HS Code	Product 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 and Subsequent Years
0303.6	**- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:**																					
0303.63.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.64.00	-- Haddock (Melanogrammus aeglefinus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.65.00	-- Coalfish (Pollachius virens)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.66.00	-- Hake (Merluccius spp., Urophycis spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.67.00	-- Alaska Pollack (Theragra chalcogramma)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.68.00	-- Blue whitings (Micromesistius poutassou, Micromesistius australis)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.69.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.8	**- Other fish, excluding livers and roes:**																					
0303.81.00	-- Dogfish and other sharks	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.82.00	-- Rays and skates (Rajidae)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.83.00	-- Toothfish (Dissostichus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.84.00	-- Seabass (Dicentrarchus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89	**- - Other:**																					
0303.8	**- - - Marine fish:**																					
0303.89.12	- - - - Longfin mojarra (Pentapodon longimanus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89.13	- - - - Bluntnose ilyasfish (Trachinocephalus myops)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89.14	- - - - Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89.15	- - - - Indian mackerel (Rastrelliger kanagurta) and island mackerel (Rastrelliger faughni)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89.16	- - - - Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyraena barracuda)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89.17	- - - - Silver pomfrets (Pampus argenteus) and black pomfrets (Parastromatus niger)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89.18	- - - - Mangrove red snappers (Lutjanus argentimaculatus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.89.19	- - - - Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.8	**- - - Other:**																					
0303.89.22	- - - - Rohu (Labeo rohita), catla (Catla catla)and swamp barb (Puntius chola)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0303.89.24	- - - - Snakeskin gourami (Trichogaster pectoralis)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0303.89.26	- - - - Indian threadfins (Polynemus indicus) and silver grunts (pomadasys argenteus)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0303.89.27	- - - - Hilsa shad (Tenualosa ilisha)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0303.89.28	- - - - Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
0303.89.29	- - - - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0303.90	**- Livers and roes:**																					
0303.90.10	-- Livers	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0303.90.20	-- Roes	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
03.04	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																					
0304.3	**- Fresh or chilled fillets of 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.):**																					
0304.31.00	-- Tilapias (Oreochromis spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.32.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.33.00	-- Nile Perch (Lates niloticus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.39.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.4	**- Fresh or chilled fillets of other fish:**																					
0304.41.00	-- 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%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.42.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.43.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.44.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.45.00	-- Swordfish (Xiphias gladius)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.46.00	-- Toothfish (Dissostichus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.49.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.5	**- Other, fresh or chilled:**																					

HS Code	Product 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 and Subsequent Years
0304.51.00	-- 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%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.52.00	-- Salmonidae	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.54.00	-- Swordfish (Xiphias gladius)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.55.00	-- Toothfish (Dissostichus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.59.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.6	**- Frozen fillets of 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.):**																					
0304.61.00	-- Tilapias (Oreochromis spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.62.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.63.00	-- Nile Perch (Lates niloticus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.69.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.7	**- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:**																					
0304.71.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.72.00	-- Haddock (Melanogrammus aeglefinus)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.73.00	-- Coalfish (Pollachius virens)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.74.00	-- Hake (Merluccius spp., Urophycis spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.75.00	-- Alaska Pollack (Theragra chalcogramma)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.79.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.8	**- Frozen fillets of other fish:**																					
0304.81.00	-- 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%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.82.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.83.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.84.00	-- Swordfish (Xiphias gladius)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.85.00	-- Toothfish (Dissostichus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.86.00	-- Herrings (Clupea harengus, Clupea pallasii)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.87.00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.89.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.9	**- Other, frozen:**																					
0304.91.00	-- Swordfish (Xiphias gladius)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.92.00	-- Toothfish (Dissostichus spp.)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.93.00	-- 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%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.94.00	-- Alaska Pollack (Theragra chalcogramma)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.95.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0304.99.00	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
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.**																					
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0305.20	**- Livers and roes of fish, dried, smoked, salted or in brine:**																					
0305.20.10	-- Of freshwater fish, dried, salted or in brine	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0305.20.90	-- Other	10%	9%	8%	8%	8%	6%	6%	6%	4%	4%	4%	2%	2%	2%	2%	0%	0%	0%	0%	0%	0%
0305.3	**- Fish fillets, dried, salted or in brine, but not smoked:**																					