Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	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%	B5	
	Dogfish and other sharks	2.5%	B5	
	Other:			
	Bluefin tunas (*Thunnus thynnus*) and Southern bluefin tunas (*Thunnus maccoyii*)		X	
	Other	3.5%	B5	
	- Frozen fillets:			
0304.21	-- Swordfish (*Xiphias gladius*)	3.5%	P	(a)
0304.22	-- Toothfish (*Dissostichus spp.*)	3.5%	B10	
0304.29	-- 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:			
	Tunas (of the genus *Thunnus*) and billfish (*Istiophoridae*)		X	
	Salmonidae	3.5%	P	(a)
	Other	3.5%	B5	
	- Other:			
0304.91	-- Swordfish (*Xiphias gladius*)	3.5%	B3	
0304.92	-- Toothfish (*Dissostichus spp.*)	3.5%	B7	
0304.99	-- Other:			

Column 1 Tariff Item Number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
	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%	B5	
	Dogfish and other sharks	2.5%	B5	
	Shishamo	2.8%	B5	
	Other:			
	Bluefin tunas (*Thunnus thynnus*), and Southern bluefin tunas (*Thunnus maccoyii*)		X	
	Fugu	3.5%	B5	
	Other		A	
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%	B7	
	Hard roes of Salmonidae	3.5%	B7	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Nishin roes on the tangles	10%	B7	
	Other		A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
	Salmonidae	8.4%	B5	
	Other:			