CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	As from 16th year
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304																			
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 31	-- Albacore or longfinned tuna (*Thunnus alalunga*)																			
0302 31 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 33	-- Skipjack or stripe-bellied bonito																			
0302 33 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 36	-- Southern bluefin tuna (*Thunnus maccoyii*)																			
0302 36 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 39	-- Other																			
0302 39 80	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %