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
0305.79	Other																								
	2 Other																								
	(2) Dried																								
	B Other																								
	- Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spps., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.)																								
0305.79.221	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.79.222	-- Other	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Salted or in brine																								
	B Other																								
0305.79.321	- Herrings (*Clupea harengus, Clupea pallasii*)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.79.322	- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.79.323	- Anchovies (*Engraulis* spp.)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free