Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	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:		
	Tunas (of the *genus Thunnus*), billfish and salmonidae		X
	Other	3.5%	B10
	- Other:		
0304.91	-- Swordfish (*Xiphias gladius*)		X
0304.92	-- Toothfish (*Dissostichus spp.*)		X
0304.99	-- 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
	Shishamo	2.8%	B7
	Other:		
	Bluefin tunas (*Thunnus thynnus*), Itoyori (surimi) and Southern bluefin tunas (*Thunnus maccoyii*)		X
	Other	3.5%	B10
03.05	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.		
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:		
	Hard roes of Nishin (*Clupea spp.*) other than Nishin roes on the tangles	8.4%	B10
	Hard roes of Salmonidae and of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X
	Nishin roes on the tangles	10%	B10
	Other		A
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:		
	Salmonidae		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	10.5%	B10
	- Smoked fish, including fillets:		
0305.41	-- 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*)		X
0305.42	-- Herrings (*Clupea harengus*, *Clupea pallasii*)	10%	B10
0305.49	-- Other	10%	B10
	- Dried fish, whether or not salted but not smoked:		
0305.51	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X
0305.59	-- Other		X
	- Fish, salted but not dried or smoked and fish in brine:		
0305.61	-- Herrings (*Clupea harengus*, *Clupea pallasii*)		X
0305.62	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X
0305.63	-- Anchovies (*Engraulis spp.*)		X
0305.69	-- Other		X