Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0304.33	-- Nile perch (*Lates niloticus*)	3.5%	B10	
0304.39	-- Other		X	
	- Fresh or chilled fillets of other fish:			
0304.41	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		X	
0304.42	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X	
0304.43	-- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)	3.5%	B10	
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	3.5%	B10	
0304.45	-- Swordfish (*Xiphias gladius*)		X	
0304.46	-- Toothfish (*Dissostichus spp.*)	3.5%	B10	
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*) and Southern bluefin tunas (*Thunnus maccoyii*)		X	
	Other	3.5%	B10	
	- 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.*)	3.5%	B10	
0304.52	-- Salmonidae		X	
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	3.5%	B10	
0304.54	-- Swordfish (*Xiphias gladius*)		X	
0304.55	-- Toothfish (*Dissostichus spp.*)	3.5%	B10	
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.*) and sea breams (*Sparidae*)	2%	B10	
	Dogfish and other sharks	2.5%	B10	
	Other:			
	Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) and Southern bluefin tunas (*Thunnus maccoyii*)		X	
	Other	3.5%	B10	
	- 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.*):			