Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
	03.01			**Live Fish**																
				- Ornamental fish :																
		0301.11		- - Freshwater :																
				- - - Fry :																
131			0301.11.11.00	- - - - Botia (*Chromobotia macracanthus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
132			0301.11.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
133			0301.11.91.00	- - - - Koi carp (*Cyprinus carpio*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
134			0301.11.92.00	- - - - Goldfish (*Carassius auratus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
135			0301.11.93.00	- - - - Siamese fighting fish (*Beta splendens*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
136			0301.11.94.00	- - - - Oscars (*Astonotus ocellatus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
137			0301.11.95.00	- - - - Arowanas (*Scleropages formosus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
138			0301.11.96.00	- - - - Arowanas Jardini (*Scleropages jardini*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
139			0301.11.99.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0301.19		- - Other :																
140			0301.19.10.00	- - - Fry	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
141			0301.19.91.00	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
142			0301.19.92.00	- - - - Napoleon wrasse (*Cheilinus undulatus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
143			0301.19.99.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Other live fish :																
144			0301.91.00.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
145			0301.92.00.00	- - Eels (*Anguilla spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0301.93		- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .) :																	
146			0301.93.10.00	- - - Breeding, other than fry	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
147			0301.93.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
148			0301.94.00.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
149			0301.95.00.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0301.99		- - Other :																
				- - - Milkfish and Grouper, fry :																
150			0301.99.11.00	- - - - Breeding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
151			0301.99.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other fish fry :																
152			0301.99.21.00	- - - - Breeding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
153			0301.99.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other, freshwater fish :																
154			0301.99.41.00	- - - - Tilapias (*Oreochromis spp.)*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
155			0301.99.42.00	- - - - Other carp, for breeding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
156			0301.99.49.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other, marine fish :																
157			0301.99.51.00	- - - - Milkfish, breeding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
158			0301.99.52.00	- - - - Grouper	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
159			0301.99.59.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
160			0301.99.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
	03.02			**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																
				- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
161			0302.11.00.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

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No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
162			0302.13.00.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
163			0302.14.00.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
164			0302.19.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
165			0302.21.00.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
166			0302.22.00.00	- - Plaice (*Pleuronectes platessa*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
167			0302.23.00.00	- - Sole (*Solea spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
168			0302.24.00.00	- - Turbots (*Psetta maxima*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
169			0302.29.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
170			0302.31.00.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
171			0302.32.00.00	- - Yellowfin tunas (*Thunnus albacares*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
172			0302.33.00.00	- - Skipjack or stripe-bellied bonito	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
173			0302.34.00.00	- - Bigeye tunas (*Thunnus obesus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
174			0302.35.00.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
175			0302.36.00.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
176			0302.39.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp* .), sardines (*Sardina pilchardus, Sardinops spp* .), sardinella (*Sardinella spp* .), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp* .), jacks, crevalles (*Caranx spp* .), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp* .), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp* .), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :															
177			0302.41.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
178			0302.42.00.00	- - Anchovies (*Engraulis spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
179			0302.43.00.00	- - Sardines (*Sardina pilchardus* , *Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
180			0302.44.00.00	- - Mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus)*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
181			0302.45.00.00	- - Jack and horse mackerel (*Trachurus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
182			0302.46.00.00	- - Cobia (*Rachycentron canadum*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
183			0302.47.00.00	- - Swordfish (*Xiphias gladius*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
184			0302.49.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* , excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
185			0302.51.00.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
186			0302.52.00.00	- - Haddock (*Melanogrammus aeglefinus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
187			0302.53.00.00	- - Coalfish (*Pollachius virens*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
188			0302.54.00.00	- - Hake (*Merluccius spp., Urophycis spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
189			0302.55.00.00	- - Alaska Pollack (*Theragra chalcogramma*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
190			0302.56.00.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

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191			0302.59.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .), excluding edible fish offal of subheadings 0302.91 to 0302.99 :															
192			0302.71.00.00	- - Tilapias *(Oreochromis spp.)*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0302.72		- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*) :																
193			0302.72.10.00	- - - Yellowtail catfish *(Pangasius pangasius*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
194			0302.72.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
195			0302.73.00.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
196			0302.74.00.00	- - Eels (*Anguilla spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
197			0302.79.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
198			0302.81.00.00	- - Dogfish and other sharks	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
199			0302.82.00.00	- - Rays and skates (*Rajidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
200			0302.83.00.00	- - Toothfish (*Dissostichus spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
201			0302.84.00.00	- - Seabass (*Dicentrarchus spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
202			0302.85.00.00	- - Seabream (*Sparidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0302.89		- - Other :																
				- - - Marine fish :																
203			0302.89.11.00	- - - - Grouper	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
204			0302.89.12.00	- - - - Longfin mojarra (*Pentaprion longimanus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
205			0302.89.13.00	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
206			0302.89.14.00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
207			0302.89.16.00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
208			0302.89.17.00	- - - - Black pomfrets (*Parastromatus niger*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
209			0302.89.18.00	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
210			0302.89.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
211			0302.89.22.00	- - - - Swamp barb (*Puntius chola*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
212			0302.89.26.00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
213			0302.89.27.00	- - - - Hilsa shad (*Tenualosa ilisha*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
214			0302.89.28.00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
215			0302.89.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																
216			0302.91.00.00	- - Livers, roes and milt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
217			0302.92.00.00	- - Shark fins	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
218			0302.99.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
	03.03			**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																
				- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
219			0303.11.00.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
220			0303.12.00.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha* , *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
221			0303.13.00.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
222			0303.14.00.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
223			0303.19.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
224			0303.23.00.00	- - Tilapias (*Oreochromis spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
225			0303.24.00.00	- - Catfish (*Pangasius spp ., Silurus spp ., Clarias spp ., Ictalurus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
226			0303.25.00.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
227			0303.26.00.00	- - Eels (*Anguilla spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
228			0303.29.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
229			0303.31.00.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
230			0303.32.00.00	- - Plaice (*Pleuronectes platessa*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
231			0303.33.00.00	- - Sole (*Solea spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
232			0303.34.00.00	- - Turbots (*Psetta maxima*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
233			0303.39.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
234			0303.41.00.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
235			0303.42.00.00	- - Yellowfin tunas *(Thunnus albacares)*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
236			0303.43.00.00	- - Skipjack or stripe-bellied bonito	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
237			0303.44.00.00	- - Bigeye tunas (*Thunnus obesus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0303.45		- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*) :																
238			0303.45.10.00	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
239			0303.45.90.00	- - - Pacific bluefin tunas (*Thunnus orientalis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
240			0303.46.00.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
241			0303.49.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
				- Herrings (*Clupea harengus, Clupea pallasii), anchovies (Engraulis spp* .), sardines (*Sardina pilchardus, Sardinops spp* .), sardinella (*Sardinella spp* .), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp* .), jacks, crevalles (*Caranx spp* .), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp* .), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp* .), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :															
242			0303.51.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
243			0303.53.00.00	- - Sardines (*Sardina pilchardus , Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0303.54		- - Mackerel (*Scomber scombrus , Scomber australasicus , Scomber japonicus) :*																
244			0303.54.10.00	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
245			0303.54.20.00	- - - Pacific mackerel (*Scomber japonicus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
246			0303.55.00.00	- - Jack and horse mackerel (*Trachurus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
247			0303.56.00.00	- - Cobia (*Rachycentron canadum*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
248			0303.57.00.00	- - Swordfish (*Xiphias gladius*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0303.59		- - Other :																
249			0303.59.10.00	- - - Indian mackerels (*Rastrelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
250			0303.59.20.00	- - - Silver pomfrets (*Pampus spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
251			0303.59.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0303.91 to 0303.99 :															
252			0303.63.00.00	- - Cod (*Gadus morhua , Gadus ogac , Gadus macrocephalus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
253			0303.64.00.00	- - Haddock (*Melanogrammus aeglefinus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
254			0303.65.00.00	- - Coalfish (*Pollachius virens*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
255			0303.66.00.00	- - Hake (*Merluccius spp., Urophycis spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
256			0303.67.00.00	- - Alaska Pollack (*Theragra chalcogramma*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
257			0303.68.00.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
258			0303.69.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
259			0303.81.00.00	- - Dogfish and other sharks	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
260			0303.82.00.00	- - Rays and skates (*Rajidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
261			0303.83.00.00	- - Toothfish (*Dissostichus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
262			0303.84.00.00	- - Seabass (*Dicentrarchus spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0303.89		- - Other :																
				- - - Marine fish :																
263			0303.89.11.00	- - - - Grouper	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
264			0303.89.12.00	- - - - Longfin mojarra (*Pentaprion longimanus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
265			0303.89.13.00	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
266			0303.89.14.00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
267			0303.89.16.00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
268			0303.89.17.00	- - - - Black pomfrets (*Parastromatus niger*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
269			0303.89.18.00	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
270			0303.89.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																

Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
271			0303.89.22.00	- - - - Swamp barb (*Puntius chola*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
272			0303.89.26.00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
273			0303.89.27.00	- - - - Hilsa shad (*Tenualosa ilisha*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
274			0303.89.28.00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
275			0303.89.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																
276			0303.91.00.00	- - Livers, roes and milt	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
277			0303.92.00.00	- - Shark fins	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
278			0303.99.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
	03.04			**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																
				- Fresh or chilled fillets of tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :															
279			0304.31.00.00	- - Tilapias (*Oreochromis spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
280			0304.32.00.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
281			0304.33.00.00	- - Nile Perch (*Lates niloticus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
282			0304.39.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Fresh or chilled fillets of other fish :																
283			0304.41.00.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
284			0304.42.00.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
285			0304.43.00.00	- - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae* and *Citharidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
286			0304.44.00.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
287			0304.45.00.00	- - Swordfish (*Xiphias gladius*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
288			0304.46.00.00	- - Toothfish (*Dissostichus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
289			0304.47.00.00	- - Dogfish and other sharks	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
290			0304.48.00.00	- - Rays and skates (*Rajidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
291			0304.49.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Other, fresh or chilled :																
292			0304.51.00.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
293			0304.52.00.00	- - Salmonidae	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
294			0304.53.00.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
295			0304.54.00.00	- - Swordfish (*Xiphias gladius*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
296			0304.55.00.00	- - Toothfish (*Dissostichus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
297			0304.56.00.00	- - Dogfish and other sharks	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
298			0304.57.00.00	- - Rays and skates (*Rajidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
299			0304.59.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
				- Frozen fillets of tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch *(Lates niloticus*) and snakeheads (*Channa spp* .):															
300			0304.61.00.00	- - Tilapias (*Oreochromis spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
301			0304.62.00.00	- - Catfish (*Pangasius spp ., Silurus spp ., Clarias spp ., Ictalurus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
302			0304.63.00.00	- - Nile Perch (*Lates niloticus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
303			0304.69.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :																
304			0304.71.00.00	- - Cod (*Gadus morhua , Gadus ogac , Gadus macrocephalus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
305			0304.72.00.00	- - Haddock (*Melanogrammus aeglefinus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
306			0304.73.00.00	- - Coalfish (*Pollachius virens*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
307			0304.74.00.00	- - Hake (*Merluccius spp., Urophycis spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
308			0304.75.00.00	- - Alaska Pollack *(Theragra chalcogramma*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
309			0304.79.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Frozen fillets of other fish :																
310			0304.81.00.00	- - Pacific salmon (*Oncorhynchus nerka , Oncorhynchus gorbuscha , Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
311			0304.82.00.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
312			0304.83.00.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
313			0304.84.00.00	- - Swordfish (*Xiphias gladius*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
314			0304.85.00.00	- - Toothfish (*Dissostichus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
315			0304.86.00.00	- - Herrings (*Clupea harengus , Clupea pallasii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
316			0304.87.00.00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
317			0304.88.00.00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
318			0304.89.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Other, frozen :																
319			0304.91.00.00	- - Swordfish (*Xiphias gladius*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
320			0304.92.00.00	- - Toothfish (*Dissostichus spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
321			0304.93.00.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
322			0304.94.00.00	- - Alaska Pollack (*Theragra chalcogramma*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
323			0304.95.00.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , other than Alaska Pollack (*Theragra chalcogramma*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
324			0304.96.00.00	- - Dogfish and other sharks	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
325			0304.97.00.00	- - Rays and skates (*Rajidae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
326			0304.99.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
	03.05			**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**																
327			0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
		0305.20		- Livers, roes and milt of fish, dried, smoked, salted or in brine :																
328			0305.20.10.00	- - Of freshwater fish, dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
329			0305.20.90.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Fish fillets, dried, salted or in brine, but not smoked :																
330			0305.31.00.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
331			0305.32.00.00	- - Fish of the families *Bregmacerotidae , Euclichthyidae , Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0305.39		- - Other :																
332			0305.39.10.00	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
333			0305.39.20.00	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and Bigeye croakers (*Pennahia anea*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
334			0305.39.91.00	- - - - Of freshwater fish	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
335			0305.39.92.00	- - - - Of marine fish	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
336			0305.39.99.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Smoked fish, including fillets, other than edible fish offal :																
337			0305.41.00.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
338			0305.42.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
339			0305.43.00.00	- - Trout (*Salmo trutta , Oncorhynchus mykiss , Oncorhynchus clarki , Oncorhynchus aguabonita, Oncorhynchus gilae , Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
340			0305.44.00.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
341			0305.49.00.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Dried fish, other than edible fish offal, whether or not salted but not smoked :																
342			0305.51.00.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
343			0305.52.00.00	- - Tilapias (*Oreochromis spp* .), catfish (P*angasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
344			0305.53.00.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
345			0305.54.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp* .), sardines (*Sardina pilchardus, Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp* .), jacks, crevalles (*Caranx spp* .), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp* .), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0305.59		- - Other :																
				- - - Marine fish :																
346			0305.59.21.00	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp.* and *Thryssa spp., Encrasicholina spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
347			0305.59.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
348			0305.59.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																
349			0305.61.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
350			0305.62.00.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
351			0305.63.00.00	- - Anchovies (*Engraulis spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
352			0305.64.00.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0305.69		- - Other :																
353			0305.69.10.00	- - - Marine fish	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
354			0305.69.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Fish fins, heads, tails, maws and other edible fish offal :																
355			0305.71.00.00	- - Shark fins	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0305.72		- - Fish heads, tails and maws :																
				- - - Fish maws :																
356			0305.72.11.00	- - - - Of cod	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
357			0305.72.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
358			0305.72.91.00	- - - - Of cod	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
359			0305.72.99.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0305.79		- - Other :																
360			0305.79.10.00	- - - Of cod	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
361			0305.79.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
	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		- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*) :																
362			0306.11.10.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
363			0306.11.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.12		- - Lobsters (*Homarus spp.*) :																
364			0306.12.10.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
365			0306.12.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.14		- - Crabs :																

Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
366			0306.14.10.00	- - - Soft shell crabs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
367			0306.14.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
368			0306.15.00.00	- - Norway lobsters (*Nephrops norvegicus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
369			0306.16.00.00	- - Cold-water shrimps and prawns (*Pandalus spp. , Crangon crangon*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.17		- - Other shrimps and prawns :																
				- - - Giant tiger prawns (*Penaeus monodon) :*																
370			0306.17.11.00	- - - - Headless	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
371			0306.17.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Whiteleg shrimps *(Litopenaeus vannamei) :*																
372			0306.17.21.00	- - - - Headless, with tail	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
373			0306.17.22.00	- - - - Headless, without tail	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
374			0306.17.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
375			0306.17.30.00	- - - Giant river prawns (*Macrobrachium rosenbergii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
376			0306.17.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
377			0306.19.00.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Live, fresh or chilled :																
		0306.31		- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp* .) :																
378			0306.31.10.00	- - - Breeding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
379			0306.31.20.00	- - - Other, live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
380			0306.31.30.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.32		- - Lobsters (*Homarus spp* .) :																
381			0306.32.10.00	- - - Breeding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
382			0306.32.20.00	- - - Other, live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
383			0306.32.30.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
384			0306.33.00.00	- - Crabs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
385			0306.34.00.00	- - Norway lobsters (*Nephrops norvegicus*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.35		- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*) :																
386			0306.35.10.00	- - - Breeding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
387			0306.35.20.00	- - - Other, live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
388			0306.35.30.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.36		- - Other shrimps and prawns :																
				- - - Breeding :																
389			0306.36.11.00	- - - - Giant tiger prawns (*Penaeus monodon*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
390			0306.36.12.00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
391			0306.36.13.00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
392			0306.36.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other, live :																
393			0306.36.21.00	- - - - Giant tiger prawns (*Penaeus monodon*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
394			0306.36.22.00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
395			0306.36.23.00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
396			0306.36.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Fresh or chilled :																
397			0306.36.31.00	- - - - Giant tiger prawns (*Penaeus monodon*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
398			0306.36.32.00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
399			0306.36.33.00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
400			0306.36.39.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.39		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption :																
401			0306.39.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
402			0306.39.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
403			0306.39.30.00	- - - Flours, meals and pellets	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Other :																
		0306.91		- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp* .) :																
				- - - In airtight containers for retail sale :																
404			0306.91.21.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
405			0306.91.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
406			0306.91.31.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
407			0306.91.39.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.92		- - Lobsters (*Homarus spp* .) :																
				- - - In airtight containers for retail sale :																
408			0306.92.21.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
409			0306.92.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
410			0306.92.31.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
411			0306.92.39.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.93		- - Crabs :																
				- - - In airtight containers for retail sale :																
412			0306.93.21.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
413			0306.93.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
414			0306.93.30.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.94		- - Norway lobsters (*Nephrops norvegicus*) :																
				- - - In airtight containers for retail sale :																
415			0306.94.21.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
416			0306.94.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
417			0306.94.31.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
418			0306.94.39.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.95		- - Shrimps and prawns :																
				- - - In airtight containers for retail sale :																
419			0306.95.21.00	- - - - In shell, cooked by steaming or boiling in water	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
420			0306.95.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
421			0306.95.30.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0306.99		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption :																
				- - - In airtight containers for retail sale :																
422			0306.99.21.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
423			0306.99.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Other :																
424			0306.99.31.00	- - - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
425			0306.99.39.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
	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 :																
426			0307.11.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
427			0307.11.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
428			0307.12.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.19		- - Other :																
429			0307.19.20.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
430			0307.19.30.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten* :																
		0307.21		- - Live, fresh or chilled :																
431			0307.21.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
432			0307.21.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
433			0307.22.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.29		- - Other :																
434			0307.29.30.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
435			0307.29.40.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Mussels (*Mytilus spp., Perna spp.*) :																
		0307.31		- - Live, fresh or chilled :																

Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
436			0307.31.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
437			0307.31.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
438			0307.32.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.39		- - Other :																
439			0307.39.30.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
440			0307.39.40.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Cuttle fish and squid :																
		0307.42		- - Live, fresh or chilled :																
				- - - Live :																
441			0307.42.11.00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
442			0307.42.19.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- - - Fresh or chilled :																
443			0307.42.21.00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and squid *(Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
444			0307.42.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.43		- - Frozen :																
445			0307.43.10.00	- - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.)* and squid *(Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp.*)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
446			0307.43.90.00	- - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.49		- - Other :																
				- - - Dried, salted or in brine :																
447			0307.49.21.00	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.)* and squid *(Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp.)*	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
448			0307.49.29.00	- - - - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
449			0307.49.30.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Octopus (*Octopus spp .*) :																
		0307.51		- - Live, fresh or chilled :																
450			0307.51.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
451			0307.51.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
452			0307.52.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.59		- - Other :																
453			0307.59.20.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
454			0307.59.30.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.60		- Snails, other than sea snails :																
455			0307.60.10.00	- - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
456			0307.60.20.00	- - Fresh, chilled or frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
457			0307.60.40.00	- - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
458			0307.60.50.00	- - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- 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 :																
459			0307.71.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
460			0307.71.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
461			0307.72.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.79		- - Other :																
462			0307.79.30.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
463			0307.79.40.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Abalone (*Haliotis spp .*) and stromboid conchs (*Strombus spp .*) :																
		0307.81		- - Live, fresh or chilled abalone (*Haliotis spp .*) :																
464			0307.81.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
465			0307.81.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.82		- - Live, fresh or chilled stromboid conchs (*Strombus spp.*):																

Annex 2-1 Schedules of Tariff Commitments
Part 2:
Schedule of Brunei Darussalam

No.	Heading	Subheading	HS Code (HS 2017)	Description	Base Rate	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	AHKFTA Category
466			0307.82.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
467			0307.82.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
468			0307.83.00.00	- - Frozen abalone (*Haliotis spp*.)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
469			0307.84.00.00	- - Frozen stromboid conchs (*Strombus spp*.)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.87		- - Other abalone (*Haliotis spp*.) :																
470			0307.87.10.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
471			0307.87.20.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.88		- - Other stromboid conchs (*Strombus spp*.) :																
472			0307.88.10.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
473			0307.88.20.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Other, including flours, meals and pellets, fit for human consumption :																
		0307.91		- - Live, fresh or chilled :																
474			0307.91.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
475			0307.91.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
476			0307.92.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0307.99		- - Other :																
477			0307.99.30.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
478			0307.99.40.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
479			0307.99.50.00	- - - Flours, meals and pellets of molluscs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
	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 :																
480			0308.11.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
481			0308.11.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
482			0308.12.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0308.19		- - Other :																
483			0308.19.20.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
484			0308.19.30.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
				- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*) :																
		0308.21		- - Live, fresh or chilled :																
485			0308.21.10.00	- - - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
486			0308.21.20.00	- - - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
487			0308.22.00.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0308.29		- - Other :																
488			0308.29.20.00	- - - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
489			0308.29.30.00	- - - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0308.30		- Jellyfish (*Rhopilema spp*.) :																
490			0308.30.10.00	- - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
491			0308.30.20.00	- - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
492			0308.30.30.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
493			0308.30.40.00	- - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
494			0308.30.50.00	- - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
		0308.90		- Other :																
495			0308.90.10.00	- - Live	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
496			0308.90.20.00	- - Fresh or chilled	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
497			0308.90.30.00	- - Frozen	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
498			0308.90.40.00	- - Dried, salted or in brine	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
499			0308.90.50.00	- - Smoked	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1
500			0308.90.90.00	- - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	NT1

Annex 2-1 Schedules of Tariff Commitments
Part 3:
Schedule of Cambodia

AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
03.01	**Live fish.**																						
	- Ornamental fish:																						
0301.11	- - Freshwater:																						
	- - - Fry:																						
0301.11.11	- - - - Botia (*Chromobotia macracanthus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.19	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																						
0301.11.91	- - - - Koi carp *(Cyprinus carpio)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.92	- - - - Goldfish *(Carassius auratus)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.93	- - - - Siamese fighting fish *(Beta splendens)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.94	- - - - Oscars *(Astonotus ocellatus)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.95	- - - - Arowanas *(Scleropages formosus)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.96	- - - - Arowanas Jardini (*Scleropages jardini*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.99	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.19	- - Other:																						
0301.19.10	- - - Fry	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																						
0301.19.91	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.19.92	- - - - Napoleon wrasse (*Cheilinus undulatus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.19.99	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other live fish:																						
0301.91.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.92.00	- - Eels (*Anguilla spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.93	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*) :																						
0301.93.10	- - - Breeding, other than fry	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.93.90	- - - Other	15	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0301.94.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	7	NT1	6	5	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments
Part 3:
Schedule of Cambodia

AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0301.99	- - Other:																						
	- - - Milkfish and Grouper, fry:																						
0301.99.11	- - - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.19	- - - - Other	15	NT2	13	13	11	11	9	9	8	8	7	7	4	4	2	2	0	0	0	0	0	0
	- - - Other fish fry:																						
0301.99.21	- - - - Breeding	7	NT1	6	5	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.29	- - - - Other	15	NT2	13	13	11	11	9	9	8	8	7	7	4	4	2	2	0	0	0	0	0	0
	- - - Other, freshwater fish:																						
0301.99.41	- - - - Tilapias (*Oreochromis spp.)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.42	- - - - Other carp, for breeding	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.49	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other, marine fish:																						
0301.99.51	- - - - Milkfish, breeding	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.52	- - - - Grouper	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.59	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.90	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																						
	-Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.11.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.13.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.14.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.19.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.22.00	- - Plaice (*Pleuronectes platessa*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0302.23.00	- - Sole (*Solea spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.24.00	- - Turbots (*Psetta maxima*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.29.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.31.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.32.00	- - Yellowfin tunas (*Thunnus albacares*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.33.00	- - Skipjack or stripe-bellied bonito	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.35.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.36.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.39.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																						
0302.41.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.42.00	- - Anchovies (*Engraulis spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.43.00	- - Sardines (*Sardina pilchardus*, *Sardinops spp*.), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0302.44.00	- - Mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.45.00	- - Jack and horse mackerel (*Trachurus spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.46.00	- - Cobia (*Rachycentron canadum*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.47.00	- - Swordfish (*Xiphias gladius*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.49.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.51.00	- -Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.52.00	- - Haddock (*Melanogrammus aeglefinus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.53.00	- - Coalfish (*Pollachius virens*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.54.00	- - Hake (*Merluccius spp., Urophycis spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.55.00	- - Alaska Pollack (*Theragra chalcogramma*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.56.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.59.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Tilapias (*Oreochromis spp.*), catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (Anguilla spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																						
0302.71.00	- - Tilapias *(Oreochromis spp.)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.72	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*):																						
0302.72.10	- - - Yellowtail catfish *(Pangasius pangasius*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.72.90	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0302.73.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.74.00	- - Eels (*Anguilla spp*.)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.79.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																					
0302.81.00	- - Dogfish and other sharks	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.82.00	- - Rays and skates (*Rajidae*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.83.00	- - Toothfish (*Dissostichus spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.84.00	- - Seabass (*Dicentrarchus spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.85.00	- - Seabream (*Sparidae*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89	- - Other:																					
	- - - Marine fish:																					
0302.89.11	- - - - Grouper	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.17	- - - - Black pomfrets (*Parastromatus niger*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.19	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																					
0302.89.22	- - - - Swamp barb (*Puntius chola*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																					
0302.91.00	- - Livers, roes and milt	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.92.00	- - Shark fins	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0302.99.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																					
	- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
0303.11.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.12.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha* , *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.19.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
0303.23.00	- - Tilapias (*Oreochromis spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.24.00	- - Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0303.25.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.26.00	- - Eels (*Anguilla spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.29.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.32.00	- - Plaice (*Pleuronectes platessa*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.33.00	- - Sole (*Solea spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.34.00	- - Turbots (*Psetta maxima*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.39.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.42.00	- - Yellowfin tunas *(Thunnus albacares)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.43.00	- - Skipjack or stripe-bellied bonito	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.44.00	- - Bigeye tunas (*Thunnus obesus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.45	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*):																					
0303.45.10	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.45.90	- - - Pacific bluefin tunas (*Thunnus orientalis*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.46.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.49.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
	- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (T*rachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																						
0303.51.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.53.00	- - Sardines (*Sardina pilchardus* , *Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.54	- - Mackerel (*Scomber scombru* , *Scomber australasicus* , *Scomber japonicus):*																					
0303.54.10	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.54.20	- - - Pacific mackerel (*Scomber japonicus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.55.00	- - Jack and horse mackerel (*Trachurus spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.56.00	- - Cobia (*Rachycentron canadum*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.57.00	- - Swordfish (*Xiphias gladius*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.59	- - Other:																					
0303.59.10	- - - Indian mackerels (*Rastrelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.59.20	- - - Silver pomfrets (*Pampus spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.59.90	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
	- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* , excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
0303.63.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.64.00	- - Haddock (*Melanogrammus aeglefinus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.65.00	- - Coalfish (*Pollachius virens*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.66.00	- - Hake (*Merluccius spp., Urophycis spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.67.00	- - Alaska Pollack (Theragra chalcogramma)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.68.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.69.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
0303.81.00	- - Dogfish and other sharks	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.82.00	- - Rays and skates (*Rajidae*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.83.00	- - Toothfish (*Dissostichus spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.84.00	- - Seabass (*Dicentrarchus spp.*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89	- - Other:																					
	- - - Marine fish:																					
0303.89.11	- - - - Grouper	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.17	- - - - Black pomfrets (*Parastromatus niger*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.19	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																					

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0303.89.22	- - - - Swamp barb (*Puntius chola*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.89.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																					
0303.91.00	- - Livers, roes and milt	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.92.00	- - Shark fins	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0303.99.00	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																					
	- Fresh or chilled fillets of tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																					
0304.31.00	- - Tilapias (*Oreochromis spp*.)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.33.00	- - Nile Perch (*Lates niloticus*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.39.00	- - Other	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
	- Fresh or chilled fillets of other fish :																					
0304.41.00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0304.42.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.43.00	- - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae and Citharidae*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.44.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.45.00	- - Swordfish (*Xiphias gladius*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.46.00	- - Toothfish (*Dissostichus spp* .)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.47.00	- - Dogfish and other sharks	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.48.00	- - Rays and skates (*Rajidae*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.49.00	- - Other	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
	- Other, fresh or chilled :																					
0304.51.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .).	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.52.00	- - Salmonidae	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.54.00	- - Swordfish (*Xiphias gladius*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.55.00	- - Toothfish (*Dissostichus spp* .)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.56.00	- - Dogfish and other sharks	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.57.00	- - Rays and skates (*Rajidae*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.59.00	- - Other	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
	- Frozen fillets of tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch *(Lates niloticus*) and snakeheads (*Channa spp* .) :																						
0304.61.00	- - Tilapias (*Oreochromis spp.*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.62.00	- - Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.63.00	- - Nile Perch (*Lates niloticus*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.69.00	- - Other	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
	- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :																						
0304.71.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.73.00	- - Coalfish (*Pollachius virens*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.75.00	- - Alaska Pollack *(Theragra chalcogramma*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.79.00	- - Other	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
	- Frozen fillets of other fish :																						
0304.81.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.84.00	- - Swordfish (*Xiphias gladius*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.85.00	- - Toothfish (*Dissostichus spp*.)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.86.00	- - Herrings (*Clupea harengus*, *Clupea pallasii*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.87.00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.88.00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.89.00	- - Other	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
	- Other, frozen :																					
0304.91.00	- - Swordfish (*Xiphias gladius*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.92.00	- - Toothfish (*Dissostichus spp*.)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.93.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.94.00	- - Alaska Pollack (*Theragra chalcogramma*)	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
0304.95.00	- - fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, Other than Alaska Pollack (*Theragra chalcogramma*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0304.96.00	- - Dogfish and other sharks	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0304.97.00	- - Rays and skates (*Rajidae*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0304.99.00	- - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**																					
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:																					
0305.20.10	- - Of freshwater fish, dried, salted or in brine	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.20.90	- - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
	- Fish fillets, dried, salted or in brine, but not smoked :																					
0305.31.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.32.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.39	- - Other:																					
0305.39.10	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.39.20	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
	- - - Other:																					
0305.39.91	- - - - Of freshwater fish	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.39.92	- - - - Of marine fish	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.39.99	- - - - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
	- Smoked fish, including fillets, other than edible fish offal :																					

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0305.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.42.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.43.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita, Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.44.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.49.00	- - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
	- Dried fish, other than edible fish offal, whether or not salted but not smoked :																						
0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.52.00	- - Tilapias (*Oreochromis spp* .), catfish (P*angasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0305.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.54.00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp* .), sardines (*Sardina pilchardus, Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp* .), jacks, crevalles (*Caranx spp* .), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp* .), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.59	- - Other:																						
	- - - Marine fish:																						
0305.59.21	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp. and Thryssa spp., Encrasicholina spp.*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.59.29	- - - - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.59.90	- - - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																						
0305.61.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.63.00	- - Anchovies (*Engraulis spp.*)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0305.64.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.69	- - Other:																						
0305.69.10	- - - Marine fish	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.69.90	- - - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
	- Fish fins, heads, tails, maws and other edible fish offal :																						
0305.71.00	- - Shark fins	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.72	- - Fish heads, tails and maws:																						
	- - - Fish maws:																						
0305.72.11	- - - - Of cod	15	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.72.19	- - - - Other	15	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
	- - - Other:																						
0305.72.91	- - - - Of cod	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.72.99	- - - - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.79	- - Other:																						
0305.79.10	- - - Of cod	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
0305.79.90	- - - Other	35	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
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	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																						
0306.11.10	- - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.11.90	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.12	- - Lobsters (*Homarus spp.*):																						

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0306.12.10	- - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.12.90	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.14	- - Crabs:																					
0306.14.10	- - - Soft shell crabs	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.14.90	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.15.00	- - Norway lobsters (*Nephrops norvegicus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp.* , *Crangon crangon*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.17	- - Other shrimps and prawns:																					
	- - - Giant tiger prawns (*Penaeus monodon):*																					
0306.17.11	- - - - Headless	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.17.19	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Whiteleg shrimps *(Litopenaeus vannamei):*																					
0306.17.21	- - - - Headless, with tail	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.17.22	- - - - Headless, without tail	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.17.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.17.30	- - - Giant river prawns (*Macrobrachium rosenbergii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.17.90	- - - Other	15	NT1	13	11	9	8	7	4	2	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	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Live, fresh or chilled :																					
0306.31	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp .*):																					
0306.31.10	- - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.31.20	- - - Other, live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.31.30	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.32	- - Lobsters (*Homarus spp .*):																					
0306.32.10	- - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.32.20	- - - Other, live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.32.30	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.33.00	- - Crabs	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.34.00	- - Norway lobsters (*Nephrops norvegicus*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.35	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):																					
0306.35.10	- - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.35.20	- - - Other, live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.35.30	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.36	- - Other shrimps and prawns:																					
	- - - Breeding:																					

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0306.36.11	- - - - Giant tiger prawns (*Penaeus monodon*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.12	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.13	- - - - Giant river prawns (Macrobrachium rosenbergii)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.19	- - - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other, live:																					
0306.36.21	- - - - Giant tiger prawns (*Penaeus monodon*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.22	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.23	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Fresh or chilled:																					
0306.36.31	- - - - Giant tiger prawns (*Penaeus monodon*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.32	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.33	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.39	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																					
0306.39.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.39.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.39.30	- - - Flours, meals and pellets	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																					
0306.91	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.):																					
	- - - In airtight containers for retail sale:																					
0306.91.21	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.91.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																					
0306.91.31	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.91.39	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.92	- - Lobsters (*Homarus spp*.):																					
	- - - In airtight containers for retail sale:																					
0306.92.21	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.92.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																					
0306.92.31	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0306.92.39	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0

AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0306.93	- - Crabs:																						
	- - - In airtight containers for retail sale:																						
0306.93.21	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.93.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.93.30	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.94	- - Norway lobsters (*Nephrops norvegicus*):																						
	- - - In airtight containers for retail sale:																						
0306.94.21	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.94.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																						
0306.94.31	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.94.39	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.95	- - Shrimps and prawns:																						
	- - - In airtight containers for retail sale:																						
0306.95.21	- - - - In shell, cooked by steaming or boiling in water	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.95.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.95.30	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption																						
	- - - In airtight containers for retail sale:																						
0306.99.21	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.99.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																						
0306.99.31	- - - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.99.39	- - - - Other	15	NT1	13	11	9	8	7	4	2	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	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.11.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.12.00	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.19	- - Other:																						
0307.19.20	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.19.30	- - - Smoked	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
	- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*:																						

Annex 2-1 Schedules of Tariff Commitments
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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0307.21	- - Live, fresh or chilled:																						
0307.21.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.21.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.22.00	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.29	- - Other:																						
0307.29.30	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.29.40	- - - Smoked	15	NT1	13	11	9	8	7	4	2	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	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.31.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.32.00	- - Frozen	15	HSL	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
0307.39	- - Other:																						
0307.39.30	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.39.40	- - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Cuttle fish and squid:																						
0307.42	- - Live, fresh or chilled																						
	- - - Live:																						
0307.42.11	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.* and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.42.19	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Fresh or chilled:																						
0307.42.21	- - - - Cuttle fish (*Sepia officinalis* , *Rossia macrosoma* , *Sepiola spp.*) and squid (*Ommastrephes spp* ., *Loligo spp* ., *Nototodarus spp* ., *Sepioteuthis spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.42.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.43	- - Frozen:																						
0307.43.10	- - - Cuttle fish *(Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and *squid (Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp* .)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.43.90	- - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.49	- - Other:																						
	- - - Dried, salted or in brine:																						
0307.49.21	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)*	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.49.29	- - - - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.49.30	- - - Smoked	35	HSL	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
	- Octopus (*Octopus spp* .):																						
0307.51	- - Live, fresh or chilled:																						
0307.51.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0307.51.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.52.00	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.59	- - Other:																					
0307.59.20	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.59.30	- - - Smoked	35	NT1	31	27	23	19	15	11	7	0	0	0	0	0	0	0	0	0	0	0	0
0307.60	- Snails, other than sea snails:																					
0307.60.10	- - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.60.20	- - Fresh, chilled or frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.60.40	- - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.60.50	- - Smoked	15	NT1	13	11	9	8	7	4	2	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	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.71.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.72.00	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.79	- - Other:																					
0307.79.30	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.79.40	- - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
	- Abalone (*Haliotis spp*.) and stromboid conchs (*Strombus spp*.):																					
0307.81	- - Live, fresh or chilled abalone (*Haliotis spp*.):																					
0307.81.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.81.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.82	- - Live, fresh or chilled stromboid conchs (*Strombus spp*.):																					
0307.82.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.82.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.83.00	- - Frozen abalone (*Haliotis spp*.)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.84.00	- - Frozen stromboid conchs (*Strombus spp*.)	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.87	- - Other abalone (*Haliotis spp*.):																					
0307.87.10	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.87.20	- - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.88	- - Other stromboid conchs (*Strombus spp*.):																					
0307.88.10	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0
0307.88.20	- - - Smoked	15	NT1	13	11	9	8	7	4	2	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:																					

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0307.91.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.91.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.92.00	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.99	- - Other:																						
0307.99.30	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.99.40	- - - Smoked	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.99.50	- - - Flours, meals and pellets of molluscs	15	NT1	13	11	9	8	7	4	2	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.**																						
	- Sea cucumbers (*Stichopus japonicus, Holothuroidea*) :																						
0308.11	- - Live, fresh or chilled:																						
0308.11.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.11.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.12.00	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.19	- - Other:																						
0308.19.20	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.19.30	- - - Smoked	35	NT1	31	27	23	19	15	11	7	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*) :																						
0308.21	- - Live, fresh or chilled:																						
0308.21.10	- - - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.21.20	- - - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.22.00	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.29	- - Other:																						
0308.29.20	- - - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.29.30	- - - Smoked	35	NT1	31	27	23	19	15	11	7	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.30	- Jellyfish (*Rhopilema spp* .):																						
0308.30.10	- - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.30.20	- - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.30.30	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.30.40	- - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.30.50	- - Smoked	35	NT1	31	27	23	19	15	11	7	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.90	- Other:																						
0308.90.10	- - Live	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.90.20	- - Fresh or chilled	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0

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AHTN 2017		Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
0308.90.30	- - Frozen	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.90.40	- - Dried, salted or in brine	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.90.50	- - Smoked	35	NT1	31	27	23	19	15	11	7	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.90.90	- - Other	15	NT1	13	11	9	8	7	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments
Part 4:
Schedule of Indonesia

No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	03.01	**Live fish.**																
		- Ornamental fish :																
	0301.11	- - Freshwater :																
		- - - Fry :																
131	0301.11.11	- - - - Botia (*Chromobotia macracanthus*)	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
132	0301.11.19	- - - - Other	0.00%	NT1	0.0%	0.0%	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 :																
133	0301.11.91	- - - - Koi carp *(Cyprinus carpio)*	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
134	0301.11.92	- - - - Goldfish *(Carassius auratus)*	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
135	0301.11.93	- - - - Siamese fighting fish *(Beta splendens)*	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
136	0301.11.94	- - - - Oscars *(Astonotus ocellatus)*	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
137	0301.11.95	- - - - Arowanas (*Scleropages formosus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
138	0301.11.96	- - - - Arowanas Jardini (*Scleropages jardini*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
139	0301.11.99	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0301.19	- - Other :																
140	0301.19.10	- - - Fry	0.00%	NT1	0.0%	0.0%	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 :																
141	0301.19.91	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
142	0301.19.92	- - - - Napoleon wrasse (*Cheilinus undulatus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
143	0301.19.99	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Other live fish :																
144	0301.91.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
145	0301.92.00	- - Eels (*Anguilla spp*.)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0301.93	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.) :																
146	0301.93.10	- - - Breeding, other than fry	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
147	0301.93.90	- - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
148	0301.94.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
149	0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0301.99	- - Other :																
		- - - Milkfish and Grouper, fry :																
150	0301.99.11	- - - - Breeding	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
151	0301.99.19	- - - - Other	0.00%	NT1	0.0%	0.0%	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 fish fry :																
152	0301.99.21	- - - - Breeding	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
153	0301.99.29	- - - - Other	5.00%	NT1	5.0%	5.0%	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, freshwater fish :																
154	0301.99.41	- - - - Tilapias (*Oreochromis spp.)*	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
155	0301.99.42	- - - - Other carp, for breeding	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
156	0301.99.49	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- - - Other, marine fish :																
157	0301.99.51	- - - - Milkfish, breeding	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
158	0301.99.52	- - - - Grouper	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
159	0301.99.59	- - - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
160	0301.99.90	- - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Annex 2-1 Schedules of Tariff Commitments
Part 4:
Schedule of Indonesia

No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
161	0302.11.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
162	0302.13.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
163	0302.14.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
164	0302.19.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
165	0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
166	0302.22.00	- - Plaice (*Pleuronectes platessa*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
167	0302.23.00	- - Sole (*Solea spp* .)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
168	0302.24.00	- - Turbots (*Psetta maxima*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
169	0302.29.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
170	0302.31.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
171	0302.32.00	- - Yellowfin tunas (*Thunnus albacares*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
172	0302.33.00	- - Skipjack or stripe-bellied bonito	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
173	0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
174	0302.35.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
175	0302.36.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
176	0302.39.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp* .), sardines (*Sardina pilchardus, Sardinops spp* .), sardinella (*Sardinella spp* .), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp* .), cobia (*Rachycentron canadum*), silver pomfrets *(Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp* .), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																	
177	0302.41.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
178	0302.42.00	- - Anchovies (*Engraulis spp.*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Annex 2-1 Schedules of Tariff Commitments
Part 4:
Schedule of Indonesia

No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
179	0302.43.00	- - Sardines (*Sardina pilchardus* , *Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
180	0302.44.00	- - Mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus)*	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
181	0302.45.00	- - Jack and horse mackerel (*Trachurus spp* .)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
182	0302.46.00	- - Cobia (*Rachycentron canadum*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
183	0302.47.00	- - Swordfish (*Xiphias gladius*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
184	0302.49.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
185	0302.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
186	0302.52.00	- - Haddock (*Melanogrammus aeglefinus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
187	0302.53.00	- - Coalfish (*Pollachius virens*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
188	0302.54.00	- - Hake (*Merluccius spp., Urophycis spp* .)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
189	0302.55.00	- - Alaska Pollack (*Theragra chalcogramma*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
190	0302.56.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
191	0302.59.00	- - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																	
192	0302.71.00	- - Tilapias (*Oreochromis spp* .)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0302.72	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .) :																
193	0302.72.10	- - - Yellowtail catfish *(Pangasius pangasius*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
194	0302.72.90	- - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
195	0302.73.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
196	0302.74.00	- - Eels (*Anguilla spp* .)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
197	0302.79.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
198	0302.81.00	- - Dogfish and other sharks	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
199	0302.82.00	- - Rays and skates (*Rajidae*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
200	0302.83.00	- - Toothfish (*Dissostichus spp.*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
201	0302.84.00	- - Seabass (*Dicentrarchus spp.*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
202	0302.85.00	- - Seabream (*Sparidae*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0302.89	- - Other :																
		- - - Marine fish :																

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
203	0302.89.11	- - - - Grouper	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
204	0302.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
205	0302.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
206	0302.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
207	0302.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
208	0302.89.17	- - - - Black pomfrets (*Parastromatus niger*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
209	0302.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
210	0302.89.19	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- - - Other :																
211	0302.89.22	- - - - Swamp barb (*Puntius chola*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
212	0302.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
213	0302.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
214	0302.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
215	0302.89.29	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																
216	0302.91.00	- - Livers, roes and milt	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
217	0302.92.00	- - Shark fins	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
218	0302.99.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
219	0303.11.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
220	0303.12.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
221	0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
222	0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
223	0303.19.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																

Annex 2-1 Schedules of Tariff Commitments
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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
224	0303.23.00	- - Tilapias (*Oreochromis spp.*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
225	0303.24.00	- - Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
226	0303.25.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
227	0303.26.00	- - Eels (*Anguilla spp*.)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
228	0303.29.00	- - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
229	0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
230	0303.32.00	- - Plaice (*Pleuronectes platessa*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
231	0303.33.00	- - Sole (*Solea spp.*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
232	0303.34.00	- - Turbots (*Psetta maxima*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
233	0303.39.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
234	0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
235	0303.42.00	- - Yellowfin tunas (*Thunnus albacares*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
236	0303.43.00	- - Skipjack or stripe-bellied bonito	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
237	0303.44.00	- - Bigeye tunas (*Thunnus obesus*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0303.45	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) :																
238	0303.45.10	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
239	0303.45.90	- - - Pacific bluefin tunas (*Thunnus orientalis*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
240	0303.46.00	- - Southern bluefin tunas (Thunnus maccoyii)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
241	0303.49.00	- - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp*.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp*.), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	
242	0303.51.00	- - Herrings (*Clupea harengus*, *Clupea pallasii*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
243	0303.53.00	- - Sardines (*Sardina pilchardus*, *Sardinops spp*.), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	0303.54	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*) :																
244	0303.54.10	- - - Mackerel *(Scomber scombrus, Scomber australasicus*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
245	0303.54.20	- - - Pacific mackerel (*Scomber japonicus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
246	0303.55.00	- - Jack and horse mackerel (*Trachurus spp*.)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
247	0303.56.00	- - Cobia (*Rachycentron canadum*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
248	0303.57.00	- - Swordfish (*Xiphias gladius*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0303.59	- - Other :																
249	0303.59.10	- - - Indian mackerels (*Rastrelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
250	0303.59.20	- - - Silver pomfrets (*Pampus spp.*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
251	0303.59.90	- - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
252	0303.63.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
253	0303.64.00	- - Haddock (*Melanogrammus aeglefinus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
254	0303.65.00	- - Coalfish (*Pollachius virens*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
255	0303.66.00	- - Hake (*Merluccius spp., Urophycis spp*.)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
256	0303.67.00	- - Alaska Pollack (*Theragra chalcogramma*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
257	0303.68.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
258	0303.69.00	- - Other	5.00%	NT1	5.0%	5.0%	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 fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
259	0303.81.00	- - Dogfish and other sharks	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
260	0303.82.00	- - Rays and skates (*Rajidae*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
261	0303.83.00	- - Toothfish (*Dissostichus spp*.)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
262	0303.84.00	- - Seabass (*Dicentrarchus spp.*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0303.89	- - Other :																
		- - - Marine fish :																
263	0303.89.11	- - - - Grouper	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
264	0303.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
265	0303.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
266	0303.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
267	0303.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
268	0303.89.17	- - - - Black pomfrets (*Parastromatus niger*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
269	0303.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
270	0303.89.19	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- - - Other :																
271	0303.89.22	- - - - Swamp barb (*Puntius chola*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
272	0303.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
273	0303.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
274	0303.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
275	0303.89.29	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																
276	0303.91.00	- - Livers, roes and milt	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
277	0303.92.00	- - Shark fins	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
278	0303.99.00	- - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																
		- Fresh or chilled fillets of tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) :																
279	0304.31.00	- - Tilapias (*Oreochromis spp*.)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
280	0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
281	0304.33.00	- - Nile Perch (*Lates niloticus*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
282	0304.39.00	- - Other	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Fresh or chilled fillets of other fish :																
283	0304.41.00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
284	0304.42.00	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
285	0304.43.00	- - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae and Citharidae*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
286	0304.44.00	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
287	0304.45.00	- - Swordfish (*Xiphias gladius*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
288	0304.46.00	- - Toothfish (*Dissostichus spp*.)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
289	0304.47.00	- - Dogfish and other sharks	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
290	0304.48.00	- - Rays and skates (*Rajidae*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
291	0304.49.00	- - Other	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Other, fresh or chilled :																
292	0304.51.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
293	0304.52.00	- - Salmonidae	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
294	0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
295	0304.54.00	- - Swordfish (*Xiphias gladius*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
296	0304.55.00	- - Toothfish (*Dissostichus spp*.)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
297	0304.56.00	- - Dogfish and other sharks	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
298	0304.57.00	- - Rays and skates (*Rajidae*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
299	0304.59.00	- - Other	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.) :																	
300	0304.61.00	- - Tilapias (*Oreochromis spp.*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
301	0304.62.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
302	0304.63.00	- - Nile Perch (*Lates niloticus*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
303	0304.69.00	- - Other	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :																
304	0304.71.00	- - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
305	0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
306	0304.73.00	- - Coalfish (*Pollachius virens*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
307	0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
308	0304.75.00	- - Alaska Pollack *(Theragra chalcogramma*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
309	0304.79.00	- - Other	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Frozen fillets of other fish :																
310	0304.81.00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
311	0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
312	0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
313	0304.84.00	- - Swordfish (*Xiphias gladius*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
314	0304.85.00	- - Toothfish (*Dissostichus spp*.)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
315	0304.86.00	- - Herrings (*Clupea harengus*, *Clupea pallasii*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
316	0304.87.00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
317	0304.88.00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
318	0304.89.00	- - Other	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Other, frozen :																
319	0304.91.00	- - Swordfish (*Xiphias gladius*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
320	0304.92.00	- - Toothfish (*Dissostichus spp*.)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
321	0304.93.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
322	0304.94.00	- - Alaska Pollack (*Theragra chalcogramma*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
323	0304.95.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , Other than Alaska Pollack (*Theragra chalcogramma*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
324	0304.96.00	- - Dogfish and other sharks	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
325	0304.97.00	- - Rays and skates (*Rajidae*)	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
326	0304.99.00	- - Other	10.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption**																
327	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine :																
328	0305.20.10	- - Of freshwater fish, dried, salted or in brine	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
329	0305.20.90	- - Other	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
		- Fish fillets, dried, salted or in brine, but not smoked :																
330	0305.31.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
331	0305.32.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0305.39	- - Other :																
332	0305.39.10	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
333	0305.39.20	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	5.00%	NT1	5.0%	5.0%	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 :																
334	0305.39.91	- - - - Of freshwater fish	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
335	0305.39.92	- - - - Of marine fish	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
336	0305.39.99	- - - - Other	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
		- Smoked fish, including fillets, other than edible fish offal :																

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
337	0305.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
338	0305.42.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
339	0305.43.00	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita, Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
340	0305.44.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch *(Lates niloticus*) and snakeheads (*Channa spp.*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
341	0305.49.00	- - Other	5.00%	NT1	5.0%	5.0%	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 fish, other than edible fish offal, whether or not salted but not smoked :																
342	0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
343	0305.52.00	- - Tilapias (*Oreochromis spp*.), catfish (P*angasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
344	0305.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
345	0305.54.00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp*.), sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp*.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	0305.59	- - Other :																
		- - - Marine fish :																

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
346	0305.59.21	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp. and Thryssa spp., Encrasicholina spp.*)	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
347	0305.59.29	- - - - Other	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
348	0305.59.90	- - - Other	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																
349	0305.61.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
350	0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
351	0305.63.00	- - Anchovies (Engraulis spp.)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
352	0305.64.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	5.00%	NT1	5.0%	5.0%	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 :																
353	0305.69.10	- - - Marine fish	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
354	0305.69.90	- - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- Fish fins, heads, tails, maws and other edible fish offal :																
355	0305.71.00	- - Shark fins	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0305.72	- - Fish heads, tails and maws :																
		- - - Fish maws :																
356	0305.72.11	- - - - Of cod	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
357	0305.72.19	- - - - Other	5.00%	NT1	5.0%	5.0%	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 :																
358	0305.72.91	- - - - Of cod	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
359	0305.72.99	- - - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0305.79	- - Other :																
360	0305.79.10	- - - Of cod	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
361	0305.79.90	- - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	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**																
		- Frozen :																
	0306.11	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.) :																
362	0306.11.10	- - - Smoked	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
363	0306.11.90	- - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0306.12	- - Lobsters (*Homarus spp*.) :																
364	0306.12.10	- - - Smoked	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
365	0306.12.90	- - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0306.14	- - Crabs :																
366	0306.14.10	- - - Soft shell crabs	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
367	0306.14.90	- - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
368	0306.15.00	- - Norway lobsters (*Nephrops norvegicus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
369	0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.17	- - Other shrimps and prawns :																
		- - - Giant tiger prawns *(Penaeus monodon) :*																
370	0306.17.11	- - - - Headless	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
371	0306.17.19	- - - - Other	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
		- - - Whiteleg shrimps *(Litopenaeus vannamei) :*																
372	0306.17.21	- - - - Headless, with tail	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
373	0306.17.22	- - - - Headless, without tail	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
374	0306.17.29	- - - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
375	0306.17.30	- - - Giant river prawns (*Macrobrachium rosenbergii*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
376	0306.17.90	- - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
377	0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Live, fresh or chilled :																
	0306.31	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.) :																
378	0306.31.10	- - - Breeding	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
379	0306.31.20	- - - Other, live	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
380	0306.31.30	- - - Fresh or chilled	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.32	- - Lobsters (*Homarus spp.*) :																
381	0306.32.10	- - - Breeding	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
382	0306.32.20	- - - Other, Live	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
383	0306.32.30	- - - Fresh or chilled	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
384	0306.33.00	- - Crabs	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
385	0306.34.00	- - Norway lobsters (*Nephrops norvegicus*)	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.35	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*) :																
386	0306.35.10	- - - Breeding	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
387	0306.35.20	- - - Other, live	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
388	0306.35.30	- - - Fresh or chilled	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.36	- - Other shrimps and prawns :																
		- - - Breeding :																
389	0306.36.11	- - - - Giant tiger prawns (*Penaeus monodon*)	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
390	0306.36.12	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
391	0306.36.13	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	0.00%	NT1	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
392	0306.36.19	- - - - Other	0.00%	NT1	0.0%	0.0%	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 :																
393	0306.36.21	- - - - Giant tiger prawns (*Penaeus monodon*)	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
394	0306.36.22	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
395	0306.36.23	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
396	0306.36.29	- - - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
		- - - Fresh or chilled :																
397	0306.36.31	- - - - Giant tiger prawns (*Penaeus monodon*)	5.00%	HSL	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
398	0306.36.32	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
399	0306.36.33	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
400	0306.36.39	- - - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption :																
401	0306.39.10	- - - Live	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
402	0306.39.20	- - - Fresh or chilled	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
403	0306.39.30	- - - Flours, meals and pellets	5.00%	NT1	5.0%	5.0%	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 :																
	0306.91	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.) :																
		- - - In airtight containers for retail sale :																
404	0306.91.21	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
405	0306.91.29	- - - - Other	5.00%	NT1	5.0%	5.0%	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 :																
406	0306.91.31	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
407	0306.91.39	- - - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.92	- - Lobsters (*Homarus spp.*) :																
		- - - In airtight containers for retail sale :																
408	0306.92.21	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
409	0306.92.29	- - - - Other	5.00%	NT1	5.0%	5.0%	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 :																
410	0306.92.31	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
411	0306.92.39	- - - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.93	- - Crabs :																
		- - - In airtight containers for retail sale :																
412	0306.93.21	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
413	0306.93.29	- - - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
414	0306.93.30	- - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.94	- - Norway lobsters (*Nephrops norvegicus*) :																
		- - - In airtight containers for retail sale :																
415	0306.94.21	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
416	0306.94.29	- - - - Other	5.00%	NT1	5.0%	5.0%	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 :																
417	0306.94.31	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
418	0306.94.39	- - - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0306.95	- - Shrimps and prawns :																
		- - - In airtight containers for retail sale :																
419	0306.95.21	- - - - In shell, cooked by steaming or boiling in water	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
420	0306.95.29	- - - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
421	0306.95.30	- - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption :																
		- - - In airtight containers for retail sale :																
422	0306.99.21	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
423	0306.99.29	- - - - Other	5.00%	NT1	5.0%	5.0%	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 :																
424	0306.99.31	- - - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
425	0306.99.39	- - - - Other	5.00%	NT1	5.0%	5.0%	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 :																
426	0307.11.10	- - - Live	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
427	0307.11.20	- - - Fresh or chilled	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
428	0307.12.00	- - Frozen	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0307.19	- - Other :																
429	0307.19.20	- - - Dried, salted or in brine	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
430	0307.19.30	- - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	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 :																
431	0307.21.10	- - - Live	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
432	0307.21.20	- - - Fresh or chilled	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
433	0307.22.00	- - Frozen	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0307.29	- - Other :																
434	0307.29.30	- - - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
435	0307.29.40	- - - Smoked	5.00%	NT1	5.0%	5.0%	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 :																
436	0307.31.10	- - - Live	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
437	0307.31.20	- - - Fresh or chilled	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
438	0307.32.00	- - Frozen	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0307.39	- - Other :																
439	0307.39.30	- - - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
440	0307.39.40	- - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Cuttle fish and squid :																
	0307.42	- - Live, fresh or chilled :																
		- - - Live :																
441	0307.42.11	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp* .)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
442	0307.42.19	- - - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- - - Fresh or chilled :																
443	0307.42.21	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and *squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
444	0307.42.29	- - - - Other	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0307.43	- - Frozen :																
445	0307.43.10	- - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.)* and *squid (Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp* .)	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
446	0307.43.90	- - - Other	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0307.49	- - Other :																
		- - - Dried, salted or in brine :																
447	0307.49.21	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and *squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)*	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
448	0307.49.29	- - - - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
449	0307.49.30	- - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Octopus (*Octopus spp* .) :																
	0307.51	- - Live, fresh or chilled :																
450	0307.51.10	- - - Live	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
451	0307.51.20	- - - Fresh or chilled	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
452	0307.52.00	- - Frozen	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0307.59	- - Other :																
453	0307.59.20	- - - Dried, salted or in brine	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
454	0307.59.30	- - - Smoked	5.00%	NT1	5.0%	5.0%	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	- Snails, other than sea snails :																
455	0307.60.10	- - Live	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
456	0307.60.20	- - Fresh, chilled or frozen	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
457	0307.60.40	- - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
458	0307.60.50	- - Smoked	5.00%	NT1	5.0%	5.0%	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 :																
459	0307.71.10	- - - Live	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
460	0307.71.20	- - - Fresh or chilled	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
461	0307.72.00	- - Frozen	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0307.79	- - Other :																
462	0307.79.30	- - - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
463	0307.79.40	- - - Smoked	5.00%	NT1	5.0%	5.0%	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* .) and stromboid conchs (*Strombus spp* .) :																
	0307.81	- - Live, fresh or chilled abalone (*Haliotis spp.*) :																
464	0307.81.10	- - - Live	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
465	0307.81.20	- - - Fresh or chilled	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0307.82	- - Live, fresh or chilled stromboid conchs (*Strombus spp.*) :																
466	0307.82.10	- - - Live	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
467	0307.82.20	- - - Fresh or chilled	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
468	0307.83.00	- - Frozen abalone (*Haliotis spp* .)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
469	0307.84.00	- - Frozen stromboid conchs (*Strombus spp.*)	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0307.87	- - Other abalone (*Haliotis spp.*) :																
470	0307.87.10	- - - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
471	0307.87.20	- - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0307.88	- - Other stromboid conchs (*Strombus spp.*) :																
472	0307.88.10	- - - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
473	0307.88.20	- - - Smoked	5.00%	NT1	5.0%	5.0%	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, including flours, meals and pellets, fit for human consumption :																
	0307.91	- - Live, fresh or chilled :																
474	0307.91.10	- - - Live	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
475	0307.91.20	- - - Fresh or chilled	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
476	0307.92.00	- - Frozen	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	0307.99	- - Other :																
477	0307.99.30	- - - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
478	0307.99.40	- - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
479	0307.99.50	- - - Flours, meals and pellets of molluscs	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	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.**																

Annex 2-1 Schedules of Tariff Commitments
Part 4:
Schedule of Indonesia

No	HS Code (2017)	Description of Goods	Base rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		- Sea cucumbers (*Stichopus japonicus, Holothuroidea*) :																
	0308.11	- - Live, fresh or chilled :																
480	0308.11.10	- - - Live	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
481	0308.11.20	- - - Fresh or chilled	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
482	0308.12.00	- - Frozen	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	0308.19	- - Other :																
483	0308.19.20	- - - Dried, salted or in brine	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
484	0308.19.30	- - - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*) :																
	0308.21	- - Live, fresh or chilled :																
485	0308.21.10	- - - Live	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
486	0308.21.20	- - - Fresh or chilled	5.00%	NT2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%
487	0308.22.00	- - Frozen	5.00%	NT1	5.0%	5.0%	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 :																
488	0308.29.20	- - - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
489	0308.29.30	- - - Smoked	5.00%	NT1	5.0%	5.0%	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	- Jellyfish (*Rhopilema spp*.) :																
490	0308.30.10	- - Live	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
491	0308.30.20	- - Fresh or chilled	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
492	0308.30.30	- - Frozen	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
493	0308.30.40	- - Dried, salted or in brine	5.00%	EL	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
494	0308.30.50	- - Smoked	5.00%	NT1	5.0%	5.0%	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	- Other :																
495	0308.90.10	- - Live	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
496	0308.90.20	- - Fresh or chilled	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
497	0308.90.30	- - Frozen	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
498	0308.90.40	- - Dried, salted or in brine	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
499	0308.90.50	- - Smoked	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
500	0308.90.90	- - Other	5.00%	NT1	5.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

ASEAN - Hong Kong, China Free Trade Agreement (AHKFTA)
Annex 2-1 Schedules of Tariff Commitments
Part 5:
Schedule of Lao PDR

AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
	03.01	**Live fish.**																						
		- Ornamental fish:																						
	0301.11	- - Freshwater:																						
		- - - Fry:																						
131	0301.11.11	- - - - Botia (*Chromobotia macracanthus*)	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
132	0301.11.19	- - - - Other	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
		- - - Other:																						
133	0301.11.91	- - - - Koi carp *(Cyprinus carpio)*	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
134	0301.11.92	- - - - Goldfish *(Carassius auratus)*	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
135	0301.11.93	- - - - Siamese fighting fish *(Beta splendens)*	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
136	0301.11.94	- - - - Oscars *(Astonotus ocellatus)*	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
137	0301.11.95	- - - - Arowanas *(Scleropages formosus)*	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
138	0301.11.96	- - - - Arowanas Jardini (*Scleropages jardini*)	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
139	0301.11.99	- - - - Other	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
	0301.19	- - Other:																						
140	0301.19.10	- - - Fry	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
		- - - Other:																						
141	0301.19.91	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
142	0301.19.92	- - - - Napoleon wrasse (*Cheilinus undulatus*)	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
143	0301.19.99	- - - - Other	5	HSL	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
		- Other live fish:																						
144	0301.91.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
145	0301.92.00	- - Eels (*Anguilla spp.*)	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	0301.93	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.) :																						
146	0301.93.10	- - - Breeding, other than fry	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
147	0301.93.90	- - - Other	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
148	0301.94.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
149	0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	0301.99	- - Other:																						
		- - - Milkfish and Grouper, fry:																						
150	0301.99.11	- - - - Breeding	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
151	0301.99.19	- - - - Other	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
		- - - Other fish fry:																						
152	0301.99.21	- - - - Breeding	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U

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Part 5:
Schedule of Lao PDR

AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
153	0301.99.29	- - - - Other	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
		- - - Other, freshwater fish:																						
154	0301.99.41	- - - - Tilapias (*Oreochromis spp.)*	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
155	0301.99.42	- - - - Other carp, for breeding	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
156	0301.99.49	- - - - Other	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
		- - - Other, marine fish:																						
157	0301.99.51	- - - - Milkfish, breeding	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
158	0301.99.52	- - - - Grouper	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
159	0301.99.59	- - - - Other	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
160	0301.99.90	- - - Other	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
	03.02	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																						
		-Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
161	0302.11.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
162	0302.13.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
163	0302.14.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
164	0302.19.00	- - Other	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
165	0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
166	0302.22.00	- - Plaice (*Pleuronectes platessa*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
167	0302.23.00	- - Sole (*Solea spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
168	0302.24.00	- - Turbots (*Psetta maxima*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
169	0302.29.00	- - Other	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
170	0302.31.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
171	0302.32.00	- - Yellowfin tunas (*Thunnus albacares*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
172	0302.33.00	- - Skipjack or stripe-bellied bonito	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
173	0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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Part 5:
Schedule of Lao PDR

AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
174	0302.35.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
175	0302.36.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	10	NT1	9	8	6	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0
176	0302.39.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																						
177	0302.41.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
178	0302.42.00	- - Anchovies (*Engraulis spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
179	0302.43.00	- - Sardines (*Sardina pilchardus* , *Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
180	0302.44.00	- - Mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus)*	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
181	0302.45.00	- - Jack and horse mackerel (*Trachurus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
182	0302.46.00	- - Cobia (*Rachycentron canadum*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
183	0302.47.00	- - Swordfish (*Xiphias gladius*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
184	0302.49.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
185	0302.51.00	- -Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
186	0302.52.00	- - Haddock (*Melanogrammus aeglefinus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
187	0302.53.00	- - Coalfish (*Pollachius virens*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
188	0302.54.00	- - Hake (*Merluccius spp., Urophycis spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
189	0302.55.00	- - Alaska Pollack (*Theragra chalcogramma*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
190	0302.56.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
191	0302.59.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
		- Tilapias (*Oreochromis spp.*), catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (Anguilla spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																							
192	0302.71.00	- - Tilapias *(Oreochromis spp.)*	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0302.72	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*):																						
193	0302.72.10	- - - Yellowtail catfish *(Pangasius pangasius*)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
194	0302.72.90	- - - Other	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
195	0302.73.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
196	0302.74.00	- - Eels (*Anguilla spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
197	0302.79.00	- - Other	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																						
198	0302.81.00	- - Dogfish and other sharks	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
199	0302.82.00	- - Rays and skates (*Rajidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
200	0302.83.00	- - Toothfish (*Dissostichus spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
201	0302.84.00	- - Seabass (*Dicentrarchus spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
202	0302.85.00	- - Seabream (*Sparidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0302.89	- - Other:																						
		- - - Marine fish:																						
203	0302.89.11	- - - - Grouper	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
204	0302.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
205	0302.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
206	0302.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
207	0302.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
208	0302.89.17	- - - - Black pomfrets (*Parastromatus niger*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
209	0302.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
210	0302.89.19	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- - - Other:																						

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
211	0302.89.22	- - - - Swamp barb (*Puntius chola*)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
212	0302.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
213	0302.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
214	0302.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
215	0302.89.29	- - - - Other	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																						
216	0302.91.00	- - Livers, roes and milt	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
217	0302.92.00	- - Shark fins	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
218	0302.99.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																						
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																						
219	0303.11.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
220	0303.12.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
221	0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
222	0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
223	0303.19.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																							
224	0303.23.00	- - Tilapias (*Oreochromis spp*.)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
225	0303.24.00	- - Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
226	0303.25.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
227	0303.26.00	- - Eels (*Anguilla spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
228	0303.29.00	- - Other	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																						
229	0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
230	0303.32.00	- - Plaice (*Pleuronectes platessa*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
231	0303.33.00	- - Sole (*Solea spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
232	0303.34.00	- - Turbots (*Psetta maxima*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
233	0303.39.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																						
234	0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
235	0303.42.00	- - Yellowfin tunas *(Thunnus albacares)*	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
236	0303.43.00	- - Skipjack or stripe-bellied bonito	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
237	0303.44.00	- - Bigeye tunas (*Thunnus obesus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0303.45	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*):																						
238	0303.45.10	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
239	0303.45.90	- - - Pacific bluefin tunas (*Thunnus orientalis*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
240	0303.46.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
241	0303.49.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (T*rachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																							
242	0303.51.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
243	0303.53.00	- - Sardines (*Sardina pilchardus* , *Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0303.54	- - Mackerel (*Scomber scombru* , *Scomber australasicus* , *Scomber japonicus):*																						
244	0303.54.10	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
245	0303.54.20	- - - Pacific mackerel (*Scomber japonicus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
246	0303.55.00	- - Jack and horse mackerel (*Trachurus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
247	0303.56.00	- - Cobia (*Rachycentron canadum*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
248	0303.57.00	- - Swordfish (*Xiphias gladius*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0303.59	- - Other:																						
249	0303.59.10	- - - Indian mackerels (*Rastrelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
250	0303.59.20	- - - Silver pomfrets (*Pampus spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
251	0303.59.90	- - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae* , excluding edible fish offal of subheadings 0303.91 to 0303.99 :																						
252	0303.63.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
253	0303.64.00	- - Haddock (*Melanogrammus aeglefinus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
254	0303.65.00	- - Coalfish (*Pollachius virens*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
255	0303.66.00	- - Hake (*Merluccius spp., Urophycis spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
256	0303.67.00	- - Alaska Pollack (Theragra chalcogramma)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
257	0303.68.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
258	0303.69.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																						
259	0303.81.00	- - Dogfish and other sharks	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
260	0303.82.00	- - Rays and skates (*Rajidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
261	0303.83.00	- - Toothfish (*Dissostichus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
262	0303.84.00	- - Seabass (*Dicentrarchus spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0303.89	- - Other:																						
		- - - Marine fish:																						
263	0303.89.11	- - - - Grouper	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
264	0303.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
265	0303.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
266	0303.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
267	0303.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
268	0303.89.17	- - - - Black pomfrets (*Parastromatus niger*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
269	0303.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
270	0303.89.19	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- - - Other:																						
271	0303.89.22	- - - - Swamp barb (*Puntius chola*)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
272	0303.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
273	0303.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
274	0303.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	20	EL	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
275	0303.89.29	- - - - Other	20	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																						
276	0303.91.00	- - Livers, roes and milt	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
277	0303.92.00	- - Shark fins	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
278	0303.99.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																						
		- Fresh or chilled fillets of tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																						
279	0304.31.00	- - Tilapias (*Oreochromis spp*.)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
280	0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
281	0304.33.00	- - Nile Perch (*Lates niloticus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
282	0304.39.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Fresh or chilled fillets of other fish :																						
283	0304.41.00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
284	0304.42.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
285	0304.43.00	- - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae and Citharidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
286	0304.44.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
287	0304.45.00	- - Swordfish (*Xiphias gladius*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
288	0304.46.00	- - Toothfish (*Dissostichus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
289	0304.47.00	- - Dogfish and other sharks	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
290	0304.48.00	- - Rays and skates (*Rajidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
291	0304.49.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Other, fresh or chilled :																						
292	0304.51.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .).	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
293	0304.52.00	- - Salmonidae	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
294	0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
295	0304.54.00	- - Swordfish (*Xiphias gladius*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
296	0304.55.00	- - Toothfish (*Dissostichus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
297	0304.56.00	- - Dogfish and other sharks	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
298	0304.57.00	- - Rays and skates (*Rajidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
299	0304.59.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Frozen fillets of tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch *(Lates niloticus*) and snakeheads (*Channa spp* .) :																							
300	0304.61.00	- - Tilapias (*Oreochromis spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
301	0304.62.00	- - Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
302	0304.63.00	- - Nile Perch (*Lates niloticus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
303	0304.69.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :																						
304	0304.71.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
305	0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
306	0304.73.00	- - Coalfish (*Pollachius virens*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
307	0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
308	0304.75.00	- - Alaska Pollack *(Theragra chalcogramma*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
309	0304.79.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Frozen fillets of other fish :																						
310	0304.81.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
311	0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
312	0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
313	0304.84.00	- - Swordfish (*Xiphias gladius*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
314	0304.85.00	- - Toothfish (*Dissostichus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
315	0304.86.00	- - Herrings (*Clupea harengus* , *Clupea pallasii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
316	0304.87.00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
317	0304.88.00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
318	0304.89.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Other, frozen :																						
319	0304.91.00	- - Swordfish (*Xiphias gladius*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
320	0304.92.00	- - Toothfish (*Dissostichus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
321	0304.93.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
322	0304.94.00	- - Alaska Pollack (*Theragra chalcogramma*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
323	0304.95.00	- - fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , Other than Alaska Pollack (*Theragra chalcogramma*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
324	0304.96.00	- - Dogfish and other sharks	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
325	0304.97.00	- - Rays and skates (*Rajidae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
326	0304.99.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**																						
327	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:																						
328	0305.20.10	- - Of freshwater fish, dried, salted or in brine	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
329	0305.20.90	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Fish fillets, dried, salted or in brine, but not smoked :																						
330	0305.31.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
331	0305.32.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0305.39	- - Other:																						
332	0305.39.10	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
333	0305.39.20	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- - - Other:																						
334	0305.39.91	- - - - Of freshwater fish	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
335	0305.39.92	- - - - Of marine fish	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
336	0305.39.99	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Smoked fish, including fillets, other than edible fish offal :																						

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
337	0305.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
338	0305.42.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
339	0305.43.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita, Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
340	0305.44.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
341	0305.49.00	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Dried fish, other than edible fish offal, whether or not salted but not smoked :																						
342	0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
343	0305.52.00	- - Tilapias (*Oreochromis spp* .), catfish (P*angasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
344	0305.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
345	0305.54.00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp* .), sardines (*Sardina pilchardus, Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp* .), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp* .), jacks, crevalles (*Caranx spp* .), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp* .), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0305.59	- - Other:																						
		- - - Marine fish:																						
346	0305.59.21	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp. and Thryssa spp., Encrasicholina spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
347	0305.59.29	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
348	0305.59.90	- - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																						
349	0305.61.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
350	0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
351	0305.63.00	- - Anchovies (*Engraulis spp.*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
352	0305.64.00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0305.69	- - Other:																						
353	0305.69.10	- - - Marine fish	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
354	0305.69.90	- - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Fish fins, heads, tails, maws and other edible fish offal :																						
355	0305.71.00	- - Shark fins	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0305.72	- - Fish heads, tails and maws:																						
		- - - Fish maws:																						
356	0305.72.11	- - - - Of cod	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
357	0305.72.19	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- - - Other:																						

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
358	0305.72.91	- - - - Of cod	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
359	0305.72.99	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0305.79	- - Other:																						
360	0305.79.10	- - - Of cod	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
361	0305.79.90	- - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	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	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																						
362	0306.11.10	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
363	0306.11.90	- - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.12	- - Lobsters (*Homarus spp.*):																						
364	0306.12.10	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
365	0306.12.90	- - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.14	- - Crabs:																						
366	0306.14.10	- - - Soft shell crabs	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
367	0306.14.90	- - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
368	0306.15.00	- - Norway lobsters (*Nephrops norvegicus*)	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
369	0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp.* , *Crangon crangon*)	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.17	- - Other shrimps and prawns:																						
		- - - Giant tiger prawns (*Penaeus monodon):*																						
370	0306.17.11	- - - - Headless	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
371	0306.17.19	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- - - Whiteleg shrimps *(Litopenaeus vannamei):*																						
372	0306.17.21	- - - - Headless, with tail	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
373	0306.17.22	- - - - Headless, without tail	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
374	0306.17.29	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
375	0306.17.30	- - - Giant river prawns (*Macrobrachium rosenbergii*)	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
376	0306.17.90	- - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
377	0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Live, fresh or chilled :																						
	0306.31	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp* .):																						

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
378	0306.31.10	- - - Breeding	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
379	0306.31.20	- - - Other, live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
380	0306.31.30	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0306.32	- - Lobsters (*Homarus spp*.):																						
381	0306.32.10	- - - Breeding	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
382	0306.32.20	- - - Other, live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
383	0306.32.30	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
384	0306.33.00	- - Crabs	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
385	0306.34.00	- - Norway lobsters (*Nephrops norvegicus*)	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.35	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):																						
386	0306.35.10	- - - Breeding	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
387	0306.35.20	- - - Other, live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
388	0306.35.30	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0306.36	- - Other shrimps and prawns:																						
		- - - Breeding:																						
389	0306.36.11	- - - - Giant tiger prawns (*Penaeus monodon*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
390	0306.36.12	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
391	0306.36.13	- - - - Giant river prawns (Macrobrachium rosenbergii)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
392	0306.36.19	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- - - Other, live:																						
393	0306.36.21	- - - - Giant tiger prawns (*Penaeus monodon*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
394	0306.36.22	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
395	0306.36.23	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
396	0306.36.29	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- - - Fresh or chilled:																						
397	0306.36.31	- - - - Giant tiger prawns (*Penaeus monodon*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
398	0306.36.32	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
399	0306.36.33	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
400	0306.36.39	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																						
401	0306.39.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
402	0306.39.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
403	0306.39.30	- - - Flours, meals and pellets	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- Other:																						
	0306.91	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp*.):																						
		- - - In airtight containers for retail sale:																						
404	0306.91.21	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
405	0306.91.29	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
		- - - Other:																						
406	0306.91.31	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
407	0306.91.39	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.92	- - Lobsters (*Homarus spp* .):																						
		- - - In airtight containers for retail sale:																						
408	0306.92.21	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
409	0306.92.29	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- - - Other:																						
410	0306.92.31	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
411	0306.92.39	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.93	- - Crabs:																						
		- - - In airtight containers for retail sale:																						
412	0306.93.21	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
413	0306.93.29	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
414	0306.93.30	- - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.94	- - Norway lobsters (*Nephrops norvegicus*):																						
		- - - In airtight containers for retail sale:																						
415	0306.94.21	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
416	0306.94.29	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- - - Other:																						
417	0306.94.31	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
418	0306.94.39	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0306.95	- - Shrimps and prawns:																						
		- - - In airtight containers for retail sale:																						
419	0306.95.21	- - - - In shell, cooked by steaming or boiling in water	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
420	0306.95.29	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	0	0	0	0	0	0	0
421	0306.95.30	- - - Other	10	NT2	9	9	8	8	6	6	5	5	5	4	3	3	2	0	0	0	0	0	0	0
	0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption																						
		- - - In airtight containers for retail sale:																						
422	0306.99.21	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
423	0306.99.29	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- - - Other:																						
424	0306.99.31	- - - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
425	0306.99.39	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	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:																						

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
	0307.11	- - Live, fresh or chilled:																						
426	0307.11.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
427	0307.11.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
428	0307.12.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.19	- - Other:																						
429	0307.19.20	- - - Dried, salted or in brine	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
430	0307.19.30	- - - Smoked	30	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten* :																						
	0307.21	- - Live, fresh or chilled:																						
431	0307.21.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
432	0307.21.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
433	0307.22.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.29	- - Other:																						
434	0307.29.30	- - - Dried, salted or in brine	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
435	0307.29.40	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Mussels (*Mytilus spp., Perna spp.*):																						
	0307.31	- - Live, fresh or chilled:																						
436	0307.31.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
437	0307.31.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
438	0307.32.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.39	- - Other:																						
439	0307.39.30	- - - Dried, salted or in brine	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
440	0307.39.40	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Cuttle fish and squid:																						
	0307.42	- - Live, fresh or chilled																						
		- - - Live:																						
441	0307.42.11	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.* and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
442	0307.42.19	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
		- - - Fresh or chilled:																						
443	0307.42.21	- - - - Cuttle fish (*Sepia officinalis* , *Rossia macrosoma* , *Sepiola spp.*) and squid (*Ommastrephes spp* ., *Loligo spp* ., *Nototodarus spp* ., *Sepioteuthis spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
444	0307.42.29	- - - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.43	- - Frozen:																						
445	0307.43.10	- - - Cuttle fish *(Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and *squid (Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
446	0307.43.90	- - - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.49	- - Other:																						

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
		- - - Dried, salted or in brine:																						
447	0307.49.21	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)*	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
448	0307.49.29	- - - - Other	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
449	0307.49.30	- - - Smoked	30	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Octopus (*Octopus spp* .):																						
	0307.51	- - Live, fresh or chilled:																						
450	0307.51.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
451	0307.51.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
452	0307.52.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.59	- - Other:																						
453	0307.59.20	- - - Dried, salted or in brine	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
454	0307.59.30	- - - Smoked	30	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0307.60	- Snails, other than sea snails:																						
455	0307.60.10	- - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
456	0307.60.20	- - Fresh, chilled or frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
457	0307.60.40	- - Dried, salted or in brine	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
458	0307.60.50	- - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- 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:																						
459	0307.71.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
460	0307.71.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
461	0307.72.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.79	- - Other:																						
462	0307.79.30	- - - Dried, salted or in brine	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
463	0307.79.40	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Abalone (*Haliotis spp* .) and stromboid conchs (*Strombus spp* .):																						
	0307.81	- - Live, fresh or chilled abalone (*Haliotis spp* .):																						
464	0307.81.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
465	0307.81.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.82	- - Live, fresh or chilled stromboid conchs (*Strombus spp* .):																						
466	0307.82.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
467	0307.82.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
468	0307.83.00	- - Frozen abalone (*Haliotis spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
469	0307.84.00	- - Frozen stromboid conchs (*Strombus spp* .)	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.87	- - Other abalone (*Haliotis spp* .):																						

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AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
470	0307.87.10	- - - Dried, salted or in brine	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
471	0307.87.20	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0307.88	- - Other stromboid conchs (*Strombus spp* .):																						
472	0307.88.10	- - - Dried, salted or in brine	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
473	0307.88.20	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Other, including flours, meals and pellets, fit for human consumption:																						
	0307.91	- - Live, fresh or chilled:																						
474	0307.91.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
475	0307.91.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
476	0307.92.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0307.99	- - Other:																						
477	0307.99.30	- - - Dried, salted or in brine	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
478	0307.99.40	- - - Smoked	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
479	0307.99.50	- - - Flours, meals and pellets of molluscs	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	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.**																						
		- Sea cucumbers (*Stichopus japonicus, Holothuroidea*) :																						
	0308.11	- - Live, fresh or chilled:																						
480	0308.11.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
481	0308.11.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
482	0308.12.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0308.19	- - Other:																						
483	0308.19.20	- - - Dried, salted or in brine	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
484	0308.19.30	- - - Smoked	30	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*) :																						
	0308.21	- - Live, fresh or chilled:																						
485	0308.21.10	- - - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
486	0308.21.20	- - - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
487	0308.22.00	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
	0308.29	- - Other:																						
488	0308.29.20	- - - Dried, salted or in brine	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
489	0308.29.30	- - - Smoked	30	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0308.30	- Jellyfish (*Rhopilema spp* .):																						
490	0308.30.10	- - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
491	0308.30.20	- - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

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Part 5:
Schedule of Lao PDR

AHTN 2017			Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																			
No	HS/AHTN 2017 Code	Description			2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
492	0308.30.30	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
493	0308.30.40	- - Dried, salted or in brine	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
494	0308.30.50	- - Smoked	30	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	0308.90	- Other:																						
495	0308.90.10	- - Live	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
496	0308.90.20	- - Fresh or chilled	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
497	0308.90.30	- - Frozen	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
498	0308.90.40	- - Dried, salted or in brine	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0
499	0308.90.50	- - Smoked	30	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
500	0308.90.90	- - Other	10	NT2	9	9	8	8	6	6	5	5	4	4	3	3	2	2	0	0	0	0	0	0

Note: "U" (Unbound) means that there are no tariff commitments under AHKFTA for this particular tariff line.

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
03.01		**Live fish.**																	
		- Ornamental fish:																	
	0301.11	- - Freshwater:																	
		- - - Fry:																	
	0301.11.11 00	- - - - Botia (*Chromobotia macracanthus*)	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.11.19 00	- - - - Other	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other:																	
	0301.11.91 00	- - - - Koi carp *(Cyprinus carpio)*	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.11.92 00	- - - - Goldfish *(Carassius auratus)*	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.11.93 00	- - - - Siamese fighting fish *(Beta splendens)*	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.11.94 00	- - - - Oscars *(Astonotus ocellatus)*	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.11.95 00	- - - - Arowanas *(Scleropages formosus)*	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.11.96 00	- - - - Arowanas Jardini (Scleropages jardini)	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.11.99 00	- - - - Other	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.19	- - Other:																	
	0301.19.10 00	- - - Fry	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other :																	
	0301.19.91 00	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.19.92 00	- - - - Napoleon wrasse (*Cheilinus undulatus*)	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.19.99 00	- - - - Other	Nil	NT1	u	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Other live fish:																	
	0301.91.00 00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.92.00 00	- - Eels (*Anguilla spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.93	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*) :																	
	0301.93.10 00	- - - Breeding, other than fry	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.93.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.94.00 00	- - Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.95.00 00	- - Southern bluefin tunas (*Thunnus maccoyii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.99	- - Other:																	
		- - - Milkfish and Grouper, fry:																	
	0301.99.11 00	- - - - Breeding	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.99.19 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other fish fry:																	
	0301.99.21 00	- - - - Breeding	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.99.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other, freshwater fish:																	
	0301.99.41 00	- - - - Tilapias (*Oreochromis spp.)*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.99.42 00	- - - - Other Carp, for breeding	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.99.49 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other, marine fish:																	
	0301.99.51 00	- - - - Milkfish, breeding	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0301.99.52 00	- - - - Grouper	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.99.59 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0301.99.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																	
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																	
	0302.11.00 00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.13.00 00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus)*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.14.00 00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.19.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae),* excluding edible fish offal of subheadings 0302.91 to 0302.99:																	
	0302.21.00 00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.22.00 00	- - Plaice (*Pleuronectes platessa)*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.23.00 00	- - Sole (*Solea spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.24.00 00	- - Turbots (*Psetta maxima)*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.29.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																	
	0302.31.00 00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.32.00 00	- - Yellowfin tunas (*Thunnus albacares*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.33.00 00	- - Skipjack or stripe- bellied bonito	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.34.00 00	- - Bigeye tunas (*Thunnus obesus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.35.00 00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.36.00 00	- - Southern bluefin tunas (*Thunnus maccoyii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.39.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate												
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
	0302.41.00 00	- - Herrings (*Clupea harengus, Clupea pallasii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.42.00 00	- - Anchovies (*Engraulis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.43.00 00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.44.00 00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.45.00 00	- - Jack and horse mackerel (*Trachurus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.46.00 00	- - Cobia (*Rachycentron canadum*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.47.00 00	- - Swordfish (*Xiphias gladius*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.49.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0302.91 to 0302.99:																
	0302.51.00 00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.52.00 00	- - Haddock (*Melanogrammus aeglefinus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.53.00 00	- - Coalfish (*Pollachius virens*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.54.00 00	- - Hake (*Merluccius spp., Urophycis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.55.00 00	- - Alaska Pollack (*Theragra chalcogramma*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.56.00 00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.59.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																
	0302.71.00 00	- - Tilapias *(Oreochromis spp.)*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.72	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*):																	
	0302.72.10 00	- - - Yellowtail catfish (*Pangasius pangasius*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.72.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.73.00 00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.74.00 00	- - Eels (*Anguilla spp*.)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.79.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																	
	0302.81.00 00	- - Dogfish and other sharks	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.82.00 00	- - Rays and skates (*Rajidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.83.00 00	- - Toothfish (*Dissostichus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.84.00 00	- - Seabass (*Dicentrarchus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.85.00 00	- - Seabream (*Sparidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89	- - Other:																	
		- - - Marine fish:																	
	0302.89.11 00	- - - - Grouper	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.12 00	- - - - Longfin mojarra (*Pentaprion longimanus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.13 00	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.14 00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger ' s croakers (*Johnius belangerii*), Reeve ' s croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.16 00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.17 00	- - - - Black pomfrets (*Parastromatus niger*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.18 00	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.19 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
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Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
		- - Other:																	
	0302.89.22 00	- - - - Swamp barb (*Puntius chola*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.26 00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.27 00	- - - - Hilsa shad (*Tenualosa ilisha*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.28 00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.89.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																	
	0302.91.00 00	- - Livers, roes and milt	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.92.00 00	- - Shark fins	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0302.99.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																	
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	
	0303.11.00 00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.12.00 00	- - Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.13.00 00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.14.00 00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.19.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	
	0303.23.00 00	- - Tilapias (*Oreochromis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.24.00 00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
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Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0303.25.00 00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.26.00 00	- - Eels (*Anguilla spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.29.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae),* excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	
	0303.31.00 00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.32.00 00	- - Plaice (*Pleuronectes platessa*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.33.00 00	- - Sole (*Solea spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.34.00 00	- - Turbots (*Psetta maxima*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.39.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Tunas (*of the genus Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus)* pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	
	0303.41.00 00	- - Albacore or longfinned tunas (*Thunnas alalunga*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.42.00 00	- - Yellowfin tunas (*Thunnus albacares*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.43.00 00	- - Skipjack or strip-bellied bonito	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.44.00 00	- - Bigeye tunas (*Thunnus obesus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.45	- - Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)* :																	
	0303.45.10 00	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.45.90 00	- - - Pacific bluefin tunas (*Thunnus orientalis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.46.00 00	- - Southern bluefin tunas (*Thunnus maccoyii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.49.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
	0303.51.00 00	- - Herrings (*Clupea harengus, Clupea pallasii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.53.00 00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.54	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus):*																	
	0303.54.10 00	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.54.20 00	- - - Pacific mackerel (*Scomber japonicus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.55.00 00	- - Jack and horse mackerel (*Trachurus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.56.00 00	- - Cobia (*Rachycentron canadum*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.57.00 00	- - Swordfish (*Xiphias gladius*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.59	- - Other:																	
	0303.59.10 00	- - - Indian mackerels (*Rastelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.59.20 00	- - - Silver pomfrets (*Pampus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.59.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	
	0303.63.00 00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.64.00 00	- - Haddock (*Melanogrammus aeglefinus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.65.00 00	- - Coalfish (*Pollachius virens*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0303.66.00 00	- - Hake (*Merluccius spp., Urophycis spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.67.00 00	- - Alaska Pollack (*Theragra chalcogramma*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.68.00 00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.69.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	
	0303.81.00 00	- - Dogfish and other sharks	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.82.00 00	- - Rays and skates (*Rajidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.83.00 00	- - Toothfish (*Dissostichus spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.84.00 00	- - Seabass (*Dicentrarchus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89	- - Other:																	
		- - - Marine fish:																	
	0303.89.11 00	- - - - Grouper	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.12 00	- - - - Longfin mojarra (*Pentaprion longimanus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.13 00	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.14 00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger ' s croakers (*Johnius belangerii*), Reeve ' s croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.16 00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.17 00	- - - - Black pomfrets (*Parastromatus niger*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.18 00	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.19 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other:																	
	0303.89.22 00	- - - - Swamp barb (*Puntius chola*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.26 00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.27 00	- - - - Hilsa shad (*Tenualosa ilisha*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.28 00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.89.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																	
	0303.91.00 00	- - Livers , roes and milt	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.92.00 00	- - Shark fins	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0303.99.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																	

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate												
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
		- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																
	0304.31.00 00	- - Tilapias (*Oreochromis spp*.)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.32.00 00	- - Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.33.00 00	- - Nile Perch (*Lates Niloticus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.39.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Fresh or chilled fillets of other fish:																	
	0304.41.00 00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.42.00 00	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.43.00 00	- - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.44.00 00	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.45.00 00	- - Swordfish (*Xiphias gladius*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.46.00 00	- - Toothfish (*Dissostichus spp*.)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.47.00 00	- - Dogfish and other sharks	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.48.00 00	- - Rays and skates (*Rajidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.49.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Other, fresh or chilled:																	

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0304.51.00 00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*).	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.52.00 00	- - Salmonidae	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.53.00 00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.54.00 00	- - Swordfish (*Xiphias gladius*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.55.00 00	- - Toothfish (*Dissostichus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.56.00 00	- - Dogfish and other sharks	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.57.00 00	- - Rays and skates (*Rajidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.59.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																	
	0304.61.00 00	- - Tilapias (*Oreochromis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.62.00 00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.63.00 00	- - Nile Perch (Lates niloticus)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.69.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :																	
	0304.71.00 00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.72.00 00	- - Haddock (*Melanogrammus aeglefinus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.73.00 00	- - Coalfish (*Pollachius virens*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.74.00 00	- - Hake (*Merluccius spp., Urophycis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.75.00 00	- - Alaska Pollack (*Theragra chalcogramma*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.79.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Frozen fillets of other fish:																	

Annex 2-1 Schedules of Tariff Commitments
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Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0304.81.00 00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.82.00 00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.83.00 00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.84.00 00	- - Swordfish (*Xiphias gladius*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.85.00 00	- - Toothfish (*Dissostichus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.86.00 00	- - Herrings (*Clupea harengus*, *Clupea pallasii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.87.00 00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.88.00 00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.89.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Other, frozen:																	
	0304.91.00 00	- - Swordfish (*Xiphias gladius*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.92.00 00	- - Toothfish (*Dissostichus spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.93.00 00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.94.00 00	- - Alaska Pollack (*Theragra chalcogramma*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.95.00 00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than Alaska Pollack (*Theragra chalcogramma*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.96.00 00	- - Dogfish and other sharks	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.97.00 00	- - Rays and skates (*Rajidae*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0304.99.00 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate												
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
03.05		**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**																
	0305.10.00 00	- Flours, meals and pellets of fish, fit for human consumption	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:																	
	0305.20.10 00	- - Of freshwater fish, dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.20.90 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Fish fillets, dried, salted or in brine, but not smoked:																	
	0305.31.00 00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.32.00 00	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.39	- - Other:																	
	0305.39.10 00	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.39.20 00	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve ' s croakers (*Chrysochir aureus*) and Bigeye croakers (*Pennahia anea*)	7%	SL	kg	6%	6%	6%	6%	4%	4%	4%	4%	2%	2%	2%	2%	2%	2%
		- - - Other:																	
	0305.39.91 00	- - - - Of freshwater fish	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.39.92 00	- - - - Of marine fish	7%	NT2	kg	6%	6%	5%	5%	4%	4%	3%	3%	2%	0%	0%	0%	0%	0%
	0305.39.99 00	- - - - Other	5%	NT1	kg	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Smoked fish, including fillets, other than edible fish offal :																	
	0305.41.00 00	- - Pacific Salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus), Atlantic salmon (Salmo salar)* and *Danube salmon (Hucho hucho)*	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate												
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0305.42.00 00	- - Herrings (*Clupea harengus, Clupea pallasii*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.43.00 00	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.44.00 00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.49.00 00	- - Other	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:																	
	0305.51.00 00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.52.00 00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.53.00 00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
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Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0305.54.00 00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.59	- - Other:																	
		- - - Marine fish:																	
	0305.59.21 00	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp.* and *Thryssa spp., Encrasicholina spp.*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.59.29 00	- - - - Other	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.59.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:																	
	0305.61.00 00	- - Herrings (*Clupea harengus, Clupea pallasii*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.62.00 00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.63.00 00	- - Anchovies (*Engraulis spp.*)	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.64.00 00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.69	- - Other:																	
	0305.69.10 00	- - - Marine fish	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.69.90 00	- - - Other	Nil	NT1	kg	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 00	- - Shark fins	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.72	- - Fish heads, tails and maws:																	
		- - - Fish maws:																	
	0305.72.11 00	- - - - Of cod	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.72.19 00	- - - - Other	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
		- - - Other:																	
	0305.72.91 00	- - - - Of cod	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.72.99 00	- - - - Other	7%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - Other:																	
	0305.79.10 00	- - - Of cod	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0305.79.90 00	- - - Other	7%	NT1	kg	5%	3%	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	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																	
	0306.11.10 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.11.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.12	- - Lobsters (*Homarus spp* .):																	
	0306.12.10 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.12.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.14	- - Crabs:																	
	0306.14.10 00	- - - Soft shell crabs	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.14.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.15.00 00	- - Norway lobsters (*Nephrops norvegicus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.16.00 00	- - Cold-water shrimps and prawns (*Pandalus spp.* , *Crangon crangon*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.17	- - Other shrimps and prawns:																	
		- - - Giant tiger prawns (*Penaeus monodon):*																	
	0306.17.11 00	- - - - Headless	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.17.19 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Whiteleg shrimps *(Litopenaeus vannamei):*																	
	0306.17.21 00	- - - - Headless, with tail	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.17.22 00	- - - - Headless, without tail	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.17.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.17.30 00	- - - Giant river prawns (*Macrobrachium rosenbergii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.17.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.19.00 00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Live, fresh or chilled :																	
	0306.31	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp* .):																	
	0306.31.10 00	- - - Breeding	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.31.20 00	- - - Other, live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.31.30 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.32	- - Lobsters (*Homarus spp.*):																	
	0306.32.10 00	- - - Breeding	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.32.20 00	- - - Other, live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.32.30 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0306.33.00 00	- - Crabs	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.34.00 00	- - Norway lobsters (*Nephrops norvegicus*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.35	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):																	
	0306.35.10 00	- - - Breeding	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.35.20 00	- - - Other, live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.35.30 00	- - - Fresh or chilled	8%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36	- - Other shrimps and prawns:																	
		- - - Breeding:																	
	0306.36.11 00	- - - - Giant tiger prawns (*Penaeus monodon*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.12 00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.13 00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.19 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other, live:																	
	0306.36.21 00	- - - - Giant tiger prawns (*Penaeus monodon*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.22 00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.23 00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Fresh or chilled:																	
	0306.36.31 00	- - - - Giant tiger prawns (*Penaeus monodon*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.32 00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.33 00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.36.39 00	- - - - Other	8%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																	
	0306.39.10 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.39.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.39.30 00	- - - Flours, meals and pellets	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Other:																	
	0306.91	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																	
		- - - In airtight containers for retail sale:																	
	0306.91.21 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.91.29 00	- - - - Other	8%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other:																	
	0306.91.31 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.91.39 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.92	- - Lobsters (*Homarus spp.*):																	
		- - - In airtight containers for retail sale:																	
	0306.92.21 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.92.29 00	- - - - Other	8%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other:																	
	0306.92.31 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.92.39 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.93	- - Crabs:																	
		- - - In airtight containers for retail sale:																	
	0306.93.21 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0306.93.29 00	- - - - Other	8%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.93.30 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.94	- - Norway lobsters (*Nephrops norvegicus*):																	
		- - - In airtight containers for retail sale:																	
	0306.94.21 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.94.29 00	- - - - Other	8%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other:																	
	0306.94.31 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.94.39 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.95	- - Shrimps and prawns:																	
		- - - In airtight containers for retail sale:																	
	0306.95.21 00	- - - - In shell, cooked by steaming or boiling in water	8%	NT1	kg	5%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.95.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.95.30 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption																	
		- - - In airtight containers for retail sale:																	
	0306.99.21 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.99.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Other:																	
	0306.99.31 00	- - - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0306.99.39 00	- - - - Other	Nil	NT1	kg	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 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.11.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.12.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.19	- - Other:																	
	0307.19.20 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.19.30 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	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 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.21.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.22.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.29	- - Other:																	
	0307.29.30 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.29.40 00	- - - Smoked	Nil	NT1	kg	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 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.31.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.32.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.39	- - Other:																	

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0307.39.30 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.39.40 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Cuttle fish and squid:																	
	0307.42	- - Live, fresh or chilled:																	
		- - - Live :																	
	0307.42.11 00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma,Sepiola spp) and* squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.42.19 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- - - Fresh or chilled :																	
	0307.42.21 00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma,Sepiola spp.)* and squid *(Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.42.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.43	- - Frozen:																	
	0307.43.10 00	- - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.) and squid (Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.43.90 00	- - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.49	- - Other:																	
		- - - Dried, salted or in brine:																	
	0307.49.21 00	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.)* and squid *(Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.49.29 00	- - - - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.49.30 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Octopus (*Octopus spp* .):																	
	0307.51	- - Live, fresh or chilled:																	
	0307.51.10 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.51.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.52.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.59	- - Other:																	
	0307.59.20 00	- - - Dried, salted or in brine	10%	NT2	kg	8%	8%	6%	6%	4%	4%	2%	2%	2%	0%	0%	0%	0%	0%
	0307.59.30 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.60	- Snails, other than sea snails:																	
	0307.60.10 00	- - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.60.20 00	- - Fresh, chilled or frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.60.40 00	- - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.60.50 00	- - Smoked	Nil	NT1	kg	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 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.71.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.72.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.79	- - Other:																	
	0307.79.30 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.79.40 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate												
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
		- Abalone (*Haliotis spp* .) and stromboid conchs (*Strombus spp* .):																	
	0307.81	- - Live, fresh or chilled abalone (*Haliotis spp.*):																	
	0307.81.10 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.81.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.82	- - Live, fresh or chilled stromboid conchs (*Strombus spp* .):																	
	0307.82.10 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.82.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.83.00 00	- - Frozen abalone (*Haliotis spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.84.00 00	- - Frozen stromboid conchs (*Strombus spp* .)	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.87	- - Other abalone (*Haliotis spp* .):																	
	0307.87.10 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.87.20 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.88	- - Other stromboid conchs (*Strombus spp* .):																	
	0307.88.10 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.88.20 00	- - - Smoked	Nil	NT1	kg	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 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.91.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.92.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.99	- - Other:																	
	0307.99.30 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.99.40 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0307.99.50 00	- - - Flours, meals and pellets of molluscs	Nil	NT1	kg	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.**																	
		- Sea cucumbers (*Stichopus japonicus, Holothuroidea*) :																	
	0308.11	- - Live, fresh or chilled:																	
	0308.11.10 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.11.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.12.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.19	- - Other:																	
	0308.19.20 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.19.30 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*) :																	
	0308.21	- - Live, fresh or chilled:																	
	0308.21.10 00	- - - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.21.20 00	- - - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.22.00 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.29	- - Other:																	

Annex 2-1 Schedules of Tariff Commitments
Part 6:
Schedule of Malaysia

Heading	Subheading	Description of Goods	Base Rate (MFN 2014)	Category	Unit of Quantity	AHKFTA Tariff Rate													
						2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
(1)	(2)	(3)			(4)	(5)													
	0308.29.20 00	- - - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.29.30 00	- - - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.30	- Jellyfish (*Rhopilema spp* .):																	
	0308.30.10 00	- - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.30.20 00	- - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.30.30 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.30.40 00	- - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.30.50 00	- - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.90	- Other:																	
	0308.90.10 00	- - Live	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.90.20 00	- - Fresh or chilled	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.90.30 00	- - Frozen	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.90.40 00	- - Dried, salted or in brine	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.90.50 00	- - Smoked	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	0308.90.90 00	- - Other	Nil	NT1	kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Annex 2-1 Schedules of Tariff Commitments
Part 7:
Schedule of Myanmar

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			Live fish.																						
			- Ornamental fish:																						
			- - Freshwater:																						
			- - - Fry:																						
0301.11.11	00	0301.11.11.00	- - - - Botia (*Chromobotia macracanthus*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.19	00	0301.11.19.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Other:																						
0301.11.91	00	0301.11.91.00	- - - - Koi carp (*Cyprinus carpio*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.92	00	0301.11.92.00	- - - - Goldfish (*Carassius auratus*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.93	00	0301.11.93.00	- - - - Siamese fighting fish (*Beta splendens)*	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.94	00	0301.11.94.00	- - - - Oscars (*Astonotus ocellatus*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.95	00	0301.11.95.00	- - - - Arowanas (*Scleropages formosus*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.96	00	0301.11.96.00	- - - - Arowanas Jardini (*Scleropages jardini*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.11.99	00	0301.11.99.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - Other:																						
0301.19.10	00	0301.19.10.00	- - - Fry	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Other:																						
0301.19.91	00	0301.19.91.00	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.19.92	00	0301.19.92.00	- - - - Napoleon wrasse (*Cheilinus undulatus*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.19.99	00	0301.19.99.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- Other live fish:																						
0301.91.00	00	0301.91.00.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.92.00	00	0301.92.00.00	- - Eels (*Anguilla spp.*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*):																						
0301.93.10	00	0301.93.10.00	- - - Breeding, other than fry	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.93.90	00	0301.93.90.00	- - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.94.00	00	0301.94.00.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.95.00	00	0301.95.00.00	- - Southern bluefin tunas *(Thunnus maccoyii)*	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - Other:																						
			- - - Milkfish and Grouper, fry:																						
0301.99.11	00	0301.99.11.00	- - - - Breeding	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.19	00	0301.99.19.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Other fish fry:																						
0301.99.21	00	0301.99.21.00	- - - - Breeding	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.29	00	0301.99.29.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Other, freshwater fish:																						
0301.99.41	00	0301.99.41.00	- - - - Tilapias (*Oreochromis spp.*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.42	00	0301.99.42.00	- - - - Other carp, for breeding	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.49	00	0301.99.49.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Other, marine fish:																						
0301.99.51	00	0301.99.51.00	- - - - Milkfish, breeding	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.52	00	0301.99.52.00	- - - - Grouper	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.59	00	0301.99.59.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0301.99.90	00	0301.99.90.00	- - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments
Part 7:
Schedule of Myanmar

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.																						
			- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.11.00	00	0302.11.00.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.13.00	00	0302.13.00.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.14.00	00	0302.14.00.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.19.00	00	0302.19.00.00	- - Other	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
			- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.21.00	00	0302.21.00.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.22.00	00	0302.22.00.00	- - Plaice (*Pleuronectes platessa*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.23.00	00	0302.23.00.00	- - Sole (*Solea spp.*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.24.00	00	0302.24.00.00	- - Turbots (*Psetta maxima*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.29.00	00	0302.29.00.00	- - Other	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
			- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.31.00	00	0302.31.00.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.32.00	00	0302.32.00.00	- - Yellowfin tunas (*Thunnus albacares*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.33.00	00	0302.33.00.00	- - Skipjack or stripe-bellied bonito	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.34.00	00	0302.34.00.00	- - Bigeye tunas (*Thunnus obesus*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.35.00	00	0302.35.00.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.36.00	00	0302.36.00.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.39.00	00	0302.39.00.00	- - Other	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5

Annex 2-1 Schedules of Tariff Commitments
Part 7:
Schedule of Myanmar

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																							
0302.41.00	00	0302.41.00.00	- - Herrings (*Clupea harengus* , *Clupea pallasii*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.42.00	00	0302.42.00.00	- - Anchovies (*Engraulis spp* .)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.43.00	00	0302.43.00.00	- - Sardines (*Sardina pilchardus* , *Sardinops spp* .), sardinella (*Sardinella spp* .), brisling or sprats (*Sprattus sprattus*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.44.00	00	0302.44.00.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.45.00	00	0302.45.00.00	- - Jack and horse mackerel (*Trachurus spp* .)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.46.00	00	0302.46.00.00	- - Cobia (*Rachycentron canadum*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.47.00	00	0302.47.00.00	- - Swordfish (*Xiphias gladius*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.49.00		0302.49.00.	- - Other:																							
0302.49.00	10	0302.49.00.10	- - - - - - Indian mackerel (*rastrelliger kanagurta*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.49.00	20	0302.49.00.20	- - - - - - Island mackerel (*rastrelliger faughni*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.49.00	30	0302.49.00.30	- - - - - - Silver Pomfrets (*Pampus argenteus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.49.00	90	0302.49.00.90	- - - - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0302.91 to 0302.99:																							
0302.51.00	00	0302.51.00.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.52.00	00	0302.52.00.00	- - Haddock (*Melanogrammus aeglefinus*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.53.00	00	0302.53.00.00	- - Coalfish (*Pollachius virens*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.54.00	00	0302.54.00.00	- - Hake (*Merluccius spp ., Urophycis spp* .)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.55.00	00	0302.55.00.00	- - Alaska Pollack (*Theragra chalcogramma*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.56.00	00	0302.56.00.00	- - Blue whitings (*Micromesistius poutassou* , *Micromesistius australis*)	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
0302.59.00	00	0302.59.00.00	- - Other	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5

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Part 7:
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AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																							
0302.71.00	00	0302.71.00.00	- - Tilapias (*Oreochromis spp* .)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* .., *Ictalurus spp* .):																						
0302.72.10	00	0302.72.10.00	- - - Yellowtail catfish (*Pangasius pangasius*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.72.90	00	0302.72.90.00	- - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.73.00		0302.73.00.	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*):																							
0302.73.00	10	0302.73.00.10	- - - - - - Rohu (*Labeo rohita*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.73.00	20	0302.73.00.20	- - - - - - Catla (*Catla catla*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.73.00	90	0302.73.00.90	- - - - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.74.00	00	0302.74.00.00	- - Eels (*Anguilla spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.79.00	00	0302.79.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.81.00	00	0302.81.00.00	- - Dogfish and other sharks	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.82.00	00	0302.82.00.00	- - Rays and skates (*Rajidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.83.00	00	0302.83.00.00	- - Toothfish (*Dissostichus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.84.00	00	0302.84.00.00	- - Seabass (*Dicentrarchus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.85.00	00	0302.85.00.00	- - Seabream (*Sparidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																							
			- - - Marine fish:																							
0302.89.11	00	0302.89.11.00	- - - - Grouper	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.12	00	0302.89.12.00	- - - - Longfin mojarra (*Pentaprion longimanus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.13	00	0302.89.13.00	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.14	00	0302.89.14.00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.16	00	0302.89.16.00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish *(Drepane punctata*) and great barracudas (*Sphyraena barracuda)*	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.17	00	0302.89.17.00	- - - - Black pomfrets (*Parastromatus niger*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.18	00	0302.89.18.00	- - - - Mangrove red snappers (*Lutjanus argentimaculatus)*	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.19	00	0302.89.19.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - - Other:																							
0302.89.22	00	0302.89.22.00	- - - - Swamp barb (*Puntius chola*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

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AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																	
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0302.89.26	00	0302.89.26.00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.27	00	0302.89.27.00	- - - - Hilsa shad (*Tenualosa ilisha*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.28	00	0302.89.28.00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.29		0302.89.29.	- - - - Other:																							
0302.89.29	10	0302.89.29.10	- - - - - - Snakeskin gourami (*Trichogaster pectoralis*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.89.29	90	0302.89.29.90	- - - - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:																							
0302.91.00	00	0302.91.00.00	- - Livers, roes and milt	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.92.00	00	0302.92.00.00	- - Shark fins	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0302.99.00	00	0302.99.00.00	- - Other	kg	10	SL	10	10	10	10	10	10	10	10	9	9	9	9	9	7	7	7	5	5	5	5
			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.																							
			- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:																							
0303.11.00	00	0303.11.00.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0303.12.00	00	0303.12.00.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0303.13.00	00	0303.13.00.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0303.14.00	00	0303.14.00.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0303.19.00	00	0303.19.00.00	- - Other	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
			- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																							
0303.23.00	00	0303.23.00.00	- - Tilapias (*Oreochromis spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.24.00	00	0303.24.00.00	- - Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.25.00	00	0303.25.00.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.26.00	00	0303.26.00.00	- - Eels (*Anguilla spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.29.00	00	0303.29.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																						
0303.31.00	00	0303.31.00.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.32.00	00	0303.32.00.00	- - Plaice (*Pleuronectes platessa*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.33.00	00	0303.33.00.00	- - Sole (*Solea spp.*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.34.00	00	0303.34.00.00	- - Turbots (*Psetta maxima*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.39.00	00	0303.39.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																						
0303.41.00	00	0303.41.00.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.42.00	00	0303.42.00.00	- - Yellowfin tunas *(Thunnus albacares*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.43.00	00	0303.43.00.00	- - Skipjack or stripe-bellied bonito	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.44.00	00	0303.44.00.00	- - Bigeye tunas (*Thunnus obesus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*):																						
0303.45.10	00	0303.45.10.00	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.45.90	00	0303.45.90.00	- - - Pacific bluefin tunas (*Thunnus orientalis*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.46.00	00	0303.46.00.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.49.00	00	0303.49.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp* .), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																								
0303.51.00	00	0303.51.00.00	- - Herrings (*Clupea harengus* , *Clupea pallasii*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.53.00	00	0303.53.00.00	- - Sardines (*Sardina pilchardus* , *Sardinops spp* .), sardinella (*Sardinella spp* .), brisling or sprats (*Sprattus sprattus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Mackerel (*Scomber scombrus* , *Scomber australasicus* , *Scomber japonicus*)																						
0303.54.10	00	0303.54.10.00	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.54.20	00	0303.54.20.00	- - - Pacific mackerel (*Scomber japonicus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

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AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0303.55.00	00	0303.55.00.00	- - Jack and horse mackerel (*Trachurus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.56.00	00	0303.56.00.00	- - Cobia (*Rachycentron canadum*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.57.00	00	0303.57.00.00	- - Swordfish (*Xiphias gladius*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0303.59.10	00	0303.59.10.00	- - - Indian mackerels (*Rastrelliger Kanagurta*); Island mackerels (*Rastrelliger faughni*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.59.20	00	0303.59.20.00	- - - Silver pomfrets (*Pampus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.59.90	00	0303.59.90.00	- - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae,* excluding edible fish offal of subheadings 0303.91 to 0303.99:																						
0303.63.00	00	0303.63.00.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.64.00	00	0303.64.00.00	- - Haddock (*Melanogrammus aeglefinus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.65.00	00	0303.65.00.00	- - Coalfish (*Pollachius virens*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.66.00	00	0303.66.00.00	- - Hake (*Merluccius spp* ., *Urophycis spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.67.00	00	0303.67.00.00	- - Alaska Pollack (*Theragra chalcogramma*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0303.68.00	00	0303.68.00.00	- - Blue whitings (*Micromesistius poutassou* , *Micromesistius australis*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.69.00	00	0303.69.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:																						
0303.81.00	00	0303.81.00.00	- - Dogfish and other sharks	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.82.00	00	0303.82.00.00	- - Rays and skates (*Rajidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.83.00	00	0303.83.00.00	- - Toothfish (*Dissostichus spp* .)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0303.84.00	00	0303.84.00.00	- - Seabass (*Dicentrarchus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
			- - - Marine fish:																						
0303.89.11	00	0303.89.11.00	- - - - Grouper	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.12	00	0303.89.12.00	- - - - Longfin mojarra (*Pentaprion longimanus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.13	00	0303.89.13.00	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.14	00	0303.89.14.00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.16	00	0303.89.16.00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata)* and great barracudas (*Sphyraena barracuda*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.17	00	0303.89.17.00	- - - - Black pomfrets (*Parastromatus niger*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.18	00	0303.89.18.00	- - - - Mangrove red snappers *(Lutjanus argentimaculatus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.19	00	0303.89.19.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - - Other:																						
0303.89.22	00	0303.89.22.00	- - - - Swamp barb (*Puntius chola*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.26	00	0303.89.26.00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.27	00	0303.89.27.00	- - - - Hilsa shad (*Tenualosa ilisha*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.28	00	0303.89.28.00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*sperata seenghala*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.89.29	00	0303.89.29.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

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AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:																						
0303.91.00	00	0303.91.00.00	- - Livers, roes and milt	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.92.00	00	0303.92.00.00	- - Shark fins	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0303.99.00	00	0303.99.00.00	- - Other	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
			Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.																						
			- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):																							
0304.31.00	00	0304.31.00.00	- - Tilapias (*Oreochromis spp* .)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.32.00	00	0304.32.00.00	- - Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.33.00	00	0304.33.00.00	- - Nile Perch (*Lates niloticus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.39.00	00	0304.39.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Fresh or chilled fillets of other fish:																						
0304.41.00	00	0304.41.00.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0304.42.00	00	0304.42.00.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0304.43.00	00	0304.43.00.00	- - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae* and *Citharidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.44.00	00	0304.44.00.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae*	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.45.00	00	0304.45.00.00	- - Swordfish (*Xiphias gladius*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.46.00	00	0304.46.00.00	- - Toothfish (*Dissostichus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.47.00	00	0304.47.00.00	- - Dogfish and other sharks	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.48.00	00	0304.48.00.00	- - Rays and skates (Rajidae)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.49.00	00	0304.49.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Other, fresh or chilled:																						
0304.51.00	00	0304.51.00.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.52.00	00	0304.52.00.00	- - Salmonidae	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0

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AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0304.53.00	00	0304.53.00.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae*	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.54.00	00	0304.54.00.00	- - Swordfish (*Xiphias gladius*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.55.00	00	0304.55.00.00	- - Toothfish (*Dissostichus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.56.00	00	0304.56.00.00	- - Dogfish and other sharks	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.57.00	00	0304.57.00.00	- - Rays and skates (*Rajidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.59.00	00	0304.59.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):																								
0304.61.00	00	0304.61.00.00	- - Tilapias (*Oreochromis spp* .)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.62.00	00	0304.62.00.00	- - Catfish (*Pangasius spp* ., *Silurus spp* ., *Clarias spp* ., *Ictalurus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.63.00	00	0304.63.00.00	- - Nile Perch (*Lates niloticus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.69.00	00	0304.69.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Frozen fillets of fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae* :																						
0304.71.00	00	0304.71.00.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.72.00	00	0304.72.00.00	- - Haddock (*Melanogrammus aeglefinus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.73.00	00	0304.73.00.00	- - Coalfish (*Pollachius virens*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.74.00	00	0304.74.00.00	- - Hake (*Merluccius spp* ., *Urophycis spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.75.00	00	0304.75.00.00	- - Alaska Pollack (*Theragra chalcogramma*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0304.79.00	00	0304.79.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Frozen fillets of other fish:																							
0304.81.00	00	0304.81.00.00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0304.82.00	00	0304.82.00.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	10	NT2	9	9	7	7	6	6	5	5	5	5	5	5	5	5	0	0	0	0	0	0
0304.83.00	00	0304.83.00.00	- - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae* and *Citharidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.84.00	00	0304.84.00.00	- - Swordfish (*Xiphias gladius*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.85.00	00	0304.85.00.00	- - Toothfish (*Dissostichus spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.86.00	00	0304.86.00.00	- - Herrings (*Clupea harengus* , *Clupea pallasii*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

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AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0304.87.00	00	0304.87.00.00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus*) *pelamis*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.88.00	00	0304.88.00.00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.89.00	00	0304.89.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Other, frozen:																							
0304.91.00	00	0304.91.00.00	- - Swordfish (*Xiphias gladius*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.92.00	00	0304.92.00.00	- - Toothfish (*Dissostichus spp.)*	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.93.00	00	0304.93.00.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.94.00	00	0304.94.00.00	- - Alaska Pollack (*Theragra chalcogramma*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.95.00	00	0304.95.00.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae,* other than Alaska Pollack (*Theragra chalcogramma*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.96.00	00	0304.96.00.00	- - Dogfish and other sharks	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.97.00	00	0304.97.00.00	- - Rays and skates (*Rajidae*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0304.99.00	00	0304.99.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.																							
0305.10.00	00	0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Livers, roes and milt of fish, dried, smoked, salted or in brine:																							
0305.20.10	00	0305.20.10.00	- - Of freshwater fish, dried, salted or in brine	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0305.20.90	00	0305.20.90.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Fish fillets, dried, salted or in brine, but not smoked:																							
0305.31.00	00	0305.31.00.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.32.00	00	0305.32.00.00	- - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Moridae* and *Muraenolepididae*	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- - Other:																							

Annex 2-1 Schedules of Tariff Commitments
Part 7:
Schedule of Myanmar

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0305.39.10	00	0305.39.10.00	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis)*	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.39.20	00	0305.39.20.00	- - - Savalai hairtails (*Lepturacanthus savala),* Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- - - Other:																							
0305.39.91	00	0305.39.91.00	- - - - Of freshwater fish	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.39.92	00	0305.39.92.00	- - - - Of marine fish	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.39.99	00	0305.39.99.00	- - - - Other	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- Smoked fish, including fillets, other than edible fish offal:																							
0305.41.00	00	0305.41.00.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch,Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0305.42.00	00	0305.42.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0305.43.00	00	0305.43.00.00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0305.44.00	00	0305.44.00.00	- -Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0305.49.00	00	0305.49.00.00	- - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Dried fish, other than edible fish offal, whether or not salted but not smoked:																							
0305.51.00	00	0305.51.00.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.52.00	00	0305.52.00.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.53.00	00	0305.53.00.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0305.54.00	00	0305.54.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp* .), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- - Other:																						
			- - - Marine fish:																						
0305.59.21	00	0305.59.21.00	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp.* and *Thryssa spp., Encrasicholina spp.*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.59.29	00	0305.59.29.00	- - - - Other	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.59.90		0305.59.90.	- - - Other:																						
0305.59.90	10	0305.59.90.10	- - - - - - *Ngayan Chauk*	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.59.90	20	0305.59.90.20	- - - - - - *Boomla*	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.59.90	30	0305.59.90.30	- - - - - - *Fish maws*	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.59.90	90	0305.59.90.90	- - - - - - *Other*	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:																						
0305.61.00	00	0305.61.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.62.00	00	0305.62.00.00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.63.00	00	0305.63.00.00	- - Anchovies (*Engraulis spp.*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.64.00	00	0305.64.00.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- - Other:																						
0305.69.10	00	0305.69.10.00	- - - Marine fish	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.69.90	00	0305.69.90.00	- - - Other	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- Fish fins, heads, tails, maws and other edible fish offal:																						
0305.71.00	00	0305.71.00.00	- - Shark fins	kg	1	NT2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
			- - Fish heads, tails and maws:																						
			- - - Fish maws:																						
0305.72.11	00	0305.72.11.00	- - - - Of cod	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.72.19	00	0305.72.19.00	- - - - Other	kg	1	HSL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			- - - Other:																						
0305.72.91	00	0305.72.91.00	- - - - Of cod	kg	1	NT2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
0305.72.99	00	0305.72.99.00	- - - - Other	kg	1	NT2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0
			- - Other:																						

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0305.79.10	00	0305.79.10.00	- - - Of cod	kg	1	EL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
0305.79.90	00	0305.79.90.00	- - - Other	kg	1	EL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			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:																						
			- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																						
0306.11.10	00	0306.11.10.00	- - - Smoked	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.11.90	00	0306.11.90.00	- - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Lobsters (*Homarus spp.*):																						
0306.12.10	00	0306.12.10.00	- - - Smoked	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.12.90	00	0306.12.90.00	- - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Crabs:																						
0306.14.10	00	0306.14.10.00	- - - Soft shell crabs	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.14.90	00	0306.14.90.00	- - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.15.00	00	0306.15.00.00	- - Norway lobsters (*Nephrops norvegicus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.16.00	00	0306.16.00.00	- - Cold-water shrimps and prawns (*Pandalus spp.* , *Crangon crangon*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other shrimps and prawns:																						
			- - - Giant tiger prawns (*Penaeus monodon*):																						
0306.17.11	00	0306.17.11.00	- - - - Headless	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.17.19	00	0306.17.19.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - - Whiteleg shrimps *(Liptopenaeus vannamei*):																						
0306.17.21	00	0306.17.21.00	- - - - Headless, with tail	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.17.22	00	0306.17.22.00	- - - - Headless, without tail	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.17.29	00	0306.17.29.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.17.30	00	0306.17.30.00	- - - Giant river prawns (*Macrobrachium rosenbergii*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.17.90	00	0306.17.90.00	- - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.19.00	00	0306.19.00.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Live, fresh or chilled:																						
			- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp* .):																						
0306.31.10	00	0306.31.10.00	- - - Breeding	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.31.20	00	0306.31.20.00	- - - Other, live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.31.30	00	0306.31.30.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Lobsters (*Homarus spp* .):																						
0306.32.10	00	0306.32.10.00	- - - Breeding	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.32.20	00	0306.32.20.00	- - - Other, live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.32.30	00	0306.32.30.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.33.00		0306.33.00.	- - Crabs:																						
0306.33.00	10	0306.33.00.10	- - - - - - *Live*	kg	10	NT1	9	8	7	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0
0306.33.00	20	0306.33.00.20	- - - - - - *Fresh or chilled*	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.34.00	00	0306.34.00.00	- - Norway lobsters (*Nephrops norvegicus*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):																						
0306.35.10	00	0306.35.10.00	- - - Breeding	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0306.35.20	00	0306.35.20.00	- - - Other, live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.35.30	00	0306.35.30.00	- - - Fresh or chilled	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other shrimps and prawns:																							
			- - - Breeding:																							
0306.36.11	00	0306.36.11.00	- - - - Giant tiger prawns (*Penaeus monodon*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.12	00	0306.36.12.00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.13	00	0306.36.13.00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.19	00	0306.36.19.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Other, live:																							
0306.36.21	00	0306.36.21.00	- - - - Giant tiger prawns (*Penaeus monodon*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.22	00	0306.36.22.00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.23	00	0306.36.23.00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0306.36.29	00	0306.36.29.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Fresh or chilled:																							
0306.36.31	00	0306.36.31.00	- - - - Giant tiger prawns (*Penaeus monodon*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.36.32	00	0306.36.32.00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.36.33	00	0306.36.33.00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.36.39	00	0306.36.39.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																							
0306.39.10	00	0306.39.10.00	- - - Live	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.39.20	00	0306.39.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.39.30	00	0306.39.30.00	- - - Flours, meals and pellets	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Other:																							
			- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																							
			- - - In airtight containers for retail sale:																							
0306.91.21	00	0306.91.21.00	- - - - Smoked	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.91.29	00	0306.91.29.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - - Other:																							
0306.91.31	00	0306.91.31.00	- - - - Smoked	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.91.39	00	0306.91.39.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Lobsters (*Homarus spp.*):																							
			- - - In airtight containers for retail sale:																							
0306.92.21	00	0306.92.21.00	- - - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.92.29	00	0306.92.29.00	- - - - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - - Other:																							
0306.92.31	00	0306.92.31.00	- - - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.92.39	00	0306.92.39.00	- - - - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Crabs:																							
			- - - In airtight containers for retail sale:																							
0306.93.21	00	0306.93.21.00	- - - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.93.29	00	0306.93.29.00	- - - - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.93.30	00	0306.93.30.00	- - - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Norway lobsters (*Nephrops norvegicus*):																							
			- - - In airtight containers for retail sale:																							
0306.94.21	00	0306.94.21.00	- - - - Smoked	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.94.29	00	0306.94.29.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - - Other:																							
0306.94.31	00	0306.94.31.00	- - - - Smoked	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0306.94.39	00	0306.94.39.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Shrimps and prawns:																						
			- - - In airtight containers for retail sale:																						
0306.95.21	00	0306.95.21.00	- - - - In shell, cooked by steaming or boiling in water	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.95.29		0306.95.29.	- - - - Other:																						
0306.95.29	10	0306.95.29.10	- - - - - - *Dried*	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.95.29	90	0306.95.29.90	- - - - - - *Other*	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.95.30		0306.95.30.	- - - Other:																						
0306.95.30	10	0306.95.30.10	- - - - - - *Dried*	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.95.30	90	0306.95.30.90	- - - - - - *Other*	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																						
			- - - In airtight containers for retail sale:																						
0306.99.21	00	0306.99.21.00	- - - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.99.29	00	0306.99.29.00	- - - - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - - Other:																						
0306.99.31	00	0306.99.31.00	- - - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.99.39		0306.99.39.	- - - - Other:																						
0306.99.39	10	0306.99.39.10	- - - - - - *Dried or smoked whether or not salted*	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0306.99.39	90	0306.99.39.90	- - - - - - *Other*	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			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:																						
			- - Live, fresh or chilled:																						
0307.11.10	00	0307.11.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.11.20	00	0307.11.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.12.00	00	0307.12.00.00	- - Frozen	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0307.19.20	00	0307.19.20.00	- - - Dried, salted or in brine	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.19.30	00	0307.19.30.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten* :																						
			- - Live, fresh or chilled:																						
0307.21.10	00	0307.21.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.21.20	00	0307.21.20.00	- - - Fresh or chilled	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.22.00	00	0307.22.00.00	- - Frozen	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0307.29.30	00	0307.29.30.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.29.40	00	0307.29.40.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Mussels (*Mytilus spp., Perna spp.*):																						
			- - Live, fresh or chilled:																						
0307.31.10	00	0307.31.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.31.20	00	0307.31.20.00	- - - Fresh or chilled	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.32.00	00	0307.32.00.00	- - Frozen	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0307.39.30	00	0307.39.30.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.39.40	00	0307.39.40.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Cuttle fish and squid:																						
			- - Live, fresh or chilled:																						
			- - - Live:																						
0307.42.11	00	0307.42.11.00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma,Sepiola spp* .) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0307.42.19	00	0307.42.19.00	- - - - Other	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			- - - Fresh or chilled:																						
0307.42.21	00	0307.42.21.00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma,Sepiola spp* .) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.42.29	00	0307.42.29.00	- - - - Other	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Frozen:																						
0307.43.10	00	0307.43.10.00	- - - Cuttle fish (*Sepia officinalis, Rossia macrosoma,Sepiola spp* .) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp* .)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.43.90	00	0307.43.90.00	- - - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
			- - - Dried, salted or in brine:																						
0307.49.21	00	0307.49.21.00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma,Sepiola spp* .) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.49.29	00	0307.49.29.00	- - - - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.49.30	00	0307.49.30.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Octopus (*Octopus spp.*):																						
			- - Live, fresh or chilled:																						
0307.51.10	00	0307.51.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.51.20	00	0307.51.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.52.00	00	0307.52.00.00	- - Frozen	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0307.59.20	00	0307.59.20.00	- - - Dried, salted or in brine	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.59.30	00	0307.59.30.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Snails, other than sea snails:																						
0307.60.10	00	0307.60.10.00	- - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.60.20	00	0307.60.20.00	- - Fresh, chilled or frozen	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.60.40	00	0307.60.40.00	- - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.60.50	00	0307.60.50.00	- - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae,Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):																						
			- - Live, fresh or chilled:																						
0307.71.10	00	0307.71.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.71.20	00	0307.71.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.72.00	00	0307.72.00.00	- - Frozen	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0307.79.30	00	0307.79.30.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.79.40	00	0307.79.40.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Abalone (*Haliotis spp* .) and stromboid conchs (*Strombus spp* .):																						
			- - Live, fresh or chilled abalone (*Haliotis spp* .):																						
0307.81.10	00	0307.81.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.81.20	00	0307.81.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Live, fresh or chilled stromboid conchs (*Strombus spp* .):																						
0307.82.10	00	0307.82.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.82.20	00	0307.82.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.83.00	00	0307.83.00.00	- - Frozen abalone (*Haliotis spp* .)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.84.00	00	0307.84.00.00	- - Frozen stromboid conchs (*Strombus spp* .)	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other abalone (*Haliotis spp* .):																						
0307.87.10	00	0307.87.10.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

Annex 2-1 Schedules of Tariff Commitments
Part 7:
Schedule of Myanmar

AHTN Code	Stat. Code		Description	Unit of Quantity	Base Rate (%)	AHKFTA Category	AHKFTA Tariff Rate (%)																		
							2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
0307.87.20	00	0307.87.20.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other stromboid conchs (*Strombus spp* .):																						
0307.88.10	00	0307.88.10.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.88.20	00	0307.88.20.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Other, including flours, meals and pellets, fit for human consumption:																						
			- - Live, fresh or chilled:																						
0307.91.10	00	0307.91.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0307.91.20	00	0307.91.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.92.00	00	0307.92.00.00	- - Frozen	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0307.99.30	00	0307.99.30.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.99.40	00	0307.99.40.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0307.99.50	00	0307.99.50.00	- - - Flours, meals and pellets of molluscs	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			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*):																						
			- - Live, fresh or chilled:																						
0308.11.10	00	0308.11.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.11.20	00	0308.11.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.12.00	00	0308.12.00.00	- - Frozen	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0308.19.20	00	0308.19.20.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.19.30	00	0308.19.30.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Sea urchins (*Strongylocentrotus spp* ., *Paracentrotus lividus* , *Loxechinus albus, Echinus esculentus*):																						
			- - Live, fresh or chilled:																						
0308.21.10	00	0308.21.10.00	- - - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.21.20	00	0308.21.20.00	- - - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.22.00	00	0308.22.00.00	- - Frozen	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- - Other:																						
0308.29.20	00	0308.29.20.00	- - - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.29.30	00	0308.29.30.00	- - - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Jellyfish (*Rhopilema spp* .):																						
0308.30.10	00	0308.30.10.00	- - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.30.20	00	0308.30.20.00	- - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.30.30	00	0308.30.30.00	- - Frozen	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.30.40	00	0308.30.40.00	- - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.30.50	00	0308.30.50.00	- - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
			- Other:																						
0308.90.10	00	0308.90.10.00	- - Live	kg	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0308.90.20	00	0308.90.20.00	- - Fresh or chilled	kg	10	HSL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.90.30	00	0308.90.30.00	- - Frozen	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.90.40	00	0308.90.40.00	- - Dried, salted or in brine	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.90.50	00	0308.90.50.00	- - Smoked	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
0308.90.90	00	0308.90.90.00	- - Other	kg	10	EL	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
307	**03.01**	**Live fish.**																
308		- Ornamental fish:																
309	0301.11	- - Freshwater:																
310		- - - Fry:																
311	0301.11.11	- - - - Botia (*Chromobotia macracanthus*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
312	0301.11.19	- - - - Other	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
313		- - - Other:																
314	0301.11.91	- - - - Koi carp (*Cyprinus carpio*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
315	0301.11.92	- - - - Goldfish (*Carassius auratus*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
316	0301.11.93	- - - - Siamese fighting fish (*Beta splendens*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
317	0301.11.94	- - - -Oscars (*Astonotus ocellatus*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
318	0301.11.95	- - - - Arowanas (*Scleropages formosus*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
319	0301.11.96	- - - - Arowanas Jardini (*Scleropages jardini*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
320	0301.11.99	- - - - Other	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
321	0301.19	- - Other:																
322	0301.19.10	- - - Fry	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
323		- - - Other:																
324	0301.19.91	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
325	0301.19.92	- - - - Napoleon wrasse (*Cheilinus undulatus*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
326	0301.19.99	- - - - Other	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
327		- Other live fish:																
328	0301.91.00	- - Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
329	0301.92.00	- - Eels (*Anguilla spp.*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
330	0301.93	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*):																
331	0301.93.10	- - - Breeding, other than fry	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
332	0301.93.90	- - - Other:																
333	0301.93.90A	- - - - *Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*, other than fry	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
334	0301.93.90B	- - - - Other	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
335	0301.94.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
336	0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
337	0301.99	- - Other:																
338		- - - Milkfish and Grouper, fry:																
339	0301.99.11	- - - - Breeding	1	NT1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
340	0301.99.19	- - - - Other	1	NT1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
341		- - - Other fish fry:																
342	0301.99.21	- - - - Breeding:																
343	0301.99.21A	- - - - - Carp	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
344	0301.99.21B	- - - - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
345	0301.99.29	- - - - Other:																
346	0301.99.29A	- - - - - Carp	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
347	0301.99.29B	- - - - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
348		- - - Other, freshwater fish:																
349	0301.99.41	- - - - Tilapias (*Oreochromis spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
350	0301.99.42	- - - - Other carp, for breeding	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
351	0301.99.49	- - - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
352		- - - Other, marine fish:																
353	0301.99.51	- - - - Milkfish, breeding	1	NT1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
354	0301.99.52	- - - - Grouper	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
355	0301.99.59	- - - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
356	0301.99.90	- - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
357																		
358	**03.02**	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																
359		- Salmonidae, excluding edible fish offal of subheadings0302.91 to 0302.99:																
360	0302.11.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
361	0302.13.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
362	0302.14.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
363	0302.19.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
364		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																
365	0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
366	0302.22.00	- - Plaice (*Pleuronectes platessa*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
367	0302.23.00	- - Sole (*Solea spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
368	0302.24.00	- - Turbots (*Psetta maxima*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
369	0302.29.00	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
370		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																
371	0302.31.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
372	0302.32.00	- - Yellowfin tunas (*Thunnus albacares*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
373	0302.33.00	- - Skipjack or stripe-bellied bonito	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
374	0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
375	0302.35.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
376	0302.36.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
377	0302.39.00	- - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
378		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																	
379	0302.41.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
380	0302.42.00	- - Anchovies (*Engraulis spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
381	0302.43.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
382	0302.44.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
383	0302.45.00	- - Jack and horse mackerel (*Trachurus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
384	0302.46.00	- - Cobia (Rachycentron canadum)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
385	0302.47.00	- - Swordfish (Xiphias gladius)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
386	0302.49.00	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
387		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0302.91 to 0302.99:																
388	0302.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
389	0302.52.00	- - Haddock (*Melanogrammus aeglefinus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
390	0302.53.00	- - Coalfish (*Pollachius virens*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
391	0302.54.00	- - Hake (*Merluccius spp., Urophycis spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
392	0302.55.00	- - Alaska Pollack (*Theragra chalcogramma*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
393	0302.56.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
394	0302.59.00	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
395		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																
396	0302.71.00	- - Tilapias (Oreochromis spp.)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
397	0302.72	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*):																
398	0302.72.10	- - - Yellowtail catfish (*Pangasius pangasius*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
399	0302.72.90	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
400	0302.73.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
401	0302.74.00	- - Eels (*Anguilla spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
402	0302.79.00	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
403		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																
404	0302.81.00	- - Dogfish and other sharks	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
405	0302.82.00	- - Rays and skates (*Rajidae*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
406	0302.83.00	- - Toothfish (*Dissostichus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
407	0302.84.00	- - Seabass (*Dicentrarchus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
408	0302.85.00	- - Seabream (*Sparidae*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
409	0302.89	- - Other:																
410		- - - Marine fish:																
411	0302.89.11	- - - - Grouper	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
412	0302.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments
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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
413	0302.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
414	0302.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve' s croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
415	0302.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
416	0302.89.17	- - - - Black pomfrets (*Parastromatus niger*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
417	0302.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
418	0302.89.19	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
419		- - - Other:																
420	0302.89.22	- - - - Swamp barb (*Puntius chola*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
421	0302.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
422	0302.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
423	0302.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
424	0302.89.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
425		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:																
426	0302.91.00	- - Livers, roes and milt	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
427	0302.92.00	- - Shark fins	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
428	0302.99.00	- - Other :																
429	0302.99.00A	- - - Of trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*); of tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis); sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*) brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), haddock (*Melanogrammus aeglefinus*) and coalfish (Pollachius virens)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments
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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
430	0302.99.00B	- - - Of salmonidae, other than of trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*); halibut (*Reinhardtius hippoglossoides,Hippoglossus hippoglossus, Hippoglossus stenolepis*); plaice (*Pleuronectes platessa*); sole (*Solea spp.*); herrings (*Clupea harengus, Clupea pallasii*); cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*); eels (*Anguilla spp.*); dogfish and other sharks	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
431	0302.99.00C	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
432																		
433	**03.03**	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																
434		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:																
435	0303.11.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
436	0303.12.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
437	0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
438	0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
439	0303.19.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
440		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																	
441	0303.23.00	- - Tilapias (Oreochromis spp.)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
442	0303.24.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
443	0303.25.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
444	0303.26.00	- - Eels (*Anguilla spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
445	0303.29.00	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
446		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																
447	0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
448	0303.32.00	- - Plaice (*Pleuronectes platessa*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
449	0303.33.00	- - Sole (*Solea spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
450	0303.34.00	- - Turbots (*Psetta maxima*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
451	0303.39.00	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
452		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																
453	0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
454	0303.42.00	- - Yellowfin tunas (*Thunnus albacares*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
455	0303.43.00	- - Skipjack or stripe-bellied bonito	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
456	0303.44.00	- - Bigeye tunas (*Thunnus obesus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
457		- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*):																
458	0303.45.10	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
459	0303.45.90	- - - Pacific bluefin tunas (*Thunnus orientalis*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
460	0303.46.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
461	0303.49.00	- - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
462		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																	
463	0303.51.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
464	0303.53.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
465	0303.54	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*):																
466	0303.54.10	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
467	0303.54.20	- - - Pacific mackerel (*Scomber japonicus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
468	0303.55.00	- - Jack and horse mackerel (*Trachurus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
469	0303.56.00	- - Cobia (*Rachycentron canadum)*	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
470	0303.57.00	- - Swordfish (*Xiphias gladius*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
471	0303.59	- - Other:																

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
472	0303.59.10	- - - Indian mackerels(*Rastrelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
473	0303.59.20	- - - Silver pomfrets (*Pampus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
474	0303.59.90	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
475		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae,Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , excluding edible fish offal of subheadings 0303.91 to 0303.99:																
476	0303.63.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
477	0303.64.00	- - Haddock (*Melanogrammus aeglefinus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
478	0303.65.00	- - Coalfish (*Pollachius virens*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
479	0303.66.00	- - Hake (*Merluccius spp., Urophycis spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
480	0303.67.00	- - Alaska Pollack (*Theragra chalcogramma*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
481	0303.68.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
482	0303.69.00	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
483		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:																
484	0303.81.00	- - Dogfish and other sharks	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
485	0303.82.00	- - Rays and skates (*Rajidae*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
486	0303.83.00	- - Toothfish (*Dissostichus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
487	0303.84.00	- - Seabass (*Dicentrarchus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
488	0303.89	- - Other :																
489		- - - Marine fish :																
490	0303.89.11	- - - - Grouper	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
491	0303.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
492	0303.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
493	0303.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
494	0303.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
495	0303.89.17	- - - - Black pomfrets (*Parastromatus niger*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
496	0303.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
497	0303.89.19	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
498		- - - Other:																
499	0303.89.22	- - - - Swamp barb (*Puntius chola*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
500	0303.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
501	0303.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
502	0303.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
503	0303.89.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
504		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:																
505	0303.91.00	- - Livers, roes and milt	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
506	0303.92.00	- - Shark fins	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
507	0303.99.00	- - Other:																
508	0303.99.00A	- - - Of tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis); sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*);mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
509	0303.99.00B	- - - Of salmonidae; eels (*Anguilla spp.*); halibut (*Reinhardtius hippoglossoides,Hippoglossus hippoglossus, Hippoglossus stenolepis*); plaice (*Pleuronectes platessa*); sole (*Solea spp.*); herrings (*Clupea harengus, Clupea pallasii*); cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus*); haddock (*Melanogrammus aeglefinus*); coalfish (*Pollachius virens*); hake (*Merloccius spp.,Urophycis spp.*); dogfish and other sharks; seabass (*Dicentrarchus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
510	0303.99.00C	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
511																		
512	**03.04**	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
513		- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):																	
514	0304.31.00	- - Tilapias (*Oreochromis spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
515	0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
516	0304.33.00	- - Nile Perch (Lates niloticus)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
517	0304.39.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
518		- Fresh or chilled fillets of other fish:																
519	0304.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
520	0304.42.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
521	0304.43.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
522	0304.44.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
523	0304.45.00	- - Swordfish (*Xiphias gladius*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
524	0304.46.00	- - Toothfish (*Dissostichus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
525	0304.47.00	- - Dogfish and other sharks	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
526	0304.48.00	- - Rays and skates (*Rajidae*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
527	0304.49.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
528		- Other, fresh or chilled:																
529	0304.51.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (Channa spp.)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
530	0304.52.00	- - Salmonidae	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
531	0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
532	0304.54.00	- - Swordfish (*Xiphias gladius*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
533	0304.55.00	- - Toothfish (*Dissostichus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
534	0304.56.00	- - Dogfish and other sharks	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
535	0304.57.00	- - Rays and skates (*Rajidae*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
536	0304.59.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
537		- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (Channa spp.):																
538	0304.61.00	- - Tilapias (*Oreochromis spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
539	0304.62.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
540	0304.63.00	- - Nile Perch (*Lates niloticus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
541	0304.69.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
542		- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :																
543	0304.71.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
544	0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
545	0304.73.00	- - Coalfish (*Pollachius virens*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
546	0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
547	0304.75.00	- - Alaska Pollack (*Theragra chalcogramma*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
548	0304.79.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
549		- Frozen fillets of other fish:																
550	0304.81.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
551	0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
552	0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
553	0304.84.00	- - Swordfish (*Xiphias gladius*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
554	0304.85.00	- - Toothfish (*Dissostichus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
555	0304.86.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
556	0304.87.00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
557	0304.88.00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
558	0304.89.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
559		- Other, frozen:																
560	0304.91.00	- - Swordfish (*Xiphias gladius*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
561	0304.92.00	- - Toothfish (*Dissostichus spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
562	0304.93.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
563	0304.94.00	- - Alaska Pollack (*Theragra chalcogramma*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
564	0304.95.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , other than Alaska Pollack (*Theragra chalcogramma*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
565	0304.96.00	- - Dogfish and other sharks	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
566	0304.97.00	- - Rays and skates (*Rajidae*)	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
567	0304.99.00	- - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
568																		
569	**03.05**	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**																
570	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
571	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:																
572	0305.20.10	- - Of freshwater fish, dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
573	0305.20.90	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
574		- Fish fillets, dried, salted or in brine, but not smoked:																

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
575	0305.31.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (Channa spp.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
576	0305.32.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
577	0305.39	- - Other:																
578	0305.39.10	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
579	0305.39.20	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and Bigeye croakers (*Pennahia anea*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
580		- - - Other:																
581	0305.39.91	- - - - Of freshwater fish	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
582	0305.39.92	- - - - Of marine fish	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
583	0305.39.99	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
584		- Smoked fish, including fillets, other than edible fish offal:																
585	0305.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
586	0305.42.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
587	0305.43.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
588	0305.44.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (Channa spp.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
589	0305.49.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
590		- Dried fish, other than edible fish offal, whether or not salted but not smoked:																
591	0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
592	0305.52.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (Channa spp.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
593	0305.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
594	0305.54.00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (Istiophoridae)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
595	0305.59	- - Other:																
596		- - - Marine fish:																
597	0305.59.21	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp. and Thryssa spp., Encrasicholina spp.*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
598	0305.59.29	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
599	0305.59.90	- - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
600		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:																
601	0305.61.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
602	0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
603	0305.63.00	- - Anchovies (*Engraulis spp.*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
604	0305.64.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (Channa spp.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
605	0305.69	- - Other:																

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
606	0305.69.10	- - - Marine fish	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
607	0305.69.90	- - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
608		- Fish fins, heads, tails, maws and other edible fish offal:																
609	0305.71.00	- - Shark fins	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
610	0305.72	- - Fish heads, tails and maws:																
611		- - - Fish maws:																
612	0305.72.11	- - - - Of cod																
613	ex1 0305.72.11	Fish bladders	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
614	ex2 0305.72.11	Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
615	0305.72.19	- - - - Other																
616	ex1 0305.72.19	Fish bladders	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
617	ex2 0305.72.19	Other, of Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*), smoked; herrings (*Clupea harengus, Clupea pallasii*), smoked, in brine, salted but not dried or smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
618	ex3 0305.72.19	Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
619		- - - Other:																
620	0305.72.91	- - - - Of cod	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
621	0305.72.99	- - - - Other																
622	ex1 0305.72.99	Of Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*), smoked; herrings (*Clupea harengus, Clupea pallasii*), smoked, in brine, salted but not dried or smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
623	ex2 0305.72.99	Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
624		- - Other:																
625	0305.79.10	- - - Of cod	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
626	0305.79.90	- - - Other																

Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
627	ex1 0305.79.90	Of Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*), smoked; herrings (*Clupea harengus, Clupea pallasii*), smoked, in brine, salted but not dried or smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
628	ex2 0305.79.90	Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
629																		
630	**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.**																
631		- Frozen:																
632	0306.11	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																
633	0306.11.10	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
634	0306.11.90	- - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
635	0306.12	- - Lobsters (*Homarus spp.*):																
636	0306.12.10	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
637	0306.12.90	- - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
638	0306.14	- - Crabs :																
639	0306.14.10	- - - Soft shell crabs	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
640	0306.14.90	- - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
641	0306.15.00	- - Norway lobsters (*Nephrops norvegicus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
642	0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
643	0306.17	- - Other shrimps and prawns:																
644		- - - Giant tiger prawns (*Penaeus monodon*):																
645	0306.17.11	- - - - Headless	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
646	0306.17.19	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
647		- - - Whiteleg shrimps (*Litopenaeus vannamei*):																

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
648	0306.17.21	- - - - Headless, with tail	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
649	0306.17.22	- - - - Headless, without tail	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
650	0306.17.29	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
651	0306.17.30	- - - Giant river prawns (*Macrobrachium rosenbergii*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
652	0306.17.90	- - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
653	0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
654		- Live, fresh or chilled:																
655	0306.31	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																
656	0306.31.10	- - - Breeding	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
657	0306.31.20	- - - Other, live	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
658	0306.31.30	- - - Fresh or chilled	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
659	0306.32	- - Lobsters (*Homarus spp.*):																
660	0306.32.10	- - - Breeding	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
661	0306.32.20	- - - Other, live	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
662	0306.32.30	- - - Fresh or chilled	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
663	0306.33.00	- - Crabs	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
664	0306.34.00	- - Norway lobsters (*Nephrops norvegicus*)	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
665	0306.35	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):																
666	0306.35.10	- - - Breeding	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
667	0306.35.20	- - - Other, Live	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
668	0306.35.30	- - - Fresh or chilled	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
669	0306.36	- - Other shrimps and prawns:																
670		- - - Breeding:																
671	0306.36.11	- - - - Giant tiger prawns (*Penaeus monodon*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
672	0306.36.12	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
673	0306.36.13	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
674	0306.36.19	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
675		- - - Other, live:																
676	0306.36.21	- - - - Giant tiger prawns (*Penaeus monodon*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
677	0306.36.22	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
678	0306.36.23	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
679	0306.36.29	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
680		- - - Fresh or chilled:																
681	0306.36.31	- - - - Giant tiger prawns (*Penaeus monodon*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
682	0306.36.32	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
683	0306.36.33	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
684	0306.36.39	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
685	0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																
686	0306.39.10	- - - Live	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
687	0306.39.20	- - - Fresh or chilled	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
688	0306.39.30	- - - Flours, meals and pellets	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
689		- Other:																
690	0306.91	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																
691		- - - In airtight containers for retail sale:																
692	0306.91.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
693	0306.91.29	- - - - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
694		- - - Other:																
695	0306.91.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
696	0306.91.39	- - - - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
697	0306.92	- - Lobsters (*Homarus spp.*):																
698		- - - In airtight containers for retail sale:																
699	0306.92.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
700	0306.92.29	- - - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
701		- - - Other:																
702	0306.92.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
703	0306.92.39	- - - - Other	7	NT1	5	2	0	0	0	0	0	0	0	0	0	0	0	0
704	0306.93	- - Crabs:																
705		- - - In airtight containers for retail sale:																
706	0306.93.21	- - - - Smoked	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
707	0306.93.29	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
708	0306.93.30	- - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
709	0306.94	- - Norway lobsters (*Nephrops norvegicus*):																
710		- - - In airtight containers for retail sale:																
711	0306.94.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
712	0306.94.29	- - - - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
713		- - - Other:																

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
714	0306.94.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
715	0306.94.39	- - - - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
716	0306.95	- - Shrimps and prawns:																
717		- - - In airtight containers for retail sale:																
718	0306.95.21	- - - - In shell, cooked by steaming or boiling in water	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
719	0306.95.29	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
720	0306.95.30	- - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
721	0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																
722		- - - In airtight containers for retail sale:																
723	0306.99.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
724	0306.99.29	- - - - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
725		- - - Other:																
726	0306.99.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
727	0306.99.39	- - - - Other	5	NT1	5	5	0	0	0	0	0	0	0	0	0	0	0	0
728																		
729	**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.**																
730		- Oysters:																
731	0307.11	- - Live, fresh or chilled:																
732	0307.11.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
733	0307.11.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
734	0307.12.00	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
735	0307.19	- - Other:																
736	0307.19.20	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
737	0307.19.30	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
738		- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten* :																
739	0307.21	- - Live, fresh or chilled:																
740	0307.21.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
741	0307.21.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
742	0307.22.00	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
743	0307.29	- - Other:																

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Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
744	0307.29.30	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
745	0307.29.40	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
746		- Mussels (*Mytilus spp., Perna spp.*):																
747	0307.31	- - Live, fresh or chilled:																
748	0307.31.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
749	0307.31.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
750	0307.32.00	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
751	0307.39	- - Other:																
752	0307.39.30	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
753	0307.39.40	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
754		- Cuttle fish and squid:																
755	0307.42	- - Live, fresh or chilled:																
756		- - - Live:																
757	0307.42.11	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
758	0307.42.19	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
759		- - - Fresh or chilled:																
760	0307.42.21	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
761	0307.42.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
762	0307.43	- - Frozen:																
763	0307.43.10	- - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp.*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
764	0307.43.90	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
765	0307.49	- - Other:																
766		- - - Dried, salted or in brine:																
767	0307.49.21	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma,Sepiola spp.*) and squid (*Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp.*)	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
768	0307.49.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
769	0307.49.30	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
770		- Octopus (*Octopus spp.*):																

Annex 2-1 Schedules of Tariff Commitments
Part 8:
Schedule of the Philippines

Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
771	0307.51	- - Live, fresh or chilled:																
772	0307.51.10	- - - Live	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
773	0307.51.20	- - - Fresh or chilled	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
774	0307.52.00	- - Frozen	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
775	0307.59	- - Other:																
776	0307.59.20	- - - Dried, salted or in brine	3	NT1	3	3	0	0	0	0	0	0	0	0	0	0	0	0
777	0307.59.30	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
778	0307.60	- Snails, other than sea snails:																
779	0307.60.10	- - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
780	0307.60.20	- - Fresh, chilled or frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
781	0307.60.40	- - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
782	0307.60.50	- - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
783		- Clams, cockles and ark shells (*families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae*):																
784	0307.71	- - Live, fresh or chilled:																
785	0307.71.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
786	0307.71.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
787	0307.72.00	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
788	0307.79	- - Other:																
789	0307.79.30	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
790	0307.79.40	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
791		- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*):																
792	0307.81	- - Live, fresh or chilled abalone (*Haliotis spp.*):																
793	0307.81.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
794	0307.81.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
795	0307.82	- - Live, fresh or chilled stromboid conchs (*Strombus spp.*):																
796	0307.82.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
797	0307.82.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
798	0307.83.00	- - Frozen abalone (*Haliotis spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
799	0307.84.00	- - Frozen stromboid conchs (*Strombus spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
800	0307.87	- - Other abalone (*Haliotis spp.*):																
801	0307.87.10	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
802	0307.87.20	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments
Part 8:
Schedule of the Philippines

Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
803	0307.88	- - Other stromboid conchs (*Strombus spp.*):																
804	0307.88.10	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
805	0307.88.20	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
806		- Other, including flours, meals and pellets, fit for human consumption:																
807	0307.91	- - Live, fresh or chilled:																
808	0307.91.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
809	0307.91.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
810	0307.92.00	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
811	0307.99	- - Other:																
812	0307.99.30	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
813	0307.99.40	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
814	0307.99.50	- - - Flours, meals and pellets of molluscs	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
815																		
816	**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.**																
817		- Sea cucumbers (*Stichopus japonicus, Holothuroidea*):																
818	0308.11	- - Live, fresh or chilled:																
819	0308.11.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
820	0308.11.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
821	0308.12.00	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
822	0308.19	- - Other:																
823	0308.19.20	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
824	0308.19.30	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
825		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*):																
826	0308.21	- - Live, fresh or chilled:																
827	0308.21.10	- - - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
828	0308.21.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
829	0308.22.00	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments
Part 8:
Schedule of the Philippines

Count	AHTN 2017 Code	DESCRIPTION	Base Rate (%) (MFN 2014)	AHKFTA Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
830	0308.29	- - Other:																
831	0308.29.20	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
832	0308.29.30	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
833	0308.30	- Jellyfish (*Rhopilema spp.*):																
834	0308.30.10	- - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
835	0308.30.20	- - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
836	0308.30.30	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
837	0308.30.40	- - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
838	0308.30.50	- - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
839	0308.90	- Other:																
840	0308.90.10	- - Live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
841	0308.90.20	- - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
842	0308.90.30	- - Frozen	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
843	0308.90.40	- - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
844	0308.90.50	- - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
845	0308.90.90	- - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
846																		

ASEAN – Hong Kong, China Free Trade Agreement (AHKFTA)

ANNEX 2-1

SCHEDULES OF TARIFF COMMITMENTS

Part 9

Schedule of Singapore

Singapore shall eliminate customs duties on all originating goods of the other Parties under this Agreement, with effect from the date on which this Agreement enters into force for Singapore.

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																									
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
03.01				**Live fish.**																												
				- Ornamental fish :																												
	0301.11			- - Freshwater :																												
				- - - Fry :																												
		0301.11.11	00	- - - - Botia (*Chromobotia macracanthus*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.11.19	00	- - - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other :																												
		0301.11.91	00	- - - - Koi carp *(Cyprinus carpio)*	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.11.92	00	- - - - Goldfish *(Carassius auratus)*	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.11.93	00	- - - - Siamese fighting fish *(Beta splendens)*	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.11.94	00	- - - - Oscars *(Astonotus ocellatus)*	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.11.95	00	- - - - Arowanas *(Scleropages formosus)*	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.11.96	00	- - - - Arowanas Jardini (*Scleropages jardini*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.11.99	00	- - - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0301.19			- - Other :																												
		0301.19.10	00	- - - Fry	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other :																												
		0301.19.91	00	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.19.92	00	- - - - Napoleon wrasse (*Cheilinus undulatus*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.19.99	00	- - - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- Other live fish :																												
		0301.91.00	00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.92.00	00	- - Eels (*Anguilla spp.*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0301.93			- - Carp *(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)* :																															
		0301.93.10	00	- - - Breeding, other than fry	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.93.90	00	- - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.94.00	00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus* , *Thunnus orientalis*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.95.00	00	- - Southern bluefin tunas (*Thunnus maccoyii*)	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0301.99			- - Other :																												
				- - - Milkfish and Grouper, fry :																												
		0301.99.11	00	- - - - Breeding	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.99.19	00	- - - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other fish fry :																												
		0301.99.21	00	- - - - Breeding	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.99.29	00	- - - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other, freshwater fish :																												
		0301.99.41	00	- - - - Tilapias (*Oreochromis spp.)*	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.99.42	00	- - - - Other carp, for breeding	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.99.49	00	- - - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other, marine fish :																												
		0301.99.51	00	- - - - Milkfish, breeding	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.99.52	00	- - - - Grouper	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.99.59	00	- - - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0301.99.90	00	- - - Other	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
03.02				**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																														
				- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99 :																														
		0302.11.00	00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.13.00	00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.14.00	00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.19.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																														
		0302.21.00	00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.22.00	00	- - Plaice (*Pleuronectes platessa*)	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.23.00	00	- - Sole (*Solea spp.*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.24.00	00	- - Turbots (*Psetta maxima*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.29.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																														

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

| AHTN 2017 | | | Code | Description of goods | Base Rate (%) | AHKFTA Category | Unit | AHKFTA Tariff Rate (%) | | |

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																													
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
		0302.89.14	00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.16	00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.17	00	- - - - Black pomfrets (*Parastromatus niger*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.18	00	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.19	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- - - Other :																																
		0302.89.22	00	- - - - Swamp barb (*Puntius chola*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.26	00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.27	00	- - - - Hilsa shad (*Tenualosa ilisha*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.28	00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.89.29	00	- - - - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																																
		0302.91.00	00	- - Livers, roes and milt	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.92.00	00	- - Shark fins	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0302.99.00	40	- - Of fish of subheading 0302.22.00 0302.53.00 and 0302.81.00	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
			41	- - Of fish of subheading 0302.44.00 0302.71.00 0302.72.10 0302.72.90 0302.73.00 0302.79.00 0302.84.00 0302.89.22 and 0302.89.29	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
			42	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
03.03				**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																																
				- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																																
		0303.11.00	00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.12.00	00	- - Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.13.00	00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.14.00	00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.19.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																																		
		0303.23.00	00	- - Tilapias (*Oreochromis spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.24.00	00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.25.00	00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.26.00	00	- - Eels (*Anguilla spp.*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.29.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																																
		0303.31.00	00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.32.00	00	- - Plaice (*Pleuronectes platessa*)	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.33.00	00	- - Sole (*Solea spp.*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.34.00	00	- - Turbots (*Psetta maxima*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.39.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																																
		0303.41.00	00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.42.00	00	- - Yellowfin tunas *(Thunnus albacares)*	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.43.00	00	- - Skipjack or stripe-bellied bonito	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.44.00	00	- - Bigeye tunas (*Thunnus obesus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0303.45			- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) :																																
		0303.45.10	00	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.45.90	00	- - - Pacific bluefin tunas (*Thunnus orientalis*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																													
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
		0303.46.00	00	- - Southern bluefin tunas (*Thunnus maccoyii*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.49.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp* .), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp* .), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp* .), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp* .), Pacific saury (*Cololabis saira*), scads (*Decapterus spp* .), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp* .), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																																		
		0303.51.00	00	- - Herrings (*Clupea harengus, Clupea pallasi*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.53.00	00	- - Sardines (*Sardina pilchardus*, *Sardinops spp* .), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0303.54			- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*) :																																		
		0303.54.10	00	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.54.20	00	- - - Pacific mackerel (*Scomber japonicus*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.55.00	00	- - Jack and horse mackerel (*Trachurus spp* .)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.56.00	00	- - Cobia (*Rachycentron canadum*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.57.00	00	- - Swordfish (*Xiphias gladius*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0303.59			- - Other :																																	
		0303.59.10	00	- - - - - - Indian mackerels (*Rastrelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.59.20	00	- - - Silver pomfrets (*Pampus spp.*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.59.90	00	- - - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae,* excluding edible fish offal of subheadings 0303.91 to 0303.99 :																																		
		0303.63.00	00	- - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.64.00	00	- - Haddock (*Melanogrammus aeglefinus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.65.00	00	- - Coalfish (*Pollachius virens*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.66.00	00	- - Hake (*Merluccius spp., Urophycis spp*.)	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.67.00	00	- - Alaska Pollack (Theragra chalcogramma)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.68.00	00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.69.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																																		
		0303.81.00	00	- - Dogfish and other sharks	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.82.00	00	- - Rays and skates (*Rajidae*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.83.00	00	- - Toothfish (*Dissostichus spp*.)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.84.00	00	- - Seabass (*Dicentrarchus spp.*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0303.89			- - Other :																																	
				- - - Marine fish :																																	
		0303.89.11	00	- - - - Grouper	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.12	00	- - - - Longfin mojarra (*Pentaprion longimanus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.13	00	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.14	00	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.16	00	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.17	00	- - - - Black pomfrets (*Parastromatus niger*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.18	00	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.19	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- - - Other :																																	
		0303.89.22	00	- - - - Swamp barb (*Puntius chola*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.26	00	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.27	00	- - - - Hilsa shad (*Tenualosa ilisha*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.28	00	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.89.29	00	- - - - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																																		
		0303.91.00	00	- - Livers, roes and milt	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.92.00	00	- - Shark fins	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0303.99.00	40	- - Of fish of sub heading 0303.23.00 0303.24.00 0303.25.00 0303.54.10 0303.54.20 0303.89.22 and 0303.89.29	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
			41	- - Of fish of sub heading 0303.32.00 and 0303.66.00	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																											
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
			49	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
03.04				**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																															
				- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																																
		0304.31.00	00	- - Tilapias (*Oreochromis spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.32.00	00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.33.00	00	- - Nile Perch (*Lates niloticus*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.39.00	00	- - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Fresh or chilled fillets of other fish :																															
		0304.41.00	00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.42.00	00	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.43.00	00	- - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae and Citharidae*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.44.00	00	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.45.00	00	- - Swordfish (*Xiphias gladius*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.46.00	00	- - Toothfish (*Dissostichus spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.47.00	00	- - Dogfish and other sharks	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.48.00	00	- - Rays and skates (*Rajidae*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.49.00	00	- - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Other, fresh or chilled :																															
		0304.51.00	00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*).	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.52.00	00	- - Salmonidae	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.53.00	00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.54.00	00	- - Swordfish (*Xiphias gladius*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.55.00	00	- - Toothfish (*Dissostichus spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.56.00	00	- - Dogfish and other sharks	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.57.00	00	- - Rays and skates (*Rajidae*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.59.00	00	- - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*) :																																
		0304.61.00	00	- - Tilapias (*Oreochromis spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.62.00	00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.63.00	00	- - Nile Perch (*Lates niloticus*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.69.00	00	- - Other	5	NT2	-	4	-	4	-	3		3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* :																															
		0304.71.00	00	- - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.72.00	00	- - Haddock (*Melanogrammus aeglefinus*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.73.00	00	- - Coalfish (*Pollachius virens*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.74.00	00	- - Hake (*Merluccius spp., Urophycis spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.75.00	00	- - Alaska Pollack (*Theragra chalcogramma*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.79.00	00	- - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Frozen fillets of other fish :																															

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																											
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
		0304.81.00	00	- - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.82.00	00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.83.00	00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.84.00	00	- - Swordfish (*Xiphias gladius*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.85.00	00	- - Toothfish (*Dissostichus spp*.)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.86.00	00	- - Herrings (*Clupea harengus* , *Clupea pallasii*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.87.00	00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.88.00	00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.89.00	00	- - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Other, frozen :																															
		0304.91.00	00	- - Swordfish (*Xiphias gladius*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.92.00	00	- - Toothfish (*Dissostichus spp*.)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.93.00	00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.94.00	00	- - Alaska Pollack (*Theragra chalcogramma*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.95.00	00	- - fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, Other than Alaska Pollack (*Theragra chalcogramma*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.96.00	00	- - Dogfish and other sharks	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.97.00	00	- - Rays and skates (*Rajidae*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0304.99.00	00	- - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
03.05				**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**																															
		0305.10.00	00	- Flours, meals and pellets of fish, fit for human consumption	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0305.20			- Livers, roes and milt of fish, dried, smoked, salted or in brine :																															
		0305.20.10	00	- - Of freshwater fish, dried, salted or in brine	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.20.90	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Fish fillets, dried, salted or in brine, but not smoked :																															
		0305.31.00	00	- - Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.32.00	00	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0305.39			- - Other :																															
		0305.39.10	00	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.39.20	00	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- - - Other :																															
		0305.39.91	00	- - - - Of freshwater fish	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.39.92	00	- - - - Of marine fish	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.39.99	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Smoked fish, including fillets, other than edible fish offal :																															
		0305.41.00	00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.42.00	00	- - Herrings (*Clupea harengus, Clupea pallasi*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.43.00	00	- - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita, Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																											
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
		0305.44.00	00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.49.00	00	- - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Dried fish, other than edible fish offal, whether or not salted but not smoked :																													
		0305.51.00	00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.52.00	00	- - Tilapias (*Oreochromis spp*.), catfish (P*angasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.53.00	00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.54.00	00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp*.), sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp*.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp*.), marlins, sailfishes, spearfish (*Istiophoridae*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
	0305.59			- - Other :																											
				- - - Marine fish :																											
		0305.59.21	00	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp. and Thryssa spp., Encrasicholina spp.*)	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.59.29	00	- - - - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.59.90	00	- - - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1		1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
				- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																													
		0305.61.00	00	- - Herrings (*Clupea harengus, Clupea pallasi*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.62.00	00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.63.00	00	- - Anchovies (*Engraulis spp.*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.64.00	00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0305.69			- - Other :																											
		0305.69.10	00	- - - Marine fish	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.69.90	00	- - - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Fish fins, heads, tails, maws and other edible fish offal :																													
		0305.71.00	00	- - Shark fins	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted		Exempted		Exempted		Exempted		Exempted	
	0305.72			- - Fish heads, tails and maws :																													
				- - - Fish maws :																													
		0305.72.11	00	- - - - Of cod	1	NT1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.72.19	00	- - - - Other	1	NT1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- - - Other :																													
		0305.72.91	00	- - - - Of cod	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.72.99	00	- - - - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
	0305.79			- - Other :																											
		0305.79.10	00	- - - Of cod	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
		0305.79.90	00	- - - Other	5	NT2	-	4	-	4	-	3	-	3	-	2	-	2	-	1	-	1	-	1	-	Exempted		Exempted		Exempted		Exempted		Exempted	
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 :																													

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017		Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																							
							Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
							Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
	0306.11			- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*) :																										
		0306.11.10	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.11.90	00	- - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.12			- - Lobsters (*Homarus spp.*) :																										
		0306.12.10	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.12.90	00	- - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.14			- - Crabs :																										
		0306.14.10	00	- - - Soft shell crabs	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.14.90	00	- - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.15.00	00	- - Norway lobsters (*Nephrops norvegicus*)	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.16.00	00	- - Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*)	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.17			- - Other shrimps and prawns :																										
				- - - Giant tiger prawns (*Penaeus monodon*) :																										
		0306.17.11	00	- - - - Headless	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.17.19	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Whiteleg shrimps (*Litopenaeus vannamei*) :																										
		0306.17.21	00	- - - - Headless, with tail	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.17.22	00	- - - - Headless, without tail	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.17.29	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.17.30	00	- - - Giant river prawns (*Macrobrachium rosenbergii*)	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.17.90	00	- - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.19.00	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- Live, fresh or chilled :																										
	0306.31			- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*) :																										
		0306.31.10	00	- - - Breeding	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.31.20	00	- - - Other, live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.31.30	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.32			- - Lobsters (*Homarus spp.*) :																										
		0306.32.10	00	- - - Breeding	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.32.20	00	- - - Other, live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.32.30	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.33.00	00	- - Crabs	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.34.00	00	- - Norway lobsters (*Nephrops norvegicus*)	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.35			- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*) :																										
		0306.35.10	00	- - - Breeding	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.35.20	00	- - - Other, live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.35.30	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.36			- - Other shrimps and prawns :																										
				- - - Breeding :																										
		0306.36.11	00	- - - - Giant tiger prawns (*Penaeus monodon*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.12	00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.13	00	- - - - Giant river prawns (Macrobrachium rosenbergii)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.19	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other, live :																										
		0306.36.21	00	- - - - Giant tiger prawns (*Penaeus monodon*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.22	00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.23	00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.29	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Fresh or chilled :																										
		0306.36.31	00	- - - - Giant tiger prawns (*Penaeus monodon*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.32	00	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.33	00	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.36.39	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.39			- - Other, including flours, meals and pellets of crustaceans, fit for human consumption :																										
		0306.39.10	00	- - - Live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.39.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.39.30	00	- - - Flours, meals and pellets	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- Other :																										
	0306.91			- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*) :																										
				- - - In airtight containers for retail sale :																										
		0306.91.21	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.91.29	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other :																										
		0306.91.31	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.91.39	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.92			- - Lobsters (*Homarus spp.*) :																										
				- - - In airtight containers for retail sale :																										
		0306.92.21	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.92.29	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																											
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
				- - - Other :																													
		0306.92.31	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.92.39	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.93			- - Crabs :																													
				- - - In airtight containers for retail sale :																													
		0306.93.21	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.93.29	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.93.30	00	- - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.94			- - Norway lobsters (*Nephrops norvegicus*) :																													
				- - - In airtight containers for retail sale :																													
		0306.94.21	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.94.29	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other :																													
		0306.94.31	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.94.39	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.95			- - Shrimps and prawns :																													
				- - - In airtight containers for retail sale :																													
		0306.95.21	00	- - - - In shell, cooked by steaming or boiling in water	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.95.29	40	- - - - Dried	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
			49	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.95.30	40	- - - Dried	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
			49	- - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0306.99			- - Other, including flours, meals and pellets of crustaceans, fit for human consumption :																													
				- - - In airtight containers for retail sale :																													
		0306.99.21	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.99.29	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Other :																													
		0306.99.31	00	- - - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0306.99.39	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
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	00	- - - Live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.11.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.12.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0307.19			- - Other :																													
		0307.19.20	00	- - - Dried, salted or in brine	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.19.30	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten :*																													
	0307.21			- - Live, fresh or chilled :																													
		0307.21.10	00	- - - Live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.21.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.22.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0307.29			- - Other :																													
		0307.29.30	00	- - - Dried, salted or in brine	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.29.40	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- Mussels (Mytilus spp., Perna spp.) :																													
	0307.31			- - Live, fresh or chilled :																													
		0307.31.10	00	- - - Live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.31.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.32.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0307.39			- - Other :																													
		0307.39.30	00	- - - Dried, salted or in brine	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.39.40	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- Cuttle fish and squid :																													
	0307.42			- - Live, fresh or chilled :																													
				- - - Live :																													
		0307.42.11	00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.* and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp*.)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.42.19	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
				- - - Fresh or chilled :																													
		0307.42.21	00	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma*, *Sepiola spp.*) and squid (*Ommastrephes spp*., *Loligo spp*., *Nototodarus spp*., *Sepioteuthis spp*.)	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0307.42.29	00	- - - - Other	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0307.43			- - Frozen :																													

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																													
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
		0307.43.10	00	- - - Cuttle fish *(Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and *squid (Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp.)*	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.43.90	00	- - - Other	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0307.49			- - Other :																															
				- - - Dried, salted or in brine :																															
		0307.49.21	00	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)*	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.49.29	00	- - - - Other	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.49.30	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Octopus (*Octopus spp.*) :																															
	0307.51			- - Live, fresh or chilled :																															
		0307.51.10	00	- - - Live	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.51.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.52.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0307.59			- - Other :																													
		0307.59.20	00	- - - Dried, salted or in brine	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.59.30	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0307.60			- Snails, other than sea snails :																													
		0307.60.10	00	- - Live	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.60.20	00	- - Fresh, chilled or frozen	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.60.40	00	- - Dried, salted or in brine	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.60.50	00	- - Smoked	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- 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	00	- - - Live	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.71.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.72.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0307.79			- - Other :																													
		0307.79.30	00	- - - Dried, salted or in brine	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.79.40	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*) :																															
	0307.81			- - Live, fresh or chilled abalone (*Haliotis spp.*) :																															
		0307.81.10	00	- - - Live	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted		Exempted		Exempted		Exempted	
		0307.81.20	00	- - - Fresh or chilled	30	NT2	-	25	-	25	-	20	-	20	-	15	-	15	-	10	-	10	-	5	-	Exempted		Exempted		Exempted		Exempted	
	0307.82			- - Live, fresh or chilled stromboid conchs (*Strombus spp.*):																															
		0307.82.10	00	- - - Live	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.82.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.83.00	00	- - Frozen abalone (*Haliotis spp.*)	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.84.00	00	- - Frozen stromboid conchs (*Strombus spp.*)	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0307.87			- - Other abalone (*Haliotis spp.*) :																															
		0307.87.10	00	- - - Dried, salted or in brine	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.87.20	00	- - - Smoked	30	NT1	-	20	-	10	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0307.88			- - Other stromboid conchs (*Strombus spp.*) :																															
		0307.88.10	00	- - - Dried, salted or in brine	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.88.20	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
				- Other, including flours, meals and pellets, fit for human consumption :																															
	0307.91			- - Live, fresh or chilled :																															
		0307.91.10	00	- - - Live	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.91.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.92.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0307.99			- - Other :																													
		0307.99.30	00	- - - Dried, salted or in brine	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.99.40	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0307.99.50	00	- - - Flours, meals and pellets of molluscs	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
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	00	- - - Live	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0308.11.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0308.12.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
	0308.19			- - Other :																													
		0308.19.20	00	- - - Dried, salted or in brine	5	NT1	-	4	-	3	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	
		0308.19.30	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted		Exempted	

Annex 2-1 Schedules of Tariff Commitments
Part 10:
Schedule of Thailand

AHTN 2017			Code	Description of goods	Base Rate (%)	AHKFTA Category	Unit	AHKFTA Tariff Rate (%)																							
								Imported until 31 December 2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		Since 1 January 2032	
								Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit	Ad valorem (%)	Specific Baht/ Unit
				- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*) :																											
	0308.21			- - Live, fresh or chilled :																											
		0308.21.10	00	- - - Live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.21.20	00	- - - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.22.00	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0308.29			- - Other :																											
		0308.29.20	00	- - - Dried, salted or in brine	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.29.30	00	- - - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0308.30			- Jellyfish (*Rhopilema spp.*) :																											
		0308.30.10	00	- - Live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.30.20	00	- - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.30.30	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.30.40	00	- - Dried, salted or in brine	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.30.50	00	- - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
	0308.90			- Other :																											
		0308.90.10	00	- - Live	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.90.20	00	- - Fresh or chilled	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.90.30	00	- - Frozen	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.90.40	00	- - Dried, salted or in brine	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.90.50	00	- - Smoked	20	NT1	-	13	-	7	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted
		0308.90.90	00	- - Other	5	NT1	-	4	-	3	-	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted	Exempted

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
213		**Chapter 3**																
214		**Fish and crustaceans, molluscs and other aquatic invertebrates**																
215																		
216	**03.01**	**Live fish.**																
217		- Ornamental fish:																
218	0301.11	- - Freshwater:																
219		- - - Fry:																
220	0301.11.11	- - - - Botia (*Chromobotia macracanthus*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
221	0301.11.19	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
222		- - - Other:																
223	0301.11.91	- - - - Koi carp (*Cyprinus carpio*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
224	0301.11.92	- - - - Goldfish (*Carassius auratus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
225	0301.11.93	- - - - Siamese fighting fish (*Beta splendens*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
226	0301.11.94	- - - - Oscars (*Astonotus ocellatus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
227	0301.11.95	- - - - Arowanas (Scleropages formosus)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
228	0301.11.96	- - - - Arowanas Jardini (*Scleropages jardini*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
229	0301.11.99	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
230	0301.19	- - Other:																
231	0301.19.10	- - - Fry	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
232		- - - Other:																
233	0301.19.91	- - - - Banggai cardinal fish (*Pterapogon kauderni*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
234	0301.19.92	- - - - Napoleon wrasse (*Cheilinus undulatus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
235	0301.19.99	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
236		- Other live fish:																
237	0301.91.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
238	0301.92.00	- - Eels (*Anguilla spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
239	0301.93	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*):																
240	0301.93.10	- - - Breeding, other than fry	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
241	0301.93.90	- - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
242	0301.94.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
243	0301.95.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
244	0301.99	- - Other:																
245		- - - Milkfish and Grouper, fry:																
246	0301.99.11	- - - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
247	0301.99.19	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
248		- - - Other fish fry:																
249	0301.99.21	- - - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	0301.99.29	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
251		- - - Other, freshwater fish:																
252	0301.99.41	- - - - Tilapias (*Oreochromis spp.)*	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
253	0301.99.42	- - - - Other carp, for breeding	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
254	0301.99.49	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
255		- - - Other, marine fish:																
256	0301.99.51	- - - - Milkfish, breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
257	0301.99.52	- - - - Grouper	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
258	0301.99.59	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
259	0301.99.90	- - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
260																		
261	**03.02**	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**																
262		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
263	0302.11.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
264	0302.13.00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
265	0302.14.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
266	0302.19.00	- - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
267		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																
268	0302.21.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
269	0302.22.00	- - Plaice (*Pleuronectes platessa*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
270	0302.23.00	- - Sole (*Solea spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
271	0302.24.00	- - Turbots (*Psetta maxima*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
272	0302.29.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
273		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito *(Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																
274	0302.31.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
275	0302.32.00	- - Yellowfin tunas (*Thunnus albacares*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
276	0302.33.00	- - Skipjack or stripe-bellied bonito	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
277	0302.34.00	- - Bigeye tunas (*Thunnus obesus*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
278	0302.35.00	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
279	0302.36.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
280	0302.39.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
281		- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels *(Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel *(Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																
282	0302.41.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
283	0302.42.00	- - Anchovies (*Engraulis spp.*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
284	0302.43.00	- - Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
285	0302.44.00	- - Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus)*	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
286	0302.45.00	- - Jack and horse mackerel (*Trachurus spp*.)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
287	0302.46.00	- - Cobia (*Rachycentron canadum*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
288	0302.47.00	- - Swordfish (*Xiphias gladius*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
289	0302.49.00	- - Other	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
290		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, excluding edible fish offal of subheadings 0302.91 to 0302.99:																
291	0302.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
292	0302.52.00	- - Haddock (*Melanogrammus aeglefinus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
293	0302.53.00	- - Coalfish (*Pollachius virens*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
294	0302.54.00	- - Hake (*Merluccius spp., Urophycis spp*.)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
295	0302.55.00	- - Alaska Pollack (*Theragra chalcogramma*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
296	0302.56.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
297	0302.59.00	- - Other	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
298		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0302.91 to 0302.99:																
299	0302.71.00	- - Tilapias *(Oreochromis spp.)*	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
300	0302.72	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*):																
301	0302.72.10	- - - Yellowtail catfish *(Pangasius pangasius*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
302	0302.72.90	- - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
303	0302.73.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
304	0302.74.00	- - Eels (*Anguilla spp*.)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
305	0302.79.00	- - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
306		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																
307	0302.81.00	- - Dogfish and other sharks	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
308	0302.82.00	- - Rays and skates (*Rajidae*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
309	0302.83.00	- - Toothfish (*Dissostichus spp.*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
310	0302.84.00	- - Seabass (*Dicentrarchus spp.*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
311	0302.85.00	- - Seabream (*Sparidae*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
312	0302.89	- - Other:																
313		- - - Marine fish:																
314	0302.89.11	- - - - Grouper	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
315	0302.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
316	0302.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
317	0302.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger ' s croakers (*Johnius belangerii*), Reeve' s croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
318	0302.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
319	0302.89.17	- - - - Black pomfrets (*Parastromatus niger*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
320	0302.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
321	0302.89.19	- - - - Other	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
322		- - - Other:																
323	0302.89.22	- - - - Swamp barb (*Puntius chola*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
324	0302.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
325	0302.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
326	0302.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
327	0302.89.29	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
328		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:																
329	0302.91.00	- - Livers, roes and milt	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
330	0302.92.00	- - Shark fins	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
331	0302.99.00	- - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
332																		
333	**03.03**	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																

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Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
334		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:																
335	0303.11.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
336	0303.12.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus)*	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
337	0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
338	0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
339	0303.19.00	- - Other	19	NT2	15	15	11	11	8	8	4	4	0	0	0	0	0	0
340		- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																
341	0303.23.00	- - Tilapias (*Oreochromis spp*.)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
342	0303.24.00	- - Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
343	0303.25.00	- - Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
344	0303.26.00	- - Eels (*Anguilla spp*.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
345	0303.29.00	- - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments

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Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
346		- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																
347	0303.31.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
348	0303.32.00	- - Plaice (*Pleuronectes platessa*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
349	0303.33.00	- - Sole (*Solea spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
350	0303.34.00	- - Turbots (*Psetta maxima*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
351	0303.39.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
352		- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99:																
353	0303.41.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
354	0303.42.00	- - Yellowfin tunas *(Thunnus albacares)*	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
355	0303.43.00	- - Skipjack or stripe-bellied bonito	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
356	0303.44.00	- - Bigeye tunas (*Thunnus obesus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
357	0303.45	- - Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*):																
358	0303.45.10	- - - Atlantic bluefin tunas (*Thunnus thynnus*)	14	NT2	11	11	8	8	6	6	3	3	0	0	0	0	0	0
359	0303.45.90	- - - Pacific bluefin tunas (*Thunnus orientalis*)	14	NT2	11	11	8	8	6	6	3	3	0	0	0	0	0	0
360	0303.46.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
361	0303.49.00	- - Other	15	HSL	15	15	15	15	15	15	15	15	15	15	15	15	15	15

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Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
362		- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303.91 to 0303.99:															
363	0303.51.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
364	0303.53.00	- - Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
365	0303.54	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*):																
366	0303.54.10	- - - Mackerel (*Scomber scombrus, Scomber australasicus*)	13	NT2	10	10	8	8	5	5	3	3	0	0	0	0	0	0
367	0303.54.20	- - - Pacific mackerel (*Scomber japonicus*)	13	NT2	10	10	8	8	5	5	3	3	0	0	0	0	0	0
368	0303.55.00	- - Jack and horse mackerel (*Trachurus spp*.)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
369	0303.56.00	- - Cobia (*Rachycentron canadum*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
370	0303.57.00	- - Swordfish (*Xiphias gladius*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
371	0303.59	- - Other:																
372	0303.59.10	- - - Indian mackerels (*Rastrelliger kanagurta*); Island mackerels (*Rastrelliger faughni*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
373	0303.59.20	- - - Silver pomfrets (*Pampus spp.*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
374	0303.59.90	- - - Other	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5

Annex 2-1 Schedules of Tariff Commitments

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Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
375		- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, excluding edible fish offal of subheadings 0303.91 to 0303.99:																
376	0303.63.00	- - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	14	NT2	11	11	8	8	6	6	3	3	0	0	0	0	0	0
377	0303.64.00	- - Haddock (*Melanogrammus aeglefinus*)	14	NT2	11	11	8	8	6	6	3	3	0	0	0	0	0	0
378	0303.65.00	- - Coalfish (*Pollachius virens*)	14	NT2	11	11	8	8	6	6	3	3	0	0	0	0	0	0
379	0303.66.00	- - Hake (*Merluccius spp., Urophycis spp*.)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
380	0303.67.00	- - Alaska Pollack (*Theragra chalcogramma*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
381	0303.68.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
382	0303.69.00	- - Other	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
383		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:																
384	0303.81.00	- - Dogfish and other sharks	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
385	0303.82.00	- - Rays and skates (*Rajidae*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
386	0303.83.00	- - Toothfish (*Dissostichus spp*.)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
387	0303.84.00	- - Seabass (*Dicentrarchus spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
388	0303.89	- - Other:																
389		- - - Marine fish:																
390	0303.89.11	- - - - Grouper	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
391	0303.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
392	0303.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
393	0303.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
394	0303.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
395	0303.89.17	- - - - Black pomfrets (*Parastromatus niger*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
396	0303.89.18	- - - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
397	0303.89.19	- - - - Other	10	SL	10	10	10	10	10	10	10	10	10	10	10	5	5	5
398		- - - Other:																
399	0303.89.22	- - - - Swamp barb (*Puntius chola*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
400	0303.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*Pomadasys argenteus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
401	0303.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
402	0303.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
403	0303.89.29	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
404		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:																
405	0303.91.00	- - Livers, roes and milt	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
406	0303.92.00	- - Shark fins	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
407	0303.99.00	- - Other	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
408																		
409	**03.04**	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																
410		- Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):																
411	0304.31.00	- - Tilapias (*Oreochromis spp*.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
412	0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
413	0304.33.00	- - Nile Perch (*Lates niloticus*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
414	0304.39.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
415		- Fresh or chilled fillets of other fish:																

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Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
416	0304.41.00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
417	0304.42.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
418	0304.43.00	- - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
419	0304.44.00	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
420	0304.45.00	- - Swordfish (*Xiphias gladius*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
421	0304.46.00	- - Toothfish (*Dissostichus spp.*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
422	0304.47.00	- - Dogfish and other sharks	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
423	0304.48.00	- - Rays and skates (*Rajidae*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
424	0304.49.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
425		- Other, fresh or chilled:																
426	0304.51.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
427	0304.52.00	- - Salmonidae	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
428	0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
429	0304.54.00	- - Swordfish (*Xiphias gladius*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
430	0304.55.00	- - Toothfish (*Dissostichus spp*.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
431	0304.56.00	- - Dogfish and other sharks	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
432	0304.57.00	- - Rays and skates (*Rajidae*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
433	0304.59.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
434		- Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):																
435	0304.61.00	- - Tilapias (*Oreochromis spp.*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
436	0304.62.00	- - Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
437	0304.63.00	- - Nile Perch (*Lates niloticus*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
438	0304.69.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
439		- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*:																
440	0304.71.00	- - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
441	0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
442	0304.73.00	- - Coalfish (*Pollachius virens*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
443	0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
444	0304.75.00	- - Alaska Pollack *(Theragra chalcogramma*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
445	0304.79.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
446		- Frozen fillets of other fish:																

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
447	0304.81.00	- - Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
448	0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
449	0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
450	0304.84.00	- - Swordfish (*Xiphias gladius*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
451	0304.85.00	- - Toothfish (*Dissostichus spp*.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
452	0304.86.00	- - Herrings (*Clupea harengus*, *Clupea pallasii*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
453	0304.87.00	- - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
454	0304.88.00	- - Dogfish, other sharks, rays and skates (*Rajidae*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
455	0304.89.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
456		- Other, frozen:																
457	0304.91.00	- - Swordfish (*Xiphias gladius*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
458	0304.92.00	- - Toothfish (*Dissostichus spp*.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
459	0304.93.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
460	0304.94.00	- - Alaska Pollack (*Theragra chalcogramma*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
461	0304.95.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than Alaska Pollack (*Theragra chalcogramma*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
462	0304.96.00	- - Dogfish and other sharks	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
463	0304.97.00	- - Rays and skates (*Rajidae*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
464	0304.99.00	- - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
465																		
466	**03.05**	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.**																
467	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
468	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:																
469	0305.20.10	- - Of freshwater fish, dried, salted or in brine	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
470	0305.20.90	- - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
471		- Fish fillets, dried, salted or in brine, but not smoked:																
472	0305.31.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
473	0305.32.00	- - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
474	0305.39	- - Other:																
475	0305.39.10	- - - Freshwater garfish (*Xenentodon cancila*), yellowstriped goatfish (*Upeneus vittatus*) and long-rakered trevally (*Ulua mentalis*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
476	0305.39.20	- - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and Bigeye croakers (*Pennahia anea*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
477		- - - Other:																
478	0305.39.91	- - - - Of freshwater fish	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
479	0305.39.92	- - - - Of marine fish	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
480	0305.39.99	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
481		- Smoked fish, including fillets, other than edible fish offal:																
482	0305.41.00	- - Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
483	0305.42.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
484	0305.43.00	- - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita, Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
485	0305.44.00	- - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
486	0305.49.00	- - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
487		- Dried fish, other than edible fish offal, whether or not salted but not smoked:																
488	0305.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
489	0305.52.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
490	0305.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
491	0305.54.00	- - Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp*.), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*sardinella spp*.), brisling or sprats (*Sprattus Sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp*.), marlins, sailfishes, spearfish (*Istiophoridae*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
492	0305.59	- - Other:																
493		- - - Marine fish:																
494	0305.59.21	- - - - Anchovies (*Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp.* and *Thryssa spp., Encrasicholina spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
495	0305.59.29	- - - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
496	0305.59.90	- - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
497		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:																
498	0305.61.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
499	0305.62.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
500	0305.63.00	- - Anchovies (*Engraulis spp.*)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
501	0305.64.00	- - Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
502	0305.69	- - Other:																
503	0305.69.10	- - - Marine fish	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
504	0305.69.90	- - - Other	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
505		- Fish fins, heads, tails, maws and other edible fish offal:																
506	0305.71.00	- - Shark fins	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
507	0305.72	- - Fish heads, tails and maws:																
508		- - - Fish maws:																
509	0305.72.11	- - - - Of cod	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
510	0305.72.19	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
511		- - - Other:																
512	0305.72.91	- - - - Of cod	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
513	0305.72.99	- - - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
514	0305.79	- - Other:																
515	0305.79.10	- - - Of cod	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
516	0305.79.90	- - - Other	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
517																		

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
518	**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.**																
519		- Frozen:																
520	0306.11	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																
521	0306.11.10	- - - Smoked	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
522	0306.11.90	- - - Other	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL	EL
523	0306.12	- - Lobsters (*Homarus spp.*):																
524	0306.12.10	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
525	0306.12.90	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
526	0306.14	- - Crabs:																
527	0306.14.10	- - - Soft shell crabs	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
528	0306.14.90	- - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
529	0306.15.00	- - Norway lobsters (*Nephrops norvegicus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
530	0306.16.00	- - Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*)	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
531	0306.17	- - Other shrimps and prawns:																
532		- - - Giant tiger prawns (*Penaeus monodon*):																
533	0306.17.11	- - - - Headless	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
534	0306.17.19	- - - - Other	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
535		- - - Whiteleg shrimps (*Litopenaeus vannamei*):																
536	0306.17.21	- - - - Headless, with tail	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
537	0306.17.22	- - - - Headless, without tail	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
538	0306.17.29	- - - - Other	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
539	0306.17.30	- - - Giant river prawns (*Macrobrachium rosenbergii*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
540	0306.17.90	- - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
541	0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
542		- Live, fresh or chilled:																
543	0306.31	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																
544	0306.31.10	- - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
545	0306.31.20	- - - Other, live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
546	0306.31.30	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
547	0306.32	- - Lobsters (*Homarus spp.*):																
548	0306.32.10	- - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
549	0306.32.20	- - - Other, live	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
550	0306.32.30	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
551	0306.33.00	- - Crabs	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
552	0306.34.00	- - Norway lobsters (*Nephrops norvegicus*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
553	0306.35	- - Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*):																
554	0306.35.10	- - - Breeding	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
555	0306.35.20	- - - Other, live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
556	0306.35.30	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
557	0306.36	- - Other shrimps and prawns:																
558		- - - Breeding:																
559	0306.36.11	- - - - Giant tiger prawns (*Penaeus monodon*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
560	0306.36.12	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
561	0306.36.13	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
562	0306.36.19	- - - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
563		- - - Other, live:																
564	0306.36.21	- - - - Giant tiger prawns (*Penaeus monodon*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
565	0306.36.22	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
566	0306.36.23	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
567	0306.36.29	- - - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
568		- - - Fresh or chilled:																

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
569	0306.36.31	- - - - Giant tiger prawns (*Penaeus monodon*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
570	0306.36.32	- - - - Whiteleg shrimps (*Litopenaeus vannamei*)	12	NT2	10	10	7	7	5	5	2	2	0	0	0	0	0	0
571	0306.36.33	- - - - Giant river prawns (*Macrobrachium rosenbergii*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
572	0306.36.39	- - - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
573	0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																
574	0306.39.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
575	0306.39.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
576	0306.39.30	- - - Flours, meals and pellets	20	NT2	16	16	12	12	8	8	4	4	0	0	0	0	0	0
577		- Other:																
578	0306.91	- - Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*):																
579		- - - In airtight containers for retail sale:																
580	0306.91.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
581	0306.91.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
582		- - - Other:																
583	0306.91.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
584	0306.91.39	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
585	0306.92	- - Lobsters (*Homarus spp.*):																
586		- - - In airtight containers for retail sale:																
587	0306.92.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
588	0306.92.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
589		- - - Other:																
590	0306.92.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
591	0306.92.39	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
592	0306.93	- - Crabs:																
593		- - - In airtight containers for retail sale:																
594	0306.93.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
595	0306.93.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
596	0306.93.30	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
597	0306.94	- - Norway lobsters (*Nephrops norvegicus*):																
598		- - - In airtight containers for retail sale:																

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
599	0306.94.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
600	0306.94.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
601		- - - Other:																
602	0306.94.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
603	0306.94.39	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
604	0306.95	- - Shrimps and prawns:																
605		- - - In airtight containers for retail sale:																
606	0306.95.21	- - - - In shell, cooked by steaming or boiling in water	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
607	0306.95.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
608	0306.95.30	- - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
609	0306.99	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																
610		- - - In airtight containers for retail sale:																
611	0306.99.21	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
612	0306.99.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
613		- - - Other:																
614	0306.99.31	- - - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
615	0306.99.39	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
616																		
617	**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.**																
618		- Oysters:																
619	0307.11	- - Live, fresh or chilled:																
620	0307.11.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
621	0307.11.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
622	0307.12.00	- - Frozen	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
623	0307.19	- - Other:																
624	0307.19.20	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
625	0307.19.30	- - - Smoked	25	NT2	20	20	15	15	10	10	5	5	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
626		- Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*:																
627	0307.21	- - Live, fresh or chilled:																
628	0307.21.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
629	0307.21.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
630	0307.22.00	- - Frozen	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
631	0307.29	- - Other:																
632	0307.29.30	- - - Dried, salted or in brine	10	NT1	7	3	0	0	0	0	0	0	0	0	0	0	0	0
633	0307.29.40	- - - Smoked	10	NT1	7	3	0	0	0	0	0	0	0	0	0	0	0	0
634		- Mussels (*Mytilus spp., Perna spp.*):																
635	0307.31	- - Live, fresh or chilled:																
636	0307.31.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
637	0307.31.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
638	0307.32.00	- - Frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
639	0307.39	- - Other:																
640	0307.39.30	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
641	0307.39.40	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
642		- Cuttle fish and squid:																
643	0307.42	- - Live, fresh or chilled:																
644		- - - Live:																
645	0307.42.11	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
646	0307.42.19	- - - - Other	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
647		- - - Fresh or chilled:																
648	0307.42.21	- - - - Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.)* and squid *(Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
649	0307.42.29	- - - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
650	0307.43	- - Frozen:																

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
651	0307.43.10	- - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.)* and squid *(Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp*.)	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
652	0307.43.90	- - - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
653	0307.49	- - Other:																
654		- - - Dried, salted or in brine:																
655	0307.49.21	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma,Sepiola spp.)* and squid *(Ommastrephes spp., Loligospp., Nototodarus spp., Sepioteuthis spp.)*	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
656	0307.49.29	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
657	0307.49.30	- - - Smoked:																
658	0307.49.30.10	- - - - Cuttle fish *(Sepia officinalis, Rossia macrosoma, Sepiola spp.)*	25	NT2	20	20	15	15	10	10	5	5	0	0	0	0	0	0
659	0307.49.30.90	- - - - Other	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
660		- Octopus (*Octopus spp.*):																
661	0307.51	- - Live, fresh or chilled:																
662	0307.51.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
663	0307.51.20	- - - Fresh or chilled	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
664	0307.52.00	- - Frozen	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
665	0307.59	- - Other:																
666	0307.59.20	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
667	0307.59.30	- - - Smoked	25	NT2	20	20	15	15	10	10	5	5	0	0	0	0	0	0
668	0307.60	- Snails, other than sea snails:																
669	0307.60.10	- - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
670	0307.60.20	- - Fresh, chilled or frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
671	0307.60.40	- - Dried, salted or in brine	10	NT1	7	3	0	0	0	0	0	0	0	0	0	0	0	0
672	0307.60.50	- - Smoked	10	NT1	7	3	0	0	0	0	0	0	0	0	0	0	0	0
673		- Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):																

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
674	0307.71	- - Live, fresh or chilled:																
675	0307.71.10	- - - Live	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
676	0307.71.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
677	0307.72.00	- - Frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
678	0307.79	- - Other:																
679	0307.79.30	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
680	0307.79.40	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
681		- Abalone (*Haliotis spp.*) and stromboid conchs (*Strombus spp.*):																
682	0307.81	- - Live, fresh or chilled abalone (*Haliotis spp.*):																
683	0307.81.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
684	0307.81.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
685	0307.82	- - Live, fresh or chilled stromboid conchs (*Strombus spp.*):																
686	0307.82.10	- - - Live	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
687	0307.82.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
688	0307.83.00	- - Frozen abalone (*Haliotis spp*.)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
689	0307.84.00	- - Frozen stromboid conchs (*Strombus spp*.)	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
690	0307.87	- - Other abalone (*Haliotis spp.*):																
691	0307.87.10	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
692	0307.87.20	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
693	0307.88	- - Other stromboid conchs (*Strombus spp*.):																
694	0307.88.10	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
695	0307.88.20	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
696		- Other, including flours, meals and pellets, fit for human consumption:																
697	0307.91	- - Live, fresh or chilled:																
698	0307.91.10	- - - Live	3	NT2	2	2	2	2	1	1	1	1	0	0	0	0	0	0
699	0307.91.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
700	0307.92.00	- - Frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
701	0307.99	- - Other:																
702	0307.99.30	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
703	0307.99.40	- - - Smoked	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
704	0307.99.50	- - - Flours, meals and pellets of molluscs	15	NT2	12	12	9	9	6	6	3	3	0	0	0	0	0	0
705																		
706	**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.**																
707		- Sea cucumbers *(Stichopus japonicus, Holothuroidea)*:																
708	0308.11	- - Live, fresh or chilled:																
709	0308.11.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
710	0308.11.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
711	0308.12.00	- - Frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
712	0308.19	- - Other:																
713	0308.19.20	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
714	0308.19.30	- - - Smoked	25	NT2	20	20	15	15	10	10	5	5	0	0	0	0	0	0
715		- Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*):																
716	0308.21	- - Live, fresh or chilled:																
717	0308.21.10	- - - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
718	0308.21.20	- - - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
719	0308.22.00	- - Frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
720	0308.29	- - Other:																
721	0308.29.20	- - - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
722	0308.29.30	- - - Smoked	25	NT2	20	20	15	15	10	10	5	5	0	0	0	0	0	0
723	0308.30	- Jellyfish (*Rhopilema spp.*):																
724	0308.30.10	- - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
725	0308.30.20	- - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
726	0308.30.30	- - Frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
727	0308.30.40	- - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0

Annex 2-1 Schedules of Tariff Commitments

Part 11:

Schedule of Viet Nam

Count	HS 2017	Description	Base rate (%)	Category	AHKFTA Tariff Rate (%)													
					2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
728	0308.30.50	- - Smoked	25	NT2	20	20	15	15	10	10	5	5	0	0	0	0	0	0
729	0308.90	- Other:																
730	0308.90.10	- - Live	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
731	0308.90.20	- - Fresh or chilled	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
732	0308.90.30	- - Frozen	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
733	0308.90.40	- - Dried, salted or in brine	10	NT2	8	8	6	6	4	4	2	2	0	0	0	0	0	0
734	0308.90.50	- - Smoked	25	NT2	20	20	15	15	10	10	5	5	0	0	0	0	0	0
735	0308.90.90	- - Other	0	NT1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
736																		