## Chapter 03 Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **0301** |  |  | **Live fish** |
|  |  |  | **- Ornamental fish** |
| **0301 11 00** | 0.0% |  | - - Freshwater fish |
| **0301 19 00** | 7.5% |  | - - Other |
|  |  |  | **- Other live fish** |
| **0301 91** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0301 91 10** | 8.0% |  | - - - Of the species Oncorhynchus apache or Oncorhynchus chrysogaster |
| **0301 91 90** | 12.0% |  | - - - Other |
| **0301 92** | 0.0% |  | - - Eels (Anguilla spp.) |
| **0301 92** | 0.0% |  | - - Eels (Anguilla spp.) |
| **0301 92 10** | 0.0% |  | - - - Of a length of less than 12 cm |
| **0301 92 30** | 0.0% |  | - - - Of a length of 12 cm or more but less than 20 cm |
| **0301 92 90** | 0.0% |  | - - - Of a length of 20 cm or more |
| **0301 93 00** | 8.0% |  | - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) |
| **0301 94** | 16.0% |  | - - Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis) |
| **0301 94 10** | 16.0% |  | - - - Atlantic bluefin tuna (Thunnus thynnus) |
| **0301 94 90** | 16.0% |  | - - - Pacific bluefin tuna (Thunnus orientalis) |
| **0301 95 00** | 16.0% |  | - - Southern bluefin tuna (Thunnus maccoyii) |
| **0301 99** |  |  | - - Other |
|  |  |  | - - - Freshwater fish |
| **0301 99 11** | 2.0% |  | - - - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0301 99 11** | 2.0% |  | - - - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0301 99 17** | 8.0% |  | - - - - Other |
| **0301 99 85** | 16.0% |  | - - - Other |
| **0302** |  |  | **Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304** |
| **0302** |  |  | **Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304** |
|  |  |  | **- Salmonidae, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
|  |  |  | **- Salmonidae, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302 11** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0302 11 10** | 8.0% |  | - - - Of the species Oncorhynchus apache or Oncorhynchus chrysogaster |
| **0302 11 20** | 12.0% |  | - - - Of the species Oncorhynchus mykiss, with heads and gills on, gutted, weighing more than 1.2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each |
| **0302 11 20** | 12.0% |  | - - - Of the species Oncorhynchus mykiss, with heads and gills on, gutted, weighing more than 1.2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each |
| **0302 11 80** | 12.0% |  | - - - Other |
| **0302 13 00** | 2.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) |
| **0302 13 00** | 2.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) |
| **0302 14** | 2.0% |  | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0302 14** | 2.0% |  | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0302 19 00** | 8.0% |  | - - Other |
|  |  |  | **- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
|  |  |  | **- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302 21** |  |  | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) |
| **0302 21 10** | 8.0% |  | - - - Lesser or Greenland halibut (Reinhardtius hippoglossoides) |
| **0302 21 30** | 8.0% |  | - - - Atlantic halibut (Hippoglossus hippoglossus) |
| **0302 21 90** | 15.0% |  | - - - Pacific halibut (Hippoglossus stenolepis) |
| **0302 22 00** | 7.5% |  | - - Plaice (Pleuronectes platessa) |
| **0302 23 00** | 15.0% |  | - - Sole (Solea spp.) |
| **0302 24 00** | 15.0% |  | - - Turbots (Psetta maxima) |
| **0302 29** | 15.0% |  | - - Other |
| **0302 29 10** | 15.0% |  | - - - Megrim (Lepidorhombus spp.) |
| **0302 29 80** | 15.0% |  | - - - Other |
|  |  |  | **- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
|  |  |  | **- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302 31** |  |  | - - Albacore or longfinned tuna (Thunnus alalunga) |
| **0302 31 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0302 31 90** | 22.0% |  | - - - Other |
| **0302 31 90** | 22.0% |  | - - - Other |
| **0302 32** |  |  | - - Yellowfin tuna (Thunnus albacares) |
| **0302 32 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0302 32 90** | 22.0% |  | - - - Other |
| **0302 32 90** | 22.0% |  | - - - Other |
| **0302 33** |  |  | - - Skipjack or stripe-bellied bonito |
| **0302 33 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0302 33 90** | 22.0% |  | - - - Other |
| **0302 33 90** | 22.0% |  | - - - Other |
| **0302 34** |  |  | - - Bigeye tuna (Thunnus obesus) |
| **0302 34 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0302 34 90** | 22.0% |  | - - - Other |
| **0302 34 90** | 22.0% |  | - - - Other |
| **0302 35** |  |  | - - Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis) |
|  |  |  | - - - Atlantic bluefin tuna (Thunnus thynnus) |
| **0302 35 11** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For the industrial manufacture of products of heading 1604 |
| **0302 35 19** | 22.0% |  | - - - - Other |
| **0302 35 19** | 22.0% |  | - - - - Other |
|  |  |  | - - - Pacific bluefin tuna (Thunnus orientalis) |
| **0302 35 91** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For the industrial manufacture of products of heading 1604 |
| **0302 35 99** | 22.0% |  | - - - - Other |
| **0302 35 99** | 22.0% |  | - - - - Other |
| **0302 36** |  |  | - - Southern bluefin tuna (Thunnus maccoyii) |
| **0302 36 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0302 36 90** | 22.0% |  | - - - Other |
| **0302 36 90** | 22.0% |  | - - - Other |
| **0302 39** |  |  | - - Other |
| **0302 39 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0302 39 80** | 22.0% |  | - - - Other |
| **0302 39 80** | 22.0% |  | - - - Other |
|  |  |  | **- 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), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
|  |  |  | **- 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), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302 41** | 0.0% |  | - - Herrings (Clupea harengus, Clupea pallasii) |
| **0302 42 00** | 15.0% |  | - - Anchovies (Engraulis spp.) |
| **0302 42 00** | 15.0% |  | - - Anchovies (Engraulis spp.) |
| **0302 43** |  |  | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) |
| **0302 43** |  |  | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) |
| **0302 43 10** | 23.0% |  | - - - Sardines of the species Sardina pilchardus |
| **0302 43 10** | 23.0% |  | - - - Sardines of the species Sardina pilchardus |
| **0302 43 30** | 15.0% |  | - - - Sardines of the genus Sardinops; sardinella (Sardinella spp.) |
| **0302 43 30** | 15.0% |  | - - - Sardines of the genus Sardinops; sardinella (Sardinella spp.) |
| **0302 43 90** | 0.0% |  | - - - Brisling or sprats (Sprattus sprattus) |
| **0302 43 90** | 0.0% |  | - - - Brisling or sprats (Sprattus sprattus) |
| **0302 44** | 0.0% |  | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) |
| **0302 45** | 15.0% |  | - - Jack and horse mackerel (Trachurus spp.) |
| **0302 45 10** | 15.0% |  | - - - Atlantic horse mackerel (Trachurus trachurus) |
| **0302 45 30** | 15.0% |  | - - - Chilean jack mackerel (Trachurus murphyi) |
| **0302 45 90** | 15.0% |  | - - - Other |
| **0302 46 00** | 15.0% |  | - - Cobia (Rachycentron canadum) |
| **0302 47 00** | 15.0% |  | - - Swordfish (Xiphias gladius) |
| **0302 49** |  |  | - - Other |
|  |  |  | - - - Kawakawa (Euthynnus affinis) |
| **0302 49 11** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For the industrial manufacture of products of heading 1604 |
| **0302 49 19** | 22.0% |  | - - - - Other |
| **0302 49 19** | 22.0% |  | - - - - Other |
| **0302 49 90** | 15.0% |  | - - - Other |
|  |  |  | **- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
|  |  |  | **- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302 51** | 12.0% |  | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **0302 51 10** | 12.0% |  | - - - Of the species Gadus morhua |
| **0302 51 10** | 12.0% |  | - - - Of the species Gadus morhua |
| **0302 51 90** | 12.0% |  | - - - Other |
| **0302 52** | 7.5% |  | - - Haddock (Melanogrammus aeglefinus) |
| **0302 53 00** | 7.5% |  | - - Coalfish (Pollachius virens) |
| **0302 54** |  |  | - - Hake (Merluccius spp., Urophycis spp.) |
|  |  |  | - - - Hake of the genus Merluccius |
| **0302 54 11** | 15.0% |  | - - - - Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus) |
| **0302 54 15** | 15.0% |  | - - - - Southern hake (Merluccius australis) |
| **0302 54 19** | 15.0% |  | - - - - Other |
| **0302 54 90** | 15.0% |  | - - - Hake of the genus Urophycis |
| **0302 55 00** | 7.5% |  | - - Alaska pollock (Theragra chalcogramma) |
| **0302 56** | 7.5% |  | - - Blue whiting (Micromesistius poutassou, Micromesistius australis) |
| **0302 56** | 7.5% |  | - - Blue whiting (Micromesistius poutassou, Micromesistius australis) |
| **0302 59** |  |  | - - Other |
| **0302 59 10** | 12.0% |  | - - - Polar cod (Boreogadus saida) |
| **0302 59 10** | 12.0% |  | - - - Polar cod (Boreogadus saida) |
| **0302 59 20** | 7.5% |  | - - - Whiting (Merlangius merlangus) |
| **0302 59 30** | 7.5% |  | - - - Pollack (Pollachius pollachius) |
| **0302 59 40** | 7.5% |  | - - - Ling (Molva spp.) |
| **0302 59 90** | 15.0% |  | - - - Other |
|  |  |  | **- 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 0302 91 to 0302 99** |
|  |  |  | **- 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 0302 91 to 0302 99** |
| **0302 71 00** | 8.0% |  | - - Tilapias (Oreochromis spp.) |
| **0302 72 00** | 8.0% |  | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) |
| **0302 73 00** | 8.0% |  | - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) |
| **0302 74 00** | 0.0% |  | - - Eels (Anguilla spp.) |
| **0302 79 00** | 8.0% |  | - - Other |
|  |  |  | **- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
|  |  |  | **- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302 81** |  |  | - - Dogfish and other sharks |
| **0302 81 15** | 6.0% |  | - - - Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0302 81 15** | 6.0% |  | - - - Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0302 81 30** | 8.0% |  | - - - Porbeagle shark (Lamna nasus) |
| **0302 81 40** | 8.0% |  | - - - Blue shark (Prionace glauca) |
| **0302 81 80** | 8.0% |  | - - - Other |
| **0302 82 00** | 15.0% |  | - - Rays and skates (Rajidae) |
| **0302 83 00** | 15.0% |  | - - Toothfish (Dissostichus spp.) |
| **0302 84** |  |  | - - Sea bass (Dicentrarchus spp.) |
| **0302 84 10** | 15.0% |  | - - - European sea bass (Dicentrarchus labrax) |
| **0302 84 90** | 15.0% |  | - - - Other |
| **0302 85** |  |  | - - Sea bream (Sparidae) |
| **0302 85 10** | 15.0% |  | - - - Of the species Dentex dentex or Pagellus spp. |
| **0302 85 30** | 15.0% |  | - - - Gilt-head sea bream (Sparus aurata) |
| **0302 85 90** | 15.0% |  | - - - Other |
| **0302 89** |  |  | - - Other |
| **0302 89 10** | 8.0% |  | - - - Freshwater fish |
|  |  |  | - - - Other |
|  |  |  | - - - - Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0302 33 and other than Kawakawa (Euthynnus affinis) mentioned in subheading 0302 49 |
|  |  |  | - - - - Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0302 33 and other than Kawakawa (Euthynnus affinis) mentioned in subheading 0302 49 |
| **0302 89 21** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For the industrial manufacture of products of heading 1604 |
| **0302 89 29** | 22.0% |  | - - - - - Other |
| **0302 89 29** | 22.0% |  | - - - - - Other |
|  |  |  | - - - - Redfish (Sebastes spp.) |
| **0302 89 31** | 7.5% |  | - - - - - Of the species Sebastes marinus |
| **0302 89 39** | 7.5% |  | - - - - - Other |
| **0302 89 40** | 15.0% |  | - - - - Ray's bream (Brama spp.) |
| **0302 89 50** | 15.0% |  | - - - - Monkfish (Lophius spp.) |
| **0302 89 60** | 7.5% |  | - - - - Pink cusk-eel (Genypterus blacodes) |
| **0302 89 90** | 15.0% |  | - - - - Other |
|  |  |  | **- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal** |
|  |  |  | **- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal** |
| **0302 91** | 10.0% |  | - - Livers, roes and milt |
| **0302 92** | 8.0% |  | - - Shark fins |
| **0302 92** | 8.0% |  | - - Shark fins |
| **0302 99** | 10.0% |  | - - Other |
| **0303** |  |  | **Fish, frozen, excluding fish fillets and other fish meat of heading 0304** |
|  |  |  | **- Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99** |
|  |  |  | **- Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303 11** | 2.0% |  | - - Sockeye salmon (red salmon) (Oncorhynchus nerka) |
| **0303 12** | 2.0% |  | - - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) |
| **0303 13** | 2.0% |  | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0303 13** | 2.0% |  | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0303 14** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0303 14** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0303 14 10** | 9.0% |  | - - - Of the species Oncorhynchus apache or Oncorhynchus chrysogaster |
| **0303 14 20** | 12.0% |  | - - - Of the species Oncorhynchus mykiss, with heads and gills on, gutted, weighing more than 1.2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each |
| **0303 14 20** | 12.0% |  | - - - Of the species Oncorhynchus mykiss, with heads and gills on, gutted, weighing more than 1.2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each |
| **0303 14 90** | 12.0% |  | - - - Other |
| **0303 19** | 9.0% |  | - - Other |
|  |  |  | **- 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** |
|  |  |  | **- 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** | 8.0% |  | - - Tilapias (Oreochromis spp.) |
| **0303 24 00** | 8.0% |  | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) |
| **0303 25 00** | 8.0% |  | - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) |
| **0303 25 00** | 8.0% |  | - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) |
| **0303 26 00** | 0.0% |  | - - Eels (Anguilla spp.) |
| **0303 29 00** | 8.0% |  | - - Other |
|  |  |  | **- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
|  |  |  | **- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303 31** |  |  | - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) |
| **0303 31 10** | 7.5% |  | - - - Lesser or Greenland halibut (Reinhardtius hippoglossoides) |
| **0303 31 30** | 7.5% |  | - - - Atlantic halibut (Hippoglossus hippoglossus) |
| **0303 31 90** | 15.0% |  | - - - Pacific halibut (Hippoglossus stenolepis) |
| **0303 32 00** | 15.0% |  | - - Plaice (Pleuronectes platessa) |
| **0303 33 00** | 7.5% |  | - - Sole (Solea spp.) |
| **0303 34 00** | 15.0% |  | - - Turbots (Psetta maxima) |
| **0303 39** |  |  | - - Other |
| **0303 39 10** | 7.5% |  | - - - Flounder (Platichthys flesus) |
| **0303 39 30** | 7.5% |  | - - - Fish of the genus Rhombosolea |
| **0303 39 50** | 7.5% |  | - - - Fish of the species Pelotreis flavilatus or Peltorhamphus novaezelandiae |
| **0303 39 85** | 15.0% |  | - - - Other |
|  |  |  | **- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
|  |  |  | **- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303 41** |  |  | - - Albacore or longfinned tuna (Thunnus alalunga) |
| **0303 41 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0303 41 90** | 22.0% |  | - - - Other |
| **0303 41 90** | 22.0% |  | - - - Other |
| **0303 42** |  |  | - - Yellowfin tuna (Thunnus albacares) |
| **0303 42 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0303 42 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0303 42 90** | 22.0% |  | - - - Other |
| **0303 42 90** | 22.0% |  | - - - Other |
| **0303 43** |  |  | - - Skipjack or stripe-bellied bonito |
| **0303 43 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0303 43 90** | 22.0% |  | - - - Other |
| **0303 43 90** | 22.0% |  | - - - Other |
| **0303 44** |  |  | - - Bigeye tuna (Thunnus obesus) |
| **0303 44 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0303 44 90** | 22.0% |  | - - - Other |
| **0303 44 90** | 22.0% |  | - - - Other |
| **0303 45** |  |  | - - Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis) |
|  |  |  | - - - Atlantic bluefin tuna (Thunnus thynnus) |
| **0303 45 12** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For the industrial manufacture of products of heading 1604 |
| **0303 45 18** | 22.0% |  | - - - - Other |
| **0303 45 18** | 22.0% |  | - - - - Other |
|  |  |  | - - - Pacific bluefin tuna (Thunnus orientalis) |
| **0303 45 91** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For the industrial manufacture of products of heading 1604 |
| **0303 45 99** | 22.0% |  | - - - - Other |
| **0303 45 99** | 22.0% |  | - - - - Other |
| **0303 46** |  |  | - - Southern bluefin tuna (Thunnus maccoyii) |
| **0303 46 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0303 46 90** | 22.0% |  | - - - Other |
| **0303 46 90** | 22.0% |  | - - - Other |
| **0303 49** |  |  | - - Other |
| **0303 49 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For the industrial manufacture of products of heading 1604 |
| **0303 49 85** | 22.0% |  | - - - Other |
| **0303 49 85** | 22.0% |  | - - - Other |
|  |  |  | **- 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), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
|  |  |  | **- 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), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303 51** | 0.0% |  | - - Herrings (Clupea harengus, Clupea pallasii) |
| **0303 53** |  |  | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) |
| **0303 53** |  |  | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) |
| **0303 53 10** | 23.0% |  | - - - Sardines of the species Sardina pilchardus |
| **0303 53 30** | 15.0% |  | - - - Sardines of the genus Sardinops; sardinella (Sardinella spp.) |
| **0303 53 90** | 0.0% |  | - - - Brisling or sprats (Sprattus sprattus) |
| **0303 53 90** | 0.0% |  | - - - Brisling or sprats (Sprattus sprattus) |
| **0303 54** |  |  | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) |
| **0303 54** |  |  | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) |
| **0303 54 10** | 0.0% |  | - - - Of the species Scomber scombrus or Scomber japonicus |
| **0303 54 90** | 15.0% |  | - - - Of the species Scomber australasicus |
| **0303 55** | 15.0% |  | - - Jack and horse mackerel (Trachurus spp.) |
| **0303 55 10** | 15.0% |  | - - - Atlantic horse mackerel (Trachurus trachurus) |
| **0303 55 30** | 15.0% |  | - - - Chilean jack mackerel (Trachurus murphyi) |
| **0303 55 90** | 15.0% |  | - - - Other |
| **0303 56 00** | 15.0% |  | - - Cobia (Rachycentron canadum) |
| **0303 57 00** | 7.5% |  | - - Swordfish (Xiphias gladius) |
| **0303 59** |  |  | - - Other |
| **0303 59 10** | 15.0% |  | - - - Anchovies (Engraulis spp.) |
|  |  |  | - - - Kawakawa (Euthynnus affinis) |
| **0303 59 21** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For the industrial manufacture of products of heading 1604 |
| **0303 59 29** | 22.0% |  | - - - - Other |
| **0303 59 29** | 22.0% |  | - - - - Other |
| **0303 59 90** | 15.0% |  | - - - Other |
|  |  |  | **- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99** |
|  |  |  | **- 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** | 12.0% |  | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **0303 63 10** | 12.0% |  | - - - Of the species Gadus morhua |
| **0303 63 10** | 12.0% |  | - - - Of the species Gadus morhua |
| **0303 63 30** | 12.0% |  | - - - Of the species Gadus ogac |
| **0303 63 90** | 12.0% |  | - - - Of the species Gadus macrocephalus |
| **0303 64** | 7.5% |  | - - Haddock (Melanogrammus aeglefinus) |
| **0303 65 00** | 7.5% |  | - - Coalfish (Pollachius virens) |
| **0303 66** |  |  | - - Hake (Merluccius spp., Urophycis spp.) |
| **0303 66** |  |  | - - Hake (Merluccius spp., Urophycis spp.) |
|  |  |  | - - - Hake of the genus Merluccius |
| **0303 66 11** | 15.0% |  | - - - - Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus) |
| **0303 66 12** | 15.0% |  | - - - - Argentine hake (Southwest Atlantic hake) (Merluccius hubbsi) |
| **0303 66 13** | 15.0% |  | - - - - Southern hake (Merluccius australis) |
| **0303 66 19** | 15.0% |  | - - - - Other |
| **0303 66 90** | 15.0% |  | - - - Hake of the genus Urophycis |
| **0303 67** | 15.0% |  | - - Alaska pollock (Theragra chalcogramma) |
| **0303 68** |  |  | - - Blue whiting (Micromesistius poutassou, Micromesistius australis) |
| **0303 68 10** | 7.5% |  | - - - Blue whiting (Micromesistius poutassou) |
| **0303 68 90** | 7.5% |  | - - - Southern blue whiting (Micromesistius australis) |
| **0303 69** |  |  | - - Other |
| **0303 69 10** | 12.0% |  | - - - Polar cod (Boreogadus saida) |
| **0303 69 10** | 12.0% |  | - - - Polar cod (Boreogadus saida) |
| **0303 69 30** | 7.5% |  | - - - Whiting (Merlangius merlangus) |
| **0303 69 50** | 15.0% |  | - - - Pollack (Pollachius pollachius) |
| **0303 69 70** | 7.5% |  | - - - Blue grenadier (Macruronus novaezelandiae) |
| **0303 69 80** | 7.5% |  | - - - Ling (Molva spp.) |
| **0303 69 90** | 15.0% |  | - - - Other |
|  |  |  | **- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99** |
|  |  |  | **- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303 81** |  |  | - - Dogfish and other sharks |
| **0303 81 15** | 6.0% |  | - - - Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0303 81 15** | 6.0% |  | - - - Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0303 81 30** | 8.0% |  | - - - Porbeagle shark (Lamna nasus) |
| **0303 81 40** | 8.0% |  | - - - Blue shark (Prionace glauca) |
| **0303 81 90** | 8.0% |  | - - - Other |
| **0303 82 00** | 15.0% |  | - - Rays and skates (Rajidae) |
| **0303 83 00** | 15.0% |  | - - Toothfish (Dissostichus spp.) |
| **0303 84** | 15.0% |  | - - Sea bass (Dicentrarchus spp.) |
| **0303 84 10** | 15.0% |  | - - - European sea bass (Dicentrarchus labrax) |
| **0303 84 90** | 15.0% |  | - - - Other |
| **0303 89** |  |  | - - Other |
| **0303 89 10** | 8.0% |  | - - - Freshwater fish |
|  |  |  | - - - Other |
|  |  |  | - - - - Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0303 43 and other than Kawakawa (Euthynnus affinis) mentioned in subheading 0303 59 |
|  |  |  | - - - - Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0303 43 and other than Kawakawa (Euthynnus affinis) mentioned in subheading 0303 59 |
| **0303 89 21** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For the industrial manufacture of products of heading 1604 |
| **0303 89 29** | 22.0% |  | - - - - - Other |
| **0303 89 29** | 22.0% |  | - - - - - Other |
|  |  |  | - - - - Redfish (Sebastes spp.) |
| **0303 89 31** | 7.5% |  | - - - - - Of the species Sebastes marinus |
| **0303 89 39** | 7.5% |  | - - - - - Other |
| **0303 89 40** | 0.0% |  | - - - - Fish of the species Orcynopsis unicolor |
| **0303 89 50** | 15.0% |  | - - - - Sea bream (Dentex dentex, Pagellus spp.) |
| **0303 89 55** | 15.0% |  | - - - - Gilt-head sea bream (Sparus aurata) |
| **0303 89 60** | 15.0% |  | - - - - Ray's bream (Brama spp.) |
| **0303 89 65** | 15.0% |  | - - - - Monkfish (Lophius spp.) |
| **0303 89 70** | 7.5% |  | - - - - Pink cusk-eel (Genypterus blacodes) |
| **0303 89 90** | 15.0% |  | - - - - Other |
|  |  |  | **- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal** |
|  |  |  | **- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal** |
| **0303 91** |  |  | - - Livers, roes and milt |
| **0303 91 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate |
| **0303 91 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate |
| **0303 91 90** | 10.0% |  | - - - Other |
| **0303 92 00** | 8.0% |  | - - Shark fins |
| **0303 92 00** | 8.0% |  | - - Shark fins |
| **0303 99** | 10.0% |  | - - Other |
| **0304** |  |  | **Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen** |
|  |  |  | **- Fresh or chilled fillets of 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.)** |
|  |  |  | **- Fresh or chilled fillets of 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.)** |
| **0304 31 00** | 9.0% |  | - - Tilapias (Oreochromis spp.) |
| **0304 32** | 9.0% |  | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) |
| **0304 33 00** | 9.0% |  | - - Nile perch (Lates niloticus) |
| **0304 39** | 9.0% |  | - - Other |
|  |  |  | **- Fresh or chilled fillets of other fish** |
| **0304 41** | 2.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0304 41** | 2.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0304 42** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0304 42** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0304 42 10** | 12.0% |  | - - - Of the species Oncorhynchus mykiss, weighing more than 400 g each |
| **0304 42 50** | 9.0% |  | - - - Of the species Oncorhynchus apache or Oncorhynchus chrysogaster |
| **0304 42 90** | 12.0% |  | - - - Other |
| **0304 43** | 18.0% |  | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) |
| **0304 44** |  |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae |
| **0304 44 10** | 18.0% |  | - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida) |
| **0304 44 10** | 18.0% |  | - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida) |
| **0304 44 30** | 18.0% |  | - - - Coalfish (Pollachius virens) |
| **0304 44 90** | 18.0% |  | - - - Other |
| **0304 45 00** | 18.0% |  | - - Swordfish (Xiphias gladius) |
| **0304 46 00** | 18.0% |  | - - Toothfish (Dissostichus spp.) |
| **0304 47** | 18.0% |  | - - Dogfish and other sharks |
| **0304 47 10** | 18.0% |  | - - - Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 47 10** | 18.0% |  | - - - Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 47 20** | 18.0% |  | - - - Porbeagle shark (Lamna nasus) |
| **0304 47 30** | 18.0% |  | - - - Blue shark (Prionace glauca) |
| **0304 47 90** | 18.0% |  | - - - Other |
| **0304 48 00** | 18.0% |  | - - Rays and skates (Rajidae) |
| **0304 49** |  |  | - - Other |
| **0304 49 10** | 9.0% |  | - - - Freshwater fish |
|  |  |  | - - - Other |
| **0304 49 50** | 18.0% |  | - - - - Redfish (Sebastes spp.) |
| **0304 49 90** | 18.0% |  | - - - - Other |
|  |  |  | **- Other, fresh or chilled** |
| **0304 51** | 8.0% |  | - - 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.) |
| **0304 51** | 8.0% |  | - - 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.) |
| **0304 52** | 8.0% |  | - - Salmonidae |
| **0304 52** | 8.0% |  | - - Salmonidae |
| **0304 53** | 15.0% |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae |
| **0304 53** | 15.0% |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae |
| **0304 54 00** | 15.0% |  | - - Swordfish (Xiphias gladius) |
| **0304 55 00** | 15.0% |  | - - Toothfish (Dissostichus spp.) |
| **0304 56** | 15.0% |  | - - Dogfish and other sharks |
| **0304 56 10** | 15.0% |  | - - - Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 56 10** | 15.0% |  | - - - Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 56 20** | 15.0% |  | - - - Porbeagle shark (Lamna nasus) |
| **0304 56 30** | 15.0% |  | - - - Blue shark (Prionace glauca) |
| **0304 56 90** | 15.0% |  | - - - Other |
| **0304 57 00** | 15.0% |  | - - Rays and skates (Rajidae) |
| **0304 57 00** | 15.0% |  | - - Rays and skates (Rajidae) |
| **0304 59** |  |  | - - Other |
| **0304 59 10** | 8.0% |  | - - - Freshwater fish |
|  |  |  | - - - Other |
| **0304 59 50** | 0.0% |  | - - - - Flaps of herring |
| **0304 59 90** | 15.0% |  | - - - - Other |
|  |  |  | **- Frozen fillets of 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.)** |
|  |  |  | **- Frozen fillets of 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.)** |
| **0304 61 00** | 9.0% |  | - - Tilapias (Oreochromis spp.) |
| **0304 62 00** | 9.0% |  | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) |
| **0304 63 00** | 9.0% |  | - - Nile perch (Lates niloticus) |
| **0304 69** | 9.0% |  | - - Other |
|  |  |  | **- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae** |
|  |  |  | **- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae** |
| **0304 71** |  |  | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **0304 71 10** | 7.5% |  | - - - Cod of the species Gadus macrocephalus |
| **0304 71 90** | 7.5% |  | - - - Other |
| **0304 72 00** | 7.5% |  | - - Haddock (Melanogrammus aeglefinus) |
| **0304 73 00** | 7.5% |  | - - Coalfish (Pollachius virens) |
| **0304 74** |  |  | - - Hake (Merluccius spp., Urophycis spp.) |
|  |  |  | - - - Hake of the genus Merluccius |
| **0304 74 11** | 7.5% |  | - - - - Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus) |
| **0304 74 15** | 7.5% |  | - - - - Argentine hake (Southwest Atlantic hake) (Merluccius hubbsi) |
| **0304 74 19** | 6.1% |  | - - - - Other |
| **0304 74 90** | 7.5% |  | - - - Hake of the genus Urophycis |
| **0304 75** | 13.7% |  | - - Alaska pollock (Theragra chalcogramma) |
| **0304 79** |  |  | - - Other |
| **0304 79 10** | 7.5% |  | - - - Polar cod (Boreogadus saida) |
| **0304 79 10** | 7.5% |  | - - - Polar cod (Boreogadus saida) |
| **0304 79 30** | 7.5% |  | - - - Whiting (Merlangius merlangus) |
| **0304 79 50** | 7.5% |  | - - - Blue grenadier (Macruronus novaezelandiae) |
| **0304 79 80** | 7.5% |  | - - - Ling (Molva spp.) |
| **0304 79 90** | 15.0% |  | - - - Other |
|  |  |  | **- Frozen fillets of other fish** |
| **0304 81** | 2.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0304 81** | 2.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0304 82** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0304 82** |  |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0304 82 10** | 12.0% |  | - - - Of the species Oncorhynchus mykiss, weighing more than 400 g each |
| **0304 82 50** | 9.0% |  | - - - Of the species Oncorhynchus apache or Oncorhynchus chrysogaster |
| **0304 82 90** | 12.0% |  | - - - Other |
| **0304 83** |  |  | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) |
| **0304 83 10** | 7.5% |  | - - - Plaice (Pleuronectes platessa) |
| **0304 83 30** | 7.5% |  | - - - Flounder (Platichthys flesus) |
| **0304 83 50** | 15.0% |  | - - - Megrim (Lepidorhombus spp.) |
| **0304 83 90** | 15.0% |  | - - - Other |
| **0304 84 00** | 7.5% |  | - - Swordfish (Xiphias gladius) |
| **0304 85 00** | 15.0% |  | - - Toothfish (Dissostichus spp.) |
| **0304 86 00** | 15.0% |  | - - Herrings (Clupea harengus, Clupea pallasii) |
| **0304 87** | 18.0% |  | - - Tuna (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) |
| **0304 88** |  |  | - - Dogfish, other sharks, rays and skates (Rajidae) |
|  |  |  | - - - Dogfish and other sharks |
| **0304 88 11** | 7.5% |  | - - - - Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 88 11** | 7.5% |  | - - - - Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 88 15** | 7.5% |  | - - - - Porbeagle shark (Lamna nasus) |
| **0304 88 18** | 7.5% |  | - - - - Blue shark (Prionace glauca) |
| **0304 88 19** | 7.5% |  | - - - - Other |
| **0304 88 90** | 15.0% |  | - - - Rays and skates (Rajidae) |
| **0304 88 90** | 15.0% |  | - - - Rays and skates (Rajidae) |
| **0304 89** |  |  | - - Other |
| **0304 89 10** | 9.0% |  | - - - Freshwater fish |
|  |  |  | - - - Other |
|  |  |  | - - - - Redfish (Sebastes spp.) |
| **0304 89 21** | 7.5% |  | - - - - - Of the species Sebastes marinus |
| **0304 89 29** | 7.5% |  | - - - - - Other |
| **0304 89 30** | 18.0% |  | - - - - Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0304 87 00 |
| **0304 89 30** | 18.0% |  | - - - - Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) mentioned in subheading 0304 87 00 |
|  |  |  | - - - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) and fish of the species Orcynopsis unicolor |
| **0304 89 41** | 15.0% |  | - - - - - Mackerel of the species Scomber australasicus |
| **0304 89 49** | 15.0% |  | - - - - - Other |
| **0304 89 60** | 15.0% |  | - - - - Monkfish (Lophius spp.) |
| **0304 89 90** | 15.0% |  | - - - - Other |
|  |  |  | **- Other, frozen** |
| **0304 91 00** | 7.5% |  | - - Swordfish (Xiphias gladius) |
| **0304 92 00** | 7.5% |  | - - Toothfish (Dissostichus spp.) |
| **0304 93** |  |  | - - 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.) |
| **0304 93** |  |  | - - 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.) |
| **0304 93 10** | 14.2% |  | - - - Surimi |
| **0304 93 90** | 8.0% |  | - - - Other |
| **0304 94** |  |  | - - Alaska pollock (Theragra chalcogramma) |
| **0304 94 10** | 14.2% |  | - - - Surimi |
| **0304 94 90** | 7.5% |  | - - - Other |
| **0304 95** |  |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma) |
| **0304 95** |  |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (Theragra chalcogramma) |
| **0304 95 10** | 14.2% |  | - - - Surimi |
|  |  |  | - - - Other |
|  |  |  | - - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida) |
|  |  |  | - - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida) |
| **0304 95 21** | 7.5% |  | - - - - - Cod of the species Gadus macrocephalus |
| **0304 95 21** | 7.5% |  | - - - - - Cod of the species Gadus macrocephalus |
| **0304 95 25** | 7.5% |  | - - - - - Cod of the species Gadus morhua |
| **0304 95 25** | 7.5% |  | - - - - - Cod of the species Gadus morhua |
| **0304 95 29** | 7.5% |  | - - - - - Other |
| **0304 95 30** | 7.5% |  | - - - - Haddock (Melanogrammus aeglefinus) |
| **0304 95 40** | 7.5% |  | - - - - Coalfish (Pollachius virens) |
| **0304 95 50** | 7.5% |  | - - - - Hake of the genus Merluccius |
| **0304 95 60** | 7.5% |  | - - - - Blue whiting (Micromesistius poutassou) |
| **0304 95 90** | 7.5% |  | - - - - Other |
| **0304 96** | 7.5% |  | - - Dogfish and other sharks |
| **0304 96 10** | 7.5% |  | - - - Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 96 10** | 7.5% |  | - - - Piked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.) |
| **0304 96 20** | 7.5% |  | - - - Porbeagle shark (Lamna nasus) |
| **0304 96 30** | 7.5% |  | - - - Blue shark (Prionace glauca) |
| **0304 96 90** | 7.5% |  | - - - Other |
| **0304 97 00** | 7.5% |  | - - Rays and skates (Rajidae) |
| **0304 99** |  |  | - - Other |
| **0304 99 10** | 14.2% |  | - - - Surimi |
|  |  |  | - - - Other |
| **0304 99 21** | 8.0% |  | - - - - Freshwater fish |
|  |  |  | - - - - Other |
| **0304 99 23** | 0.0% |  | - - - - - Herrings (Clupea harengus, Clupea pallasii) |
| **0304 99 29** | 8.0% |  | - - - - - Redfish (Sebastes spp.) |
| **0304 99 55** | 15.0% |  | - - - - - Megrim (Lepidorhombus spp.) |
| **0304 99 61** | 15.0% |  | - - - - - Ray's bream (Brama spp.) |
| **0304 99 65** | 7.5% |  | - - - - - Monkfish (Lophius spp.) |
| **0304 99 99** | 7.5% |  | - - - - - Other |
| **0305** |  |  | **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** | 13.0% |  | **- Flours, meals and pellets of fish, fit for human consumption** |
| **0305 10** | 13.0% |  | **- Flours, meals and pellets of fish, fit for human consumption** |
| **0305 20** | 11.0% |  | **- Livers, roes and milt of fish, dried, smoked, salted or in brine** |
|  |  |  | **- Fish fillets, dried, salted or in brine, but not smoked** |
| **0305 31** | 16.0% |  | - - 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.) |
| **0305 31** | 16.0% |  | - - 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.) |
| **0305 32** |  |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae |
| **0305 32** |  |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae |
|  |  |  | - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida) |
|  |  |  | - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and Polar cod (Boreogadus saida) |
| **0305 32 11** | 16.0% |  | - - - - Cod of the species Gadus macrocephalus |
| **0305 32 19** | 20.0% |  | - - - - Other |
| **0305 32 90** | 16.0% |  | - - - Other |
| **0305 39** |  |  | - - Other |
| **0305 39 10** | 15.0% |  | - - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar), and Danube salmon (Hucho hucho), salted or in brine |
| **0305 39 10** | 15.0% |  | - - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar), and Danube salmon (Hucho hucho), salted or in brine |
| **0305 39 50** | 15.0% |  | - - - Lesser or Greenland halibut (Reinhardtius hippoglossoides), salted or in brine |
| **0305 39 90** | 16.0% |  | - - - Other |
|  |  |  | **- Smoked fish, including fillets, other than edible fish offal** |
|  |  |  | **- Smoked fish, including fillets, other than edible fish offal** |
| **0305 41** | 13.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0305 41** | 13.0% |  | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0305 42** | 10.0% |  | - - Herrings (Clupea harengus, Clupea pallasii) |
| **0305 43** | 14.0% |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0305 43** | 14.0% |  | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |
| **0305 44** | 14.0% |  | - - 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.) |
| **0305 44** | 14.0% |  | - - 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.) |
| **0305 44 10** | 14.0% |  | - - - Eels (Anguilla spp.) |
| **0305 44 90** | 14.0% |  | - - - Other |
| **0305 49** |  |  | - - Other |
| **0305 49 10** | 15.0% |  | - - - Lesser or Greenland halibut (Reinhardtius hippoglossoides) |
| **0305 49 20** | 16.0% |  | - - - Atlantic halibut (Hippoglossus hippoglossus) |
| **0305 49 30** | 14.0% |  | - - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) |
| **0305 49 80** | 14.0% |  | - - - Other |
|  |  |  | **- Dried fish, other than edible fish offal, whether or not salted but not smoked** |
|  |  |  | **- Dried fish, other than edible fish offal, whether or not salted but not smoked** |
| **0305 51** | 13.0% |  | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **0305 51 10** | 13.0% |  | - - - Dried, unsalted |
| **0305 51 90** | 13.0% |  | - - - Dried, salted |
| **0305 52** | 12.0% |  | - - 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.) |
| **0305 52** | 12.0% |  | - - 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.) |
| **0305 53** |  |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **0305 53** |  |  | - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **0305 53 10** | 13.0% |  | - - - Polar Cod (Boreogadus saida) |
| **0305 53 10** | 13.0% |  | - - - Polar Cod (Boreogadus saida) |
| **0305 53 90** | 12.0% |  | - - - Other |
| **0305 54** |  |  | - - 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) |
| **0305 54** |  |  | - - 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) |
| **0305 54 30** | 12.0% |  | - - - Herrings (Clupea harengus, Clupea pallasii) |
| **0305 54 50** | 10.0% |  | - - - Anchovies (Engraulis spp.) |
| **0305 54 50** | 10.0% |  | - - - Anchovies (Engraulis spp.) |
| **0305 54 90** | 12.0% |  | - - - Other |
| **0305 59** |  |  | - - Other |
| **0305 59 70** | 15.0% |  | - - - Atlantic halibut (Hippoglossus hippoglossus) |
| **0305 59 85** | 12.0% |  | - - - Other |
|  |  |  | **- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal** |
|  |  |  | **- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal** |
| **0305 61 00** | 12.0% |  | - - Herrings (Clupea harengus, Clupea pallasii) |
| **0305 62** | 13.0% |  | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **0305 63** | 10.0% |  | - - Anchovies (Engraulis spp.) |
| **0305 64** | 12.0% |  | - - 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.) |
| **0305 64** | 12.0% |  | - - 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.) |
| **0305 69** |  |  | - - Other |
| **0305 69 10** | 13.0% |  | - - - Polar cod (Boreogadus saida) |
| **0305 69 10** | 13.0% |  | - - - Polar cod (Boreogadus saida) |
| **0305 69 30** | 15.0% |  | - - - Atlantic halibut (Hippoglossus hippoglossus) |
| **0305 69 50** | 11.0% |  | - - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0305 69 50** | 11.0% |  | - - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) |
| **0305 69 80** | 12.0% |  | - - - Other |
|  |  |  | **- Fish fins, heads, tails, maws and other edible fish offal** |
|  |  |  | **- Fish fins, heads, tails, maws and other edible fish offal** |
| **0305 71** | 12.0% |  | - - Shark fins |
| **0305 71** | 12.0% |  | - - Shark fins |
| **0305 72** | 13.0% |  | - - Fish heads, tails and maws |
| **0305 79** | 13.0% |  | - - Other |
| **0306** |  |  | **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** |
| **0306** |  |  | **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** |  |  | - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) |
| **0306 11 10** | 12.5% |  | - - - Crawfish tails |
| **0306 11 90** | 12.5% |  | - - - Other |
| **0306 12** |  |  | - - Lobsters (Homarus spp.) |
| **0306 12 10** | 6.0% |  | - - - Whole |
| **0306 12 90** | 16.0% |  | - - - Other |
| **0306 14** |  |  | - - Crabs |
| **0306 14 10** | 7.5% |  | - - - Crabs of the species Paralithodes camchaticus, Chionoecetes spp. or Callinectes sapidus |
| **0306 14 10** | 7.5% |  | - - - Crabs of the species Paralithodes camchaticus, Chionoecetes spp. or Callinectes sapidus |
| **0306 14 30** | 7.5% |  | - - - Crabs of the species Cancer pagurus |
| **0306 14 30** | 7.5% |  | - - - Crabs of the species Cancer pagurus |
| **0306 14 90** | 7.5% |  | - - - Other |
| **0306 15 00** | 12.0% |  | - - Norway lobsters (Nephrops norvegicus) |
| **0306 16** |  |  | - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) |
| **0306 16 91** | 18.0% |  | - - - Shrimps of the species Crangon crangon |
| **0306 16 99** | 12.0% |  | - - - Other |
| **0306 17** |  |  | - - Other shrimps and prawns |
| **0306 17 91** | 12.0% |  | - - - Deepwater rose shrimps (Parapenaeus longirostris) |
| **0306 17 92** | 12.0% |  | - - - Shrimps of the genus Penaeus |
| **0306 17 93** | 12.0% |  | - - - Shrimps of the family Pandalidae, other than of the genus Pandalus |
| **0306 17 94** | 12.0% |  | - - - Shrimps of the genus Crangon, other than of the species Crangon crangon |
| **0306 17 94** | 12.0% |  | - - - Shrimps of the genus Crangon, other than of the species Crangon crangon |
| **0306 17 99** | 12.0% |  | - - - Other |
| **0306 19** |  |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306 19** |  |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306 19 10** | 7.5% |  | - - - Freshwater crayfish |
| **0306 19 90** | 12.0% |  | - - - Other |
|  |  |  | **- Live, fresh or chilled** |
| **0306 31** | 12.5% |  | - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) |
| **0306 32** |  |  | - - Lobsters (Homarus spp.) |
| **0306 32 10** | 8.0% |  | - - - Live |
|  |  |  | - - - Other |
| **0306 32 91** | 8.0% |  | - - - - Whole |
| **0306 32 99** | 10.0% |  | - - - - Other |
| **0306 33** |  |  | - - Crabs |
| **0306 33 10** | 7.5% |  | - - - Crabs of the species Cancer pagurus |
| **0306 33 10** | 7.5% |  | - - - Crabs of the species Cancer pagurus |
| **0306 33 90** | 7.5% |  | - - - Other |
| **0306 34 00** | 12.0% |  | - - Norway lobsters (Nephrops norvegicus) |
| **0306 35** |  |  | - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) |
| **0306 35** |  |  | - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) |
|  |  |  | - - - Shrimps of the species Crangon crangon |
| **0306 35 10** | 18.0% |  | - - - - Fresh or chilled |
| **0306 35 50** | 18.0% |  | - - - - Other |
| **0306 35 90** | 12.0% |  | - - - Other |
| **0306 36** |  |  | - - Other shrimps and prawns |
| **0306 36 10** | 12.0% |  | - - - Shrimps of the family Pandalidae, other than of the genus Pandalus |
| **0306 36 10** | 12.0% |  | - - - Shrimps of the family Pandalidae, other than of the genus Pandalus |
| **0306 36 50** | 18.0% |  | - - - Shrimps of the genus Crangon, other than of the species Crangon crangon |
| **0306 36 90** | 12.0% |  | - - - Other |
| **0306 39** |  |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306 39** |  |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306 39 10** | 7.5% |  | - - - Freshwater crayfish |
| **0306 39 10** | 7.5% |  | - - - Freshwater crayfish |
| **0306 39 90** | 12.0% |  | - - - Other |
|  |  |  | **- Other** |
| **0306 91 00** | 12.5% |  | - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) |
| **0306 92** |  |  | - - Lobsters (Homarus spp.) |
| **0306 92 10** | 8.0% |  | - - - Whole |
| **0306 92 90** | 10.0% |  | - - - Other |
| **0306 93** |  |  | - - Crabs |
| **0306 93 10** | 7.5% |  | - - - Crabs of the species Cancer pagurus |
| **0306 93 10** | 7.5% |  | - - - Crabs of the species Cancer pagurus |
| **0306 93 90** | 7.5% |  | - - - Other |
| **0306 94 00** | 12.0% |  | - - Norway lobsters (Nephrops norvegicus) |
| **0306 95** |  |  | - - Shrimps and prawns |
|  |  |  | - - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) |
|  |  |  | - - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) |
|  |  |  | - - - - Shrimps of the species Crangon crangon |
| **0306 95 11** | 18.0% |  | - - - - - Cooked by steaming or by boiling in water |
| **0306 95 19** | 18.0% |  | - - - - - Other |
| **0306 95 20** | 12.0% |  | - - - - Pandalus spp. |
| **0306 95 20** | 12.0% |  | - - - - Pandalus spp. |
|  |  |  | - - - Other shrimps and prawns |
| **0306 95 30** | 12.0% |  | - - - - Shrimps of the family Pandalidae, other than of the genus Pandalus |
| **0306 95 30** | 12.0% |  | - - - - Shrimps of the family Pandalidae, other than of the genus Pandalus |
| **0306 95 40** | 18.0% |  | - - - - Shrimps of the genus Crangon, other than of the species Crangon crangon |
| **0306 95 40** | 18.0% |  | - - - - Shrimps of the genus Crangon, other than of the species Crangon crangon |
| **0306 95 90** | 12.0% |  | - - - - Other |
| **0306 99** |  |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306 99** |  |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306 99 10** | 7.5% |  | - - - Freshwater crayfish |
| **0306 99 90** | 12.0% |  | - - - Other |
| **0307** |  |  | **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 molluscs, fit for human consumption** |
| **0307** |  |  | **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 molluscs, fit for human consumption** |
|  |  |  | **- Oysters** |
| **0307 11** |  |  | - - Live, fresh or chilled |
| **0307 11 10** | 0.0% |  | - - - Flat oysters (of the genus Ostrea), live and weighing (shell included) not more than 40 g each |
| **0307 11 90** | 9.0% |  | - - - Other |
| **0307 12 00** | 9.0% |  | - - Frozen |
| **0307 19** | 9.0% |  | - - Other |
|  |  |  | **- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten** |
| **0307 21** | 8.0% |  | - - Live, fresh or chilled |
| **0307 22** |  |  | - - Frozen |
| **0307 22 10** | 8.0% |  | - - - Coquilles St Jacques (Pecten maximus) |
| **0307 22 10** | 8.0% |  | - - - Coquilles St Jacques (Pecten maximus) |
| **0307 22 90** | 8.0% |  | - - - Other |
| **0307 29** | 8.0% |  | - - Other |
|  |  |  | **- Mussels (Mytilus spp., Perna spp.)** |
| **0307 31** |  |  | - - Live, fresh or chilled |
| **0307 31 10** | 10.0% |  | - - - Mytilus spp. |
| **0307 31 10** | 10.0% |  | - - - Mytilus spp. |
| **0307 31 90** | 8.0% |  | - - - Perna spp. |
| **0307 31 90** | 8.0% |  | - - - Perna spp. |
| **0307 32** |  |  | - - Frozen |
| **0307 32 10** | 10.0% |  | - - - Mytilus spp. |
| **0307 32 10** | 10.0% |  | - - - Mytilus spp. |
| **0307 32 90** | 8.0% |  | - - - Perna spp. |
| **0307 32 90** | 8.0% |  | - - - Perna spp. |
| **0307 39** |  |  | - - Other |
| **0307 39 20** | 10.0% |  | - - - Mytilus spp. |
| **0307 39 20** | 10.0% |  | - - - Mytilus spp. |
| **0307 39 80** | 8.0% |  | - - - Perna spp. |
| **0307 39 80** | 8.0% |  | - - - Perna spp. |
|  |  |  | **- Cuttle fish and squid** |
| **0307 42** |  |  | - - Live, fresh or chilled |
| **0307 42 10** | 8.0% |  | - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) |
| **0307 42 10** | 8.0% |  | - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) |
| **0307 42 20** | 6.0% |  | - - - Loligo spp. |
| **0307 42 30** | 8.0% |  | - - - Squid (Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.) |
| **0307 42 30** | 8.0% |  | - - - Squid (Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.) |
| **0307 42 40** | 6.0% |  | - - - European flying squid (Todarodes sagittatus) |
| **0307 42 40** | 6.0% |  | - - - European flying squid (Todarodes sagittatus) |
| **0307 42 90** | 11.0% |  | - - - Other |
| **0307 43** |  |  | - - Frozen |
|  |  |  | - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) |
|  |  |  | - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) |
|  |  |  | - - - - Sepiola spp. |
|  |  |  | - - - - Sepiola spp. |
| **0307 43 21** | 6.0% |  | - - - - - Lesser cuttle fish (Sepiola rondeleti) |
| **0307 43 21** | 6.0% |  | - - - - - Lesser cuttle fish (Sepiola rondeleti) |
| **0307 43 25** | 8.0% |  | - - - - - Other |
| **0307 43 29** | 8.0% |  | - - - - Sepia officinalis, Rossia macrosoma |
| **0307 43 29** | 8.0% |  | - - - - Sepia officinalis, Rossia macrosoma |
|  |  |  | - - - Loligo spp. |
| **0307 43 31** | 6.0% |  | - - - - Loligo vulgaris |
| **0307 43 33** | 6.0% |  | - - - - Loligo pealei |
| **0307 43 35** | 6.0% |  | - - - - Loligo gahi |
| **0307 43 35** | 6.0% |  | - - - - Loligo gahi |
| **0307 43 38** | 6.0% |  | - - - - Other |
| **0307 43 91** | 8.0% |  | - - - Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis spp. |
| **0307 43 91** | 8.0% |  | - - - Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis spp. |
| **0307 43 92** | 8.0% |  | - - - Illex spp. |
| **0307 43 95** | 6.0% |  | - - - European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus) |
| **0307 43 95** | 6.0% |  | - - - European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus) |
| **0307 43 99** | 11.0% |  | - - - Other |
| **0307 49** |  |  | - - Other |
| **0307 49 20** | 8.0% |  | - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) |
| **0307 49 40** | 6.0% |  | - - - Loligo spp. |
| **0307 49 50** | 8.0% |  | - - - Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis spp. |
| **0307 49 50** | 8.0% |  | - - - Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis spp. |
| **0307 49 60** | 6.0% |  | - - - European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus) |
| **0307 49 60** | 6.0% |  | - - - European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus) |
| **0307 49 80** | 11.0% |  | - - - Other |
|  |  |  | **- Octopus (Octopus spp.)** |
| **0307 51 00** | 8.0% |  | - - Live, fresh or chilled |
| **0307 52 00** | 8.0% |  | - - Frozen |
| **0307 59** | 8.0% |  | - - Other |
| **0307 60 00** | 0.0% |  | **- Snails, other than sea snails** |
|  |  |  | **- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)** |
|  |  |  | **- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)** |
| **0307 71** | 11.0% |  | - - Live, fresh or chilled |
| **0307 72** |  |  | - - Frozen |
| **0307 72 10** | 8.0% |  | - - - Striped venus or other species of the family Veneridae |
| **0307 72 90** | 11.0% |  | - - - Other |
| **0307 79** | 11.0% |  | - - Other |
|  |  |  | **- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)** |
|  |  |  | **- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)** |
| **0307 81** | 11.0% |  | - - Live, fresh or chilled abalone (Haliotis spp.) |
| **0307 82 00** | 11.0% |  | - - Live, fresh or chilled stromboid conchs (Strombus spp.) |
| **0307 83 00** | 11.0% |  | - - Frozen abalone (Haliotis spp.) |
| **0307 84 00** | 11.0% |  | - - Frozen stromboid conchs (Strombus spp.) |
| **0307 87** | 11.0% |  | - - Other abalone (Haliotis spp.) |
| **0307 88** | 11.0% |  | - - Other stromboid conchs (Strombus spp.) |
|  |  |  | **- Other, including flours, meals and pellets, fit for human consumption** |
|  |  |  | **- Other, including flours, meals and pellets, fit for human consumption** |
| **0307 91** | 11.0% |  | - - Live, fresh or chilled |
| **0307 92** | 11.0% |  | - - Frozen |
| **0307 99** | 11.0% |  | - - Other |
| **0308** |  |  | **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** |
| **0308** |  |  | **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** | 11.0% |  | - - Live, fresh or chilled |
| **0308 12 00** | 11.0% |  | - - Frozen |
| **0308 19 00** | 11.0% |  | - - Other |
|  |  |  | **- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus)** |
| **0308 21 00** | 11.0% |  | - - Live, fresh or chilled |
| **0308 22 00** | 11.0% |  | - - Frozen |
| **0308 29 00** | 11.0% |  | - - Other |
| **0308 30** |  |  | **- Jellyfish (Rhopilema spp.)** |
| **0308 30 50** | 0.0% |  | - - Frozen |
| **0308 30 80** | 11.0% |  | - - Other |
| **0308 90** |  |  | **- Other** |
| **0308 90 10** | 11.0% |  | - - Live, fresh or chilled |
| **0308 90 50** | 11.0% |  | - - Frozen |
| **0308 90 90** | 11.0% |  | - - Other |