CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0304 96 90	--- Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 97 00	-- Rays and skates (*Rajidae*)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 99	-- Other																			
	--- Other																			
	---- Other																			
0304 99 99	----- Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0305	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																			
	- Fish fillets, dried, salted or in brine, but not smoked																			
0305 39	-- Other																			
0305 39 50	--- Lesser or Greenland halibut (*Reinhardtius hippoglossoides*), salted or in brine	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0305 39 90	--- Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																			