Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0304.42	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		A	
0304.43	-- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)		A	
0304.44	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*:			
	Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other		A	
0304.45	-- Swordfish (*Xiphias gladius*)		A	
0304.46	-- Toothfish (*Dissostichus spp.*)		A	
0304.49	-- Other:			
	Nishin (*Clupea 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:			
	Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)		R	
	Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B10**	
	Other		A	
	- Other, fresh or chilled:			
0304.51	-- 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.*)		A	
0304.52	-- Salmonidae		A	
0304.53	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*:			
	Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other		A	
0304.54	-- Swordfish (*Xiphias gladius*)		A	
0304.55	-- Toothfish (*Dissostichus spp.*)		A	
0304.59	-- Other:			
	Nishin (*Clupea 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 (*Genypterus spp.*), sea bream (*Sparidae*), dogfish and other sharks		A	
	Other:			
	Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) and Southern bluefin tunas (*Thunnus maccoyii*)		R	
	Other		A	
	- 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	-- Tilapias (*Oreochromis spp.*)		A	
0304.62	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)		A	
0304.63	-- Nile perch (*Lates niloticus*)		A	
0304.69	-- Other		A	
	- Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*:			
0304.71	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X	
0304.72	-- Haddock (*Melanogrammus aeglefinus*)		A	
0304.73	-- Coalfish (*Pollachius virens*)		A	