Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0304.11	-- Swordfish (*Xiphias gladius*)		X	
0304.12	-- Toothfish (*Dissostichus spp.*)		X	
0304.19	-- Other:			
	Fillets		X	
	Other:			
	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.*) and Samma (*Cololabis spp.*)		X	
	Other:			
	Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip and sea breams	2%	B10	
	Dogfish and other sharks	2.5%	B10	
	Other		X	
0304.21	- Frozen fillets:			
	-- Swordfish (*Xiphias gladius*)		X	
0304.22	-- Toothfish (*Dissostichus spp.*)		X	
0304.29	-- Other:			
	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.*) and Samma (*Cololabis spp.*)		X	
	Other:			
	Tunas (of the genus *Thunnus*), billfish and salmonidae		X	
	Other	3.5%	B10	
	- Other:			
0304.91	--- Swordfish (*Xiphias gladius*)		X	
0304.92	-- Toothfish (*Dissostichus spp.*)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of products	Base Rate	Category	Note
0304.99	-- Other:		X	
	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.*) and Samma (*Cololabis spp.*)	2%	B10	
	Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip and sea breams	2.5%	B10	
	Dogfish and other sharks	2.8%	B10	
	Shishamo			
	Other:			
	Fugu	3.5%	B10	
	Other		X	
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.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
	Hard roes of Nishin (*Clupea spp.*) other than Nishin roes on the tangles	8.4%	B10	
	Hard roes of Salmonidae and of Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)		X	
	Nishin roes on the tangles	10%	B10	
	Other		A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
	Salmonidae		X	
	Other:			