Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Fry for fish culture		A	
	Other		X	
0301.93	-- Carp:			
	Fry for fish culture		A	
	Other	3.5%	B10	
0301.94	-- Bluefin tunas (*Thunnus thynnus*):			
	Fry for fish culture		A	
	Other		R	
0301.95	-- Southern bluefin tunas (*Thunnus maccoyii*):			
	Fry for fish culture		A	
	Other		R	
0301.99	--- Other:			
	Fry for fish culture		A	
	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		R	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0302.11	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X	
0302.12	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.19	-- Other		X	
	- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes:			
0302.21	-- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)	3.5%	B10	
0302.22	--- Plaice (*Pleuronectes platessa*)	3.5%	B10	
0302.23	-- Sole (*Solea spp.*)	3.5%	B10	
0302.29	-- Other	3.5%	B5	
	- 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*)		R	
0302.33	-- Skipjack or stripe-bellied bonito		X	
0302.34	--- Bigeye tunas (*Thunnus obesus*)		R	
0302.35	-- Bluefin tunas (*Thunnus thynnus*)		X	
0302.36	-- Southern bluefin tunas (*Thunnus maccoyii*)		X	
0302.39	--- Other		R	
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	