Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Bluefin tunas (*Thunnus thynnus*) and southern bluefin tunas (*Thunnus maccoyii*)		X	
	Other		R	
	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, sea breams, and dogfish and other sharks		A	
	Bluefin tunas (*Thunnus thynnus*) and southern bluefin tunas (*Thunnus maccoyii*)		X	
	Other	3.5%	B3	
	- Frozen fillets:			
0304.21	--- Swordfish (*Xiphias gladius*)		R	
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*), excluding bluefin tunas (*Thunnus thynnus*) and southern bluefin tunas (*Thunnus maccoyii*); billfish		R	
	Bluefin tunas (*Thunnus thynnus*) and southern bluefin tunas (*Thunnus maccoyii*)		X	

Column 1 Tariff item number	Column 2 Description of goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	Other	3.5%	B3	
0304.91	-- Swordfish (*Xiphias gladius*)	3.5%	B3	
0304.92	-- Toothfish (*Dissostichus spp.*)	3.5%	B3	
0304.99	-- 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, sea breams, dogfish and other sharks, and Shishamo		A	
	Other:			
	Bluefin tunas (*Thunnus thynnus*), Itoyori (surimi) and Southern bluefin tunas (*Thunnus maccoyii*)		X	
	Fugu	3.5%	B10	
	Other	3.5%	B3	
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%	B7	
	Hard roes of Salmonidae	3.5%	B7	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Nishin roes on the tangles	10%	B10	