Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
021092	**Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)**		
02109200	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	B10
021093	**Of reptiles (including snakes and turtles)**		
02109300	Of reptiles (including snakes and turtles)	30	B10
021099	**Other**		
02109900	Other	30	B10
0301	**Live fish.**		
030110	**Ornamental fish**		
03011000	Ornamental fish	30	B10
	Other live Fish:		
030191	**Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)**		
03019100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	30	B10
030192	**Eels (*Anguilla spp.*)**		
03019200	Eels (Anguilla spp.)	30	B10
030193	**Carp**		
03019300	Carp	30	B10
030194	**Bluefin tunas (*Thunnus thynnus*)**		
03019400	Bluefin tunas (Thunnus thynnus)	30	B10
030195	**Southern bluefin tunas (*Thunnus maccoyii*)**		
03019500	Southern bluefin tunas (Thunnus maccoyii)	30	B10
030199	**Other**		
03019900	Other	30	B10
0302	**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.**		
	Salmonidae, excluding livers and roes:		
030211	**Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)**		
03021100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		X
030212	**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*)**		
03021200	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*)	30	B10
030219	**Other**		
03021900	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:		
030221	**Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)**		
03022100	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	30	B10
030222	**Plaice (*Pleuronectes platessa*)**		
03022200	Plaice (*Pleuronectes platessa*)	30	B10
030223	**Sole (*Solea spp.*)**		
03022300	Sole (*Solea spp.*)		X
030229	**Other**		
03022900	Other	30	B10
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:		
030231	**Albacore or longfinned tunas (*Thunnus alalunga*)**		
03023100	Albacore or longfinned tunas (*Thunnus alalunga*)		X
030232	**Yellowfin tunas (*Thunnus albacares*)**		
03023200	Yellowfin tunas (*Thunnus albacares*)		X
030233	**Skipjack or stripe-bellied bonito**		
03023300	Skipjack or stripe-bellied bonito		X
030234	**Bigeye tunas (*Thunnus obesus*)**		
03023400	Bigeye tunas (*Thunnus obesus*)	30	B10
030235	**Bluefin tunas (*Thunnus thynnus*)**		
03023500	Bluefin tunas (*Thunnus thynnus*)	30	B10
030236	**Southern bluefin tunas (*Thunnus maccoyii*)**		
03023600	Southern bluefin tunas (*Thunnus maccoyii*)	30	B10
030239	**Other**		
03023900	Other	30	B10
030240	**Herrings (Clupea *harengus*, *Clupea pallasii*), excluding livers and roes**		
03024000	Herrings (Clupea *harengus*, *Clupea pallasii*), excluding livers and roes		X
030250	**Cod (Gadus *morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes**		
03025000	Cod (Gadus *morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes		X
	Other fish, excluding livers and roes:		
030261	**Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)**		
03026100	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)		X
030262	**Haddock (*Melanogrammus aeglefinus*)**		
03026200	Haddock (*Melanogrammus aeglefinus*)		X
030263	**Coalfish (*Pollachius virens*)**		
03026300	Coalfish (*Pollachius virens*)	30	B10
030264	**Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)**		
03026400	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X
030265	**Dogfish and other sharks**		