

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER I

LIVE ANIMALS

Note.

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07, or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
2. Animals of heading 95.08.

Additional CARICOM Guideline.

1. For the purposes of Subheading 0102.21 and 0102.29, the term "*cattle*" refers only to bovine animals of the genus *Bos* which is divided into four sub-genera, i.e., *Bos*, *Bibos*, *Novibos* and *Poephagus*. They cover what may be regarded as the common farm cow and bull. In these subheadings, the terms cows and bulls include calves. These animals may be wild or domesticated. They are, however, usually domesticated or tamed and adapted to being under human control, and are generally provided with food and home by humans.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
01.01		Live horses, asses, mules and hinnies.			001.5
		- Horses:			
0101.21	00	- - Pure-bred breeding animals	Free	kg & No	001.53
0101.29	00	- - Other:			001.52
0101.29	10	- - - Race horses, not for breeding	Free	kg & No	001.521
0101.29	90	- - - Other	40%	kg & No	001.522
		- Asses			
0101.30	10	- - - Pure-bred breeding animals	Free	kg & No	001.541
0101.30	90	- - - Other	40%	kg & No	001.549
0101.90	00	- Other	40%	kg & No	001.55
01.02		Live bovine animals.			
		- Cattle:			
0102.21	00	- - Pure-bred breeding animals:			
0102.21	10	- - - Bulls	Free	kg & No	001.111
0102.21	20	- - - Cows	Free	kg & No	001.112
0102.29	00	- - Other:			
0102.29	10	- - - Bulls, for breeding	Free	kg & No	001.191
0102.29	20	- - - Bulls, for rearing, weighing not more than 270 kg	Free	kg & No	001.192
0102.29	30	- - - Other bulls	40%	kg & No	001.193
0102.29	40	- - - Cows, for breeding	Free	kg & No	001.194
0102.29	50	- - - Cows, for rearing, weighing not more than 270 kg	Free	kg & No	001.195
0102.29	60	- - - Other cows	40%	kg & No	001.196
		- Buffalo:			
0102.31	00	- - Pure-bred breeding animals	Free	kg & No	001.113
0102.39	00	- - Other	40%	kg & No	001.197
0102.90	00	- Other	40%	kg & No	001.199
01.03		Live swine.			
0103.10	00	- Pure bred breeding animals	Free	kg & No	001.31
		- Other:			
0103.91	00	- - Weighing less than 50 kg:			
0103.91	10	- - - For breeding	Free	kg & No	001.391
0103.91	90	- - - Other	40%	kg & No	001.392
0103.92	00	- - Weighing 50 kg or more:			
0103.92	10	- - - For breeding	Free	kg & No	001.393
0103.92	90	- - - Other	40%	kg & No	001.399
01.04		Live sheep and goats.			
0104.10	00	- Sheep:			
0104.10	10	- - - For breeding	Free	kg & No	001.211
0104.10	20	- - - For rearing	40%	kg & No	001.212
0104.10	90	- - - Other	40%	kg & No	001.219
0104.20	00	- Goats:			
0104.20	10	- - - For breeding	Free	kg & No	001.221
0104.20	20	- - - For rearing	40%	kg & No	001.222
0104.20	90	- - - Other	40%	kg & No	001.229

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
		- Weighing not more than 185 g:			
0105.11	00	- - Fowls of the species <i>Gallus domesticus</i> :			
0105.11	10	- - - For breeding	Free	kg & No	001.411
0105.11	20	- - - For rearing	40%	kg & No	001.412
0105.11	90	- - - Other	40%	kg & No	001.4181
0105.12	00	- - Turkeys:			
0105.12	10	- - - For breeding	Free	kg & No	001.413
0105.12	20	- - - For rearing	40%	kg & No	001.414
0105.12	90	- - - Other	40%	kg & No	001.4182
0105.13	00	- - Ducks:			
0105.13	10	- - - For breeding	Free	kg & No	001.4151
0105.13	20	- - - For rearing	40%	kg & No	001.4161
0105.13	90	- - - Other	40%	kg & No	001.4191
0105.14	00	- - Geese:			
0105.14	10	- - - For breeding	Free	kg & No	001.4152
0105.14	20	- - - For rearing	40%	kg & No	001.4162
0105.14	90	- - - Other	40%	kg & No	001.4192
0105.15	00	- - Guinea fowls:			
0105.15	10	- - - For breeding	Free	kg & No	001.4153
0105.15	20	- - - For rearing	40%	kg & No	001.4163
0105.15	90	- - - Other	40%	kg & No	001.4193
		- Other:			
0105.94	00	- - Fowls of the species <i>Gallus domesticus</i> :			
0105.94	10	- - - Cocks for breeding	Free	kg & No	001.491
0105.94	20	- - - Cocks for rearing	40%	kg & No	001.492
0105.94	30	- - - Hens for breeding	Free	kg & No	001.493
0105.94	40	- - - Hens for rearing	40%	kg & No	001.494
0105.94	90	- - - Other	40%	kg & No	001.495
0105.99	00	- - Other:			
0105.99	10	- - - For breeding	Free	kg & No	001.4991
0105.99	20	- - - For rearing	40%	kg & No	001.4992
0105.99	90	- - - Other	40%	kg & No	001.4999
01.06		Other live animals.			
		- Mammals:			
0106.11	00	- - Primates:			
0106.11	10	- - - Monkeys	40%	kg & No	001.9111
0106.11	90	- - - Other	40%	kg & No	001.9619
0106.12	00	- - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40%	kg & No	001.915
0106.13	00	- - Camels and other camelids (<i>Cameidae</i>)	40%	kg & No	001.916

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0106.14	00	- - Rabbits and hares	40%	kg & No	001.917
0106.19	00	- - Other			
0106.19	10	- - - Dogs	40%	kg & No	001.913
0106.19	20	- - - Cats	40%	kg & No	001.914
0106.19	90	- - - Other	40%	kg & No	001.919
0106.20	00	- Reptiles (including snakes and turtles):			
0106.20	10	- - - Turtles	40%	kg & No	001.921
0106.20	90	- - - Other	40%	kg & No	001.929
		- Birds:			
0106.31	00	- - Birds of prey	40%	kg & No	001.931
0106.32	00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	kg & No	001.932
0106.33	00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	40%	kg & No	001.934
0106.39	00	- - Other:			
0106.39	10	- - - Pigeons	40%	kg & No	001.933
0106.39	90	- - - Other birds	40%	kg & No	001.939
		- Insects:			
0106.41	00	- - Bees			
0106.41	10	- - - Bees for breeding	Free	kg & No	001.991
0106.41	90	- - - Other bees	40%	kg & No	001.992
0106.49	00	- - Other	40%	kg & No	001.993
0106.90	00	- Other	40%	kg & No	001.999

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
02.01		Meat of bovine animals, fresh or chilled.			
0201.10	00	- Carcasses and half-carcasses	Free	kg	011.111
0201.20	00	- Other cuts with bone in:			
0201.20	10	- - - Brisket	Free	kg	011.112
0201.20	90	- - - Other	Free	kg	011.119
0201.30	00	- Boneless:			
0201.30	10	- - - Tenderloin	Free	kg	011.121
0201.30	20	- - - Sirloin	Free	kg	011.122
0201.30	30	- - - Minced (Ground)	Free	kg	011.123
0201.30	90	- - - Other	Free	kg	011.129
02.02		Meat of bovine animals, frozen.			
0202.10	00	- Carcasses and half-carcasses	Free	kg	011.211
0202.20	00	- Other cuts with bone in:			
0202.20	10	- - - Brisket	Free	kg	011.212
0202.20	90	- - - Other	Free	kg	011.219
0202.30	00	- Boneless:			
0202.30	10	- - - Tenderloin	Free	kg	011.221
0202.30	20	- - - Sirloin	Free	kg	011.222
0202.30	30	- - - Minced (Ground)	Free	kg	011.223
0202.30	90	- - - Other	Free	kg	011.229
02.03		Meat of swine, fresh chilled or frozen.			
		- Fresh or chilled:			
0203.11	00	- - Carcasses and half-carcasses	Free	kg	012.211
0203.12	00	- - Hams, shoulders and cuts thereof with bone in	Free	kg	012.212
0203.19	00	- - Other	Free	kg	012.219
		- Frozen:			
0203.21	00	- - Carcasses and half-carcasses	Free	kg	012.221
0203.22	00	- - Hams, shoulders and cuts thereof with bone in	Free	kg	012.222
0203.29	00	- - Other	Free	kg	012.229
02.04		Meat of sheep or goats, fresh, chilled or frozen.			
0204.10	00	- Carcasses and half-carcasses of lamb, fresh or chilled	Free	kg	012.111
		- Other meat of sheep, fresh or chilled:			
0204.21	00	- - Carcasses and half-carcasses	Free	kg	012.112
0204.22	00	- - Other cuts with bone in	Free	kg	012.113
0204.23	00	- - Boneless	Free	kg	012.114
0204.30	00	- Carcasses and half-carcasses of lamb, frozen	Free	kg	012.121
		- Other meat of sheep, frozen:			
0204.41	00	- - Carcasses and half-carcasses	Free	kg	012.122
0204.42	00	- - Other cuts with bone in	Free	kg	012.123
0204.43	00	- - Boneless	Free	kg	012.124
0204.50	00	- Meat of goats	Free	kg	012.13
0205.00	00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	kg	012.4

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	00	- Of bovine animals, fresh or chilled	Free	kg	012.51
		- Of bovine animals, frozen:			
0206.21	00	- - Tongues	Free	kg	012.521
0206.22	00	- - Livers	Free	kg	012.522
0206.29	00	- - Other	Free	kg	012.529
0206.30	00	- Of swine, fresh or chilled	Free	kg	012.53
		- Of swine frozen:			
0206.41	00	- - Livers	Free	kg	012.541
0206.49	00	- - Other:			
0206.49	10	- - - Pig trotters	Free	kg	012.542
0206.49	90	- - - Other	Free	kg	012.549
0206.80	00	- Other, fresh or chilled	Free	kg	012.55
0206.90	00	- Other, frozen	Free	kg	012.56
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
		- Of fowls of the species <i>Gallus domesticus</i> :			
0207.11	00	- - Not cut in pieces, fresh or chilled	Free	kg	012.311
0207.12	00	- - Not cut in pieces, frozen	Free	kg	012.321
0207.13	00	- - Cuts and offal, fresh or chilled	Free	kg	012.341
0207.14	00	- - Cuts and offal, frozen:			
0207.14	10	- - - Backs and necks	Free	kg	012.351
0207.14	20	- - - Wings	Free	kg	012.352
0207.14	30	- - - Livers	Free	kg	012.353
0207.14	80	- - - Marinated Chicken	Free	kg	012.358
0207.14	90	- - - Other	Free	kg	012.354
		- Of turkeys:			
0207.24	00	- - Not cut in pieces, fresh or chilled	Free	kg	012.312
0207.25	00	- - Not cut in pieces, frozen	Free	kg	012.322
0207.26	00	- - Cuts and offal, fresh or chilled	Free	kg	012.342
0207.27	00	- - Cuts and offal, frozen:			
0207.27	10	- - - Backs, necks and wings	Free	kg	012.355
0207.27	90	- - - Other	Free	kg	012.356
		- Of ducks:			
0207.41	00	- - Not cut in pieces, fresh or chilled	5%	kg	012.314
0207.42	00	- - Not cut in pieces, frozen	5%	kg	012.324
0207.43	00	- - Fatty livers, fresh or chilled	5%	kg	012.331
0207.44	00	- - Other, fresh or chilled	5%	kg	012.344
0207.45	00	- - Other, frozen	5%	kg	012.357
		- Of geese:			
0207.51	00	- - Not cut in pieces, fresh or chilled	5%	kg	012.315
0207.52	00	- - Not cut in pieces, frozen	5%	kg	012.325
0207.53	00	- - Fatty livers, fresh or chilled	5%	kg	012.332
0207.54	00	- - Other, fresh or chilled	5%	kg	012.345

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0207.55	00	- - Other, frozen	5%	kg	012.358
0207.60	00	- Of guinea fowl:	5%	kg	012.346
02.08		Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10	00	- Of rabbits or hares	40%	kg	012.91
0208.30	00	- Of primates	40%	kg & No	012.992
0208.40	00	- Of whales, dolphins and porpoises mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	40%	kg	012.993
0208.50	00	- Of reptiles (including snakes and turtles)	40%	kg	012.994
0208.60	00	- Of camels and other camelids (<i>Camelidae</i>)	40%	kg	012.996
0208.90	00	- Other:			
0208.90	10	- - - Edible meat offal	40%	kg	012.995
0208.90	20	- - - Frogs' legs	40%	kg	012.997
0208.90	90	- - - Other	40%	kg	012.999
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0209.10	00	- Of pigs (spek)	5%	kg	411.311
0209.90	00	- Other	5%	kg	411.319
02.10		Meat and edible meat offal, salted or in brine, dried or smoked; edible flours and meals of meat or meat offal.			
		- Meat of swine:			
0210.11	00	- - Hams, shoulders and cuts thereof, with bone in	Free	kg	016.11
0210.12	00	- - Bellies (streaky) and cuts thereof:			
0210.12	10	- - - Bacon	15%	kg	016.121
0210.12	90	- - - Other	15%	kg	016.129
0210.19	00	- - Other:			
0210.19	10	- - - Salted or in brine	Free	kg	016.191
0210.19	90	- - - Other	25%	kg	016.199
0210.20	00	- Meat of bovine animals:			
0210.20	10	- - - Salted or in brine	5%	kg	016.811
0210.20	20	- - - Dried	25%	kg	016.812
0210.20	30	- - - Smoked	25%	kg	016.813
		- Other, including edible flours and meals of meat or meat offal:			
0210.91	00	- - Of primates	25%	kg	016.891
0210.92	00	- - Of whales, dolphins and porpoises mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	25%	kg	016.892
0210.93	00	- - Of reptiles (including snakes and turtles)	25%	kg	016.893

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0210.99	00	- - Other:			
0210.99	10	- - - Of poultry, salted in brine, dried or smoked	25%	kg	016.8991
0210.99	90	- - - Other	25%	kg	016.8999

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND
OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
03.01		Live Fish			
		- Ornamental fish:			
0301.11	00	- - Freshwater			
0301.11	10	- - - For breeding	Free	kg & No	034.1111
0301.11	90	- - - Other	40%	kg & No	034.1121
0301.19	00	- - Other			
0301.19	10	- - - For breeding	Free	kg & No	034.1119
0301.19	90	- - - Other	40%	kg & No	034.1129
		- 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	034.113
0301.92	00	- - Eels (<i>Anguilla</i> spp.)	5%	kg	034.114
0301.94	00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5%	kg	034.117
0301.95	00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg	034.118
0301.99	00	- - Other:			
0301.99	10	- - - For breeding	Free	kg	034.1191
0301.99	90	- - - Other	5%	kg	034.1199
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04			
		- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99:			
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	034.121
0302.13	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>)	Free	kg	034.1221
0302.14	00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	kg	034.1222
0302.19	00	- - Other	5%	kg	034.129
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:			
0302.21	00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	kg	034.131
0302.22	00	- - Plaice (<i>Pleuronectes platessa</i>)	5%	kg	034.132
0302.23	00	- - Sole (<i>Solea</i> spp.)	5%	kg	034.133
0302.24	00	- - Turbots (<i>Psetta maxima</i>)	5%	kg	034.134

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0302.29	00	- - Other	5%	kg	034.139
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheading 0302.91 to 0302.99:			
0302.31	00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>):			
0302.31	10	- - - For processing	Free	kg	034.141
0302.31	90	- - - Other	5%	kg	034.142
0302.32	00	- - Yellowfin tunas (<i>Thunnus albacares</i>):			
0302.32	10	- - - For processing	Free	kg	034.143
0302.32	90	- - - Other	5%	kg	034.144
0302.33	00	- - Skipjack or stripe-bellied bonito	5%	kg	034.145
0302.34	00	- - Bigeye tunas (<i>Thunnus obesus</i>)	5%	kg	034.146
0302.35	00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5%	kg	034.147
0302.36	00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg	034.148
0302.39	00	- - Other	5%	kg	034.149
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of sub-heading 0302.91 to 0302.99:			
0302.41	00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)			
0302.41	10	- - - For processing	Free	kg	034.151
0302.41	20	- - - Other	5%	kg	034.152
0302.42	00	- - Anchovies (<i>Engraulis</i> spp.)	5%	kg	034.1871
0302.43	00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)			
0302.43	10	- - - For processing	Free	kg	034.153
0302.43	90	- - - Other	5%	kg	034.159
0302.44	00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0302.44	10	- - - For processing	Free	kg	034.171
0302.44	90	- - - Other	5%	kg	034.179
0302.45	00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	5%	kg	034.1872
0302.46	00	- - Cobia (<i>Rachycentron canadum</i>)	5%	kg	034.1873
0302.47	00	- - Swordfish (<i>Xiphias gladius</i>)	5%	kg	034.185
0302.49	00	Other			
0302.49	10	- - - Alewives and saithe, for processing	Free	kg	034.186
0302.49	90	- - - Other	5%	kg	034.1879
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99:			
0302.51	00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0302.51	10	- - - For processing	Free	kg	034.161
0302.51	90	- - - Other	5%	kg	034.169
0302.52	00	- - Haddock (<i>Melanogrammus aeglefinus</i>)			
0302.52	10	- - - For processing	Free	kg	034.1811
0302.52	90	- - - Other	5%	kg	034.1819
0302.53	00	- - Coalfish (<i>Pollachius virens</i>)	5%	kg	034.182
0302.54	00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)			
0302.54	10	- - - For processing	Free	kg	034.18912
0302.54	90	- - - Other	5%	kg	034.18913
0302.55	00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)			
0302.55	10	- - - For processing	Free	kg	034.18914
0302.55	90	- - - Other	5%	kg	034.18915
0302.56	00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5%	kg	034.1874
0302.59	00	- - Other	5%	kg	034.1875
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0302.91 to 0302.99:			
0302.71	00	- - Tilapias (<i>Oreochromis</i> spp.)	40%	kg	034.1876

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0302.72	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	kg	034.1877
0302.73	00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	40%	kg	034.1878
0302.74	00	- - Eels (Anguilla spp.)	5%	kg	034.184
0302.79	00	- - Other	5%	kg	034.1879
		- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99:			
0302.81	00	- - Dogfish and other sharks	5%	kg	034.183
0302.82	00	- - Rays and skates (Rajidae)	5%	kg	034.1881
0302.83	00	- - Toothfish (Dissostichus spp.)	5%	kg	034.186
0302.84	00	- - Seabass (Dicentrarchus spp.)	5%	kg	034.1882
0302.85	00	- - Seabream (Sparidae)	5%	kg	034.1883
0302.89	00	- - Other:			
0302.89	10	- - - Alewives and saithe, for processing	Free	kg	034.18911
0302.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi, dorado) and bangamary	5%	kg	034.1892
0302.89	30	- - - Flying fish	40%	kg	034.1893
0302.89	90	- - - Other	5%	kg	034.1899
0302.90		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:			
0302.91	00	- - Livers, roes and milt	5%	kg	034.191
0302.92	00	- - Shark fins	5%	kg	034.192
0302.99	00	- - Other			
0302.99	10	- - - For processing	Free	kg	034.1991
0302.99	90	- - - Other	5%	kg	034.1999
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04			
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.11	00	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	Free	kg	034.2111
0303.12	00	- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	Free	kg	034.2119
0303.13	00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Free	kg	034.213
0303.14	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15%	kg	034.212

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0303.19	00	- - Other	15%	kg	034.219
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.23	00	- - Tilapias (<i>Oreochromis</i> spp.)	40%	kg	034.2881
0303.24	00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	40%	kg	034.2882
0303.25	00	- - Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	40%	kg	034.2883
0303.26	00	- - Eels (<i>Anguilla</i> spp.)	5%	kg	034.286
0303.29	00	- - Other	15%	kg	034.2884
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.31	00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	15%	kg	034.221
0303.32	00	- - Plaice (<i>Pleuronectes platessa</i>)	15%	kg	034.222
0303.33	00	- - Sole (<i>Solea</i> spp.)	15%	kg	034.223
0303.34	00	- - Turbots (<i>Psetta maxima</i>)	15%	kg	034.224
0303.39	00	- - Other	15%	kg	034.229
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.41	00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>):			
0303.41	10	- - - For processing	Free	kg	034.231
0303.41	90	- - - Other	5%	kg	034.232
0303.42	00	- - Yellowfin tunas (<i>Thunnus albacares</i>):			
0303.42	10	- - - For processing	Free	kg	034.233
0303.42	90	- - - Other	5%	kg	034.234
0303.43	00	- - Skipjack or stripe-bellied bonito	5%	kg	034.235
0303.44	00	- - Bigeye tunas (<i>Thunnus obesus</i>)	5%	kg	034.236
0303.45	00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5%	kg	034.237

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0303.46	00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg	034.238
0303.49	00	- - Other	5%	kg	034.239
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.51	00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)			
0303.51	10	- - - For processing	Free	kg	034.241
0303.51	90	- - - Other	5%	kg	034.242
0303.53	00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)			
0303.53	10	- - - For processing	Free	kg	034.243
0303.53	90	- - - Other	5%	kg	034.249
0303.54	00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)			
0303.54	10	- - - For processing	Free	kg	034.261
0303.54	90	- - - Other	5%	kg	034.269
0303.55	00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	5%	kg	034.2885
0303.56	00	- - Cobia (<i>Rachycentron canadum</i>)	5%	kg	034.2886
0303.57	00	- - Swordfish (<i>Xiphias gladius</i>).			
0303.57	10	- - - For processing	Free	kg	034.2811
0303.57	90	- - - Other	5%	kg	034.2819
0303.59	00	- - Other	5%	kg	034.289
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.63	00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0303.63	10	- - - For processing	Free	kg	034.251
0303.63	90	- - - Other	5%	kg	034.259
0303.64	00	- - Haddock (<i>Melanogrammus aeglefinus</i>)			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0303.64	10	- - - For processing	Free	kg	034.2831
0303.64	90	- - - Other	5%	kg	034.2839
0303.65	00	- - Coalfish (<i>Pollachius virens</i>)	5%	kg	034.284
0303.66	00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)			
0303.66	10	- - - For processing	Free	kg	034.271
0303.66	90	- - - Other	5%	kg	034.279
0303.67	00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	5%	kg	034.2887
0303.68	00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5%	kg	034.2888
0303.69	00	- - Other	5%	kg	034.2889
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:			
0303.81	00	- - Dogfish and other sharks	5%	kg	034.285
0303.82	00	- - Rays and skates (<i>Rajidae</i>)	5%	kg	034.2894
0303.83	00	- - Toothfish (<i>Dissostichus</i> spp.)			
0303.83	10	- - - For processing	Free	kg	034.2821
0303.83	90	- - - Other	5%	kg	034.2829
0303.84	00	- - Seabass (<i>Dicentrarchus</i> spp.)	5%	kg	034.287
0303.89	00	- - Other			
0303.89	10	- - - Alewives, saithe and pollock, for processing	Free	kg	034.2891
0303.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi) and bangamary	5%	kg	034.2892
0303.89	30	- - - Flying fish	40%	kg	034.2893
0303.89	90	- - - Other	5%	kg	034.2899
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:			
0303.91	00	--- Livers, roes and milt:			
0303.91	10	- - - Livers	5%	kg	034.2911
0303.91	20	- - - Roes	5%	kg	034.2921
0303.91	30	- - - Milt	5%	kg	034.293
0303.92	00	- - Shark fins	5%	kg	034.294
0303.99	00	- - Other			
0303.99	10	- - - For processing	Free	kg	034.295
0303.99	90	- - - Other	5%	kg	034.299
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
		- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0304.31	00	- - Tilapias (<i>Oreochromis</i> spp.)	40%	kg	034.5141
0304.32	00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	40%	kg	034.142
0304.33	00	- - Nile perch (<i>Lates niloticus</i>)	40%	kg	034.5143
0304.39	00	- - Other	15%	kg	034.5149
		- Fresh or chilled fillets of other fish:			
0304.41	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>)	40%	kg	034.5151
0304.41	10	Salmon	Free	kg	034.5151
0304.41	90	Other	15%	kg	034.5151
0304.42	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>)	15%	kg	034.5152
0304.43	00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15%	kg	034.5153
0304.44	00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	40%	kg	034.5154
0304.45	00	- - Swordfish (<i>Xiphias gladius</i>)	15%	kg	034.5121
0304.46	00	- - Toothfish (<i>Dissostichus</i> spp.)	15%	kg	034.5131
0304.47	00	- - Dogfish and other sharks	15%	kg	034.5191
0304.48	00	- - Rays and Skates (<i>Rajidae</i>)	15%	kg	034.5192
0304.49	00	- - Other			
0304.49	10	- - - Flying fish	40%	kg	034.511
0304.49	90	- - - Other	15%	kg	034.5159
		- Other, fresh or chilled:			
0304.51	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	40%	kg	034.5161
0304.52	00	- - Salmonidae	40%	kg	034.5162
0304.53	00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> ,	40%	kg	034.5163

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		Melanonidae, Merlucciidae, Moridae and Muraenolepididae			
0304.54	00	- - Swordfish (<i>Xiphias gladius</i>)	15%	kg	034.5122
0304.55	00	- - Toothfish (<i>Dissostichus</i> spp.)	15%	kg	034.5132
0304.56	00	- - Dogfish and other sharks	15%	kg	034.5171
0304.57	00	- - Rays and Skates (<i>Rajidae</i>)	15%	kg	034.5172
0304.59	00	- - Other	15%	kg	034.5169
		- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):			
0304.61	00	- - Tilapias (<i>Oreochromis</i> spp.)	40%	kg	034.441
0304.62	00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	40%	kg	034.442
0304.63	00	- - Nile Perch (<i>Lates niloticus</i>)	40%	kg	034.443
0304.69	00	- - Other	15%	kg	034.444
		- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:			
0304.71	00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15%	kg	034.451
0304.72	00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	15%	kg	034.452
0304.73	00	- - Coalfish (<i>Pollachius virens</i>)	15%	kg	034.453
0304.74	00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	15%	kg	034.454
0304.75	00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	15%	kg	034.455
0304.79	00	- - Other	15%	kg	034.459
		- Frozen fillets of other fish:			
0304.81	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>)	40%	kg	034.461
0304.81	10	Salmon	Free	kg	034.461
0304.81	90	Other	15%	kg	034.461
0304.82	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>)	15%	kg	034.462

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0304.83	00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	15%	kg	034.463
0304.84	00	- - Swordfish (Xiphias gladius)	15%	kg	034.42
0304.85	00	- - Toothfish (Dissostichus spp.)	15%	kg	034.43
0304.86	00	- - Herrings (Clupea harengus, Clupea pallasii)	15%	kg	034.464
0304.87	00	- - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	15%	kg	034.465
0304.88	00	- - Dogfish, other sharks, rays and skates (Rajidae)	15%	kg	034.44
0304.89		- - Other			
0304.89	10	- - - Flying fish	40%	kg	034.41
0304.89	90	- - - Other	15%	kg	034.469
		- Other, frozen:			
0304.91	00	- - Swordfish (Xiphias gladius)	15%	kg	034.551
0304.92	00	- - Toothfish (Dissostichus spp)	15%	kg	034.552
0304.93	00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	40%	kg	034.553
0304.94	00	- - Alaska Pollack (Theragra chalcogramma)	15%	kg	034.554
0304.95	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	15%	kg	034.555
0304.96	00	- - Dogfish and other sharks	15%	Kg	034.556
0304.97	00	- - Rays and skates (Rajidae)	15%	kg	034.557
0304.99	00	- - Other	15%	kg	034.559
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	035.5
0305.20	00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	10%	kg	035.4
		- Fish fillets, dried, salted or in brine, but not smoked			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0305.31	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	25%	kg	035.121
0305.32	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	25%	kg	035.122
0305.39	00	- - Other	10%	kg	035.129
		- Smoked fish, including fillets, other than edible fish offal:			
0305.41	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	035.31
0305.42	00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg	035.32
0305.43	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>)	25%	kg	
0305.44	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.)	25%	kg	035.35
0305.49	00	- - Other:			
0305.49	10	- - - Cod, mackerel and alewives	Free	kg	035.33
0305.49	90	- - - Other	10%	kg	035.39
		- Dried fish, other than edible fish offal, 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	035.11
0305.52	00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> ,	40%	kg	035.132

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)			
0305.53	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	40%	kg	035.133
0305.54	00	- - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	Free	kg	035.134
0305.59	00	- - Other:			
0305.59	10	- - - Mackerel	Free	kg	035.131
		- - - Herrings, alewives, saithe, pollock, haddock and hake			
0305.59	21	- - - - Alaska pollock	Free	kg	035.1321
0305.59	29	- - - - Other	Free	kg	035.1329
0305.59	90	- - - Other	10%	kg	035.139
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
0305.61	00	- - Herrings (Clupea harengus, Clupea pallasii)	Free	kg	035.291
0305.62	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free	kg	035.21
0305.63	00	- - Anchovies (Engraulis spp.)	10%	kg	035.22
0305.64	00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,	20%	kg	035.294

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)			
0305.69	00	- - Other:			
0305.69	10	- - - Mackerel	Free	kg	035.292
0305.69	20	- - - Alewives, saithe, pollock, haddock and hake	Free	kg	035.293
0305.69	90	- - - Other	10%	kg	035.299
		- Fish fins, heads, tails, maws and other edible fish offal:			
0305.71	00	- - Shark fins	10%	kg	035.133
0305.72	00	- - Fish heads, tails and maws	10%	kg	035.295
0305.79	00	- - Other	10%	Kg	035.296
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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 (Palinurus spp., Panulirus spp., Jasus spp.)	15%	kg	036.191
0306.12	00	- - Lobsters (Homarus spp.)	15%	kg	036.192
0306.14	00	- - Crabs	15%	kg	036.193
0306.15	00	- - Norway lobsters (Nephrops norvegicus)	15%	kg	036.196
0306.16	00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	15%	kg	036.111
0306.17	00	- - Other shrimps and prawns	15%	kg	036.119
0306.19	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:			036.199
0306.19	10	Conch	15%	kg	036.1991
0306.19	20	Other Crustaceans	15%	kg	036.1992
0306.19	90	Other	15%	kg	036.1999
		- Live, fresh, or chilled			
0306.31	00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)			
0306.31	10	- - - Live, for breeding or rearing	Free	kg	036.211
0306.31	90	- - - Other	15%	kg	036.221
0306.32	00	- - Lobsters (Homarus spp.)			
0306.32	10	- - - Live, for breeding or rearing	Free	kg	036.231
0306.32	90	- - - Other	15%	kg	036.241
0306.33	00	Crabs	15%	kg	036.261
0306.34	00	Norway lobsters (Nephrops norvegicus)	15%	kg	036.2911

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0306.35	00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)			
0306.35	10	- - - Live, for breeding or rearing	Free	kg	036.25111
0306.35	30	- - - Other, cultured	15%	kg	036.25211
0306.35	90	- - - Other, wild	15%	kg	036.25311
0306.36	00	- - Other shrimps and prawns			
0306.36	10	- - - Live, for breeding or rearing	Free	kg	036.25121
0306.36	30	- - - Other, cultured	15%	kg	036.25221
0306.36	90	- - - Other, wild	15%	kg	036.25321
0306.39	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption			
0306.39	10	- - - Live, for breeding or rearing	Free	kg	036.271
0306.39	90	- - - Other	15%	kg	036.291
		- Other:			
0306.91	00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	15%	kg	036.2991
0306.92	00	Lobsters (Homarus spp.)	15%	kg	036.2992
0306.93	00	Crabs	15%	kg	036.2993
0306.94	00	Norway lobsters (Nephrops norvegicus)	15%	kg	036.2994
0306.95	00	- - Shrimps and prawns	15%	kg	036.2995
0306.95	10	- - Other shrimps and prawns	15%	kg	036.2996
0306.99	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption			
0306.99	10	- - - Live, for breeding or rearing	Free	kg	036.2998
0306.99	90	- - - Other	15%	kg	036.2299
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of mulluscs, fit for human consumption			
		- Oysters:			
0307.11	00	- - Live, fresh or chilled			
0307.11	10	- - - For breeding or rearing	Free	kg	036.311
0307.11	90	- - - Other	40%	kg	036.3191
0307.12	00	- - Frozen	40%	kg	036.3192
0307.19	00	- - Other	40%	kg	036.3199
		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:			
0307.21	00	- - Live, fresh or chilled	40%	kg	036.351
0307.22	00	- - Frozen	40%	kg	036.3912
0307.29	00	- - Other	40%	kg	036.391
		- Mussels (Mytilus spp., Perna spp.):			
0307.31	00	- - Live, fresh or chilled	40%	kg	036.352

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0307.32	00	- - Frozen	40%	kg	036.3922
0307.39	00	- - Other	40%	kg	036.3929
		- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):			
0307.42	00	- - Live, fresh or chilled insert			
0307.42	10	- - - For breeding or rearing	Free	kg	036.3311
0307.42	90	- - - Other	40%	kg	036.3312
0307.43	00	- - Frozen	40%	kg	036.3711
0307.49	00	- - Other	40%	kg	036.371
		- Octopus (<i>Octopus</i> spp.):			
0307.51	00	- - Live, fresh or chilled	40%	kg	036.332
0307.52	00	- - Frozen	40%	kg	036.372
0307.59	00	- - Other	40%	kg	036.379
0307.60	00	- Snails, other than sea snails	40%	kg	012.93
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenadae</i> , <i>Tridacnidae</i> and <i>Veneradae</i>):			
0307.71	00	- - Live, fresh or chilled	40%	kg	036.354
0307.72	00	- - Frozen	40%	kg	036.392
0307.79	00	- - Other	40%	kg	036.394
		- Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.):			
0307.81	00	-- Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	40%	kg	036.3551
0307.82	00	-- Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.):			
0307.82	10	- - - For breeding or rearing	Free	kg	036.3552
0307.82	90	- - - Other	40%	kg	036.3559
0307.83	00	-- Frozen abalone (<i>Haliotis</i> spp.)	40%	kg	036.3961
0307.84	00	--Frozen stromboid conchs (<i>Strombus</i> spp.)	40%	kg	036.3962
0307.87	00	-- Other abalone (<i>Haliotis</i> spp.)	40%	kg	036.3963
0307.88	00	-- Other stromboid conchs (<i>Strombus</i> spp.)	40%	kg	036.3964
		- Other, including flours, meals and pellets, fit for human consumption:			
0307.91	00	- - Live, fresh or chilled:			
0307.91	10	- - - Conch	40%	kg	036.3561
		- - - Other mollusc			
0307.91	21	- - - - For breeding or rearing	Free	kg	036.3562
0307.91	29	- - - - Other	40%	kg	036.3569
0307.92	00	- - Frozen	40%	kg	036.3961
0307.99	00	- - Other:			
0307.99	10	- - - Sea-eggs	40%	kg	036.393
0307.99	20	- - - Conch	40%	kg	036.396

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0307.99	90	- - - Other, including flours, meals and pellets fit for human consumption	40%	kg	036.3999
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs fit for human consumption			
		- Sea cucumbers (Stichopus japonicus, Holothuroidea):			
0308.11	00	- - Live, fresh or chilled	40%	kg	036.357
0308.12	00	- - Frozen	40%	kg	036.3971
0308.19	00	- - Other	40%	kg	036.397
		- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus):			
0308.21	00	- - Live, fresh or chilled	40%	kg	036.358
0308.22	00	- - Frozen	40%	kg	036.3981
0308.29	00	- - Other	40%	kg	036.398
0308.30	00	- Jellyfish (Rhopilema spp.)	40%	kg	036.3991
0308.90	00	- Other	40%	kg	036.3992

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 3
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10	00	- Of a fat content, by weight, not exceeding 1%	5%	kg	022.11
0401.20	00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	5%	kg	022.12
0401.40	00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	5%	kg	022.131
0401.50	00	- Of a fat content, by weight, exceeding 10%	5%	kg	022.132
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	00	- In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	5%	kg	022.21
		- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:			
0402.21	00	- - Not containing added sugar or other sweetening matter	Free	kg	022.221
0402.29	00	- - Other	5%	kg	022.229
		- Other:			
0402.91	00	- - Not containing added sugar or other sweetening matter	Free	kg	022.23
0402.99	00	- - Other:			
0402.99	10	- - - Condensed milk	5%	kg	022.241
0402.99	90	- - - Other	25%	kg	022.249
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	00	- Yogurt	25%	kg	022.31
0403.90	00	- Other	10%	kg	022.32
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10	00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	022.41
0404.90	00	- Other	5%	kg	022.49
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
0405.10	00	- Butter:			
0405.10	10	- - - Non-salted butter	10%	kg	023.01
0405.10	20	- - - Salted butter	10%	kg	023.02
0405.20	00	- Dairy spreads	10%	kg	023.03
0405.90	00	- Other:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 3
0405.90	10	- - - Butter fat and butter oil	5%	kg	023.04
0405.90	20	- - - Ghee	10%	kg	023.05
0405.90	90	- - - Other	10%	kg	023.09
04.06		Cheese and curd.			
0406.10	00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	Free	kg	024.91
0406.20	00	- Grated or powdered cheese, of all kinds	Free	kg	024.1
0406.30	00	- Processed cheese, not grated or powdered	Free	kg	024.2
0406.40	00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	kg	024.3
0406.90	00	- Other cheese	Free	kg	024.99
04.07		Birds' eggs, in shell, fresh, preserved or cooked.			
		- Fertilised eggs for incubation:			
0407.11	00	- - Of fowls of the species <i>Gallus domesticus</i> :			
0407.11	10	- - - For breeder flock	Free	kg	025.111
0407.11	20	- - - Not for breeder flock	5%	kg	025.121
0407.19	00	- - Other:			
0407.19	10	- - - For breeder flock	Free	kg	025.119
0407.19	20	- - - Not for breeder flock	5%	kg	025.129
		- Other fresh eggs:			
0407.21	00	- - Of fowls or the species <i>Gallus domesticus</i>	20%	kg	025.131
0407.29	00	- - Other	20%	kg	025.139
0407.90	00	- Others	40%	kg	025.19
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
		- Egg yolks:			
0408.11	00	- - Dried	40%	kg	025.211
0408.19	00	- - Other	40%	kg	025.221
		- Other:			
0408.91	00	- - Dried	40%	kg	025.219
0408.99	00	- - Other	40%	kg	025.229
0409.00	00	Natural honey.	40%	kg	061.6
0410.00	00	Edible products of animal origin, not elsewhere specified or included.	40%	kg	098.92

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover -
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression horsehair means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0501.00	00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg	291.91
05.02		Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10	00	- Pigs', hogs' or boars' bristles and hair and waste thereof	5%	kg	291.921
0502.90	00	- Other	5%	kg	291.929
[05.03]		Deleted			
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.			
0504.00	10	- Tripe	5%	kg	291.931
0504.00	20	- Sausage casings	5%	kg	291.932
0504.00	90	- Other	5%	kg	291.939
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
0505.10	00	- Feathers of a kind used for stuffing; down	5%	kg	291.951
0505.90	00	- Other	5%	kg	291.959
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10	00	- Ossein and bones treated with acid	5%	kg	291.111
0506.90	00	- Other	5%	kg	291.119
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10	00	- Ivory; ivory powder and waste	5%	kg	291.161
0507.90	00	- Other	5%	kg	291.169
0508.00	00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5%	kg	291.115
[05.09]		Deleted			
0510.00	00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	kg	291.98

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10	00	- Bovine semen	Free	kg	291.94
		- Other:			
0511.91	00	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3			
0511.91	10	- - - Fish waste	5%	kg	291.961
0511.91	90	- - - Other	Free	kg	291.969
0511.99	00	- - Other:			
0511.99	10	- - - Human remains	Free	kg	291.991
0511.99	90	- - - Other	Free	kg	291.999