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	As from 19th year
	- Herring (*Clupea harengus, Clupea pallasii*), Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*), Furi (*Sericola* spp.) and Sardines (*Sardinops* spp.)	10.0%	B10		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
	- Other	10.0%	B15		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
	(2) Other																						
0302.99.999	- Other																						
	-- Atlantic bluefin tunas (*Thunnus thynnus*)	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Red salmon (*Oncorhynchus nerka*), Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus masou* and *Oncorhynchus rhodurus*) and Swordfish (*Xiphias gladius*)	3.5%	B8		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
	-- Salmonidae other than Atlantic salmon (*Salmo salar*), Danube salmon (*Hucho hucho*), Red salmon (*Oncorhynchus nerka*) and Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Tunas other than Atlantic bluefin tunas (*Thunnus thynnus*) and Yellowfin tunas (*Thunnus albacares*), Mullets (*Mugilidae*) and Spanish mackerel	3.5%	B10		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
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04																						
	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.12	Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)																						
0303.12.010	- Silver salmon (*Oncorhynchus kisutch*)	3.5%	B10		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
0303.12.090	- Other	3.5%	B8		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
0303.19.000	Other	3.5%	B8		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
0303.41.000	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99																						
	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5%	B8		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
0303.43.000	Skipjack or stripe-bellied bonito	3.5%	B3		0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.45	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)																						