Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other than Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*) or sea breams (*Sparidae*):			
	Other than Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) or Southern bluefin tunas (*Thunnus maccoyii*)		E0	
03.05	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.			
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:			
0305.52	-- 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.*)	10.5%	E7	
ex.0305.54	-- Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*),Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*):			
	Other than Herrings (*Clupea harengus*, *Clupea pallasii*), Iwashi (*Sardinops spp.* and *Engraulis spp.*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Aji (*Trachurus spp.* and *Decapterus spp.*) or Pacific saury (*Cololabis saira*)	10.5%	E7	
ex.0305.59	-- Other:			
	Other than Salmonidae:			
	Other than Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*) or red-eye round herring (*Etrumeus spp.*):			
	Samma (*Cololabis spp.*) other than Pacific saury (*Cololabis saira*)		X	
	Other	10.5%	E15	
	- Fish fins, heads, tails, maws and other edible fish offal:			
ex.0305.72	-- Fish heads, tails and maws:			
	Other than maws:			
	Dried:			
	Other than Salmonidae:			
	Other than Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius 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.*)	10.5%	E7	
ex.0305.79	-- Other:			
	Other than Viscera:			
	Dried:			
	Other than Salmonidae:			