Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
03043200	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		A	
03043300	-- Nile Perch (Lates niloticus)		A	
03043900	-- Other		A	
	- Fresh or chilled fillets of other fish:			
03044100	-- 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)		A	
03044200	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		A	
03044300	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)		A	
03044400	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		A	
03044500	-- Swordfish (Xiphias gladius)		A	
03044600	-- Toothfish (Dissostichus spp.)		A	
03044900	-- Other		A	
	- Other, fresh or chilled:			
03045100	-- 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.)		A	
03045200	-- Salmonidae		A	
03045300	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		A	
03045400	-- Swordfish (Xiphias gladius)		A	
03045500	-- Toothfish (Dissostichus spp.)		A	
03045900	-- Other		A	
	- 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.):			
03046100	-- Tilapias (Oreochromis spp.)		A	
03046200	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		A	
03046300	-- Nile Perch (Lates niloticus)		A	
03046900	-- Other		A	
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
03047100	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		A	
03047200	-- Haddock (Melanogrammus aeglefinus)		A	
03047300	-- Coalfish (Pollachius virens)		A	
03047400	-- Hake (Merluccius spp., Urophycis spp.)		A	
03047500	-- Alaska Pollack (Theragra chalcogramma)		A	
03047900	-- Other		A	
	- Frozen fillets of other fish:			
03048100	-- 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)		A	
03048200	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		A	
03048300	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)		A	
03048400	-- Swordfish (Xiphias gladius)		A	
03048500	-- Toothfish (Dissostichus spp.)		A	
03048600	-- Herrings (Clupea harengus, Clupea pallasii)		A	
03048700	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)		A	
03048900	-- Other		A	
	- Other, frozen:			
03049100	-- Sword fish (Xiphias gladius)		A	
03049200	-- Toothfish (Dissostichus spp.)		A	
03049300	-- 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.)		A	
03049400	-- Alaska Pollack (Theragra chalcogramma)		A	
03049500	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)		A	
03049900	-- Other		A	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
03051000	- Flours, meals and pellets of fish, fit for human consumption		A	
03052000	- Livers and roes of fish, dried smoked, salted or in brine		A	
	- Fish fillets, dried, salted or in brine, but not smoked:			