HS code (HS2012)	Description	Base Rate	Staging Category
0304.6	-Frozen fillets of tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*. *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.):		
0304.61.00	--Tilapias (*Oreochromis* spp.)	0.0%	A
0304.62.00	--Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	0.0%	A
0304.63.00	--Nile perch (*Lates niloticus*)	0.0%	A
0304.69.00	--Other	0.0%	A
0304.7	-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		
0304.71.00	--Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	0.0%	A
0304.72.00	--Haddock (*Melanogrammus aeglefinus*)	0.0%	A
0304.73.00	--Coalfish (*Pollachius virens*)	0.0%	A
0304.74.00	--Hake (*Merluccius* spp., *Urophycis* spp.)	0.0%	A
0304.75.00	--Alaska pollack (*Theragra chalcogramma*)	0.0%	A
0304.79.00	--Other	0.0%	A
0304.8	-Frozen fillets of other fish:		
0304.81.00	--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*)	0.0%	A
0304.82.00	--Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A
0304.83.00	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	0.0%	A
0304.84.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0304.85.00	--Toothfish (*Dissostichus* spp.)	0.0%	A
0304.86.00	--Herrings (*Clupea harengus*, *Clupea pallasii*)	0.0%	A
0304.87.00	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	0.0%	A
0304.89.00	--Other	0.0%	A
0304.9	-Other, frozen:		
0304.91.00	--Swordfish (*Xiphias gladius*)	0.0%	A
0304.92.00	--Toothfish (*Dissostichus* spp.)	0.0%	A
0304.93.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0304.94.00	--Alaska pollack (*Theragra chalcogramma*)	0.0%	A
0304.95.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollack (Theragra chalcogramma)	0.0%	A
0304.99.00	--Other	0.0%	A
0305	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:		
0305.10.00	-Flours, meals and pellets of fish, fit for human consumption	0.0%	A
0305.20.00	-Livers and roes of fish, dried, smoked, salted or in brine	0.0%	A
0305.3	-Fish fillets, dried, salted or in brine, but not smoked:		
0305.31.00	--Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	0.0%	A
0305.32.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0.0%	A
0305.39.00	--Other	0.0%	A
0305.4	-Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	--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*)	0.0%	A
0305.42.00	--Herrings (*Clupea harengus*, *Clupea pallasii*)	0.0%	A
0305.43.00	--Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	0.0%	A