Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0302.35	-- Bluefin tunas (*Thunnus thynnus*)		X	
0302.36	-- Southern bluefin tunas (*Thunnus maccoyii*)		X	
0302.39	-- Other		X	
0302.40	- Herrings (*Clupea harengus, Clupea pallasii*), excluding livers and roes		X	
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%	B5	
0302.62	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B5	
0302.63	-- Coalfish (*Pollachius virens*)	3.5%	B5	
0302.64	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X	
0302.65	-- Dogfish and other sharks	2.5%	B5	
0302.66	-- Eels (*Anguilla spp.*)	3.5%	B5	
0302.67	-- Swordfish (*Xiphias gladius*)		X	
0302.68	-- Toothfish (*Dissostichus spp.*)	3.5%	B7	
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%	B5	
	Other:			
	Billfish (*Istiophoridae*)		X	
	Spanish mackerel	3.5%	B3	
	Other	3.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0302.70	- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*)	5.6%	B5	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other	3.5%	B5	
03.03	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:			
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*)	3.5%	P	(a)
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%	B5	
0303.32	-- Plaice (*Pleuronectes platessa*)	3.5%	B5	
0303.33	-- Sole (*Solea spp.*)	3.5%	B5	
0303.39	-- Other	3.5%	B5	
	- 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*)	3.5%	P	(a)
0303.43	-- Skipjack or stripe-bellied bonito	3.5%	P	(a)