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
030499.910	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*) and sea breams (*Sparidae*)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030499.920	- Dogfish and other sharks		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030499.930	- Shishamo		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							
030499.991	-- Bluefin tunas (*Thunnus thynnus, 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
030499.991	-- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)		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
030499.992	-- Fugu	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030499.992	-- Fugu		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030499.993	-- Itoyori, Surimi	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
030499.993	-- Itoyori, Surimi		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
030499.994	-- Southern bluefin tunas (*Thunnus maccoyii*)	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
030499.994	-- Southern bluefin tunas (*Thunnus maccoyii*)		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

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
030499.999	-- Other	3.5 %	3.3 %	3.1 %	2.8 %	2.6 %	2.4 %	2.2 %	2.0 %	1.8 %	1.5 %	1.3 %	1.1 %	0.9 %	0.7 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030499.999	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
03.05	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption**																							
030510.000	Flours, meals and pellets of fish, fit for human consumption		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0305.20	**Livers and roes of fish, dried, smoked, salted or in brine**																							
030520.010	1 Hard roes of Nishin (*Clupea spp* .) other than Nishin roes on the tangles	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030520.030	2 Hard roes of Salmonidae	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	
	3 Hard roes of Tara (*Gadus spp., Theragra spp.* and *Merluccius spp* .) and Nishin roes on the tangles																							
030520.020	- Hard roes of Tara (*Gadus spp., Theragra spp* . and *Merluccius spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030520.040	- Nishin roes on the tangles	10.0 %	9.1 %	8.2 %	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	
030520.090	4 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Fish fillets, dried, salted or in brine, but not smoked																							
030531.000	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* .)	10.5 %	9.5 %	8.6 %	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	