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																								
	--- Skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)	3.5%	B3		2.6%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Marlin (*Istiophoridae*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Swordfish (*Xiphias gladius*) and 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	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	Free
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																								
	Fresh or chilled fillets of other fish																								
0304.44	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*																								
030444.100	1 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	Free
0304.49	Other																								
030449.100	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*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
	2 Other																								
030449.210	- Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	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	Free
030449.220	- Southern bluefin tunas (*Thunnus maccoyii*)	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	Free

第明治三十種五類年二月物三十一日可日