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	Remarks
	- Flat fish (*Pleuronectidae, Bothidae, cynoglassidae,Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes:																						
0303.31.00	- - Halibut (*Reinhardtius hippoglossoides,Hippoglossus hippoglossus, Hippoglossusstenolepis*)	5%	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*)	30%	27%	24%	21%	18%	15%	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.33.00	- - Sole (*Solea spp.*)	5%	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*)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.39.00	- - Other	5%	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 (*Thunnusalalunga*)	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 (*Spratfus spratfus*), 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*)	5%	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 (*Spratfus spratfus*)	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*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0303.55.00	- - Jack and horse mackerel (*Trachurus spp.*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.56.00	- - Cobia (*Rachycentron canadum*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.57.00	- - Swordfish (*Xiphias gladius*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
	- Fish of the families *Bregmacerotidae, Euclichthyidae , Gadidae, Macrouridae , Melanonidae , Merluccidae , Moridae* and *Muraenolepididae* , excluding livers and roes:																						
0303.63.00	- - Cod (*Gadus morhua , Gadus ogac , Gadus macrocephalus*)	5%	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*)	5%	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*)	5%	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.*)	30%	27%	24%	21%	18%	15%	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.67.00	- - Alaska Pollack (*Theragra chalcogramma*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.68.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.69.00	- - Other	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
	- Other fish, excluding livers and roes:																						
0303.81.00	- - Dogfish and other sharks	5%	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*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.83.00	- - Toothfish (*Dissostichus spp.*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.84.00	- - Seabass (*Dicentrarchus spp.*)	5%	0%	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*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.13	- - - - Bluntnose ilanafish (*Trachinocephalusmyops*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.14	- - - - Sawtail hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.15	- - - - Indian mackerel (*Rastrelliger kanagurta*) and island mackerel (*Rastrelliger faughni*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracuda (*Sphyraena barracuda*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.17	- - - - Silver pomfrets (*Pampus argenteus*) and black pomfrets (*Parastromatus niger*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.19	- - - - Other	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
	- - - Other:																						
0303.89.22	- - - - Rohu (*Labeo rohita*), catla (*Catla catla*)and swamp barb (*Puntius chola*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0303.89.24	- - - - Snakeskin gourami (*Trichogaster pectoralis*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0303.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0303.89.29	- - - - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0303.90	- Livers and roes:																						
0303.90.10	- - Livers	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0303.90.20	- - Roes	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
03.04	**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.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0304.32.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0304.33.00	- - Nile Perch (*Lates niloticus*)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.39.00	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- 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*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan

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	Remarks
0304.42.00	- - Trout (*Salmo trutta , Oncorhynchus mykiss , Oncorhynchus clarki , Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.43.00	- - Flat fish (*Pleuronectidae , Bothidae, Cynoglossidae , Soleidae , Scophthalmidae* and *Citharidae*)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.44.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae* and *Muraenolepididae*	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.45.00	- - Swordfish (*Xiphias gladius*)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.46.00	- - Toothfish (*Dissostichus spp.*)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.49.00	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Other, fresh or chilled:																						
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.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0304.52.00	- - Salmonidae	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.53.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae* and *Muraenolepididae*	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.54.00	- - Swordfish (*Xiphias gladius*)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.55.00	- - Toothfish (*Dissostichus spp.*)	5%	4.7%	4.3%	4%	3.7%	3.3%	3%	2.7%	2.3%	2%	1.7%	1.3%	1%	0.7%	0.3%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.59.00	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- 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.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0304.62.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0304.63.00	- - Nile Perch (*Lates niloticus*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.69.00	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	- Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae* and *Muraenolepididae* :																						
0304.71.00	- - Cod (*Gadus morhua , Gadus ogac , Gadus macrocephalus*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.72.00	- - Haddock (*Melanogrammus aeglefinus*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.73.00	- - Coalfish (*Pollachius virens*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.74.00	- - Hake (*Merluccius spp., Urophycis spp.*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.75.00	- - Alaska Pollack (*Theragra chalcogramma*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.79.00	- - Other	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
	- 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*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.82.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.83.00	- - Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.84.00	- - Swordfish (*Xiphias gladius*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.85.00	- - Toothfish (*Dissostichus spp.*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.86.00	- - Herrings (*Clupea harengus , Clupea pallasii*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.87.00	- - Tunas (of the genus *Thunnus*), skipjack orstripe-bellied bonito (*Euthynnus (Katsuwonus*) pelamis)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.89.00	- - Other	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
	- Other, frozen:																						
0304.91.00	- - Swordfish (*Xiphias gladius*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.92.00	- - Toothfish (*Dissostichus spp.*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.93.00	- - Tilapias (*Oreochromis spp.*), catfish(*Pangasius spp., Silurus spp., Clarias spp.,Ictalurus spp.*), carp (*Cyprinus carpio, Carassiuscarassius, 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	
0304.94.00	- - Alaska Pollack (*Theragra chalcogramma*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.95.00	- - Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae* and *Muraenolepididae* , other than Alaska Pollack (*Theragra chalcogramma*)	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	Unbound for Japan
0304.99.00	- - Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
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	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	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	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.20.90	- - Other	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
	- Fish fillets, dried, salted or in brine, but not smoked:																						
0305.31.00	- - 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.*)	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.32.00	- - Fish of the families *Bregmacerotidae,Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merluccidae, Moridae* and *Muraenolepididae*	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
0305.39	- - Other:																						