Tariff line	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	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99																								
0302.89	Other																								
	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and redeye round herring (*Etrumeus* spp.)																								
0302.89.110	- Buri (*Seriola* spp.)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.89.190	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	3 Other																								
0302.89.299	- Other																								
	-- Spanish mackerel	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Sanma (*Cololabis* spp., other than *Cololabis saira*)	3.5%	B15		3.3%	3.1%	2.8%	2.6%	2.4%	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																								
0302.91	Livers, roes and milt																								
	1 Hard roes of Nishin (*Clupea* spp.) and Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)																								
0302.91.020	- Hard roes of Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free