Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03037800	Hake (*Merluccius spp., Urophycis spp.*)	30	B10
030379	**Other**		
03037910	Hilsa		X
03037920	Dara		X
03037930	Ribbon fish		X
03037940	Seer		X
03037950	Pomfret (white or silver or black)		X
03037960	Ghole		X
03037970	Threadfin		X
03037980	Croacker, Grouper, Hounder		X
	Other:		
03037991	Edible fishmaws of wildlife		X
03037992	Edible sharkfins of wild life		X
03037999	Other		X
030380	**Livers and roes**		
03038010	Egg or egg yolk of fish including shrimps	30	B10
03038090	Other	30	B10
0304	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**		
	Fresh or chilled:		
030411	**Swordfish (*Xiphias gladius*)**		
03041100	Swordfish(Xiphias gladius)		X
030412	**Toothfish (*Dissostichus spp.*)**		
03041200	Toothfish(Dissostichus spp.)		X
030419	**Other**		
03041900	Other		X
	Frozen fillets:		
030421	**Swordfish (*Xiphias gladius*)**		
03042100	Swordfish(Xiphias gladius)		X
030422	**Toothfish (*Dissostichus spp.*)**		
03042200	Toothfish(Dissostichus spp.)		X
030429	**Other**		
03042910	Hilsa		X
03042920	Shark		X
03042930	Seer		X
03042940	Tuna		X
03042950	Cuttlefish		X
03042990	Other		X
	Other:		
030491	**Swordfish (*Xiphias gladius*)**		
03049100	Swordfish(Xiphias gladius)		X
030492	**Toothfish (*Dissostichus spp.*)**		
03049200	Toothfish(Dissostichus spp.)		X
030499	**Other**		
03049900	Other		X
0305	**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.**		
030510	**Flours, meals and pellets of fish, fit for human consumption**		
03051000	Flours, meals and pellets of fish, fit for human consumption		X
030520	**Livers and roes of fish, dried, smoked, salted or in brine**		
03052000	Livers and roes of fish, dried, smoked, salted or in brine	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
030530	**Fish fillets, dried, salted or in brine, but not smoked**		
03053000	Fish fillets, dried, salted or in brine, but not smoked		X
	Smoked fish, including fillets:		
030541	**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*)**		
03054100	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
030542	**Herrings (*Clupea harengus, Clupea pallasii*)**		
03054200	Herrings (*Clupea harengus, Clupea pallasii*)	30	B10
030549	**Other**		
03054900	Other	30	B10
	Dried fish, whether or not salted but not smoked:		
030551	**Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)**		
03055100	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	30	B10
030559	**Other**		
03055910	Mumbai duck	30	B10
03055920	Seer without head	30	B10
03055930	Sprats	30	B10
03055990	Other	30	B10
	Fish, salted but not dried or smoked and fish in brine:		
030561	**Herrings (*Clupea harengus, Clupea pallasii*)**		
03056100	Herrings (*Clupea harengus, Clupea pallasii*)	30	B10
030562	**Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)**		
03056200	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	30	B10
030563	**Anchovies (*Engraulis spp.*)**		
03056300	Anchovies (*Engraulis spp.*)		X
030569	**Other**		
03056910	Mumbai duck	30	B10
03056920	Seer without head	30	B10
03056930	Sprats	30	B10
03056990	Other	30	B10
0306	**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**		
	Frozen:		
030611	**Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)**		