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 (%)
	- Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae*, excluding livers and roes:																										
0302.51.00	- - Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	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
0302.52.00	- - Haddock (*Melanogrammus aeglefinus*)	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
0302.53.00	- - Coalfish (*Pollachius virens*)	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
0302.54.00	- - Hake (*Merluccius spp., Urophycis spp.*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.55.00	- - Alaska Pollack (*Theragra chalcogramma*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.56.00	- - Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.59.00	- - Other	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	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:																										
0302.71.00	- - Tilapias (*Oreochromis spp.*)	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.72	- - Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*):																										
0302.72.10	- - - - Yellowtail catfish (*Pangasius pangasius*)	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.72.90	- - - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.73	- - Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*):																										
0302.73.10	- - - Mrigal (*Cirrhinus cirrhosus*)	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.73.90	- - - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.74.00	- - Eels (*Anguilla spp.*)	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
0302.79.00	- - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other fish, excluding livers and roes:																										
0302.81.00	- - Dogfish and other sharks	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
0302.82.00	- - Rays and skates (*Rajidae*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.83.00	- - Toothfish (*Dissostichus spp.*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.84.00	- - Seabass (*Dicentrarchus spp.*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.85.00	- - Seabream (*Sparidae*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Other:																										
	- - - Marine fish:																										
0302.89.12	- - - - Longfin mojarra (*Pentaprion longimanus*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.13	- - - - Bluntnose lizardfish (*Trachinocephalus myops*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.14	- - - - Savalai hairtails (*Lepturacanthus savala*), Belanger's croakers (*Johnius belangerii*), Reeve's croakers (*Chrysochir aureus*) and bigeye croakers (*Pennahia anea*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.15	- - - - Indian mackerel (*Rastrelliger kanagurta*) and island mackerel (*Rastrelliger faughni*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	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 (%)
0302.89.16	- - - - Torpedo scads (*Megalaspis cordyla*), spotted sicklefish (*Drepane punctata*) and great barracudas (*Sphyraena barracuda*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	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	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.18	- - - - Mangrove red snappers (*Lutjanus argentimaculatus*)	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.19	- - - - Other	12	10.9	9.8	8.7	7.6	6.5	5.5	4.4	3.3	2.2	1.1	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	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.24	- - - - Snakeskin gourami (*Trichogaster pectoralis*)	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	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	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.27	- - - - Hilsa shad (*Tenualosa ilisha*)	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	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	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0302.89.29	- - - - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	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	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	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	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	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	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	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