

**TAIWANESE TARIFF STRUCTURE**

DESCRIPTION	TARIFF
EELS	15%
- live	15%
- fresh, chilled or frozen	
OTHER LIVE FISH	30%
SALMON	
-Pacific, fresh, chilled or frozen	25%
-Atlantic, fresh, chilled or frozen	30%
-smoked	30%
-salted or in brine	15%
-not minced, prepared or preserved	22.5%
-not minced, prepared or preserved, canned	22.5%
FLATFISH	
-salted or in brine	15%
-fresh or chilled	20-40%
TUNA	
-albacore or yellowfin	15%
-skipjack	37.5%
-other	20%
COD	30%
DOGFISH/SHARK	25%
FISH LIVERS	42.5%
FISH ROES	17.5%
HAKE	
-frozen	40%
MINCED FISH	
-frozen	20%
SHARK FIN	
-fresh, chilled or frozen	17.5%
-dried, salted or in brine	10%
LOBSTER	
-frozen, in shell, boiled	NT\$96/kg or 42.5% *
-not frozen, in shell, incl. boiled	NT\$96/kg or 42.5% *
-prepared or preserved	NT\$102/kg or 22%
CRAB	
-live, fresh or chilled	42.5%
-frozen	42.5%
OYSTERS	42.5%
SCALLOPS	
-live, chilled or frozen	NT\$43/kg or 25% *
-dried, salted or in brine	25%
MUSSELS	
-fresh, frozen, salted or in brine	40%
-dried	NT\$369/kg or 25% *
OCTOPUS	42.5%
ABALONE	NT\$64/kg or 42.5% *
SEA CUCUMBER	
-live, chilled or frozen	20%
-spiked and dried	NT\$200/kg or 20% *
-dried, not spiked	NT\$50/kg or 20% *

\* Constitutes as whichever is higher