AHTN 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	Remarks on Tariff Phasing
	- 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 :																						
0303.23.00	- - Tilapias *(Oreochromis spp.)*	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	
0303.24.00	- - Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.25.00	- - Carp *(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.26.00	- - Eels *(Anguilla spp.)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.29.00	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Flat fish *(Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae)*, excluding livers and roes:																						
0303.31.00	- - Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.32.00	- - Plaice *(Pleuronectes platessa)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.33.00	- - Sole *(Solea spp.)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.34.00	- - Turbots *(Psetta maxima)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.39.00	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito *(Euthynnus (Katsuwonus) pelamis)* , excluding livers and roes:																						
0303.41.00	- - Albacore or longfinned tunas *(Thunnus alalunga)*	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.42.00	- - Yellowfin tunas *(Thunnus albacares)*	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.43.00	- - Skipjack or stripe-bellied bonito	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.44.00	- - Bigeye tunas *(Thunnus obesus)*	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.45.00	- - Atlantic and Pacific bluefin tunas *(Thunnus thynnus, Thunnus orientalis)*	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.46.00	- - Southern bluefin tunas *(Thunnus maccoyii)*	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.49.00	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Herrings *(Clupea harengus, Clupea pallasii)* , sardines *(Sardina pilchardus, Sardinops spp.)* , sardinella *(Sardinella spp.)* , brisling or sprats *(Sprattus sprattus)* , mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)* , jack and horse mackerel *(Trachurus spp.)* , cobia *(Rachycentron canadum)* and swordfish *(Xiphias gladius)* , excluding livers and roes:																						
0303.51.00	- - Herrings *(Clupea harengus, Clupea pallasii)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.53.00	- - Sardines *(Sardina pilchardus, Sardinops spp.)* , sardinella *(Sardinella spp.)* , brisling or sprats *(Sprattus sprattus)*	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.54.00	- - Mackerel *(Scomber scombrus, Scomber australasicus, Scomber japonicus)*	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	4%	4%	4%	3%	3%	3%	3%	3%	3%	
0303.55.00	- - Jack and horse mackerel *(Trachurus spp.)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.56.00	- - Cobia *(Rachycentron canadum)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.57.00	- - Swordfish *(Xiphias gladius)*	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	
	- 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)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.64.00	- - Haddock *(Melanogrammus aeglefinus)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.65.00	- - Coalfish *(Pollachius virens)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.66.00	- - Hake *(Merluccius spp., Urophycis spp.)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

AHTN 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	Remarks on Tariff Phasing
0303.67.00	- - Alaska Pollack *(Theraga chalcogramma)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.68.00	- - Blue whitings *(Micromesistius poutassou, Micromesistius australis)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.69.00	- - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Other fish, excluding livers and roes:																						
0303.81.00	- - Dogfish and other sharks	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.82.00	- - Rays and skates *(Rajidae)*	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	
0303.83.00	- - Toothfish *(Dissostichus spp.)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.84.00	- - Seabass *(Dicentrarchus spp.)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89	- - Other:																						
	- - - Marine fish:																						
0303.89.12	- - - - Longfin mojarra *(Pentaprion longimanus)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.13	- - - - Bluntnose lizardfish *(Trachinocephalus myops)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.15	- - - - Indian mackerel *(Rastrelliger kanagurta)* and island mackerel *(Rastrelliger faughni)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.16	- - - - Torpedo scads *(Megalaspis cordyla)* , spotted sicklefish *(Drepane punctata)* and great barracudas *(Sphyraena barracuda)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.17	- - - - Silver pomfrets *(Pampus argenteus)* and black pomfrets *(Parastromatus niger)*	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	
0303.89.18	- - - - Mangrove red snappers *(Lutjanus argentimaculatus)*	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	
0303.89.19	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- - - Other:																						
0303.89.22	- - - - Rohu *(Labeo rohita)* , catla *(Catla catla)* and swamp barb *(Puntius chola)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.24	- - - - Snakeskin gourami *(Trichogaster pectoralis)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.26	- - - - Indian threadfins *(Polynemus indicus)* and silver grunts *(Pomadasys argenteus)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.27	- - - - Hilsa shad *(Tenualosa ilisha)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.28	- - - - Wallago *(Wallago attu)* and giant river-catfish *(Sperata seenghala)*	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.89.29	- - - - Other	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.90	- Livers and roes:																						
0303.90.10	- - Livers	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.90.20	- - Roes	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0304	**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**																						
	- 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.)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0304.32.00	- - Catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0304.33.00	- - Nile Perch *(Lates niloticus)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0304.39.00	- - Other	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- 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)*	7%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	