Column 1 Tariff item number	Column 2 Description of products	Column 3 Base Rate	Column 4 Category	Column 5 Note
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas (*Thunnus alalunga*)		X	
0302.32	-- Yellowfin tunas (*Thunnus albacares*)		X	
0302.33	-- Skipjack or stripe-bellied bonito		X	
0302.34	-- Bigeye tunas (*Thunnus obesus*)		X	
0302.35	-- Bluefin tunas (*Thunnus thynnus*)		X	
0302.36	-- Southern bluefin tunas (*Thunnus maccoyii*)		X	
0302.39	--- Other		X	
0302.40	- Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes		X	
0302.50	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes		X	
	- Other fish, excluding livers and roes:			
0302.61	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):			
	Of *Sardinops spp.*		X	
	Other	3.5%	B10	
0302.62	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B10	
0302.63	-- Coalfish (*Pollachius virens*)	3.5%	B10	
0302.64	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X	
0302.65	-- Dogfish and other sharks	2.5%	B10	
0302.66	--- Eels (*Anguilla spp.*)	3.5%	B10	
0302.67	-- Swordfish (*Xiphias gladius*)		X	
0302.68	--- Toothfish (*Dissostichus spp.*)		X	
0302.69	-- Other:			

Column 1 Tariff item number	Column 2 Description of products	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other:			
	Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip and sea breams	2%	B10	
	Other:			
	Fugu	3.5%	B10	
	Other		X	
0302.70	-- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*)	5.6%	B10	
	Other		X	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)		X	
0303.19	-- Other		X	
	- Other salmonidae, excluding livers and roes:			
0303.21	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X	
0303.22	--- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X	
0303.29	-- Other		X	
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:			