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
0305.53	Fish of the families *Bregmacerotidae, Eucliehthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)																						
0305.53.100	- Tara (*Gadus* spp., *Theragra* spp and *Merluccius* spp.)	15.0%	B10		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
0305.54	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis* spp.), sardines (*Sardina pilchardus, Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattis sprattis*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger* spp.), seerfishes (*Scomberomorus* spp.), jack and horse mackerel (*Trachurus* spp.), jacks, crevalles (*Caranx* spp.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus* spp.), Pacific saury (*Cololabis saira*), scads (*Decapterus* spp.), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (*Istiophoridae*)																						
0305.54.100	- Herrings (*Clupea harengus, Clupea pallasii*), Iwashi (*Sardinops* spp. and *Engraulis* spp.), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Aji (*Trachurus* spp. and *Decapterus* spp.) and Pacific saury (*Cololabis saira*)	15.0%	B10		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
0305.59	Other																						
	2 Other																						
0305559 020	(1) Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and red-eye round herring (*Etrumeus* spp.)	15.0%	B10		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
0305559 090	(2) Other																						
	- Samma (*Cololabis* spp., other than *Cololabis saira*)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	10.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.61.000	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal Herrings (*Clupea harengus, Clupea pallasii*)	15.0%	B10		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
0305.62.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B10		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
0305.63.000	Anchovies (*Engraulis* spp.)	15.0%	B10		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