtight containers	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.26.99	- - - - Other	10	9	8	7	6	5	4	3	2	1	0	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	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.22	- - - - Whiteleg shrimps *(Litopenaeus vannamei)*	10	9	8	7	6	5	4	3	2	1	0	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	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.32	- - - - Whiteleg shrimps *(Litopenaeus vannamei)*	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	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	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.49	- - - - Other	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
0306.27.91	- - - - In airtight containers	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.27.99	- - - - Other	10	9	8	7	6	5	4	3	2	1	0	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:																										