Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0210.99	-- Other:			
	Of swine		R	
	Of bovine animals ****		QS	(36)
	Other		A	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
	- Ornamental fish:			
0301.11	-- Freshwater		A	
0301.19	-- Other		A	
	- Other live fish:			
0301.91	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		A	
0301.92	-- Eels (*Anguilla* spp.):			
	Fry for fish culture		A	
	Other	3.5%	B5	
0301.93	-- Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.* and *Mylopharyngodon piceus*)		A	
0301.94	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus* and *Thunnus orientalis*)		A	
0301.95	-- Southern bluefin tunas (*Thunnus maccoyii*)		A	
0301.99	-- Other:			
	Fry for fish culture		A	
	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		A	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
	- Salmonidae, excluding livers and roes:			
0302.11	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5%	B10	
0302.13	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*):			
	Silver salmon (*Oncorhynchus kisutch*)	3.5%	B10	
	Other		R	
0302.14	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	3.5%	B10*	
0302.19	-- Other		R	
	- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes:			
0302.21	-- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus* and *Hippoglossus stenolepis*)		A	
0302.22	-- Plaice (*Pleuronectes platessa*)		A	
0302.23	-- Sole (*Solea spp.*)		A	
0302.24	-- Turbots (*Psetta maxima*)		A	
0302.29	-- Other		A	
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas (*Thunnus alalunga*)		R	
0302.32	-- Yellowfin tunas (*Thunnus albacares*)		A	
0302.33	-- Skipjack or stripe-bellied bonito		A	
0302.34	-- Bigeye tunas (*Thunnus obesus*)		R	
0302.35	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus* and *Thunnus orientalis*):			
	Atlantic bluefin tunas (*Thunnus* thynnus)		R	
	Pacific bluefin tunas (*Thunnus orientalis*)		A	