Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
0305.62	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X	
0305.63	-- Anchovies (*Engraulis spp.*)		X	
0305.64	-- 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.*)		X	
0305.69	-- Other:			
	Salmonidae		A	
	Other		X	
	- Fish fins, heads, tails, maws and other edible fish offal:			
0305.71	-- Shark fins		A	
0305.72	-- Fish heads, tails and maws:			
	Smoked		A	
	Dried:			
	Salmonidae		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	
	Salted or in brine:			
	Salmonidae		A	
	Other		X	
0305.79	-- Other:			
	Smoked		A	
	Dried:			
	Salmonidae		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	
	Salted or in brine:			
	Salmonidae		A	
	Other:			
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		A	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			
	- Oysters:			
0307.11	-- Live, fresh or chilled		A	
0307.19	-- Other		A	
	- Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*:			
0307.21	-- Live, fresh or chilled		X	
0307.29	-- Other:			
	Smoked		A	
	Other		X	
	- Mussels (*Mytilus spp.*, *Perna spp.*):			
0307.31	-- Live, fresh or chilled		A	
0307.39	-- Other		A	