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, fresh or chilled																						
0304.53	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*																						
0304.53.100	1 Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* 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
0304.59	Other																						
0304.59.100	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		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
	2 Other																						
	- Other																						
0304.59.291	-- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	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
0304.59.292	-- Southern bluefin tunas (*Thunnus maccoyii*)	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
	Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*																						
0304.71.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	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
0304.74	Hake (*Merluccius* spp., *Urophycis* spp.)																						
0304.74.100	1 Of *Merluccius* 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
0304.75.000	Alaska Pollack (*Theragra chalcogramma*)	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
0304.79	Other																						
0304.79.100	1 Tara (*Gadus* spp., *Theragra* 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
	Frozen fillets of other fish																						
0304.84.000	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
0304.87	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)																						
	- Tunas (of the genus *Thunnus*)																						
0304.87.020	-- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	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
0304.87.030	-- Southern bluefin tunas (*Thunnus maccoyii*)	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
0304.89	Other																						
0304.89.100	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%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
0304.89.210	- Marlin (*Istiophoridae*)	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