Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Internal organs and tongues of bovine animals:			
	In airtight containers, containing vegetables	21.3%	C	
	Other:			
	Simply boiled in water	25%	C	
	Other	21.3%	C	
	Other:			
	Corned beef	21.3%	P	(f)
	Other		X	
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other	3%	C	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:			
	Extracts and juices of meat	6%	C	
	Other	6.4%	B7	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon:			
	Other than in airtight containers	7.2%	B7	
	Other	9.6%	B5	
1604.12	-- Herrings		R	
1604.13	-- Sardines, sardinella and brisling or sprats	7.2%	B5	
1604.14	-- Tunas, skipjack and bonito (*Sarda spp.*):			
	Skipjack, in airtight containers		X	
	Other:			
	Skipjack, boiled and dried		X	
	Other		R	
1604.15	-- Mackerel	7.2%	B5	
1604.16	-- Anchovies	7.2%	B5	
1604.19	-- Other:			
	Eel		X	
	Other	7.2%	B5	
1604.20	- Other prepared or preserved fish:			
	Hard roes:			
	Of Nishin (*Clupea spp.*) or Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*):			
	Of Nishin (*Clupea spp.*):			
	In airtight containers	9.6%	B7	
	Other	11%	B5	
	Of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		R	
	Other	6.4%	B5	
	Other	7.2%	B5	
1604.30	- Caviar and caviar substitutes:			
	Ikura		R	
	Other	4.8%	B10	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers, not smoked	5%	B5	
	Other:			
	Containing rice		X	