Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03026500	Dogfish and other sharks		X
030266	**Eels (*Anguilla spp.*)**		
03026600	Eels (*Anguilla spp.*)	30	B10
030267	**Swordfish (*Xiphias gladius*)**		
03026700	Swordfish (*Xiphias gladius*)		X
030268	**Toothfish (*Dissostichus spp.*)**		
03026800	Toothfish(Dissostichus spp.)		X
030269	**Other**		
03026910	Hilsa		X
03026920	Dara		X
03026930	Pomfret		X
03026990	Other		X
030270	**Livers and roes**		
03027000	Livers and roes	30	B10
0303	**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:		
030311	**Sockeye salmon (red salmon) (*Oncorhynchus nerka*)**		
03031100	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	30	B10
030319	**Other**		
03031900	Other	30	B10
	Other salmonidae, excluding livers and roes:		
030321	**Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)**		
03032100	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X
030322	**Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)**		
03032200	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	30	B10
030329	**Other**		
03032900	Other	30	B10
	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:		
030331	**Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)**		
03033100	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	30	B10
030332	**Plaice (*Pleuronectes platessa*)**		
03033200	Plaice (*Pleuronectes platessa*)		X
030333	**Sole (*Solea spp.*)**		
03033300	Sole (*Solea spp.*)	30	B10
030339	**Other**		
03033900	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:		
030341	**Albacore or longfinned tunas (*Thunnus alalunga*)**		
03034100	Albacore or longfinned tunas (*Thunnus alalunga*)		X
030342	**Yellowfin tunas (*Thunnus albacares*)**		
03034200	Yellowfin tunas (*Thunnus albacares*)		X
030343	**Skipjack or stripe-bellied bonito**		
03034300	Skipjack or stripe-bellied bonito	30	B10
030344	**Bigeye tunas (*Thunnus obesus*)**		
03034400	Bigeye tunas (*Thunnus obesus*)	30	B10
030345	**Bluefin tunas (*Thunnus thynnus*)**		
03034500	Bluefin tunas (*Thunnus thynnus*)	30	B10
030346	**Southern bluefin tunas (*Thunnus maccoyii*)**		
03034600	Southern bluefin tunas (*Thunnus maccoyii*)	30	B10
030349	**Other**		
03034900	Other	30	B10
	Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:		
030351	**Herrings (*Clupea harengus, Clupea pallasii*)**		
03035100	Herrings (Clupea harengus, Clupea pallasii)	30	B10
030352	**Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)**		
03035200	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	30	B10
	Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus spp.*), excluding livers and roes:		
030361	**Swordfish (*Xiphias gladius*)**		
03036100	Swordfish (Xiphias gladius)		X
030362	**Toothfish (*Dissostichus spp.*)**		
03036200	Toothfish (Dissostichus spp.)		X
	Other fish, excluding livers and roes:		
030371	**Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)**		
03037100	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)		X
030372	**Haddock (*Melanogrammus aeglefinus*)**		
03037200	Haddock (*Melanogrammus aeglefinus*)	30	B10
030373	**Coalfish (*Pollachius virens*)**		
03037300	Coalfish (*Pollachius virens*)	30	B10
030374	**Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)**		
03037400	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X
030375	**Dogfish and other sharks**		
03037500	Dogfish and other sharks	30	B10
030376	**Eels (*Anguilla spp.*)**		
03037600	Eels (*Anguilla spp.*)	30	B10
030377	**Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)**		
03037700	Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	30	B10
030378	**Hake (*Merluccius spp., Urophycis spp.*)**		