| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff item number | Description of goods | Base Rate | Category | Note |
| | - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99: | | | |
| 0302.33 | -- Skipjack or stripe-bellied bonito | 3.5% | E5 | |
| ex.0302.35 | -- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*): | | | |
| | Pacific bluefin tunas (*Thunnus orientalis*) | | E0 | |
| 0302.39 | -- Other | | E0 | |
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04. | | | |
| | - Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | |
| 0303.42 | -- Yellowfin tunas (*Thunnus albacares*) | 3.5% | E5 | |
| ex.0303.45 | -- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*): | | | |
| | Pacific bluefin tunas (*Thunnus orientalis*) | | E0 | |
| 0303.49 | -- Other | | E0 | |
| | - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: | | | |
| 0303.81 | -- Dogfish and other sharks | | E0 | |
| ex.0303.89 | -- Other: | | | |
| | Other than Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*) and red-eye round herring (*Etrumeus spp.*); Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*) or sea breams (*Sparidae*): | | | |
| | Hairtails | 3.5% | E5 | |
| | Other, excluding Fugu, Menuke (*Sebastes spp.*), Sable fish, Alfonsino, Sweetfish or North Pacific armorhead (*Pseudopentaceros wheeleri*): | | | |

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff item number | Description of goods | Base Rate | Category | Note |
| | Samma (*Cololabis spp.*) other than Pacific saury (*Cololabis saira*) | | | |
| | Other | 3.5% | E15 | |
| 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | X | |
| | - 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 | -- Tilapias (*Oreochromis spp.*) | 3.5% | E5 | |
| 0304.32 | -- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*) | 3.5% | E5 | |
| 0304.39 | -- Other | 3.5% | E5 | |
| | - Fresh or chilled fillets of other fish: | | | |
| 0304.45 | -- Swordfish (*Xiphias gladius*) | 3.5% | E5 | |
| 0304.48 | -- Rays and skates (*Rajidae*) | 3.5% | E5 | |
| ex.0304.49 | -- Other: | | | |
| | Other than Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) or Samma (*Cololabis spp.*): | | | |
| | Other than Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*) or Southern bluefin tunas (*Thunnus maccoyii*) | 3.5% | E5 | |
| ex.0304.59 | -- Other: | | | |
| | - Other, fresh or chilled: | | | |
| | Other than Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) or Samma (*Cololabis spp.*): | | | |