

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
03.01	Live Fish		
0301.10.00	Ornamental fish:		
0301.10.10	For breeding	Free	kg and No
0301.10.90	Other	40%	kg and No
	Other live fish:		
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	kg
0301.92.00	Eels (<i>Anguilla</i> spp.)	5%	kg
0301.93.00	Carp	5%	kg
0301.94.00	Bluefin tunas (<i>Thunnus thunnus</i>)	5%	kg
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg
0301.99.00	Other:		
0301.99.10	For breeding	Free	kg
0301.99.90	Other	5%	kg
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04		
	Salmonidae, excluding livers and roes:		
0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	kg
0302.12.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	kg
0302.19.00	Other	5%	kg
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	kg
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	5%	kg
0302.23.00	Sole (<i>Solea</i> spp.)	5%	kg
0302.29.00	Other	5%	kg
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :		

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0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):		
0302.31.10	For processing	Free	kg
0302.31.90	Other	5%	kg
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>):		
0302.32.10	For processing	Free	kg
0302.32.90	Other	5%	kg
0302.33.00	Skipjack or stripe-bellied bonito	5%	kg
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	5%	kg
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	5%	kg
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg
0302.39.00	Other	5%	kg
0302.40.00	Herrings (<i>Cluppea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:		
0302.40.10	For processing	Free	kg
0302.40.90	Other	5%	kg
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding liver and roes:		
0302.50.10	For processing	Free	kg
0302.50.90	Other	5%	kg
0302.61.00	Other fish, excluding livers and roes: Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
0302.61.10	For processing	Free	kg
0302.61.90	Other	5%	kg
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>):		
0302.62.10	For processing	Free	kg
0302.62.90	Other	5%	kg
0302.63.00	Coalfish (<i>Pollachius virens</i>)	5%	kg
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
0302.64.10	For processing	Free	kg
0302.64.90	Other	5%	kg
0302.65.00	Dogfish and other sharks	5%	kg
0302.66.00	Eels (<i>Anguilla spp.</i>)	5%	kg
0302.67.00	Swordfish (<i>Xiphias gladius</i>)	5%	kg
0302.68.00	Toothfish (<i>Dissostichus spp.</i>)	5%	kg
0302.69.00	Other :		
0302.69.10	Alewives, saithe, pollock, and hake, for processing	Free	kg
0302.69.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout	5%	kg
0302.69.30	Flying fish	40%	kg

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0302.69.90	Other	5%	kg
0302.70.00	Livers and roes	5%	kg
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:		
0303.11.00	Sockeye salmon (red salmon)(<i>Oncorhynchus nerka</i>)	Free	kg
0303.19.00	Other	Free	kg
0303.21.00	Other salmonidae, excluding livers and roes: Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15%	kg
0303.22.00	Atlantic salmon (<i>Salmo Salar</i>) and Danube Salmon (Hucho hucho)	Free	kg
0303.29.00	Other Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	15%	kg
0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	15%	kg
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	15%	kg
0303.33.00	Sole (<i>Solea spp.</i>)	15%	kg
0303.39.00	Other Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	15%	kg
0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):		
0303.41.10	For processing	Free	kg
0303.41.90	Other	5%	kg
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>):		
0303.42.10	For processing	Free	kg
0303.42.90	Other	5%	kg
0303.43.00	Skipjack or stripe-bellied bonito	5%	kg
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	5%	kg
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	5%	kg

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0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg
0303.49.00	Other	5%	kg
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):		
0303.51.10	For processing	Free	kg
0303.51.90	Other	5%	kg
0303.52.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):		
0303.52.10	For processing	Free	kg
0303.52.90	Other	5%	kg
	Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp</i>) excluding livers and roes:		
0303.61.00	Swordfish (<i>Xiphias gladius</i>):		
0303.61.10	For processing	Free	kg
0303.61.90	Other	5%	kg
0303.62.00	Toothfish (<i>Dissostichus spp</i>):		
0303.62.10	For processing	Free	kg
0303.62.90	Other	5%	kg
	Other fish, excluding livers and roes:		
0303.71.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
0303.71.10	For processing	Free	kg
0303.71.90	Other	5%	kg
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>):		
0303.72.10	For processing	Free	kg
0303.72.90	Other	5%	kg
0303.73.00	Coalfish (<i>Pollachius virens</i>)	5%	kg
0303.74.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
0303.74.10	For processing	Free	kg
0303.74.90	Other	5%	kg
0303.75.00	Dogfish and other sharks	5%	kg
0303.76.00	Eels (<i>Anguilla spp.</i>)	5%	kg
0303.77.00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	5%	kg
0303.78.00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):		
0303.78.10	For processing	Free	kg
0303.78.90	Other	5%	kg
0303.79.00	Other:		
0303.79.10	Alewives, saithe, pollock, and hake, for processing	Free	kg

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0303.79.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout	5%	kg
0303.79.30	Flying fish	40%	kg
0303.79.90	Other	5%	kg
0303.80.00	Livers and roes:		
0303.80.10	Livers	5%	kg
0303.80.20	Roes	5%	kg
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
	Fresh or chilled:		
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.12.00	Toothfish (<i>Dissostichus spp</i>)	15%	kg
0304.19.00	Other:		
0304.19.10	Fillets of flying fish	40%	kg
0304.19.90	Other	15%	kg
0304.19.90.10	Salmon	Free	kg
0304.19.90.90	Other	15%	kg
	Frozen fillets:		
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.22.00	Toothfish (<i>Dissostichus spp</i>)	15%	kg
0304.29.00	Other:		
0304.29.10	Flying fish	40%	kg
0304.29.90	Other	15%	kg
0304.29.90.10	Salmon	Free	kg
0304.29.90.90	Other	15%	kg
	Other:		
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.92.00	Toothfish (<i>Dissostichus spp</i>)	15%	kg
0304.99.00	Other	15%	kg
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	10%	kg
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	10%	kg
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked	25%	kg
	Smoked fish, including fillets:		

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0305.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	kg
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg
0305.49.00	Other:		
0305.49.10	Cod, mackerel and alewives	Free	kg
0305.49.90	Other	10%	kg
	Dried fish, whether or not salted but not smoked:		
0305.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg
0305.59.00	Other:		
0305.59.10	Mackerel	Free	kg
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	Free	kg
0305.59.90	Other	10%	kg
	Fish, salted but not dried or smoked and fish in brine:		
0305.61.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg
0305.63.00	Anchovies (<i>Engraulis spp.</i>)	10%	kg
0305.69.00	Other:		
0305.69.10	Mackerel	Free	kg
0305.69.20	Alewives, saithe, pollock, haddock and hake	Free	kg
0305.69.90	Other	10%	kg
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		
	Frozen:		
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	15%	kg
0306.12.00	Lobsters (<i>Homarus spp.</i>)	15%	kg
0306.13.00	Shrimps and prawns	15%	kg
0306.14.00	Crabs	15%	kg

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0306.19.00	Other, including flours, meals and pellets of Crustaceans, fit for human consumption:		
0306.19.10	Conch	15%	kg
0306.19.20	Other Crustaceans	15%	kg
0306.19.90	Other	15%	kg
	Not frozen:		
0306.21.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):		
0306.21.10	Live, for breeding or rearing	Free	kg
0306.21.90	Other	15%	kg
0306.22.00	Lobsters (<i>Homarus spp.</i>):		
0306.22.10	Live for breeding or rearing	Free	kg
0306.22.90	Other	15%	kg
0306.23.00	Shrimps and prawns:		
0306.23.10	Live, for breeding or rearing	Free	kg
0306.23.20	Cultured	15%	kg
0306.23.30	Wild	15%	kg
0306.24.00	Crabs	15%	kg
	Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.29.10	Live for breeding or rearing	Free	kg
0306.29.20	Conch	15%	kg
0306.29.90	Other	15%	kg
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.		
	Oysters:		
0307.10.10	For breeding or rearing	Free	kg
0307.10.90	Other	40%	kg
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	Live, fresh or chilled	40%	kg
0307.29.00	Other	40%	kg
	Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307.31.00	Live, fresh or chilled	40%	kg
0307.39.00	Other	40%	kg
	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):		

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0307.41.00	Live, fresh or chilled	40%	kg
0307.49.00	Other	40%	kg
	Octopus (<i>Octopus spp.</i>):		
0307.51.00	Live, fresh or chilled	40%	kg
0307.59.00	Other	40%	kg
0307.60.00	Snails, other than sea snails	40%	kg
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.91.00	Live, fresh or chilled:		
0307.91.10	Live, for breeding or rearing	Free	kg
0307.91.90	Other	40%	kg
0307.99.00	Other:		
0307.99.10	Sea-eggs	40%	kg
0307.99.90	Other	40%	kg