Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
03027400	-- Eels (Anguilla spp.)		A	
03027900	-- Other		A	
	- Other fish, excluding livers and roes:			
03028100	-- Dogfish and other sharks		A	
03028200	-- Rays and skates (Rajidae)		A	
03028300	-- Toothfish (Dissostichus spp.)		A	
03028400	-- Seabass (Dicentrarchus spp.)		A	
03028500	-- Seabream (Sparidae)		A	
03028900	-- Other		A	
03029000	- Livers and roes		A	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
03031100	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)		A	
03031200	-- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)		A	
03031300	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		A	
03031400	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		A	
03031900	-- Other	5%	B10	
	- 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:			
03032300	-- Tilapias (Oreochromis spp.)		A	
03032400	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		A	
03032500	-- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)		A	
03032600	-- Eels (Anguilla spp.)		A	
03032900	-- Other		A	
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:			
03033100	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		A	
03033200	-- Plaice (Pleuronectes platessa)		A	
03033300	-- Sole (Solea spp.)		A	
03033400	-- Turbots (Psetta maxima)		A	
03033900	-- Other		A	
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:			
03034100	-- Albacore or longfinned tunas (Thunnus alalunga)		A	
03034200	-- Yellowfin tunas (Thunnus albacares)		A	
03034300	-- Skipjack or stripe-bellied bonito		A	
03034400	-- Bigeye tunas (Thunnus obesus)		A	
03034500	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		A	
03034600	-- Southern bluefin tunas (Thunnus maccoyii)		A	
03034900	-- Other	5%	B10	
	- 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 swordfich (Xiphias gladius), excluding livers and roes:			
03035100	-- Herrings (Clupea harengus, Clupea pallasii)		A	
03035300	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)		A	
03035400	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)		A	
03035500	-- Jack and horse mackerel (Trachurus spp.)		A	
03035600	-- Cobia (Rachycentron canadum)		A	
03035700	-- Swordfish (Xiphias gladius)		A	
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:			
03036300	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		A	
03036400	-- Haddock (Melanogrammus aeglefinus)		A	
03036500	-- Coalfish (Pollachius virens)		A	
03036600	-- Hake (Merluccius spp., Urophycis spp.)		A	
03036700	-- Alaska Pollack (Theragra chalcogramma)		A	
03036800	-- Blue whitings (Micromesistius poutassou, Micromesistius australis)		A	
03036900	-- Other		A	
	- Other fish, excluding livers and roes:			
03038100	-- Dogfish and other sharks		A	
03038200	-- Rays and skates (Rajidae)		A	
03038300	-- Toothfish (Dissostichus spp.)		A	
03038400	-- Seabass (Dicentrarchus spp.)		A	
03038900	-- Other	5%	B10	
03039000	- Livers and roes		A	
0304	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.):			
03043100	-- Tilapias (Oreochromis spp.)		A	