Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0302.50	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes		X
	- Other fish, excluding livers and roes:		
0302.61	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):		
	Of *Sardinops spp.*		X
	Other	3.5%	B10
0302.62	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B10
0302.63	-- Coalfish (*Pollachius virens*)	3.5%	B10
0302.64	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X
0302.65	-- Dogfish and other sharks	2.5%	B10
0302.66	-- Eels (*Anguilla spp.*)	3.5%	B10
0302.67	-- Swordfish (*Xiphias gladius*)		X
0302.68	-- Toothfish (*Dissostichus spp.*)		X
0302.69	-- Other:		
	Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)		X
	Other:		
	Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip and sea breams	2%	B7
	Other:		
	Fugu	3.5%	B10
	Other		X
0302.70	- Livers and roes:		
	Hard roes of Nishin (*Clupea spp.*)	5.6%	B10
	Other		X
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), excluding livers and roes:		
0303.11	-- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)		X
0303.19	-- Other		X
	- Other salmonidae, excluding livers and roes:		
0303.21	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X
0303.22	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X
0303.29	-- Other		X
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:		
0303.31	-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	3.5%	B10
0303.32	-- Plaice (*Pleuronectes platessa*)	3.5%	B10
0303.33	-- Sole (*Solea spp.*)	3.5%	B10
0303.39	-- Other	3.5%	B10
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:		
0303.41	-- Albacore or longfinned tunas (*Thunnus alalunga*)		X
0303.42	-- Yellowfin tunas (*Thunnus albacares*)		X
0303.43	-- Skipjack or stripe-bellied bonito		X
0303.44	-- Bigeye tunas (*Thunnus obesus*)		X
0303.45	-- Bluefin tunas (*Thunnus thynnus*)		X
0303.46	-- Southern bluefin tunas (*Thunnus maccoyii*)		X
0303.49	-- Other		X
	- Herrings (*Clupea harengus, Clupea pallasii*) and cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), excluding livers and roes:		