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
0305.32	**Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae***																							
030532.010	- 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		
030532.090	- Other	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	
0305.39	**Other**																							
030539.100	1 Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030539.100	1 Salmonidae		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	2 Other																							
030539.210	- 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.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030539.290	- Other	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	
	Smoked fish, including fillets, other than edible fish offal																							
030541.000	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	10.5 %	Treatment for ASEAN, Australia, and New Zealand
030541.000	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)		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
030542.000	Herrings (*Clupea harengus, Clupea pallasii*)	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	

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
030543.000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10.0 %	9.4 %	8.8 %	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	Treatment for ASEAN, Australia, China, and New Zealand
030543.000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
030544.000	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.*)	10.0 %	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	
0305.49	**Other**																							
030549.010	- Tara (*Gadus spp., Theragra spp.* and *Merluccius spp*.)	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	
030549.090	- Other	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	
	Dried fish, other than edible fish offal, whether or not salted but not smoked																							
030551.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0305.59	**Other**																							
030559.010	1 Salmonidae	8.4 %	7.9 %	7.4 %	6.8 %	6.3 %	5.8 %	5.3 %	4.7 %	4.2 %	3.7 %	3.2 %	2.6 %	2.1 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	
	2 Other																							
030559.020	- 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.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	