Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0302.81	-- Dogfish and other sharks	2.5%	B10	
0302.82	-- Rays and skates (*Rajidae*)	3.5%	B10	
0302.83	-- Toothfish (*Dissostichus spp.*)	3.5%	B10	
0302.84	-- Seabass (*Dicentrarchus spp.*)	3.5%	B10	
0302.85	-- Sea bream (*Sparidae*)	2%	B10	
0302.89	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*), Aji (*Decapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other:			
	Barracouta (*Sphyraenidae* and *Gempylidae*) and king-clip (*Genypterus spp.*)	2%	B10	
	Other:			
	Marlin (*Istiophoridae*)		X	
	Other	3.5%	B10	
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.*)	5.6%	B10	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other	3.5%	B10	
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*)		X	
0303.12	-- Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)		X	
0303.13	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X	
0303.14	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0303.19	-- 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:			
0303.23	-- Tilapias (*Oreochromis spp.*)	3.5%	B10	
0303.24	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)	3.5%	B10	
0303.25	-- Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*)	3.5%	B10	
0303.26	-- Eels (*Anguilla spp.*)	3.5%	B10	
0303.29	-- Other	3.5%	B10	
	- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes:			
0303.31	-- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)	3.5%	B10	
0303.32	-- Plaice (*Pleuronectes platessa*)	3.5%	B10	
0303.33	-- Sole (*Solea spp.*)	3.5%	B10	
0303.34	-- Turbots (*Psetta maxima*)	3.5%	B10	
0303.39	-- Other	3.5%	B10	
	- 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*)		X	
0303.42	-- Yellowfin tunas (*Thunnus albacares*)		X	
0303.43	-- Skipjack or stripe-bellied bonito		X	
0303.44	-- Bigeye tunas (*Thunnus obesus*)		X	
0303.45	-- Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)		X	
0303.46	-- Southern bluefin tunas (*Thunnus maccoyii*)		X	