Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0303.51	-- Herrings (*Clupea harengus, Clupea pallasii*)		X
0303.52	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X
	- Swordfish (*Xiphias gladius*) and toothfish (*Dissostichus spp.*), excluding livers and roes:		
0303.61	-- Swordfish (*Xiphias gladius*)		X
0303.62	-- Toothfish (*Dissostichus spp.*)		X
	- Other fish, excluding livers and roes:		
0303.71	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):		
	Of *Sardinops spp.*		X
	Other	3.5%	B10
0303.72	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B10
0303.73	-- Coalfish (*Pollachius virens*)	3.5%	B10
0303.74	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X
0303.75	-- Dogfish and other sharks	2.5%	B10
0303.76	-- Eels (*Anguilla spp.*)	3.5%	B10
0303.77	-- Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*)	3.5%	B10
0303.78	-- Hake (*Merluccius spp., Urophycis spp.*):		
	Of *Merluccius spp.*		X
	Of *Urophycis spp.*	3.5%	B10
0303.79	-- Other:		
	Nishin (*Clupea spp.*), Tara (*Gadus spp.* and *Theragra 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:		
	Sea breams	2%	B7
	Other	2%	B10
	Shishamo	2.8%	B10
	Other:		
	Fugu, Menuke (*Sebastes spp.*), Sable fish, Alfonsino and Sweetfish	3.5%	B10
	Other		X
0303.80	- Livers and roes:		
	Hard roes of Nishin (*Clupea spp.*)	4%	B10
	Other		X
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
	- Fresh or chilled:		
0304.11	-- Swordfish (*Xiphias gladius*)		X
0304.12	-- Toothfish (*Dissostichus spp.*)		X
0304.19	-- Other:		
	Fillets		X
	Other:		
	Nishin (*Clupea spp.*), Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops 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
	Dogfish and other sharks	2.5%	B7
	Other:		
	Bluefin tunas (*Thunnus thynnus*) and Southern bluefin tunas (*Thunnus maccoyii*)		X
	Other	3.5%	B10
	- Frozen fillets:		
0304.21	-- Swordfish (*Xiphias gladius*)		X
0304.22	-- Toothfish (*Dissostichus spp.*)		X
0304.29	-- Other:		