

No.	Description	General	GATT	Preference	Temporary	Unit
	Croakers					KG
	Fugu					KG
	Itoyori, Surimi					KG
	Other					KG
03.05	<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption;</b>					
0305.10	Fish meal fit for human consumption	15%				KG
0305.20	Livers and roes, dried, smoked, salted or in brine	15%				
	Hard roes of Nishin (Clupea spp.) other than Nishin rose on the tangles		(12%)		12%	KG
	Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.)		7.5%			KG
	Hard roes of Salmonidae		(5%)		5%	KG
	Nishin roes on the tangles					KG
	Other		(4%)	Free	4%	KG
0305.30	Fish fillets, dried, salted or in brine, but not smoked	15%				
	Salmonidae				12%	KG
(0305.30)	Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp.), Sardinops spp. and					KG