Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5%	B10	
02109300	-- Of reptiles (including snakes and turtles)		X	
02109900	-- Other		X	
Chapter 3	**Fish and crustaceans, molluscs and other aquatic invertebrates**			
0301	Live fish.			
	- Ornamental fish:			
03011100	-- Freshwater		A	
03011900	-- Other		A	
	- Other live fish:			
03019100	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		A	
03019200	-- Eels (Anguilla spp.)		A	
03019300	-- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)		A	
03019400	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		A	
03019500	-- Southern bluefin tunas (Thunnus maccoyii)		A	
03019900	-- Other		A	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
03021100	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache, Oncorhynchus chrysogaster)		A	
03021300	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)		A	
03021400	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		A	
03021900	-- Other		A	
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:			
03022100	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		A	
03022200	-- Plaice (Pleuronectes platessa)		A	
03022300	-- Sole (Solea spp.)		A	
03022400	-- Turbots (Psetta maxima)		A	
03022900	-- Other		A	
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:			
03023100	-- Albacore or longfinned tunas (Thunnus alalunga)		A	
03023200	-- Yellowfin tunas (Thunnus albacares)		A	
03023300	-- Skipjack or stripe-bellied bonito		A	
03023400	-- Bigeye tunas (Thunnus obesus)		A	
03023500	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		A	
03023600	-- Southern bluefin tunas (Thunnus maccoyii)		A	
03023900	-- Other		A	
	- 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:			
03024100	-- Herrings (Clupea harengus, Clupea pallasii)		A	
03024200	-- Anchovies (Engraulis spp.)		A	
03024300	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)		A	
03024400	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)		A	
03024500	-- Jack and horse mackerel (Trachurus spp.)		A	
03024600	-- Cobia (Rachycentron canadum)		A	
03024700	-- Swordfish (Xiphias gladius)		A	
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:			
03025100	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		A	
03025200	-- Haddock (Melanogrammus aeglefinus)		A	
03025300	-- Coalfish (Pollachius virens)		A	
03025400	-- Hake (Merluccius spp., Urophycis spp.)		A	
03025500	-- Alaska Pollack (Theragra chalcogramma)		A	
03025600	-- Blue whitings (Micromesistius poutassou, Micromesistius australis)		A	
03025900	-- Other		A	
	- 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:			
03027100	-- Tilapias (Oreochromis spp.)		A	
03027200	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		A	
03027300	-- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)		A	