Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0302.36	-- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B10**	
0302.39	-- Other		A	
	- Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*),excluding livers and roes:			
0302.41	-- Herrings (*Clupea harengus, Clupea pallasii*)		X	
0302.42	-- Anchovies (*Engraulis spp.*)		X	
0302.43	-- Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):			
	Of *Sardinops spp.*	10%	P	(5)
	Other		A	
0302.44	-- Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)		X	
0302.45	-- Jack and horse mackerel (*Trachurus spp.*)		X	
0302.46	-- Cobia (*Rachycentron canadum*)		A	
0302.47	-- Swordfish (*Xiphias gladius*)	3.5%	B10*	
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:			
0302.51	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		X	
0302.52	-- Haddock (*Melanogrammus aeglefinus*)		A	
0302.53	-- Coalfish (*Pollachius virens*)		A	
0302.54	-- Hake (*Merluccius spp., Urophycis spp.*):			
	Of *Merluccius spp.*		X	
	Of *Urophycis spp.*		A	
0302.55	-- Alaska Pollack (*Theragra chalcogramma*)		X	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0302.56	-- Blue whitings (*Micromesistius poutassou, Micromesistius australis*)		A	
0302.59	-- Other:			
	Tara (*Gadus spp.* and *Theragra spp.*)		X	
	Other		A	
	- 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.*), excluding livers and roes:			
0302.71	-- Tilapias (*Oreochromis spp.*)		A	
0302.72	-- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)		A	
0302.73	-- Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)		A	
0302.74	-- Eels (*Anguilla spp.*)		A	
0302.79	-- Other		A	
	- Other fish, excluding livers and roes:			
0302.81	-- Dogfish and other sharks		A	
0302.82	-- Rays and skates (*Rajidae*)		A	
0302.83	-- Toothfish (*Dissostichus spp.*)		A	
0302.84	-- Seabass (*Dicentrarchus spp.*)		A	
0302.85	-- Sea bream (*Sparidae*)		A	
0302.89	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*), Aji (*Decapterus spp.*) and Samma (*Colobalis spp.*)		X	
	Other:			
	Barracouta (*Sphyraenidae* and *Gempylidae*) and king-clip (*Genypterus spp.*)		A	
	Other:			
	Marlin (*Istiophoridae*)	3.5%	B10*	
	Other		A	