| Tariff line | 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 | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Fish fillets, dried, salted or in brine, but not smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 0305.32 | Fish of the families *Bregmacerotidae, Eneicilothyidae, Gadidae, Macrouridae, Melamonidae, Merlucciidae, Moridae* and *Muraenolepididae* | | | | | | | | | | | | | | | | | | | | | | | | |
| 0305.32.010 | - Tara (*Gadus* spp., *Theragra* spp. and *Merlucius* spp.) | 15.0% | B8 | | 13.3% | 11.7% | 10.0% | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0305.39 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 0305.39.210 | - Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Suketo (*Sromateoides* spp.), Iwashi (*Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.) | 15.0% | B5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Dried fish, other than edible fish offal, whether or not salted but not smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 0305.51.000 | Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | 15.0% | B10 | | 13.6% | 12.2% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0305.53 | Fish of the families *Bregmacerotidae, Eneicilothyidae, Gadidae, Macrouridae, Melamonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) | | | | | | | | | | | | | | | | | | | | | | | | |