Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
	Tilapias (*Oreochromis spp .*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp .*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp .*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp .*), excluding livers and roes																							
030323.000	Tilapias (*Oreochromis spp .*)	3.5 %	3.2 %	2.9 %	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	
030324.000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp .*)	3.5 %	3.2 %	2.9 %	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	
030325.000	Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)	3.5 %	3.2 %	2.9 %	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	
030326.000	Eels (*Anguilla spp .*)	3.5 %	3.2 %	2.9 %	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	
030329.000	Other	3.5 %	3.2 %	2.9 %	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	
	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes																							
030331.000	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	3.5 %	3.2 %	2.9 %	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	
030332.000	Plaice (*Pleuronectes platessa*)	3.5 %	3.2 %	2.9 %	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	
030333.000	Sole (*Solea spp .*)	3.5 %	3.2 %	2.9 %	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	
030334.000	Turbots (*Psetta maxima*)	3.5 %	3.2 %	2.9 %	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	
030339.000	Other	3.5 %	3.2 %	2.9 %	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	
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding livers and roes																							
030341.000	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand

Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
030341.000	Albacore or longfinned tunas (*Thunnus alalunga*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030342.000	Yellowfin tunas (*Thunnus albacares*)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030342.000	Yellowfin tunas (*Thunnus albacares*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030343.000	Skipjack or stripe-bellied bonito	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030343.000	Skipjack or stripe-bellied bonito		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030344.000	Bigeye tunas (*Thunnus obesus*)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030344.000	Bigeye tunas (*Thunnus obesus*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0303.45	**Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)**																							
030345.010	- Atlantic bluefin tunas (*Thunnus thynnus*)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand
030345.010	- Atlantic bluefin tunas (*Thunnus thynnus*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030345.020	- Pacific bluefin tunas (*Thunnus orientalis*)	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	3.5 %	Treatment for ASEAN, Australia, and New Zealand