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 (%)
0306.24.10	- - - 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:																										
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	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
	- 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

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 (%)
0307.29	- - 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
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	8	7	6	5	4	3	2	1	0	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	9.3	8.7	8	7.3	6.7	6	5.3	4.7	4	3.3	2.7	2	1.3	0.7	0	0	0	0	0	0	0	0	0	0	0
0307.49.20	- - - Dried, salted or in brine	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
0307.49.30	- - - Smoked	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
	- 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	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.59	- - Other:																										
0307.59.10	- - - Frozen	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
0307.59.20	- - - Dried, salted or in brine	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
0307.59.30	- - - Smoked	25	23.3	21.7	20	18.3	16.7	15	13.3	11.7	10	8.3	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0
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	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, 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	8	7	6	5	4	3	2	1	0	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
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.**																										