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
030559.090	- Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030559.090	- 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
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																							
030561.000	Herrings (*Clupea harengus, Clupea pallasii*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030562.000	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	
030563.000	Anchovies (*Engraulis spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
030564.000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus sp.*), 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 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030564.000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus sp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
0305.69	**Other**																							
030569.010	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																							
030569.091	- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.* and *Sardinops 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	

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
030569.099	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	Fish fins, heads, tails, maws and other edible fish offal																							
0305.71	**Shark fins**																							
030571.010	- Smoked	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	
030571.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0305.72	**Fish heads, tails and maws**																							
	1 Smoked																							
030572.110	- 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 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	
	- Other																							
030572.191	-- 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	
030572.192	-- 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	
030572.199	-- 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	
	2 Dried																							
030572.210	(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																							
	- 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.*)																							
030572.221	-- 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	