Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0303.49	-- Other		X	
	- Herrings (*Clupea harengus*, *Clupea pallasii*), 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	
0303.53	-- Sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*):			
	Of *Sardinops spp.*		X	
	Other	3.5%	B10	
0303.54	-- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)		X	
0303.55	-- Jack and horse mackerel (*Trachurus spp.*)		X	
0303.56	-- Cobia (*Rachycentron canadum*)	3.5%	B10	
0303.57	-- Swordfish (*Xiphias gladius*)		X	
	- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding livers and roes:			
0303.63	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X	
0303.64	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B10	
0303.65	-- Coalfish (*Pollachius virens*)	3.5%	B10	
0303.66	-- Hake (*Merluccius spp.*, *Urophycis spp.*):			
	Of *Merluccius spp.*		X	
	Of *Urophycis spp.*	3.5%	B10	
0303.67	-- Alaska Pollack (*Theragra chalcogramma*)		X	
0303.68	-- Blue whitings (*Micromesistius poutassou*, *Micromesistius australis*)	3.5%	B10	
0303.69	-- Other:			
	Tara (*Gadus spp.*, *Theragra spp.*)		X	
	Other	3.5%	B10	
	- Other fish, excluding livers and roes:			
0303.81	-- Dogfish and other sharks	2.5%	B10	
0303.82	-- Rays and skates (*Rajidae*)	3.5%	B10	
0303.83	-- Toothfish (*Dissostichus spp.*)	3.5%	B10	
0303.84	-- Seabass (*Dicentrarchus spp.*)	3.5%	B10	
0303.89	-- Other:			
	Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Engraulis spp.*), Aji (*Decapterus spp.*) and Samma (*Cololabis spp.*)		X	
	Other:			
	Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*) and sea breams (*Sparidae*)	2%	B10	
	Shishamo	2.8%	B10	
	Other:			
	Marlin (*Istiophoridae*)		X	
	Other	3.5%	B10	
0303.90	- Livers and roes:			
	Hard roes of Nishin (*Clupea spp.*)	4%	B10	
	Hard roes of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other	3.5%	B10	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	- Fresh or chilled 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.*):			
0304.31	-- Tilapias (*Oreochromis spp.*)	3.5%	B10	
0304.32	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)	3.5%	B10	