Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0303.31	-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)		X	
0303.32	-- Plaice (*Pleuronectes platessa*)		X	
0303.33	--- Sole (*Solea spp.*)		X	
0303.39	-- Other		X	
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas (*Thunnus alalunga*)		X	
0303.42	-- Yellowfin tunas (*Thunnus albacares*)		X	
0303.43	-- Skipjack or stripe-bellied bonito		X	
0303.44	-- Bigeye tunas (*Thunnus obesus*)		X	
0303.45	-- Bluefin tunas (*Thunnus thynnus*)		X	
0303.46	-- Southern bluefin tunas (*Thunnus maccoyii*)		X	
0303.49	--- Other		X	
	- Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:			
0303.51	--- Herrings (*Clupea harengus, Clupea pallasii*)		X	
0303.52	--- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X	
	- Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus spp.*), excluding livers and roes:			
0303.61	-- Swordfish (*Xiphias gladius*)		X	
0303.62	-- Toothfish (*Dissostichus spp.*)		X	
	- Other fish, excluding livers and roes:			
0303.71	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):			
	Of *Sardinops spp.*		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
	Other	3.5%	B10	
0303.72	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B10	
0303.73	-- Coalfish (*Pollachius virens*)	3.5%	B10	
0303.74	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X	
0303.75	-- Dogfish and other sharks	2.5%	B10	
0303.76	-- Eels (*Anguilla spp.*)	3.5%	B10	
0303.77	-- Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	3.5%	B10	
0303.78	-- Hake (*Merluccius spp., Urophycis spp.*):			
	Of *Merluccius spp.*		X	
	Of *Urophycis spp.*	3.5%	B10	
0303.79	--- Other:			
	Nishin (*Clupea spp.*), Tara (*Gadus spp.*and *Theragra 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	
	Shishamo	2.8%	B10	
	Other:			
	Fugu and sable fish	3.5%	B10	
	Other		X	
0303.80	- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*)	4%	B10	
	Other		X	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	- Fresh or chilled:			