Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0302.19	-- Other		X	
	- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes:			
0302.21	-- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)	3.5%	B10	
0302.22	-- Plaice (*Pleuronectes platessa*)	3.5%	B10	
0302.23	-- Sole (*Solea spp.*)	3.5%	B10	
0302.24	-- Turbots (*Psetta maxima*)	3.5%	B10	
0302.29	-- Other	3.5%	B10	
	- 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*)		X	
0302.32	-- Yellowfin tunas (*Thunnus albacares*)		X	
0302.33	-- Skipjack or stripe-bellied bonito		X	
0302.34	-- Bigeye tunas (*Thunnus obesus*)		X	
0302.35	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus* and *Thunnus orientalis*)		X	
0302.36	-- Southern bluefin tunas (*Thunnus maccoyii*)		X	
0302.39	-- Other		X	
	- 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.*		X	
	Other	3.5%	B10	
0302.44	-- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)		X	
0302.45	-- Jack and horse mackerel (*Trachurus spp.*)		X	
0302.46	-- Cobia (*Rachycentron canadum*)	3.5%	B10	
0302.47	-- Swordfish (*Xiphias gladius*)		X	
	- 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*)	3.5%	B10	
0302.53	-- Coalfish (*Pollachius virens*)	3.5%	B10	
0302.54	-- Hake (*Merluccius spp.*, *Urophycis spp.*)		X	
0302.55	-- Alaska Pollack (*Theragra chalcogramma*)		X	
0302.56	-- Blue whitings (*Micromesistius poutassou*, *Micromesistius australis*)	3.5%	B10	
0302.59	-- Other		X	
	- 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.*)	3.5%	B10	
0302.72	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)	3.5%	B10	
0302.73	-- Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*)	3.5%	B10	
0302.74	-- Eels (*Anguilla spp.*)	3.5%	B10	
0302.79	-- Other	3.5%	B10	
	- Other fish, excluding livers and roes:			