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 42 00	-- Anchovies (*Engraulis* spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45	-- Jack and horse mackerel (*Trachurus* spp.)																			
0302 45 10	--- Atlantic horse mackerel (*Trachurus trachurus*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 30	--- Chilean jack mackerel (*Trachurus murphyi*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 90	--- Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 47 00	-- Swordfish (*Xiphias gladius*)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 54	-- Hake (*Merluccius* spp., *Urophycis* spp.)																			
	--- Hake of the genus *Merluccius*																			