Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0302.31.00.00.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	30%	B15	
0302.32.00.00.00	- - Yellowfin tunas (*Thunnus albacares*)	30%	B15	
0302.33.00.00.00	- - Skipjack or stripe-bellied bonito	30%	B15	
0302.34.00.00.00	- - Bigeye tunas (*Thunnus obesus*)	30%	B15	
0302.35.00.00.00	- - Bluefin tunas (*Thunnus thynnus*)	30%	B15	
0302.36.00.00.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	30%	B15	
0302.39.00.00.00	- - Other	30%	B15	
0302.40.00.00.00	- Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes	30%	B15	
0302.50.00.00.00	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes	30%	B15	
	- Other fish, excluding livers and roes:			
0302.61.00.00.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	30%	B15	
0302.62.00.00.00	- - Haddock (*Melanogrammus aeglefinus*)	30%	B15	
0302.63.00.00.00	- - Coalfish (*Pollachius virens*)	30%	B15	
0302.64.00.00.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	30%	B15	
0302.65.00.00.00	- - Dogfish and other sharks	30%	B15	
0302.66.00.00.00	- - Eels (*Anguilla spp.*)	30%	B15	
0302.67.00.00.00	- - Swordfish (*Xiphias gladius*)	30%	B10	
0302.68.00.00.00	- - Toothfish (*Dissostichus spp.*)	30%	B10	
0302.69	- - Other:			
0302.69.10.00.00	- - - Marine fish	30%	B10	
0302.69.20.00.00	- - - Freshwater fish	30%	B15	
0302.70.00.00.00	- Livers and roes	30%	B10	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes:			
0303.11.00.00.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	30%	B10	
0303.19.00.00.00	- - Other	30%	B10	
	- Other salmonidae, excluding livers and roes:			
0303.21.00.00.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	30%	B15	
0303.22.00.00.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	30%	B15	
0303.29.00.00.00	- - Other	30%	B10	
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0303.31.00.00.00	- - Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	30%	B15	
0303.32.00.00.00	- - Plaice (*Pleuronectes platessa*)	30%	B15	
0303.33.00.00.00	- - Sole (*Solea spp.*)	30%	B15	
0303.39.00.00.00	- - Other	30%	B15	
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:			
0303.41.00.00.00	- - Albacore or longfinned tunas (*Thunnus alalunga*)	30%	B15	
0303.42.00.00.00	- - Yellowfin tunas (*Thunnus albacares*)	30%	B15	
0303.43.00.00.00	- - Skipjack or stripe-bellied bonito	30%	B10	
0303.44.00.00.00	- - Bigeye tunas (*Thunnus obesus*)	30%	B15	
0303.45.00.00.00	- - Bluefin tunas (*Thunnus thynnus*)	30%	B15	
0303.46.00.00.00	- - Southern bluefin tunas (*Thunnus maccoyii*)	30%	B15	
0303.49.00.00.00	- - Other	30%	C	
	- Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:			
0303.51.00.00.00	- - Herrings (*Clupea harengus, Clupea pallasii*)	30%	B10	
0303.52.00.00.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	30%	B15	
	- Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus spp.*), excluding livers and roes:			
0303.61.00.00.00	- - Swordfish (*Xiphias gladius*)	30%	C	
0303.62.00.00.00	- - Toothfish (*Dissostichus spp.*)	30%	C	
	- Other fish, excluding livers and roes:			
0303.71.00.00.00	- - Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	30%	B15	
0303.72.00.00.00	- - Haddock (*Melanogrammus aeglefinus*)	30%	B15	
0303.73.00.00.00	- - Coalfish (*Pollachius virens*)	30%	B15	
0303.74.00.00.00	- - Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	30%	B10	
0303.75.00.00.00	- - Dogfish and other sharks	30%	B15	
0303.76.00.00.00	- - Eels (*Anguilla spp.*)	30%	B15	
0303.77.00.00.00	- - Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	30%	B15	
0303.78.00.00.00	- - Hake (*Merluccius spp., Urophycis spp.*)	30%	B15	
0303.79	- - Other:			
0303.79.10.00.00	- - - Marine fish	30%	C	
0303.79.20.00.00	- - - Freshwater fish	30%	B15	
0303.80	- Livers and roes:			
0303.80.10.00.00	- - Livers	30%	B15	
0303.80.20.00.00	- - Roes	30%	B10	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	- Fresh or chilled:			