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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
0302.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.17	- - - - Silver pomfrets (*Pampus argenteus*) and black pomfrets (*Parastromatus niger*)	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.19	- - - - Other	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - - Other:																										
0302.89.22	- - - - Rohu (*Labeo rohita*), catla (*Catla catla*) and swamp barb (*Puntius chola*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.24	- - - - Snakeskin gourami (*Trichogaster pectoralis*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.26	- - - - Indian threadfins (*Polynemus indicus*) and silver grunts (*pomadasys argenteus*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.28	- - - - Wallago (*Wallago attu*) and giant river-catfish (*Sperata seenghala*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.29	- - - - Other	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.90.00	- Livers and roes	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
03.03	**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**																										
	- Salmonidae, excluding livers and roes:																										
0303.11.00	- - Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.12.00	- - Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.13.00	- - Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.14.00	- - Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.19.00	- - Other	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- 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.*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.24.00	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	20	18	16	14	12	10	8	6	4	2	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*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.26.00	- - Eels (*Anguilla spp.*)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
0303.29.00	- - Other	20	18	16	14	12	10	8	6	4	2	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*)	12	10.8	9.6	8.4	7.2	6	4.8	3.6	2.4	1.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.32.00	- - Plaice (*Pleuronectes platessa*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.33.00	- - Sole (*Solea spp.*)	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.34.00	- - Turbots (*Psetta maxima*)	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.39.00	- - Other	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	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*)	12	0	0	0	0	0	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*)	20	0	0	0	0	0	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	15	0	0	0	0	0	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*)	20	0	0	0	0	0	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*)	14	0	0	0	0	0	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*)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.49.00	- - Other	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	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*)	10	9	8	7	6	5	4	3	2	1	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*)	20	18	16	14	12	10	8	6	4	2	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*)	13	11.7	10.4	9.1	7.8	6.5	5.2	3.9	2.6	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.55.00	- - Jack and horse mackerel (*Trachurus spp.*)	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.56.00	- - Cobia (*Rachycentron canadum*)	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0303.57.00	- - Swordfish (*Xiphias gladius*)	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	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*)	14	0	0	0	0	0	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*)	14	0	0	0	0	0	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*)	14	0	0	0	0	0	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.*)	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0