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
	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.89	Other																						
	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and rock-eye round herring (*Etrumeus* spp.)																						
0303.89.110	- Nishin (*Clupea* spp.)	6.0%	B10		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
0303.89.122	- Buri (*Seriola* 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
0303.89.129	- Other	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
	3 Other																						
0303.89.299	- Other																						
	-- Samma (*Cololabis saira*), other than *Cololabis saira*) 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
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.90	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																						
	Other																						
	2 Other																						
	(1) Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* 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.)																						
0303.99.911	- Nishin (*Clupea* spp.) and Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)																						
	-- Nishin (*Clupea* spp.) other than Herrings (*Clupea harengus, Clupea pallasi*)	6.0%	B10		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
	-- Tara (*Gadus* spp., *Theragra* spp., *Merluccius* spp.), other than Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	6.0%	B8		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
	-- Other	6.0%	A		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		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
	- Other																						
0303.99.919	-- Sardines (*Sardinops* spp.)	10.0%	B8		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
	-- Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Engraulis* spp.) and Samma (*Cololabis* 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
	-- Aji (*Trachurus* spp., *Decapterus* spp.)	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																						