| Column 1<br>Tariff Item Number | Column 2<br>Description of Goods | Column 3<br>Base Rate | Column 4<br>Category | Column 5<br>Note |
|---|---|---|---|---|
| 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: | | | |
| 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*) | 3.5% | P | (a) |
| 0303.62 | -- Toothfish (*Dissostichus spp.*) | 3.5% | B10 | |
| | - Other fish, excluding livers and roes: | | | |
| 0303.71 | -- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*): | | | |
| | Of *Sardinops spp.* | 10% | P | (e) |
| | Other | 3.5% | B5 | |
| 0303.72 | -- Haddock (*Melanogrammus aeglefinus*) | 3.5% | B5 | |
| 0303.73 | -- Coalfish (*Pollachius virens*) | 3.5% | B5 | |
| 0303.74 | -- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*) | | X | |
| 0303.75 | -- Dogfish and other sharks | 2.5% | B5 | |
| 0303.76 | -- Eels (*Anguilla spp.*) | 3.5% | B5 | |
| 0303.77 | -- Sea bass (*Dicentrarchus labrax, Dicentrarchus punctatus*) | 3.5% | B5 | |
| 0303.78 | -- Hake (*Merluccius spp., Urophycis spp.*): | | | |
| | Of *Merluccius spp.* | | X | |
| | Of *Urophycis spp.* | 3.5% | B5 | |
| 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 | 2% | B5 | |
| | Shishamo | 2.8% | B5 | |
| | Other: | | | |
| | Billfish (*Istiophoridae*) | | X | |
| | Spanish mackerel | | A | |
| | Hairtails | 3.5% | B3 | |
| | Other | 3.5% | B5 | |
| 0303.80 | - Livers and roes: | | | |
| | Hard roes of Nishin (*Clupea spp.*) | 4% | B5 | |
| | Hard roes of Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*) | | X | |
| | Other | | A | |
| 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.*) | 3.5% | B10 | |
| 0304.19 | -- Other: | | | |
| | Fillets: | | | |
| | 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: | | | |
| | Bluefin tunas (*Thunnus thynnus*), and Southern bluefin tunas (*Thunnus maccoyii*) | | X | |
| | Other | 3.5% | B10 | |