## SCHEDULE OF CANADA

| Item                     | Article Description   | Base<br>Rate | Staging<br>Category |
|--------------------------|---|--------------|---------------------|
| 16.05                    | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. |              |                     |
| 1605.10.00               | -Crab   | 8.2%         | С                   |
| 1605.20.00               | -Shrimps and prawns   | Free         | D                   |
| 1605.30                  | -Lobster  |              |                     |
| 1605.30.05<br>1605.30.10 | Products containing fish meat; prepared meals                                 | 6%           | С                   |
| 1005.50.10               | whether or not frozen but not further prepared or preserved                   | Free         | D                   |
| 1605.30.90               | —Other  | 6%           | Α                   |
| 1605.40                  | -Other crustaceans  |              |                     |
| 1605.40.05               | Products containing fish meat; prepared meals                                 | 8%           | С                   |
| 1605.40.10               | —— Other  | 8%           | Α                   |
| 1605.90                  | -Other  |              |                     |
| 1605.90.05               | Products containing fish meat; prepared meals                                 | 6%           | С                   |
| 1605.90.10               | Squid, octopus and cuttle fish  | Free         | D                   |
| 1605.90.20               | Snails of the genus Helix, in air-tight containers                            | 7.5%         | В                   |
| 1605.90.30               | Oysters   | 3.4%         | В                   |
| 1605.90.40               | Clams   | 10%          | В                   |
| 1605.90.90               | Other   | 6%           | В                   |