Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
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*)		R	
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	
	Other	3.5%	B7	
0303.72	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B10	
0303.73	-- Coalfish (*Pollachius virens*)	3.5%	B5	
0303.74	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X	
0303.75	-- Dogfish and other sharks		A	
0303.76	-- Eels (*Anguilla spp.*)	3.5%	B7	
0303.77	-- Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	3.5%	B5	
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, sea breams and Shishamo		A	
	Other:			
	Billfish		X	
	Spanish mackerel and hairtails	3.5%	B5	
	Fugu, Menuke (*Sebastes spp.*), sable fish, alfonsino and sweetfish	3.5%	B10	
	Other	3.5%	B3	
0303.80	- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*)	4%	B10	
	Hard roes of Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)		X	
	Other		R	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	- Fresh or chilled:			
0304.11	-- Swordfish (*Xiphias gladius*):			
	Fillets		R	
	Other	3.5%	B3	
0304.12	-- Toothfish (*Dissostichus spp.*):			
	Fillets		R	
	Other	3.5%	B3	
0304.19	-- Other:			
	Fillets:			
	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:			