Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0302.90	- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*) and Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*):			
	Hard roes of Nishin (*Clupea spp.*)		A	
	Hard roes of Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)		X	
	Other		A	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)		R	
0303.12	-- Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*):			
	Silver salmon (*Oncorhynchus kisutch*)	3.5%	B10	
	Other		R	
0303.13	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		R	
0303.14	-- Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5%	B10	
0303.19	-- Other		R	
	- 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 :			
0303.23	-- Tilapias (*Oreochromis spp.*)		A	
0303.24	-- Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)		A	
0303.25	-- Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)		A	

Column 1 Tariff item number	Column 2 Description of Goods	Column 3 Base Rate	Column 4 Category	Column 5 Note
0303.26	-- Eels (*Anguilla spp.*)		A	
0303.29	-- Other		A	
	- Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:			
0303.31	-- Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)		A	
0303.32	-- Plaice (*Pleuronectes platessa*)		A	
0303.33	-- Sole (*Solea spp.*)		A	
0303.34	-- Turbots (*Psetta maxima*)		A	
0303.39	-- Other		A	
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas (*Thunnus alalunga*)		R	
0303.42	-- Yellowfin tunas (*Thunnus albacares*)		A	
0303.43	-- Skipjack or stripe-bellied bonito		A	
0303.44	-- Bigeye tunas (*Thunnus obesus*)		R	
0303.45	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*):			
	Atlantic bluefin tunas (*Thunnus thynnus*)		R	
	Pacific bluefin tunas (*Thunnus orientalis*)		A	
0303.46	-- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B10**	
0303.49	-- Other		A	
	- Herrings (*Clupea harengus, Clupea pallasii*) and 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:			
0303.51	-- Herrings (*Clupea harengus, Clupea pallasii*)		X	