Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
0304.61	-- Tilapias (*Oreochromis spp.*)	3.5%	B10	
0304.62	-- Catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*)	3.5%	B10	
0304.63	-- Nile perch (*Lates niloticus*)	3.5%	B10	
0304.69	-- Other	3.5%	B10	
	- Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*:			
0304.71	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		X	
0304.72	-- Haddock (*Melanogrammus aeglefinus*)	3.5%	B10	
0304.73	-- Coalfish (*Pollachius virens*)	3.5%	B10	
0304.74	-- Hake (*Merluccius spp.*, *Urophycis spp.*):			
	Of *Merluccius spp.*		X	
	Of *Urophycis spp.*	3.5%	B10	
0304.75	-- Alaska Pollack (*Theragra chalcogramma*)		X	
0304.79	-- Other:			
	Tara (*Gadus spp.* and *Theragra spp.*)		X	
	Other	3.5%	B10	
	- Frozen fillets of other fish:			
0304.81	-- 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	
0304.82	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		X	
0304.83	-- Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*)	3.5%	B10	
0304.84	-- Swordfish (*Xiphias gladius*)		X	
0304.85	-- Toothfish (*Dissostichus spp.*)		X	
0304.86	-- Herrings (*Clupea harengus*, *Clupea pallasii*)		X	
0304.87	-- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)		X	
0304.89	-- 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:			
	Marlin (*Istiophoridae*) and Salmonidae		X	
	Other	3.5%	B10	
	- Other, frozen:			
0304.91	-- Swordfish (*Xiphias gladius*)		X	
0304.92	-- Toothfish (*Dissostichus spp.*)	3.5%	B10	
0304.93	-- 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	
0304.94	-- Alaska Pollack (*Theragra chalcogramma*)		X	
0304.95	-- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than Alaska Pollack (*Theragra chalcogramma*):			
	Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)		X	
	Other	3.5%	B10	
0304.99	-- 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:			