

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
03.01		Live Fish			
		- Ornamental fish:			
		- - Freshwater:			
0301.11	10	- - - For breeding	Free	kg & No	034.1111
0301.11	90	- - - Other	40%	kg & No	034.1121
		- - 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
0301.93	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.)”	5%	kg	034.115
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
		- - 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 subheadings 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 subheadings 0302.91 to 0302.99:			

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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
0302.29	00	- - Other	5%	kg	034.139
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:			
		- - 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
		- - 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 tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	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-headings 0302.91 to 0302.99:			
		- - 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

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		- - 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
		- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
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
		- 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 subheadings 0302.91 to 0302.99:			
		- - 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
		- - 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
		- - 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
		- - Alaska Pollock (<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.),			

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		excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.71	00	- - Tilapias (<i>Oreochromis</i> spp.)	40%	kg	034.1876
0302.72	00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	40%	kg	034.1877
0302.73	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	034.1878
0302.74	00	- - Eels (<i>Anguilla</i> spp.)	5%	kg	034.184
0302.79	00	- - Other	5%	kg	034.1879
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:			
0302.81	00	- - Dogfish and other sharks	5%	kg	034.183
0302.82	00	- - Rays and skates (<i>Rajidae</i>)	5%	kg	034.18881
0302.83	00	- - Toothfish (<i>Dissostichus</i> spp.)	5%	kg	034.186
0302.84	00	- - Seabass (<i>Dicentrarchus</i> spp.)	5%	kg	034.1882
0302.85	00	- - Seabream (<i>Sparidae</i>)	5%	kg	034.1883
		- - Other:			
0302.89	10	- - - Alewives and saithe, for processing	Free	kg	034.18911
0302.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahimahi, dorado) and bangamary	5%	kg	034.1892
0302.89	30	- - - Flying fish	40%	kg	034.1893
0302.89	90	- - - Other	5%	kg	034.1899
		- 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
		- - 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 subheadings 0303.91 to 0303.99:			
0303.11	00	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	Free	kg	034.2111
0303.12	00	- - Other Pacific salmon (<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	034.2119
0303.13	00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	kg	034.213
0303.14	00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> ,	15%	kg	034.212

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		Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)			
0303.19	00	- - Other	15%	kg	034.219
		- 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.), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
0303.23	00	- - Tilapias (Oreochromis spp.)	40%	kg	034.2881
0303.24	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	kg	034.2882
0303.25	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	034.2883
0303.26	00	- - Eels (Anguilla spp.)	5%	kg	034.286
0303.29	00	- - Other	15%	kg	034.2884
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
0303.31	00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis)	15%	kg	034.221
0303.32	00	- - Plaice (Pleuronectes platessa)	15%	kg	034.222
0303.33	00	- - Sole (Solea spp.)	15%	kg	034.223
0303.34	00	- - Turbots (Psetta maxima)	15%	kg	034.224
0303.39	00	- - Other	15%	kg	034.229
		- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99:			
		- - Albacore or longfinned tunas (Thunnus alalunga):			
0303.41	10	- - - For processing	Free	kg	034.231
0303.41	90	- - - Other	5%	kg	034.232
		- - Yellowfin tunas (Thunnus albacares):			
0303.42	10	- - - For processing	Free	kg	034.233
0303.42	90	- - - Other	5%	kg	034.234
0303.43	00	- - Skipjack tuna (stripe-bellied bonito) (Katuwonus pelamis)	5%	kg	034.235

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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
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 subheadings 0303.91 to 0303.99:			
		- - 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
		- - 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
		- - 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
		- - 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 subheadings 0303.91 to 0303.99:			
0303.63	00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			

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0303.63	10	- - - For processing	Free	kg	034.251
0303.63	90	- - - Other	5%	kg	034.259
		- - Haddock (<i>Melanogrammus aeglefinus</i>):			
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
		- - 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 Pollock (<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 subheadings 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
		- - 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
		- - Other:			
0303.89	10	- - - Alewives, saithe and pollock, for processing	Free	kg	034.2891
0303.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahimahi) 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:			
		--- 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
		- - 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> ,			

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		Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):			
0304.31	00	- - Tilapias (Oreochromis spp.)	40%	kg	034.5141
0304.32	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	kg	034.142
0304.33	00	- - Nile perch (Lates niloticus)	40%	kg	034.5143
0304.39	00	- - Other	15%	kg	034.5149
		- Fresh or chilled fillets of other fish:			
0304.41	00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	15%	kg	034.5151
0304.41	10	- Salmon	Free	kg	034.5151
0304.41	90	- - Other	15%	kg	034.5151
0304.42	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15%	kg	034.5152
0304.43	00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	15%	kg	034.5153
0304.44	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	40%	kg	034.5154
0304.45	00	- - Swordfish (Xiphias gladius)	15%	kg	034.5121
0304.46	00	- - Toothfish (Dissostichus spp.)	15%	kg	034.5131
0304.47	00	- - Dogfish and other sharks	15%	kg	034.5191
0304.48	00	- - Rays and Skates (Rajidae)	15%	kg	034.5192
		- - 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 (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	034.5161
0304.52	00	- - Salmonidae	40%	kg	034.5162
0304.53	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae,	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 Pollock (<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 gorboscha</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>)	15%	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 tuna (stripe-bellied bonito) (Katsuwonus pelamis)	15%	kg	034.465
0304.88	00	- - Dogfish, other sharks, rays and skates (Rajidae)	15%	kg	034.44
		- - 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 Pollock (Theragra chalcogramma)	15%	kg	034.554
0304.95	00	- - Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (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.			
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:			
0305.31	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.)	25%	kg	035.121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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 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	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	035.34
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</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	035.35
		- - 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> , <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	035.132
0305.53	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	40%	kg	035.133

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
0305.54	00	- - 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>)	Free	kg	035.134
		- - 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 (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg	035.291
0305.62	00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg	035.21
0305.63	00	- - Anchovies (<i>Engraulis</i> spp.)	10%	kg	035.22
0305.64	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.)	20%	kg	035.294
		- - 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			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
		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.			
		- 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	15%	kg	036.199
		- Live, fresh, or chilled:			
		-- 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
		-- 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
		-- 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
		-- 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
		-- Other:			
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	-- Other shrimps and prawns	15%	kg	036.2995
		-- Other:			
0306.99	10	--- Live, for breeding or rearing	Free	kg	036.2998

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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.			
		- Oysters:			
		- - 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 and other molluscs of the family Pectinidae:			
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 (<i>Mytilus</i> spp., <i>Perna</i> spp.):			
0307.31	00	- - Live, fresh or chilled	40%	kg	036.352
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.):			
		- - Live, fresh or chilled:			
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 Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenadae, Tridacnidae and Veneradae):			
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
		-- Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.):			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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:			
		- - Live, fresh or chilled:			
0307.91	10	- - - Conch	40%	kg	036.3561
		- - - Other molluscs:			
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
		- - Other:			
0307.99	10	- - - Sea-eggs	40%	kg	036.393
0307.99	20	- - - Conch	40%	kg	036.396
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.			
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):			
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 (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):			
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 (<i>Rhopilema</i> spp.)	40%	kg	036.3991
0308.90	00	- Other	40%	kg	036.3992
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption			
0309.10	00	- Of fish	20%	kg	291.9691
0309.90	00	- Other	40%	kg	291.9692