| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0303.99.911 | - Nishin (*Clupea* spp.) and Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | -- Nishin (*Clupea* spp.) other than Herrings (*Clupea pallasii*) | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | -- Tara (*Gadus* spp., *Theragra* spp., *Merluccius* spp.) other than Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) | 6.0% | B8 | | 5.3% | 4.7% | 4.0% | 3.3% | 2.7% | 2.0% | 1.3% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | -- Other | 6.0% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0303.99.912 | - Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*) | 7.0% | B15 | | 6.6% | 6.1% | 5.7% | 5.3% | 4.8% | 4.4% | 3.9% | 3.5% | 3.1% | 2.6% | 2.2% | 1.8% | 1.3% | 0.9% | 0.4% | Free | Free | Free | Free | Free | Free | Free |
| 0303.99.919 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | -- Sardines (*Sardinops* spp.) | 10.0% | B8 | | 8.9% | 7.8% | 6.7% | 5.6% | 4.4% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | -- Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Engraulis* spp.) and Sanma (*Cololabis* 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 | Free |
| | -- Aji (*Trachurus* spp., *Decapterus* spp.) | 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 | Free |