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

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **0300000000-80** |  |  | **FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES** |
| **0301000000-80** |  |  | **Live fish** |
| **0301110000-10** |  |  | **- Ornamental fish** |
| **0301110000-80** | 0.0% |  | - - Freshwater fish |
| **0301190000-80** | 7.5% |  | - - Other |
| **0301910000-10** |  |  | **- Other live fish** |
| **0301910000-80** |  |  | - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0301911000-80** | 8.0% |  | - - - Of the species *Oncorhynchus apache*  or *Oncorhynchus chrysogaster* |
| **0301919000-80** | 12.0% |  | - - - Other |
| **0301919011-10** | 12.0% |  | - - - - Of the species *Oncorhynchus mykiss* |
| **0301919011-80** | 12.0% |  | - - - - - Weighing 1.2 kg or less each |
| **0301919019-80** | 12.0% |  | - - - - - Other |
| **0301919090-80** | 12.0% |  | - - - - Other |
| **0301920000-80** | 0.0% |  | - - Eels (*Anguilla*  spp.) |
| **0301921000-80** | 0.0% |  | - - - Of a length of less than 12 cm |
| **0301923000-80** | 0.0% |  | - - - Of a length of 12 cm or more but less than 20 cm |
| **0301929000-80** | 0.0% |  | - - - Of a length of 20 cm or more |
| **0301930000-80** | 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.) |
| **0301940000-80** | 16.0% |  | - - Atlantic and Pacific bluefin tuna (*Thunnus*  *thynnus* , *Thunnus*  *orientalis* ) |
| **0301941000-80** | 16.0% |  | - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0301949000-80** | 16.0% |  | - - - Pacific bluefin tuna (*Thunnus*  *orientalis* ) |
| **0301950000-80** | 16.0% |  | - - Southern bluefin tuna (*Thunnus*  *maccoyii* ) |
| **0301990000-80** |  |  | - - Other |
| **0301991100-10** | 16.0% |  | - - - Freshwater fish |
| **0301991100-80** | 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* ) |
| **0301991140-80** | 2.0% |  | - - - - - Atlantic salmon (*Salmo salar* ) |
| **0301991180-80** | 2.0% |  | - - - - - Other |
| **0301991700-80** | 8.0% |  | - - - - Other |
| **0301998500-80** | 16.0% |  | - - - Other |
| **0301998510-80** | 16.0% |  | - - - - Sharks (*Squalus*  spp.) |
| **0301998522-80** | 16.0% |  | - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0301998530-80** | 16.0% |  | - - - - Porbeagle shark (*Lamna nasus* ) |
| **0301998540-80** | 16.0% |  | - - - - Lesser or Greenland halibut (*Reinhardtius hippoglossoides* ) |
| **0301998550-80** | 16.0% |  | - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0301998560-80** | 16.0% |  | - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0301998570-80** | 16.0% |  | - - - - Swordfish (*Xiphias gladius* ) |
| **0301998575-80** | 16.0% |  | - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0301998580-80** | 16.0% |  | - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0301998590-80** | 16.0% |  | - - - - Other |
| **0302000000-80** |  |  | **Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304** |
| **0302110000-10** |  |  | **- Salmonidae, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302110000-80** |  |  | - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0302111000-80** | 8.0% |  | - - - Of the species *Oncorhynchus apache*  or *Oncorhynchus chrysogaster* |
| **0302112000-80** | 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 |
| **0302118000-80** | 12.0% |  | - - - Other |
| **0302118011-10** | 12.0% |  | - - - - Of the species *Oncorhynchus mykiss* |
| **0302118011-80** | 12.0% |  | - - - - - In the form of whole fish (with heads on), whether or not gilled, whether or not gutted, weighing 1.2 kg or less each; with heads off, whether or not gilled, whether or not gutted, weighing 1 kg or less each |
| **0302118019-80** | 12.0% |  | - - - - - Other |
| **0302118090-80** | 12.0% |  | - - - - Other |
| **0302130000-80** | 2.0% |  | - - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou*  and *Oncorhynchus rhodurus* ) |
| **0302140000-80** | 2.0% |  | - - Atlantic salmon (*Salmo salar* ) and Danube salmon (*Hucho hucho* ) |
| **0302140010-80** | 2.0% |  | - - - Atlantic salmon (*Salmo salar* ) |
| **0302140090-80** | 2.0% |  | - - - Danube salmon (*Hucho hucho* ) |
| **0302190000-80** | 8.0% |  | - - Other |
| **0302210000-10** |  |  | **- Flat fish (Pleuronectidae , Bothidae , Cynoglossidae , Soleidae , Scophthalmidae and Citharidae ), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302210000-80** |  |  | - - Halibut (*Reinhardtius hippoglossoides* , *Hippoglossus hippoglossus* , *Hippoglossus stenolepis* ) |
| **0302211000-80** | 8.0% |  | - - - Lesser or Greenland halibut (*Reinhardtius hippoglossoides* ) |
| **0302213000-80** | 8.0% |  | - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0302219000-80** | 15.0% |  | - - - Pacific halibut (*Hippoglossus stenolepis* ) |
| **0302220000-80** | 7.5% |  | - - Plaice (*Pleuronectes platessa* ) |
| **0302230000-80** | 15.0% |  | - - Sole (*Solea*  spp.) |
| **0302240000-80** | 15.0% |  | - - Turbots (*Psetta maxima* ) |
| **0302290000-80** | 15.0% |  | - - Other |
| **0302291000-80** | 15.0% |  | - - - Megrim (*Lepidorhombus*  spp.) |
| **0302298000-80** | 15.0% |  | - - - Other |
| **0302310000-10** |  |  | **- Tunas (of the genus Thunnus ), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus ) pelamis ), excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302310000-80** |  |  | - - Albacore or longfinned tuna (*Thunnus*  *alalunga* ) |
| **0302311000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0302319000-80** | 22.0% |  | - - - Other |
| **0302320000-80** |  |  | - - Yellowfin tuna (*Thunnus*  *albacares* ) |
| **0302321000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0302329000-80** | 22.0% |  | - - - Other |
| **0302330000-80** |  |  | - - Skipjack or stripe-bellied bonito |
| **0302331000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0302339000-80** | 22.0% |  | - - - Other |
| **0302340000-80** |  |  | - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0302341000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0302349000-80** | 22.0% |  | - - - Other |
| **0302350000-80** |  |  | - - Atlantic and Pacific bluefin tuna (*Thunnus*  *thynnus* , *Thunnus*  *orientalis* ) |
| **0302351100-10** | 15.0% |  | - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0302351100-80** | 0.0% | Code reserved for authorised use | - - - - For the industrial manufacture of products of heading 1604 |
| **0302351900-80** | 22.0% |  | - - - - Other |
| **0302359100-10** | 15.0% |  | - - - Pacific bluefin tuna (*Thunnus*  *orientalis* ) |
| **0302359100-80** | 0.0% | Code reserved for authorised use | - - - - For the industrial manufacture of products of heading 1604 |
| **0302359900-80** | 22.0% |  | - - - - Other |
| **0302360000-80** |  |  | - - Southern bluefin tuna (*Thunnus*  *maccoyii* ) |
| **0302361000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0302369000-80** | 22.0% |  | - - - Other |
| **0302390000-80** |  |  | - - Other |
| **0302392000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0302398000-80** | 22.0% |  | - - - Other |
| **0302410000-10** |  |  | **- 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** |
| **0302410000-80** | 15.0% |  | - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0302410010-80** | 15.0% |  | - - - Of a weight exceeding 100 g per piece, for processing |
| **0302410090-80** | 15.0% |  | - - - Other |
| **0302420000-80** | 15.0% |  | - - Anchovies (*Engraulis*  spp.) |
| **0302430000-80** |  |  | - - Sardines (*Sardina pilchardus* , *Sardinops*  spp.), *sardinella*  (*Sardinella*  spp.), brisling or sprats (*Sprattus sprattus* ) |
| **0302431000-80** | 23.0% |  | - - - Sardines of the species *Sardina pilchardus* |
| **0302433000-80** | 15.0% |  | - - - Sardines of the genus *Sardinops* ; *sardinella*  (*Sardinella*  spp.) |
| **0302439000-80** | 13.0% |  | - - - Brisling or sprats (*Sprattus sprattus* ) |
| **0302440000-80** | 20.0% |  | - - Mackerel (*Scomber scombrus*  , *Scomber australasicus* , *Scomber japonicus* ) |
| **0302440010-80** | 20.0% |  | - - - Mackerel (*Scomber scombrus*  ) |
| **0302440090-80** | 20.0% |  | - - - Other |
| **0302450000-80** | 15.0% |  | - - Jack and horse mackerel (*Trachurus*  spp.) |
| **0302451000-80** | 15.0% |  | - - - Atlantic horse mackerel (*Trachurus trachurus* ) |
| **0302453000-80** | 15.0% |  | - - - Chilean jack mackerel (*Trachurus murphyi* ) |
| **0302459000-80** | 15.0% |  | - - - Other |
| **0302459010-80** | 15.0% |  | - - - - Horse mackerel (scad) (*Caranx*  trachurus) |
| **0302459090-80** | 15.0% |  | - - - - Other |
| **0302460000-80** | 15.0% |  | - - Cobia (*Rachycentron canadum* ) |
| **0302470000-80** | 15.0% |  | - - Swordfish (*Xiphias gladius* ) |
| **0302490000-80** |  |  | - - Other |
| **0302491100-10** | 15.0% |  | - - - Kawakawa (*Euthynnus affinis* ) |
| **0302491100-80** | 0.0% | Code reserved for authorised use | - - - - For the industrial manufacture of products of heading 1604 |
| **0302491900-80** | 22.0% |  | - - - - Other |
| **0302499000-80** | 15.0% |  | - - - Other |
| **0302510000-10** |  |  | **- Fish of the families Bregmacerotidae , Euclichthyidae , Gadidae , Macrouridae , Melanonidae , Merlucciidae , Morida e and Muraenolepididae , excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302510000-80** | 12.0% |  | - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0302511000-80** | 12.0% |  | - - - Of the species *Gadus morhua* |
| **0302511020-80** | 12.0% |  | - - - - For processing |
| **0302511080-80** | 12.0% |  | - - - - Other |
| **0302519000-80** | 12.0% |  | - - - Other |
| **0302519010-80** | 12.0% |  | - - - - For industrial manufacture |
| **0302519090-80** | 12.0% |  | - - - - Other |
| **0302520000-80** | 7.5% |  | - - Haddock (*Melanogrammus aeglefinus* ) |
| **0302520010-80** | 7.5% |  | - - - With heads off, gilled and gutted, for processing |
| **0302520090-80** | 7.5% |  | - - - Other |
| **0302530000-80** | 7.5% |  | - - Coalfish (*Pollachius virens* ) |
| **0302540000-80** |  |  | - - Hake (*Merluccius*  spp., *Urophycis*  spp.) |
| **0302541100-10** | 7.5% |  | - - - Hake of the genus *Merluccius* |
| **0302541100-80** | 15.0% |  | - - - - Cape hake (shallow-water hake) (*Merluccius*  capensis) and deepwater hake (deepwater Cape hake) (*Merluccius*  paradoxus) |
| **0302541500-80** | 15.0% |  | - - - - Southern hake (*Merluccius*  australis) |
| **0302541900-80** | 15.0% |  | - - - - Other |
| **0302541910-80** | 15.0% |  | - - - - - Silver hake (*Merluccius*  bilinearis) |
| **0302541920-80** | 15.0% |  | - - - - - Hake of the species *Merluccius*  merluccius |
| **0302541990-80** | 15.0% |  | - - - - - Other |
| **0302549000-80** | 15.0% |  | - - - Hake of the genus *Urophycis* |
| **0302550000-80** | 7.5% |  | - - Alaska pollock (*Theragra chalcogramma* ) |
| **0302560000-80** | 7.5% |  | - - Blue whiting (*Micromesistius poutassou* , *Micromesistius australis* ) |
| **0302560010-80** | 7.5% |  | - - - Blue whiting (*Micromesistius poutassou* ) |
| **0302560020-80** | 7.5% |  | - - - Southern blue whiting (*Micromesistius australis* ) |
| **0302590000-80** |  |  | - - Other |
| **0302591000-80** | 12.0% |  | - - - Polar cod (*Boreogadus saida* ) |
| **0302591010-80** | 12.0% |  | - - - - For processing |
| **0302591090-80** | 12.0% |  | - - - - Other |
| **0302592000-80** | 7.5% |  | - - - Whiting (*Merlangius merlangus* ) |
| **0302593000-80** | 7.5% |  | - - - Pollack (*Pollachius pollachius* ) |
| **0302594000-80** | 7.5% |  | - - - Ling (*Molva*  spp.) |
| **0302599000-80** | 15.0% |  | - - - Other |
| **0302710000-10** |  |  | **- 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** |
| **0302710000-80** | 8.0% |  | - - Tilapias (*Oreochromis*  spp.) |
| **0302720000-80** | 8.0% |  | - - Catfish (*Pangasius*  spp., *Silurus*  spp., *Clarias*  spp., *Ictalurus*  spp.) |
| **0302730000-80** | 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.) |
| **0302740000-80** | 0.0% |  | - - Eels (*Anguilla*  spp.) |
| **0302790000-80** | 8.0% |  | - - Other |
| **0302810000-10** |  |  | **- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99** |
| **0302810000-80** |  |  | - - Dogfish and other sharks |
| **0302811500-80** | 6.0% |  | - - - Piked dogfish (*Squalus acanthias* ) and catsharks (*Scyliorhinus*  spp.) |
| **0302813000-80** | 8.0% |  | - - - Porbeagle shark (*Lamna nasus* ) |
| **0302814000-80** | 8.0% |  | - - - Blue shark (*Prionace glauca* ) |
| **0302818000-80** | 8.0% |  | - - - Other |
| **0302820000-80** | 15.0% |  | - - Rays and skates (*Rajidae* ) |
| **0302830000-80** | 15.0% |  | - - Toothfish (*Dissostichus*  spp.) |
| **0302840000-80** |  |  | - - Sea bass (*Dicentrarchus*  spp.) |
| **0302841000-80** | 15.0% |  | - - - European sea bass (*Dicentrarchus labrax* ) |
| **0302849000-80** | 15.0% |  | - - - Other |
| **0302850000-80** |  |  | - - Sea bream (*Sparidae* ) |
| **0302851000-80** | 15.0% |  | - - - Of the species *Dentex dentex*  or *Pagellus*  spp. |
| **0302853000-80** | 15.0% |  | - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0302859000-80** | 15.0% |  | - - - Other |
| **0302890000-80** |  |  | - - Other |
| **0302891000-80** | 8.0% |  | - - - Freshwater fish |
| **0302892100-10** | 15.0% |  | - - - Other |
| **0302892100-20** | 15.0% |  | - - - - 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 |
| **0302892100-80** | 0.0% | Code reserved for authorised use | - - - - - For the industrial manufacture of products of heading 1604 |
| **0302892900-80** | 22.0% |  | - - - - - Other |
| **0302893100-10** | 15.0% |  | - - - - Redfish (*Sebastes*  spp.) |
| **0302893100-80** | 7.5% |  | - - - - - Of the species *Sebastes*  marinus |
| **0302893900-80** | 7.5% |  | - - - - - Other |
| **0302893910-80** | 7.5% |  | - - - - - - Of the species *Sebastes*  mentella |
| **0302893990-80** | 7.5% |  | - - - - - - Other |
| **0302894000-80** | 15.0% |  | - - - - Ray's bream (*Brama*  spp.) |
| **0302895000-80** | 15.0% |  | - - - - Monkfish (*Lophius*  spp.) |
| **0302896000-80** | 7.5% |  | - - - - Pink cusk-eel (*Genypterus blacodes* ) |
| **0302899000-80** | 15.0% |  | - - - - Other |
| **0302899030-80** | 15.0% |  | - - - - - Red snapper (*Lutjanus purpureus* ), for processing |
| **0302899040-80** | 15.0% |  | - - - - - Fish of the species *Kathetostoma giganteum* |
| **0302899080-80** | 15.0% |  | - - - - - Bogue (*Boops boops* ) |
| **0302899090-80** | 15.0% |  | - - - - - Other |
| **0302910000-10** |  |  | **- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal** |
| **0302910000-80** | 10.0% |  | - - Livers, roes and milt |
| **0302910010-80** | 10.0% |  | - - - Of herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0302910030-80** | 10.0% |  | - - - Of salmon |
| **0302910040-80** | 10.0% |  | - - - Of pike |
| **0302910050-80** | 10.0% |  | - - - Of Atlantic bigeye tuna (*Thunnus*  *obesus* ) |
| **0302910095-10** | 10.0% |  | - - - Other |
| **0302910095-80** | 10.0% |  | - - - - Hard fish roes enclosed in the ovarian membrane for processing |
| **0302910097-80** | 10.0% |  | - - - - Other |
| **0302920000-80** | 8.0% |  | - - Shark fins |
| **0302920010-80** | 8.0% |  | - - - Of dogfish of the species *Squalus acanthias* |
| **0302920020-80** | 8.0% |  | - - - Of dogfish of the species *Scyliorhinus*  spp. |
| **0302920090-80** | 8.0% |  | - - - Other |
| **0302990000-80** | 10.0% |  | - - Other |
| **0302990011-10** | 10.0% |  | - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0302990011-80** | 10.0% |  | - - - - Of the species *Oncorhynchus apache*  or *Oncorhynchus chrysogaster* |
| **0302990019-80** | 10.0% |  | - - - - Other |
| **0302990020-80** | 10.0% |  | - - - Mackerel (*Scomber scombrus*  , *Scomber australasicus* , *Scomber japonicus* ) |
| **0302990030-80** | 10.0% |  | - - - Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou*  and *Oncorhynchus rhodurus* ) |
| **0302990040-80** | 10.0% |  | - - - Atlantic salmon (*Salmo salar* ) and Danube salmon (*Hucho hucho* ) |
| **0302990045-80** | 10.0% |  | - - - Other salmonidae |
| **0302990050-80** | 10.0% |  | - - - Redfish (*Sebastes*  spp.) |
| **0302990055-80** | 10.0% |  | - - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0302990060-80** | 10.0% |  | - - - Hake (*Merluccius*  spp., *Urophycis*  spp.) |
| **0302990065-80** | 10.0% |  | - - - Coalfish (*Pollachius virens* ) |
| **0302990071-10** | 10.0% |  | - - - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae*  and *Citharidae* ) |
| **0302990071-80** | 10.0% |  | - - - - Pacific halibut (*Hippoglossus stenolepis* ) |
| **0302990079-80** | 10.0% |  | - - - - Other |
| **0302990080-80** | 10.0% |  | - - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0302990085-80** | 10.0% |  | - - - Haddock (*Melanogrammus aeglefinus* ) |
| **0302990090-80** | 10.0% |  | - - - Other |
| **0303000000-80** |  |  | **Fish, frozen, excluding fish fillets and other fish meat of heading 0304** |
| **0303110000-10** |  |  | **- Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303110000-80** | 2.0% |  | - - Sockeye salmon (red salmon) (*Oncorhynchus nerka* ) |
| **0303110020-80** | 2.0% |  | - - - Headed and gutted, for processing |
| **0303110080-80** | 2.0% |  | - - - Other |
| **0303120000-80** | 2.0% |  | - - Other Pacific salmon (*Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou*  and *Oncorhynchus rhodurus* ) |
| **0303120020-80** | 2.0% |  | - - - Oncorhynchus kisutch, headed and gutted, for processing |
| **0303120080-80** | 2.0% |  | - - - Other |
| **0303130000-80** | 2.0% |  | - - Atlantic salmon (*Salmo salar* ) and Danube salmon (*Hucho hucho* ) |
| **0303130010-80** | 2.0% |  | - - - Atlantic salmon (*Salmo salar* ) |
| **0303130090-80** | 2.0% |  | - - - Danube salmon (*Hucho hucho* ) |
| **0303140000-80** |  |  | - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0303141000-80** | 9.0% |  | - - - Of the species *Oncorhynchus apache*  or *Oncorhynchus chrysogaster* |
| **0303142000-80** | 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 |
| **0303149000-80** | 12.0% |  | - - - Other |
| **0303149011-10** | 12.0% |  | - - - - Of the species *Oncorhynchus mykiss* |
| **0303149011-80** | 12.0% |  | - - - - - In the form of whole fish (with heads on), whether or not gilled, whether or not gutted, weighing 1.2 kg or less each; with heads off, whether or not gilled, whether or not gutted, weighing 1 kg or less each |
| **0303149019-80** | 12.0% |  | - - - - - Other |
| **0303149090-80** | 12.0% |  | - - - - Other |
| **0303190000-80** | 9.0% |  | - - Other |
| **0303190010-80** | 9.0% |  | - - - Of the genus *Coregone* |
| **0303190090-80** | 9.0% |  | - - - Other |
| **0303230000-10** |  |  | **- 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** |
| **0303230000-80** | 8.0% |  | - - Tilapias (*Oreochromis*  spp.) |
| **0303240000-80** | 8.0% |  | - - Catfish (*Pangasius*  spp., *Silurus*  spp., *Clarias*  spp., *Ictalurus*  spp.) |
| **0303250000-80** | 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.) |
| **0303260000-80** | 0.0% |  | - - Eels (*Anguilla*  spp.) |
| **0303290000-80** | 8.0% |  | - - Other |
| **0303310000-10** |  |  | **- Flat fish (Pleuronectidae , Bothidae , Cynoglossidae , Soleidae , Scophthalmidae and Citharidae ), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303310000-80** |  |  | - - Halibut (*Reinhardtius hippoglossoides* , *Hippoglossus hippoglossus* , *Hippoglossus stenolepis* ) |
| **0303311000-80** | 7.5% |  | - - - Lesser or Greenland halibut (*Reinhardtius hippoglossoides* ) |
| **0303313000-80** | 7.5% |  | - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0303319000-80** | 15.0% |  | - - - Pacific halibut (*Hippoglossus stenolepis* ) |
| **0303320000-80** | 15.0% |  | - - Plaice (*Pleuronectes platessa* ) |
| **0303330000-80** | 7.5% |  | - - Sole (*Solea*  spp.) |
| **0303340000-80** | 15.0% |  | - - Turbots (*Psetta maxima* ) |
| **0303390000-80** |  |  | - - Other |
| **0303391000-80** | 7.5% |  | - - - Flounder (*Platichthys flesus* ) |
| **0303393000-80** | 7.5% |  | - - - Fish of the genus *Rhombosolea* |
| **0303395000-80** | 7.5% |  | - - - Fish of the species *Pelotreis flavilatus*  or *Peltorhamphus novaezelandiae* |
| **0303398500-80** | 15.0% |  | - - - Other |
| **0303398510-80** | 15.0% |  | - - - - Megrim (*Lepidorhombus*  spp.) |
| **0303398590-80** | 15.0% |  | - - - - Other |
| **0303410000-10** |  |  | **- Tunas (of the genus Thunnus ), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus ) pelamis ), excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303410000-80** |  |  | - - Albacore or longfinned tuna (*Thunnus*  *alalunga* ) |
| **0303411000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0303419000-80** | 22.0% |  | - - - Other |
| **0303420000-80** |  |  | - - Yellowfin tuna (*Thunnus*  *albacares* ) |
| **0303422000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0303429000-80** | 22.0% |  | - - - Other |
| **0303430000-80** |  |  | - - Skipjack or stripe-bellied bonito |
| **0303431000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0303439000-80** | 22.0% |  | - - - Other |
| **0303440000-80** |  |  | - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0303441000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0303449000-80** | 22.0% |  | - - - Other |
| **0303450000-80** |  |  | - - Atlantic and Pacific bluefin tuna (*Thunnus*  *thynnus* , *Thunnus*  *orientalis* ) |
| **0303451200-10** | 15.0% |  | - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0303451200-80** | 0.0% | Code reserved for authorised use | - - - - For the industrial manufacture of products of heading 1604 |
| **0303451800-80** | 22.0% |  | - - - - Other |
| **0303459100-10** | 15.0% |  | - - - Pacific bluefin tuna (*Thunnus*  *orientalis* ) |
| **0303459100-80** | 0.0% | Code reserved for authorised use | - - - - For the industrial manufacture of products of heading 1604 |
| **0303459900-80** | 22.0% |  | - - - - Other |
| **0303460000-80** |  |  | - - Southern bluefin tuna (*Thunnus*  *maccoyii* ) |
| **0303461000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0303469000-80** | 22.0% |  | - - - Other |
| **0303490000-80** |  |  | - - Other |
| **0303492000-80** | 0.0% | Code reserved for authorised use | - - - For the industrial manufacture of products of heading 1604 |
| **0303498500-80** | 22.0% |  | - - - Other |
| **0303510000-10** |  |  | **- 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** |
| **0303510000-80** | 15.0% |  | - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0303510010-80** | 15.0% |  | - - - Of a weight exceeding 100 g per piece, for processing |
| **0303510020-80** | 15.0% |  | - - - Other, for industrial manufacture |
| **0303510090-80** | 15.0% |  | - - - Other |
| **0303530000-80** |  |  | - - Sardines (*Sardina pilchardus* , *Sardinops*  spp.), *sardinella*  (*Sardinella*  spp.), brisling or sprats (*Sprattus sprattus* ) |
| **0303531000-80** | 23.0% |  | - - - Sardines of the species *Sardina pilchardus* |
| **0303533000-80** | 15.0% |  | - - - Sardines of the genus *Sardinops* ; *sardinella*  (*Sardinella*  spp.) |
| **0303539000-80** | 13.0% |  | - - - Brisling or sprats (*Sprattus sprattus* ) |
| **0303540000-80** |  |  | - - Mackerel (*Scomber scombrus*  , *Scomber australasicus* , *Scomber japonicus* ) |
| **0303541000-80** | 20.0% |  | - - - Of the species *Scomber scombrus*  or *Scomber japonicus* |
| **0303541010-80** | 20.0% |  | - - - - Of the species *Scomber scombrus* |
| **0303541090-80** | 20.0% |  | - - - - Of the species *Scomber japonicus* |
| **0303549000-80** | 15.0% |  | - - - Of the species *Scomber australasicus* |
| **0303550000-80** | 15.0% |  | - - Jack and horse mackerel (*Trachurus*  spp.) |
| **0303551000-80** | 15.0% |  | - - - Atlantic horse mackerel (*Trachurus trachurus* ) |
| **0303553000-80** | 15.0% |  | - - - Chilean jack mackerel (*Trachurus murphyi* ) |
| **0303559000-80** | 15.0% |  | - - - Other |
| **0303559010-80** | 15.0% |  | - - - - Horse mackerel (scad) (*Caranx*  trachurus) |
| **0303559090-80** | 15.0% |  | - - - - Other |
| **0303560000-80** | 15.0% |  | - - Cobia (*Rachycentron canadum* ) |
| **0303570000-80** | 7.5% |  | - - Swordfish (*Xiphias gladius* ) |
| **0303590000-80** |  |  | - - Other |
| **0303591000-80** | 15.0% |  | - - - Anchovies (*Engraulis*  spp.) |
| **0303591010-80** | 15.0% |  | - - - - Engraulis anchoita and Engraulis capensis, for processing |
| **0303591090-80** | 15.0% |  | - - - - Other |
| **0303592100-10** | 7.5% |  | - - - Kawakawa (*Euthynnus affinis* ) |
| **0303592100-80** | 0.0% | Code reserved for authorised use | - - - - For the industrial manufacture of products of heading 1604 |
| **0303592900-80** | 22.0% |  | - - - - Other |
| **0303599000-80** | 15.0% |  | - - - Other |
| **0303630000-10** |  |  | **- Fish of the families Bregmacerotidae , Euclichthyidae , Gadidae , Macrouridae , Melanonidae , Merlucciidae , Morida e and Muraenolepididae , excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303630000-80** | 12.0% |  | - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0303631000-80** | 12.0% |  | - - - Of the species *Gadus morhua* |
| **0303631010-80** | 12.0% |  | - - - - For processing |
| **0303631090-80** | 12.0% |  | - - - - Other |
| **0303633000-80** | 12.0% |  | - - - Of the species *Gadus ogac* |
| **0303633010-80** | 12.0% |  | - - - - For processing |
| **0303633090-80** | 12.0% |  | - - - - Other |
| **0303639000-80** | 12.0% |  | - - - Of the species *Gadus macrocephalus* |
| **0303639010-80** | 12.0% |  | - - - - For processing |
| **0303639090-80** | 12.0% |  | - - - - Other |
| **0303640000-80** | 7.5% |  | - - Haddock (*Melanogrammus aeglefinus* ) |
| **0303640010-80** | 7.5% |  | - - - With heads off, gilled and gutted, for processing |
| **0303640090-80** | 7.5% |  | - - - Other |
| **0303650000-80** | 7.5% |  | - - Coalfish (*Pollachius virens* ) |
| **0303660000-80** |  |  | - - Hake (*Merluccius*  spp., *Urophycis*  spp.) |
| **0303661100-10** | 7.5% |  | - - - Hake of the genus *Merluccius* |
| **0303661100-80** | 15.0% |  | - - - - Cape hake (shallow-water hake) (*Merluccius*  capensis) and deepwater hake (deepwater Cape hake) (*Merluccius*  paradoxus) |
| **0303661110-80** | 15.0% |  | - - - - - For processing |
| **0303661190-80** | 15.0% |  | - - - - - Other |
| **0303661200-80** | 15.0% |  | - - - - Argentine hake (Southwest Atlantic hake) (*Merluccius*  hubbsi) |
| **0303661210-80** | 15.0% |  | - - - - - For processing |
| **0303661290-80** | 15.0% |  | - - - - - Other |
| **0303661300-80** | 15.0% |  | - - - - Southern hake (*Merluccius*  australis) |
| **0303661310-80** | 15.0% |  | - - - - - For processing |
| **0303661390-80** | 15.0% |  | - - - - - Other |
| **0303661900-80** | 15.0% |  | - - - - Other |
| **0303661911-10** | 15.0% |  | - - - - - Silver hake (*Merluccius*  bilinearis) |
| **0303661911-80** | 15.0% |  | - - - - - - For processing |
| **0303661919-80** | 15.0% |  | - - - - - - Other |
| **0303661980-80** | 15.0% |  | - - - - - Hake of the species *Merluccius*  merluccius |
| **0303661991-10** | 15.0% |  | - - - - - Other hake of the genus *Merluccius* |
| **0303661991-80** | 15.0% |  | - - - - - - For processing |
| **0303661999-80** | 15.0% |  | - - - - - - Other |
| **0303669000-80** | 15.0% |  | - - - Hake of the genus *Urophycis* |
| **0303670000-80** | 15.0% |  | - - Alaska pollock (*Theragra chalcogramma* ) |
| **0303670010-80** | 15.0% |  | - - - For processing |
| **0303670090-80** | 15.0% |  | - - - Other |
| **0303680000-80** |  |  | - - Blue whiting (*Micromesistius poutassou* , *Micromesistius australis* ) |
| **0303681000-80** | 7.5% |  | - - - Blue whiting (*Micromesistius poutassou* ) |
| **0303689000-80** | 7.5% |  | - - - Southern blue whiting (*Micromesistius australis* ) |
| **0303690000-80** |  |  | - - Other |
| **0303691000-80** | 12.0% |  | - - - Polar cod (*Boreogadus saida* ) |
| **0303691010-80** | 12.0% |  | - - - - For processing |
| **0303691090-80** | 12.0% |  | - - - - Other |
| **0303693000-80** | 7.5% |  | - - - Whiting (*Merlangius merlangus* ) |
| **0303695000-80** | 15.0% |  | - - - Pollack (*Pollachius pollachius* ) |
| **0303697000-80** | 7.5% |  | - - - Blue grenadier (*Macruronus novaezelandiae* ) |
| **0303698000-80** | 7.5% |  | - - - Ling (*Molva*  spp.) |
| **0303699000-80** | 15.0% |  | - - - Other |
| **0303810000-10** |  |  | **- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99** |
| **0303810000-80** |  |  | - - Dogfish and other sharks |
| **0303811500-80** | 6.0% |  | - - - Piked dogfish (*Squalus acanthias* ) and catsharks (*Scyliorhinus*  spp.) |
| **0303813000-80** | 8.0% |  | - - - Porbeagle shark (*Lamna nasus* ) |
| **0303814000-80** | 8.0% |  | - - - Blue shark (*Prionace glauca* ) |
| **0303819000-80** | 8.0% |  | - - - Other |
| **0303820000-80** | 15.0% |  | - - Rays and skates (*Rajidae* ) |
| **0303830000-80** | 15.0% |  | - - Toothfish (*Dissostichus*  spp.) |
| **0303840000-80** | 15.0% |  | - - Sea bass (*Dicentrarchus*  spp.) |
| **0303841000-80** | 15.0% |  | - - - European sea bass (*Dicentrarchus labrax* ) |
| **0303849000-80** | 15.0% |  | - - - Other |
| **0303890000-80** |  |  | - - Other |
| **0303891000-80** | 8.0% |  | - - - Freshwater fish |
| **0303892100-10** | 15.0% |  | - - - Other |
| **0303892100-20** | 15.0% |  | - - - - 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 |
| **0303892100-80** | 0.0% | Code reserved for authorised use | - - - - - For the industrial manufacture of products of heading 1604 |
| **0303892900-80** | 22.0% |  | - - - - - Other |
| **0303893100-10** | 15.0% |  | - - - - Redfish (*Sebastes*  spp.) |
| **0303893100-80** | 7.5% |  | - - - - - Of the species *Sebastes*  marinus |
| **0303893900-80** | 7.5% |  | - - - - - Other |
| **0303893910-80** | 7.5% |  | - - - - - - Of the species *Sebastes*  mentella |
| **0303893990-80** | 7.5% |  | - - - - - - Other |
| **0303894000-80** | 10.0% |  | - - - - Fish of the species *Orcynopsis unicolor* |
| **0303895000-80** | 15.0% |  | - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0303895500-80** | 15.0% |  | - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0303896000-80** | 15.0% |  | - - - - Ray's bream (*Brama*  spp.) |
| **0303896500-80** | 15.0% |  | - - - - Monkfish (*Lophius*  spp.) |
| **0303897000-80** | 7.5% |  | - - - - Pink cusk-eel (*Genypterus blacodes* ) |
| **0303897010-80** | 7.5% |  | - - - - - For processing |
| **0303897090-80** | 7.5% |  | - - - - - Other |
| **0303899000-80** | 15.0% |  | - - - - Other |
| **0303899010-80** | 15.0% |  | - - - - - Fish of the species *Kathetostoma giganteum* |
| **0303899020-80** | 15.0% |  | - - - - - Bogue (*Boops boops* ) |
| **0303899030-80** | 15.0% |  | - - - - - Pink cusk-eel (*Genypterus capensis* ) for processing |
| **0303899090-80** | 15.0% |  | - - - - - Other |
| **0303910000-10** |  |  | **- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal** |
| **0303910000-80** |  |  | - - Livers, roes and milt |
| **0303911000-80** | 0.0% | Code reserved for authorised use | - - - Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate |
| **0303919000-80** | 10.0% |  | - - - Other |
| **0303919010-80** | 10.0% |  | - - - - Of Atlantic bigeye tuna (*Thunnus*  *obesus* ) |
| **0303919020-80** | 10.0% |  | - - - - Of herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0303919091-10** | 10.0% |  | - - - - Other |
| **0303919091-80** | 10.0% |  | - - - - - Hard fish roes enclosed in the ovarian membrane for processing |
| **0303919099-80** | 10.0% |  | - - - - - Other |
| **0303920000-80** | 8.0% |  | - - Shark fins |
| **0303990000-80** | 10.0% |  | - - Other |
| **0303990010-80** | 10.0% |  | - - - Sockeye salmon (red salmon) (*Oncorhynchus nerka* ) |
| **0303990015-80** | 10.0% |  | - - - Other Pacific salmon (*Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou*  and *Oncorhynchus rhodurus* ) |
| **0303990020-80** | 10.0% |  | - - - Atlantic salmon (*Salmo salar* ) |
| **0303990025-80** | 10.0% |  | - - - Danube salmon (*Hucho hucho* ) |
| **0303990030-80** | 10.0% |  | - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0303990035-80** | 10.0% |  | - - - Other salmonidae |
| **0303990040-10** | 10.0% |  | - - - Mackerel (*Scomber scombrus*  , *Scomber australasicus* , *Scomber japonicus* ) |
| **0303990040-80** | 10.0% |  | - - - - Of the species *Scomber scombrus*  or *Scomber japonicus* |
| **0303990045-80** | 10.0% |  | - - - - Of the species *Scomber australasicus* |
| **0303990050-80** | 10.0% |  | - - - Lesser or Greenland halibut (*Reinhardtius hippoglossoides* ) |
| **0303990055-80** | 10.0% |  | - - - Pacific halibut (*Hippoglossus stenolepis* ) |
| **0303990060-80** | 10.0% |  | - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0303990065-80** | 10.0% |  | - - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0303990070-80** | 10.0% |  | - - - Polar cod (*Boreogadus saida* ) |
| **0303990075-80** | 10.0% |  | - - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0303990080-80** | 10.0% |  | - - - Redfish (*Sebastes*  spp.) |
| **0303990085-80** | 10.0% |  | - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0303990087-80** | 10.0% |  | - - - Haddock (*Melanogrammus aeglefinus* ) |
| **0303990089-80** | 10.0% |  | - - - Coalfish (*Pollachius virens* ) |
| **0303990095-80** | 10.0% |  | - - - Rays and skates (*Rajidae* ) |
| **0303990099-80** | 10.0% |  | - - - Other |
| **0304000000-80** |  |  | **Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen** |
| **0304310000-10** |  |  | **- 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.)** |
| **0304310000-80** | 9.0% |  | - - Tilapias (*Oreochromis*  spp.) |
| **0304320000-80** | 9.0% |  | - - Catfish (*Pangasius*  spp., *Silurus*  spp., *Clarias*  spp., *Ictalurus*  spp.) |
| **0304320010-80** | 9.0% |  | - - - P*angasius*  (P*angasius*  spp.) |
| **0304320090-80** | 9.0% |  | - - - Other |
| **0304330000-80** | 9.0% |  | - - Nile perch (*Lates niloticus* ) |
| **0304390000-80** | 9.0% |  | - - Other |
| **0304390010-80** | 9.0% |  | - - - Eels (*Anguilla*  spp.) |
| **0304390020-80** | 9.0% |  | - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0304390090-80** | 9.0% |  | - - - Other |
| **0304410000-10** |  |  | **- Fresh or chilled fillets of other fish** |
| **0304410000-80** | 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* ) |
| **0304410010-80** | 2.0% |  | - - - Atlantic salmon (*Salmo salar* ) |
| **0304410090-80** | 2.0% |  | - - - Other |
| **0304420000-80** |  |  | - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0304421000-80** | 12.0% |  | - - - Of the species *Oncorhynchus mykiss* , weighing more than 400 g each |
| **0304425000-80** | 9.0% |  | - - - Of the species *Oncorhynchus apache*  or *Oncorhynchus chrysogaster* |
| **0304429000-80** | 12.0% |  | - - - Other |
| **0304429010-80** | 12.0% |  | - - - - Of the species *Oncorhynchus mykiss* |
| **0304429090-80** | 12.0% |  | - - - - Other |
| **0304430000-80** | 18.0% |  | - - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae*  and *Citharidae* ) |
| **0304430010-80** | 18.0% |  | - - - Of lesser or Greenland halibut (*Reinhardtius hippoglossoides* ) and of Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0304430090-80** | 18.0% |  | - - - Other |
| **0304440000-80** |  |  | - - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Morida* e and *Muraenolepididae* |
| **0304441000-80** | 18.0% |  | - - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) and Polar cod (*Boreogadus saida* ) |
| **0304441010-80** | 18.0% |  | - - - - Of the species *Gadus morhua* |
| **0304441090-80** | 18.0% |  | - - - - Other |
| **0304443000-80** | 18.0% |  | - - - Coalfish (*Pollachius virens* ) |
| **0304449000-80** | 18.0% |  | - - - Other |
| **0304449010-80** | 18.0% |  | - - - - Haddock (*Melanogrammus aeglefinus* ) |
| **0304449090-80** | 18.0% |  | - - - - Other |
| **0304450000-80** | 18.0% |  | - - Swordfish (*Xiphias gladius* ) |
| **0304460000-80** | 18.0% |  | - - Toothfish (*Dissostichus*  spp.) |
| **0304470000-80** | 18.0% |  | - - Dogfish and other sharks |
| **0304471000-80** | 18.0% |  | - - - Piked dogfish (*Squalus acanthias* ) and catsharks (*Scyliorhinus*  spp.) |
| **0304472000-80** | 18.0% |  | - - - Porbeagle shark (*Lamna nasus* ) |
| **0304473000-80** | 18.0% |  | - - - Blue shark (*Prionace glauca* ) |
| **0304479000-80** | 18.0% |  | - - - Other |
| **0304480000-80** | 18.0% |  | - - Rays and skates (*Rajidae* ) |
| **0304490000-80** |  |  | - - Other |
| **0304491000-80** | 9.0% |  | - - - Freshwater fish |
| **0304495000-10** | 18.0% |  | - - - Other |
| **0304495000-80** | 18.0% |  | - - - - Redfish (*Sebastes*  spp.) |
| **0304499000-80** | 18.0% |  | - - - - Other |
| **0304499010-80** | 18.0% |  | - - - - - Herrings |
| **0304499020-80** | 18.0% |  | - - - - - Mackerel |
| **0304499030-80** | 18.0% |  | - - - - - Bluefin tunas (*Thunnus*  *thynnus* ) |
| **0304499040-80** | 18.0% |  | - - - - - Atlantic bigeye tuna (*Thunnus*  *obesus* ) |
| **0304499050-80** | 18.0% |  | - - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0304499060-80** | 18.0% |  | - - - - - Sea bream (*Dentex dentex*  and *Pagellus*  spp.) |
| **0304499070-80** | 18.0% |  | - - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0304499090-80** | 18.0% |  | - - - - - Other |
| **0304510000-10** |  |  | **- Other, fresh or chilled** |
| **0304510000-80** | 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.) |
| **0304510010-80** | 8.0% |  | - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0304510090-80** | 8.0% |  | - - - Other |
| **0304520000-80** | 8.0% |  | - - Salmonidae |
| **0304520010-80** | 8.0% |  | - - - Trout of the species *Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* |
| **0304520090-80** | 8.0% |  | - - - Other |
| **0304530000-80** | 15.0% |  | - - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Morida* e and *Muraenolepididae* |
| **0304530011-10** | 15.0% |  | - - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) and fish of the species *Boreogadus saida* |
| **0304530011-80** | 15.0% |  | - - - - Of the species *Gadus morhua* |
| **0304530019-80** | 15.0% |  | - - - - Other |
| **0304530020-80** | 15.0% |  | - - - Coalfish (*Pollachius virens* ) |
| **0304530031-10** | 15.0% |  | - - - Haddock (*Melanogrammus aeglefinus* ) |
| **0304530031-80** | 15.0% |  | - - - - For processing |
| **0304530039-80** | 15.0% |  | - - - - Other |
| **0304530090-80** | 15.0% |  | - - - Other |
| **0304540000-80** | 15.0% |  | - - Swordfish (*Xiphias gladius* ) |
| **0304550000-80** | 15.0% |  | - - Toothfish (*Dissostichus*  spp.) |
| **0304560000-80** | 15.0% |  | - - Dogfish and other sharks |
| **0304561000-80** | 15.0% |  | - - - Piked dogfish (*Squalus acanthias* ) and catsharks (*Scyliorhinus*  spp.) |
| **0304562000-80** | 15.0% |  | - - - Porbeagle shark (*Lamna nasus* ) |
| **0304563000-80** | 15.0% |  | - - - Blue shark (*Prionace glauca* ) |
| **0304569000-80** | 15.0% |  | - - - Other |
| **0304570000-80** | 15.0% |  | - - Rays and skates (*Rajidae* ) |
| **0304590000-80** |  |  | - - Other |
| **0304591000-80** | 8.0% |  | - - - Freshwater fish |
| **0304595000-10** | 15.0% |  | - - - Other |
| **0304595000-80** | 15.0% |  | - - - - Flaps of herring |
| **0304595010-80** | 15.0% |  | - - - - - Herring of the species *Clupea harengus*  and *Clupea pallasii* , of a weight exceeding 80 g per piece, for industrial manufacture |
| **0304595090-80** | 15.0% |  | - - - - - Other |
| **0304599000-80** | 15.0% |  | - - - - Other |
| **0304599010-80** | 15.0% |  | - - - - - Herrings |
| **0304599015-80** | 15.0% |  | - - - - - Atlantic bluefin tunas (*Thunnus*  *thynnus* ) |
| **0304599020-80** | 15.0% |  | - - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0304599030-80** | 15.0% |  | - - - - - Lesser or Greenland halibut (*Reinhardtius hippoglossoides* ) |
| **0304599035-80** | 15.0% |  | - - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0304599040-80** | 15.0% |  | - - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0304599045-80** | 15.0% |  | - - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0304599050-80** | 15.0% |  | - - - - - Redfish (*Sebastes*  spp.) |
| **0304599055-80** | 15.0% |  | - - - - - Bogue (*Boops boops* ) |
| **0304599065-80** | 15.0% |  | - - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0304599090-80** | 15.0% |  | - - - - - Other |
| **0304610000-10** |  |  | **- 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.)** |
| **0304610000-80** | 9.0% |  | - - Tilapias (*Oreochromis*  spp.) |
| **0304620000-80** | 9.0% |  | - - Catfish (*Pangasius*  spp., *Silurus*  spp., *Clarias*  spp., *Ictalurus*  spp.) |
| **0304630000-80** | 9.0% |  | - - Nile perch (*Lates niloticus* ) |
| **0304690000-80** | 9.0% |  | - - Other |
| **0304690010-80** | 9.0% |  | - - - Eels (*Anguilla*  spp.) |
| **0304690020-80** | 9.0% |  | - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0304690090-80** | 9.0% |  | - - - Other |
| **0304710000-10** |  |  | **- Frozen fillets of fish of the families Bregmacerotidae , Euclichthyidae , Gadidae , Macrouridae , Melanonidae , Merlucciidae , Morida e and Muraenolepididae** |
| **0304710000-80** |  |  | - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0304711000-80** | 7.5% |  | - - - Cod of the species *Gadus macrocephalus* |
| **0304711010-80** | 7.5% |  | - - - - For processing |
| **0304711090-80** | 7.5% |  | - - - - Other |
| **0304719000-80** | 7.5% |  | - - - Other |
| **0304719010-10** | 7.5% |  | - - - - Cod of the species *Gadus morhua* |
| **0304719010-80** | 7.5% |  | - - - - - For processing |
| **0304719030-80** | 7.5% |  | - - - - - Other |
| **0304719090-80** | 7.5% |  | - - - - Cod of the species *Gadus ogac* |
| **0304720000-80** | 7.5% |  | - - Haddock (*Melanogrammus aeglefinus* ) |
| **0304730000-80** | 7.5% |  | - - Coalfish (*Pollachius virens* ) |
| **0304740000-80** |  |  | - - Hake (*Merluccius*  spp., *Urophycis*  spp.) |
| **0304741100-10** | 7.5% |  | - - - Hake of the genus *Merluccius* |
| **0304741100-80** | 7.5% |  | - - - - Cape hake (shallow-water hake) (*Merluccius*  capensis) and deepwater hake (deepwater Cape hake) (*Merluccius*  paradoxus) |
| **0304741500-80** | 7.5% |  | - - - - Argentine hake (Southwest Atlantic hake) (*Merluccius*  hubbsi) |
| **0304741510-80** | 7.5% |  | - - - - - For processing |
| **0304741590-80** | 7.5% |  | - - - - - Other |
| **0304741900-80** | 6.1% |  | - - - - Other |
| **0304741910-80** | 6.1% |  | - - - - - North Pacific hake (*Merluccius*  productus), for processing |
| **0304741990-80** | 6.1% |  | - - - - - Other |
| **0304749000-80** | 7.5% |  | - - - Hake of the genus *Urophycis* |
| **0304750000-80** | 13.7% |  | - - Alaska pollock (*Theragra chalcogramma* ) |
| **0304750010-80** | 13.7% |  | - - - For processing |
| **0304750090-80** | 13.7% |  | - - - Other |
| **0304790000-80** |  |  | - - Other |
| **0304791000-80** | 7.5% |  | - - - Polar cod (*Boreogadus saida* ) |
| **0304793000-80** | 7.5% |  | - - - Whiting (*Merlangius merlangus* ) |
| **0304795000-80** | 7.5% |  | - - - Blue grenadier (*Macruronus novaezelandiae* ) |
| **0304795010-80** | 7.5% |  | - - - - For processing |
| **0304795090-80** | 7.5% |  | - - - - Other |
| **0304798000-80** | 7.5% |  | - - - Ling (*Molva*  spp.) |
| **0304799000-80** | 15.0% |  | - - - Other |
| **0304799011-10** | 15.0% |  | - - - - Fish of the genus Macruronus, other than blue grenadier (*Macruronus novaezelandiae* ) mentioned in subheading 0304 79 50 |
| **0304799011-20** | 15.0% |  | - - - - - Patagonian grenadier (*Macruronus magellanicus* ) |
| **0304799011-80** | 15.0% |  | - - - - - - For processing |
| **0304799013-80** | 15.0% |  | - - - - - - Other |
| **0304799017-10** | 15.0% |  | - - - - - Other |
| **0304799017-80** | 15.0% |  | - - - - - - For processing |
| **0304799019-80** | 15.0% |  | - - - - - - Other |
| **0304799090-80** | 15.0% |  | - - - - Other |
| **0304810000-10** |  |  | **- Frozen fillets of other fish** |
| **0304810000-80** | 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* ) |
| **0304810010-80** | 2.0% |  | - - - Atlantic salmon (*Salmo salar* ) |
| **0304810090-80** | 2.0% |  | - - - Other |
| **0304820000-80** |  |  | - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0304821000-80** | 12.0% |  | - - - Of the species *Oncorhynchus mykiss* , weighing more than 400 g each |
| **0304825000-80** | 9.0% |  | - - - Of the species *Oncorhynchus apache*  or *Oncorhynchus chrysogaster* |
| **0304829000-80** | 12.0% |  | - - - Other |
| **0304829010-80** | 12.0% |  | - - - - Of the species *Oncorhynchus mykiss* |
| **0304829090-80** | 12.0% |  | - - - - Other |
| **0304830000-80** |  |  | - - Flat fish (*Pleuronectidae* , *Bothidae* , *Cynoglossidae* , *Soleidae* , *Scophthalmidae*  and *Citharidae* ) |
| **0304831000-80** | 7.5% |  | - - - Plaice (*Pleuronectes platessa* ) |
| **0304833000-80** | 7.5% |  | - - - Flounder (*Platichthys flesus* ) |
| **0304835000-80** | 15.0% |  | - - - Megrim (*Lepidorhombus*  spp.) |
| **0304839000-80** | 15.0% |  | - - - Other |
| **0304839011-10** | 15.0% |  | - - - - Halibut (*Reinhardtius hippoglossoides* , *Hippoglossus hippoglossus* , *Hippoglossus stenolepis* ) |
| **0304839011-80** | 15.0% |  | - - - - - Reinhardtius hippoglossoides |
| **0304839019-80** | 15.0% |  | - - - - - Other |
| **0304839021-10** | 15.0% |  | - - - - Flat fish (*Limanda aspera* , *Lepidopsetta bilineata* , Pleuronectes *quadrituberculatus* , *Limanda ferruginea* , *Lepidopsetta polyxystra* ) |
| **0304839021-80** | 15.0% |  | - - - - - For processing |
| **0304839029-80** | 15.0% |  | - - - - - Other |
| **0304839090-80** | 15.0% |  | - - - - Other |
| **0304840000-80** | 7.5% |  | - - Swordfish (*Xiphias gladius* ) |
| **0304850000-80** | 15.0% |  | - - Toothfish (*Dissostichus*  spp.) |
| **0304860000-80** | 15.0% |  | - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0304870000-80** | 18.0% |  | - - Tuna (of the genus *Thunnus* ), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus* ) pelamis ) |
| **0304870010-80** | 18.0% |  | - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0304870020-80** | 18.0% |  | - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0304870090-80** | 18.0% |  | - - - Other |
| **0304880000-80** |  |  | - - Dogfish, other sharks, rays and skates (*Rajidae* ) |
| **0304881100-10** | 18.0% |  | - - - Dogfish and other sharks |
| **0304881100-80** | 7.5% |  | - - - - Piked dogfish (*Squalus acanthias* ) and catsharks (*Scyliorhinus*  spp.) |
| **0304881500-80** | 7.5% |  | - - - - Porbeagle shark (*Lamna nasus* ) |
| **0304881800-80** | 7.5% |  | - - - - Blue shark (*Prionace glauca* ) |
| **0304881900-80** | 7.5% |  | - - - - Other |
| **0304889000-80** | 15.0% |  | - - - Rays and skates (*Rajidae* ) |
| **0304890000-80** |  |  | - - Other |
| **0304891000-80** | 9.0% |  | - - - Freshwater fish |
| **0304892100-10** | 18.0% |  | - - - Other |
| **0304892100-20** | 18.0% |  | - - - - Redfish (*Sebastes*  spp.) |
| **0304892100-80** | 7.5% |  | - - - - - Of the species *Sebastes*  marinus |
| **0304892900-80** | 7.5% |  | - - - - - Other |
| **0304892910-80** | 7.5% |  | - - - - - - Of the species *Sebastes*  mentella |
| **0304892990-80** | 7.5% |  | - - - - - - Other |
| **0304893000-80** | 18.0% |  | - - - - Fish of the genus Euthynnus, other than the skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus* ) pelamis ) mentioned in subheading 0304 87 00 |
| **0304894100-10** | 18.0% |  | - - - - Mackerel (*Scomber scombrus*  , *Scomber australasicus* , *Scomber japonicus* ) and fish of the species *Orcynopsis unicolor* |
| **0304894100-80** | 15.0% |  | - - - - - Mackerel of the species *Scomber australasicus* |
| **0304894900-80** | 15.0% |  | - - - - - Other |
| **0304894910-80** | 15.0% |  | - - - - - - Mackerel of the species *Scomber scombrus* |
| **0304894920-80** | 15.0% |  | - - - - - - Mackerel of the species *Scomber japonicus* |
| **0304894990-80** | 15.0% |  | - - - - - - Fish of the species *Orcynopsis unicolor* |
| **0304896000-80** | 15.0% |  | - - - - Monkfish (*Lophius*  spp.) |
| **0304899000-80** | 15.0% |  | - - - - Other |
| **0304899010-80** | 15.0% |  | - - - - - Of the species *Allocyttus*  spp. and *Pseudocyttus maculatus* |
| **0304899020-80** | 15.0% |  | - - - - - Ray's bream (*Brama*  spp.) |
| **0304899030-80** | 15.0% |  | - - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0304899040-80** | 15.0% |  | - - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0304899050-80** | 15.0% |  | - - - - - Bogue (*Boops boops* ) |
| **0304899060-80** | 15.0% |  | - - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0304899090-80** | 15.0% |  | - - - - - Other |
| **0304910000-10** |  |  | **- Other, frozen** |
| **0304910000-80** | 7.5% |  | - - Swordfish (*Xiphias gladius* ) |
| **0304920000-80** | 7.5% |  | - - Toothfish (*Dissostichus*  spp.) |
| **0304930000-80** |  |  | - - 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.) |
| **0304931000-80** | 14.2% |  | - - - Surimi |
| **0304931010-80** | 14.2% |  | - - - - For processing |
| **0304931090-80** | 14.2% |  | - - - - Other |
| **0304939000-80** | 8.0% |  | - - - Other |
| **0304939010-80** | 8.0% |  | - - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0304939090-80** | 8.0% |  | - - - - Other |
| **0304940000-80** |  |  | - - Alaska pollock (*Theragra chalcogramma* ) |
| **0304941000-80** | 14.2% |  | - - - Surimi |
| **0304941010-80** | 14.2% |  | - - - - For processing |
| **0304941090-80** | 14.2% |  | - - - - Other |
| **0304949000-80** | 7.5% |  | - - - Other |
| **0304949010-80** | 7.5% |  | - - - - For processing |
| **0304949090-80** | 7.5% |  | - - - - Other |
| **0304950000-80** |  |  | - - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Morida* e and *Muraenolepididae* , other than Alaska pollock (*Theragra chalcogramma* ) |
| **0304951000-80** | 14.2% |  | - - - Surimi |
| **0304951010-80** | 14.2% |  | - - - - For processing |
| **0304951090-80** | 14.2% |  | - - - - Other |
| **0304952100-10** | 7.5% |  | - - - Other |
| **0304952100-20** | 7.5% |  | - - - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) and Polar cod (*Boreogadus saida* ) |
| **0304952100-80** | 7.5% |  | - - - - - Cod of the species *Gadus macrocephalus* |
| **0304952110-80** | 7.5% |  | - - - - - - For processing |
| **0304952190-80** | 7.5% |  | - - - - - - Other |
| **0304952500-80** | 7.5% |  | - - - - - Cod of the species *Gadus morhua* |
| **0304952510-80** | 7.5% |  | - - - - - - For processing |
| **0304952590-80** | 7.5% |  | - - - - - - Other |
| **0304952900-80** | 7.5% |  | - - - - - Other |
| **0304953000-80** | 7.5% |  | - - - - Haddock (*Melanogrammus aeglefinus* ) |
| **0304954000-80** | 7.5% |  | - - - - Coalfish (*Pollachius virens* ) |
| **0304955000-80** | 7.5% |  | - - - - Hake of the genus *Merluccius* |
| **0304955010-80** | 7.5% |  | - - - - - Hake (*Merluccius*  productus) for processing |
| **0304955020-80** | 7.5% |  | - - - - - Argentine hake (Southwest Atlantic hake) (*Merluccius*  hubbsi) for processing |
| **0304955090-80** | 7.5% |  | - - - - - Other |
| **0304956000-80** | 7.5% |  | - - - - Blue whiting (*Micromesistius poutassou* ) |
| **0304959000-80** | 7.5% |  | - - - - Other |
| **0304959011-10** | 7.5% |  | - - - - - Fish of the genus *Macruronus*  spp. |
| **0304959011-20** | 7.5% |  | - - - - - - Blue grenadier (*Macruronus novaezelandiae* ) |
| **0304959011-80** | 7.5% |  | - - - - - - - For processing |
| **0304959013-80** | 7.5% |  | - - - - - - - Other |
| **0304959017-10** | 7.5% |  | - - - - - - Other |
| **0304959017-80** | 7.5% |  | - - - - - - - For processing |
| **0304959019-80** | 7.5% |  | - - - - - - - Other |
| **0304959030-80** | 7.5% |  | - - - - - Hake of the genus *Urophycis*  spp. |
| **0304959090-80** | 7.5% |  | - - - - - Other |
| **0304960000-80** | 7.5% |  | - - Dogfish and other sharks |
| **0304961000-80** | 7.5% |  | - - - Piked dogfish (*Squalus acanthias* ) and catsharks (*Scyliorhinus*  spp.) |
| **0304962000-80** | 7.5% |  | - - - Porbeagle shark (*Lamna nasus* ) |
| **0304963000-80** | 7.5% |  | - - - Blue shark (*Prionace glauca* ) |
| **0304969000-80** | 7.5% |  | - - - Other |
| **0304970000-80** | 7.5% |  | - - Rays and skates (*Rajidae* ) |
| **0304990000-80** |  |  | - - Other |
| **0304991000-80** | 14.2% |  | - - - Surimi |
| **0304991010-80** | 14.2% |  | - - - - For processing |
| **0304991090-80** | 14.2% |  | - - - - Other |
| **0304992100-10** | 7.5% |  | - - - Other |
| **0304992100-80** | 8.0% |  | - - - - Freshwater fish |
| **0304992111-10** | 8.0% |  | - - - - - Of trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* ); of Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* , *Oncorhynchus rhodurus* ), Atlantic salmon (*Salmo salar* ) and Danube salmon (*Hucho hucho* ) |
| **0304992111-80** | 8.0% |  | - - - - - - Of trout (*Oncorhynchus mykiss* ) |
| **0304992112-80** | 8.0% |  | - - - - - - Of trout (*Salmo trutta* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita*  and *Oncorhynchus gilae* ) |
| **0304992113-80** | 8.0% |  | - - - - - - Of Atlantic salmon (*Salmo salar* ) |
| **0304992115-80** | 8.0% |  | - - - - - - Of Pacific salmon (*Oncorhynchus nerka* , *Oncorhynchus gorbuscha* , *Oncorhynchus keta* , *Oncorhynchus tschawytscha* , *Oncorhynchus kisutch* , *Oncorhynchus masou* , *Oncorhynchus rhodurus* ) and Danube salmon (*Hucho hucho* ) |
| **0304992120-80** | 8.0% |  | - - - - - Of trout (*Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0304992190-80** | 8.0% |  | - - - - - Other |
| **0304992300-10** | 7.5% |  | - - - - Other |
| **0304992300-80** | 15.0% |  | - - - - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0304992310-80** | 15.0% |  | - - - - - - Flaps, of a weight exceeding 80 g per piece, for industrial manufacture |
| **0304992320-80** | 15.0% |  | - - - - - - Other flaps for industrial manufacture |
| **0304992330-80** | 15.0% |  | - - - - - - Other flaps |
| **0304992390-80** | 15.0% |  | - - - - - - Other |
| **0304992900-80** | 8.0% |  | - - - - - Redfish (*Sebastes*  spp.) |
| **0304995500-80** | 15.0% |  | - - - - - Megrim (*Lepidorhombus*  spp.) |
| **0304996100-80** | 15.0% |  | - - - - - Ray's bream (*Brama*  spp.) |
| **0304996500-80** | 7.5% |  | - - - - - Monkfish (*Lophius*  spp.) |
| **0304999900-80** | 7.5% |  | - - - - - Other |
| **0304999911-10** | 7.5% |  | - - - - - - Of mackerel (*Scomber scombrus*  , *Scomber australasicus* , *Scomber japonicus* ) |
| **0304999911-80** | 7.5% |  | - - - - - - - Flaps |
| **0304999919-80** | 7.5% |  | - - - - - - - Other |
| **0304999920-80** | 7.5% |  | - - - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0304999925-80** | 7.5% |  | - - - - - - Of gilt-head sea breams (*Sparus aurata* ) |
| **0304999940-80** | 7.5% |  | - - - - - - Of bluefin tunas (*Thunnus*  *thynnus* ) |
| **0304999950-80** | 7.5% |  | - - - - - - Of Atlantic bigeye tuna (*Thunnus*  *obesus* ) |
| **0304999965-10** | 7.5% |  | - - - - - - Of flatfish (*Limanda aspera* , *Lepidopsetta bilineata* , Pleuronectes *quadrituberculatus* , *Limanda ferruginea* , *Lepidopsetta polyxystra* ) |
| **0304999965-80** | 7.5% |  | - - - - - - - For processing |
| **0304999969-80** | 7.5% |  | - - - - - - - Other |
| **0304999970-80** | 7.5% |  | - - - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0304999990-80** | 7.5% |  | - - - - - - Other |
| **0305000000-80** |  |  | **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** |
| **0305100000-80** | 13.0% |  | **- Flours, meals and pellets of fish, fit for human consumption** |
| **0305100010-80** | 13.0% |  | - - Of trout of the species *Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* |
| **0305100020-80** | 13.0% |  | - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0305100030-80** | 13.0% |  | - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0305100035-80** | 13.0% |  | - - Gilt-head sea bream (*Sparus aurata* ) |
| **0305100040-80** | 13.0% |  | - - Of sea bass (*Dicentrarchus labrax* ) |
| **0305100090-80** | 13.0% |  | - - Other |
| **0305200000-80** | 11.0% |  | **- Livers, roes and milt of fish, dried, smoked, salted or in brine** |
| **0305200011-10** | 11.0% |  | - - Hard roes, salted or in brine |
| **0305200011-80** | 11.0% |  | - - - Of herrings |
| **0305200018-10** | 11.0% |  | - - - Other |
| **0305200018-80** | 11.0% |  | - - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0305200019-80** | 11.0% |  | - - - - Of swordfish (*Xiphias gladius* ) |
| **0305200021-80** | 11.0% |  | - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0305200030-10** | 11.0% |  | - - - - Other |
| **0305200030-80** | 11.0% |  | - - - - - Hard fish roes enclosed in the ovarian membrane for processing |
| **0305200035-80** | 11.0% |  | - - - - - Hard fish roes, washed, cleaned of adherent organs and simply salted or in brine, for the manufacture of caviar substitutes |
| **0305200039-80** | 11.0% |  | - - - - - Other |
| **0305200072-10** | 11.0% |  | - - Other |
| **0305200072-20** | 11.0% |  | - - - Of herrings |
| **0305200072-80** | 11.0% |  | - - - - Smoked |
| **0305200073-80** | 11.0% |  | - - - - Other |
| **0305200074-10** | 11.0% |  | - - - Other |
| **0305200074-20** | 11.0% |  | - - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0305200074-80** | 11.0% |  | - - - - - Smoked |
| **0305200075-80** | 11.0% |  | - - - - - Other |
| **0305200076-10** | 11.0% |  | - - - - Of swordfish (*Xiphias gladius* ) |
| **0305200076-80** | 11.0% |  | - - - - - Smoked |
| **0305200077-80** | 11.0% |  | - - - - - Other |
| **0305200078-10** | 11.0% |  | - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0305200078-80** | 11.0% |  | - - - - - Smoked |
| **0305200079-80** | 11.0% |  | - - - - - Other |
| **0305200096-10** | 11.0% |  | - - - - Other |
| **0305200096-80** | 11.0% |  | - - - - - Smoked |
| **0305200099-80** | 11.0% |  | - - - - - Other |
| **0305310000-10** |  |  | **- Fish fillets, dried, salted or in brine, but not smoked** |
| **0305310000-80** | 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.) |
| **0305310010-80** | 16.0% |  | - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0305310090-80** | 16.0% |  | - - - Other |
| **0305320000-80** | 11.0% |  | - - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Morida* e and *Muraenolepididae* |
| **0305321100-10** | 11.0% |  | - - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) and Polar cod (*Boreogadus saida* ) |
| **0305321100-80** | 16.0% |  | - - - - Cod of the species *Gadus macrocephalus* |
| **0305321900-80** | 20.0% |  | - - - - Other |
| **0305321910-80** | 20.0% |  | - - - - - Cod of the species *Gadus morhua* |
| **0305321990-80** | 20.0% |  | - - - - - Other |
| **0305329000-80** | 16.0% |  | - - - Other |
| **0305390000-80** | 11.0% |  | - - Other |
| **0305391000-80** | 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 |
| **0305391010-80** | 15.0% |  | - - - - Atlantic salmon (*Salmo salar* ) |
| **0305391090-80** | 15.0% |  | - - - - Other |
| **0305395000-80** | 15.0% |  | - - - Lesser or Greenland halibut (*Reinhardtius hippoglossoides* ), salted or in brine |
| **0305399000-80** | 16.0% |  | - - - Other |
| **0305399010-80** | 16.0% |  | - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305399020-80** | 16.0% |  | - - - - Fish of the species *Clupea ilisha* , in brine |
| **0305399030-80** | 16.0% |  | - - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0305399040-80** | 16.0% |  | - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0305399050-80** | 16.0% |  | - - - - Swordfish (*Xiphias gladius* ) |
| **0305399060-80** | 16.0% |  | - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0305399065-80** | 16.0% |  | - - - - Bogue (*Boops boops* ) |
| **0305399070-80** | 16.0% |  | - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0305399080-80** | 16.0% |  | - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0305399090-80** | 16.0% |  | - - - - Other |
| **0305410000-10** |  |  | **- Smoked fish, including fillets, other than edible fish offal** |
| **0305410000-80** | 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* ) |
| **0305410010-80** | 13.0% |  | - - - Atlantic salmon (*Salmo salar* ) |
| **0305410090-80** | 13.0% |  | - - - Other |
| **0305420000-80** | 10.0% |  | - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0305420010-80** | 10.0% |  | - - - Smoked fillets of herrings (*Clupea harengus* ) |
| **0305420090-80** | 10.0% |  | - - - Other |
| **0305430000-80** | 14.0% |  | - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305430011-10** | 14.0% |  | - - - Of the species *Oncorhynchus mykiss* |
| **0305430011-80** | 14.0% |  | - - - - In the form of whole fish (with heads on), whether or not gilled, whether or not gutted, weighing 1.2 kg or less each; with heads off, whether or not gilled, whether or not gutted, weighing 1 kg or less each; fillets weighing 400 g or less each |
| **0305430019-80** | 14.0% |  | - - - - Other |
| **0305430090-80** | 14.0% |  | - - - Other |
| **0305440000-80** | 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.) |
| **0305441000-80** | 14.0% |  | - - - Eels (*Anguilla*  spp.) |
| **0305449000-80** | 14.0% |  | - - - Other |
| **0305449010-80** | 14.0% |  | - - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0305449090-80** | 14.0% |  | - - - - Other |
| **0305490000-80** | 11.0% |  | - - Other |
| **0305491000-80** | 15.0% |  | - - - Lesser or Greenland halibut (*Reinhardtius hippoglossoides* ) |
| **0305492000-80** | 16.0% |  | - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305493000-80** | 14.0% |  | - - - Mackerel (*Scomber scombrus*  , *Scomber australasicus* , *Scomber japonicus* ) |
| **0305493010-80** | 14.0% |  | - - - - Of the species *Scomber scombrus* |
| **0305493090-80** | 14.0% |  | - - - - Other |
| **0305498000-80** | 14.0% |  | - - - Other |
| **0305498010-80** | 14.0% |  | - - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0305498020-80** | 14.0% |  | - - - - Swordfish (*Xiphias gladius* ) |
| **0305498035-80** | 14.0% |  | - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0305498040-80** | 14.0% |  | - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0305498050-80** | 14.0% |  | - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0305498060-80** | 14.0% |  | - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0305498090-80** | 14.0% |  | - - - - Other |
| **0305510000-10** |  |  | **- Dried fish, other than edible fish offal, whether or not salted but not smoked** |
| **0305510000-80** | 13.0% |  | - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0305511000-80** | 13.0% |  | - - - Dried, unsalted |
| **0305511010-80** | 13.0% |  | - - - - Of the species *Gadus morhua* |
| **0305511020-80** | 13.0% |  | - - - - Of the species *Gadus ogac* |
| **0305511090-80** | 13.0% |  | - - - - Of the species *Gadus macrocephalus* |
| **0305519000-80** | 13.0% |  | - - - Dried, salted |
| **0305519010-80** | 13.0% |  | - - - - Of the species *Gadus morhua* |
| **0305519020-80** | 13.0% |  | - - - - Of the species *Gadus ogac* |
| **0305519030-80** | 13.0% |  | - - - - Of the species *Gadus macrocephalus* |
| **0305520000-80** | 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.) |
| **0305520010-80** | 12.0% |  | - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0305520090-80** | 12.0% |  | - - - Other |
| **0305530000-80** | 11.0% |  | - - Fish of the families *Bregmacerotidae* , *Euclichthyidae* , *Gadidae* , *Macrouridae* , *Melanonidae* , *Merlucciidae* , *Morida* e and *Muraenolepididae* , other than cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0305531000-80** | 13.0% |  | - - - Polar Cod (*Boreogadus saida* ) |
| **0305531010-80** | 13.0% |  | - - - - Dried, unsalted |
| **0305531090-80** | 13.0% |  | - - - - Dried, salted |
| **0305539000-80** | 12.0% |  | - - - Other |
| **0305539010-80** | 12.0% |  | - - - - Coalfish (Pollachius Virens), salted and dried |
| **0305539020-80** | 12.0% |  | - - - - Bleu ling (*Molva dipterygia dipterygia* ) |
| **0305539030-80** | 12.0% |  | - - - - Tusk (*Brosme brosme* ) |
| **0305539040-80** | 12.0% |  | - - - - Ling (*Molva molva* ) |
| **0305539090-80** | 12.0% |  | - - - - Other |
| **0305540000-80** | 11.0% |  | - - 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* ) |
| **0305543000-80** | 12.0% |  | - - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0305545000-80** | 10.0% |  | - - - Anchovies (*Engraulis*  spp.) |
| **0305549000-80** | 12.0% |  | - - - Other |
| **0305549010-80** | 12.0% |  | - - - - Swordfish (*Xiphias gladius* ) |
| **0305549090-80** | 12.0% |  | - - - - Other |
| **0305590000-80** | 11.0% |  | - - Other |
| **0305597000-80** | 15.0% |  | - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305598500-80** | 12.0% |  | - - - Other |
| **0305598540-80** | 12.0% |  | - - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0305598545-80** | 12.0% |  | - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0305598561-80** | 12.0% |  | - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Onchorhynchus chrysogaster* ) |
| **0305598564-80** | 12.0% |  | - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0305598565-80** | 12.0% |  | - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0305598567-80** | 12.0% |  | - - - - Sea bass (*Dicentrarchus labrax* ) |
| **0305598570-80** | 12.0% |  | - - - - Lesser or Greenland Halibut (*Reinhardtius hippoglossoides* ), and Pacific Halibut (*Hippoglossus stenolepis* ) |
| **0305598590-80** | 12.0% |  | - - - - Other |
| **0305610000-10** |  |  | **- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal** |
| **0305610000-80** | 12.0% |  | - - Herrings (*Clupea harengus* , *Clupea pallasii* ) |
| **0305620000-80** | 13.0% |  | - - Cod (*Gadus morhua* , *Gadus ogac* , *Gadus macrocephalus* ) |
| **0305620020-10** | 13.0% |  | - - - For processing |
| **0305620020-80** | 13.0% |  | - - - - Of the species *Gadus morhua* |
| **0305620025-80** | 13.0% |  | - - - - Of the species *Gadus ogac* |
| **0305620029-80** | 13.0% |  | - - - - Of the species *Gadus macrocephalus* |
| **0305620050-10** | 13.0% |  | - - - Other |
| **0305620050-80** | 13.0% |  | - - - - Of the species *Gadus morhua* |
| **0305620060-80** | 13.0% |  | - - - - Of the species *Gadus ogac* |
| **0305620090-80** | 13.0% |  | - - - - Of the species *Gadus macrocephalus* |
| **0305630000-80** | 10.0% |  | - - Anchovies (*Engraulis*  spp.) |
| **0305630010-80** | 10.0% |  | - - - Engraulis anchoita, for processing |
| **0305630090-80** | 10.0% |  | - - - Other |
| **0305640000-80** | 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.) |
| **0305640010-80** | 12.0% |  | - - - Carp (*Cyprinus carpio* , *Carassius carassius* , *Ctenopharyngodon idellus* , *Hypophthalmichthys*  spp., *Cirrhinus*  spp., *Mylopharyngodon piceus* ) |
| **0305640090-80** | 12.0% |  | - - - Other |
| **0305690000-80** | 11.0% |  | - - Other |
| **0305691000-80** | 13.0% |  | - - - Polar cod (*Boreogadus saida* ) |
| **0305691010-80** | 13.0% |  | - - - - For processing |
| **0305691090-80** | 13.0% |  | - - - - Other |
| **0305693000-80** | 15.0% |  | - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305695000-80** | 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* ) |
| **0305698000-80** | 12.0% |  | - - - Other |
| **0305698020-80** | 12.0% |  | - - - - Fish of the species *Clupea ilisha* , in brine |
| **0305698025-80** | 12.0% |  | - - - - Snoek (barracouta) (*Thyrsites atun* ) |
| **0305698030-80** | 12.0% |  | - - - - Atlantic bluefin tuna (*Thunnus*  *thynnus* ) |
| **0305698040-80** | 12.0% |  | - - - - Bigeye tuna (*Thunnus*  *obesus* ) |
| **0305698050-80** | 12.0% |  | - - - - Swordfish (*Xiphias gladius* ) |
| **0305698061-80** | 12.0% |  | - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Onchorhynchus chrysogaster* ) |
| **0305698064-80** | 12.0% |  | - - - - Gilt-head sea bream (*Sparus aurata* ) |
| **0305698065-80** | 12.0% |  | - - - - Sea bream (*Dentex dentex* , *Pagellus*  spp.) |
| **0305698067-80** | 12.0% |  | - - - - European sea bass (*Dicentrarchus labrax* ) |
| **0305698070-80** | 12.0% |  | - - - - Lesser or Greenland Halibut (*Reinhardtius hippoglossoides* ), and Pacific Halibut (*Hippoglossus stenolepis* ) |
| **0305698090-80** | 12.0% |  | - - - - Other |
| **0305710000-10** |  |  | **- Fish fins, heads, tails, maws and other edible fish offal** |
| **0305710000-80** | 12.0% |  | - - Shark fins |
| **0305710010-80** | 12.0% |  | - - - Smoked |
| **0305710090-80** | 12.0% |  | - - - Other |
| **0305720000-80** | 13.0% |  | - - Fish heads, tails and maws |
| **0305720010-10** | 13.0% |  | - - - Dried, whether or not salted but not smoked |
| **0305720010-20** | 13.0% |  | - - - - Of the species *Gadus morhua* |
| **0305720010-80** | 13.0% |  | - - - - - salted |
| **0305720015-80** | 13.0% |  | - - - - - unsalted |
| **0305720020-10** | 13.0% |  | - - - - Of the species *Gadus ogac* |
| **0305720020-80** | 13.0% |  | - - - - - salted |
| **0305720025-80** | 13.0% |  | - - - - - unsalted |
| **0305720030-10** | 13.0% |  | - - - - Of the species *Boreogadus saida* |
| **0305720030-80** | 13.0% |  | - - - - - salted |
| **0305720035-80** | 13.0% |  | - - - - - unsalted |
| **0305720038-10** | 13.0% |  | - - - - Of the species *Gadus macrocephalus* |
| **0305720038-80** | 13.0% |  | - - - - - salted |
| **0305720039-80** | 13.0% |  | - - - - - unsalted |
| **0305720041-10** | 13.0% |  | - - - - Other |
| **0305720041-80** | 13.0% |  | - - - - - Anchovies (*Engraulis*  spp.) |
| **0305720044-80** | 13.0% |  | - - - - - Herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0305720045-80** | 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* ) |
| **0305720046-80** | 13.0% |  | - - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305720047-80** | 13.0% |  | - - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305720049-80** | 13.0% |  | - - - - - Other |
| **0305720050-10** | 13.0% |  | - - - Salted but not dried or smoked and in brine |
| **0305720050-20** | 13.0% |  | - - - - For processing |
| **0305720050-80** | 13.0% |  | - - - - - Of the species *Gadus morhua* |
| **0305720051-80** | 13.0% |  | - - - - - Anchovies (*Engraulis*  spp.) |
| **0305720052-80** | 13.0% |  | - - - - - Of the species *Gadus ogac* |
| **0305720053-80** | 13.0% |  | - - - - - Herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0305720054-80** | 13.0% |  | - - - - - Of the species *Gadus macrocephalus* |
| **0305720055-80** | 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* ) |
| **0305720056-80** | 13.0% |  | - - - - - Of the species *Boreogadus saida* |
| **0305720057-80** | 13.0% |  | - - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305720058-80** | 13.0% |  | - - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305720059-80** | 13.0% |  | - - - - - Other |
| **0305720060-10** | 13.0% |  | - - - - Other |
| **0305720060-80** | 13.0% |  | - - - - - Of the species *Gadus morhua* |
| **0305720061-80** | 13.0% |  | - - - - - Anchovies (*Engraulis*  spp.) |
| **0305720062-80** | 13.0% |  | - - - - - Of the species *Gadus ogac* |
| **0305720063-80** | 13.0% |  | - - - - - Herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0305720064-80** | 13.0% |  | - - - - - Of the species *Boreogadus saida* |
| **0305720065-80** | 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* ) |
| **0305720069-80** | 13.0% |  | - - - - - Of the species *Gadus macrocephalus* |
| **0305720071-80** | 13.0% |  | - - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305720072-80** | 13.0% |  | - - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305720079-80** | 13.0% |  | - - - - - Other |
| **0305720091-10** | 13.0% |  | - - - Other |
| **0305720091-80** | 13.0% |  | - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305720099-80** | 13.0% |  | - - - - Other |
| **0305790000-80** | 13.0% |  | - - Other |
| **0305790010-10** | 13.0% |  | - - - Dried, whether or not salted but not smoked |
| **0305790010-20** | 13.0% |  | - - - - Of the species *Gadus morhua* |
| **0305790010-80** | 13.0% |  | - - - - - salted |
| **0305790015-80** | 13.0% |  | - - - - - unsalted |
| **0305790020-20** | 13.0% |  | - - - - Of the species *Gadus ogac* |
| **0305790020-80** | 13.0% |  | - - - - - salted |
| **0305790025-80** | 13.0% |  | - - - - - unsalted |
| **0305790030-20** | 13.0% |  | - - - - Of the species *Boreogadus saida* |
| **0305790030-80** | 13.0% |  | - - - - - salted |
| **0305790035-80** | 13.0% |  | - - - - - unsalted |
| **0305790038-10** | 13.0% |  | - - - - Of the species *Gadus macrocephalus* |
| **0305790038-80** | 13.0% |  | - - - - - salted |
| **0305790039-80** | 13.0% |  | - - - - - unsalted |
| **0305790041-10** | 13.0% |  | - - - - Other |
| **0305790041-80** | 13.0% |  | - - - - - Anchovies (*Engraulis*  spp.) |
| **0305790044-80** | 13.0% |  | - - - - - Herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0305790045-80** | 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* ) |
| **0305790046-80** | 13.0% |  | - - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305790047-80** | 13.0% |  | - - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305790049-80** | 13.0% |  | - - - - - Other |
| **0305790050-10** | 13.0% |  | - - - Salted but not dried or smoked and in brine |
| **0305790050-20** | 13.0% |  | - - - - For processing |
| **0305790050-80** | 13.0% |  | - - - - - Of the species *Gadus morhua* |
| **0305790051-80** | 13.0% |  | - - - - - Anchovies (*Engraulis*  spp.) |
| **0305790052-80** | 13.0% |  | - - - - - Of the species *Gadus ogac* |
| **0305790053-80** | 13.0% |  | - - - - - Herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0305790054-80** | 13.0% |  | - - - - - Of the species *Gadus macrocephalus* |
| **0305790055-80** | 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* ) |
| **0305790056-80** | 13.0% |  | - - - - - Of the species *Boreogadus saida* |
| **0305790057-80** | 13.0% |  | - - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305790058-80** | 13.0% |  | - - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305790059-80** | 13.0% |  | - - - - - Other |
| **0305790060-10** | 13.0% |  | - - - - Other |
| **0305790060-80** | 13.0% |  | - - - - - Of the species *Gadus morhua* |
| **0305790061-80** | 13.0% |  | - - - - - Anchovies (*Engraulis*  spp.) |
| **0305790062-80** | 13.0% |  | - - - - - Of the species *Gadus ogac* |
| **0305790063-80** | 13.0% |  | - - - - - Herring (*Clupea harengus* , *Clupea pallasii* ) |
| **0305790064-80** | 13.0% |  | - - - - - Of the species *Boreogadus saida* |
| **0305790065-80** | 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* ) |
| **0305790069-80** | 13.0% |  | - - - - - Of the species *Gadus macrocephalus* |
| **0305790071-80** | 13.0% |  | - - - - - Atlantic halibut (*Hippoglossus hippoglossus* ) |
| **0305790072-80** | 13.0% |  | - - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305790079-80** | 13.0% |  | - - - - - Other |
| **0305790091-10** | 13.0% |  | - - - Other |
| **0305790091-80** | 13.0% |  | - - - - Trout (*Salmo trutta* , *Oncorhynchus mykiss* , *Oncorhynchus clarki* , *Oncorhynchus aguabonita* , *Oncorhynchus gilae* , *Oncorhynchus apache*  and *Oncorhynchus chrysogaster* ) |
| **0305790099-80** | 13.0% |  | - - - - Other |
| **0306000000-80** |  |  | **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** |
| **0306110000-10** |  |  | **- Frozen** |
| **0306110000-80** | 11.0% |  | - - Rock lobster and other sea crawfish (*Palinurus*  spp., *Panulirus*  spp., *Jasus*  spp.) |
| **0306111000-80** | 12.5% |  | - - - Crawfish tails |
| **0306111010-80** | 12.5% |  | - - - - For processing |
| **0306111090-80** | 12.5% |  | - - - - Other |
| **0306119000-80** | 12.5% |  | - - - Other |
| **0306119020-80** | 12.5% |  | - - - - For processing |
| **0306119080-80** | 12.5% |  | - - - - Other |
| **0306120000-80** | 11.0% |  | - - Lobsters (*Homarus*  spp.) |
| **0306121000-80** | 6.0% |  | - - - Whole |
| **0306121010-80** | 6.0% |  | - - - - Lobster (*Homarus americanus* ), cooked |
| **0306121091-10** | 6.0% |  | - - - - Other |
| **0306121091-80** | 6.0% |  | - - - - - Cooked |
| **0306121099-80** | 6.0% |  | - - - - - Other |
| **0306129000-80** | 16.0% |  | - - - Other |
| **0306129010-80** | 16.0% |  | - - - - Lobster (*Homarus americanus* ), in pieces, cooked |
| **0306129091-10** | 16.0% |  | - - - - Other |
| **0306129091-80** | 16.0% |  | - - - - - cooked, in shell |
| **0306129099-80** | 16.0% |  | - - - - - Other |
| **0306140000-80** | 11.0% |  | - - Crabs |
| **0306141000-80** | 7.5% |  | - - - Crabs of the species *Paralithodes camchaticus* , *Chionoecetes*  spp. or *Callinectes sapidus* |
| **0306143000-80** | 7.5% |  | - - - Crabs of the species *Cancer pagurus* |
| **0306149000-80** | 7.5% |  | - - - Other |
| **0306149010-80** | 7.5% |  | - - - - Crab of the species *Geryon affinis* |
| **0306149090-80** | 7.5% |  | - - - - Other |
| **0306150000-80** | 12.0% |  | - - Norway lobsters (*Nephrops norvegicus* ) |
| **0306160000-80** | 11.0% |  | - - Cold-water shrimps and prawns (*Pandalus*  spp., *Crangon crangon* ) |
| **0306169100-80** | 18.0% |  | - - - Shrimps of the species *Crangon crangon* |
| **0306169900-80** | 12.0% |  | - - - Other |
| **0306169920-80** | 12.0% |  | - - - - Of the species *Pandalus*  borealis , in shell, for processing |
| **0306169930-80** | 12.0% |  | - - - - Of the species *Pandalus*  montagui , in shell, for processing |
| **0306169990-80** | 12.0% |  | - - - - Other |
| **0306170000-80** | 11.0% |  | - - Other shrimps and prawns |
| **0306179100-80** | 12.0% |  | - - - Deepwater rose shrimps (*Parapenaeus longirostris* ) |
| **0306179200-80** | 12.0% |  | - - - Shrimps of the genus *Penaeus* |
| **0306179220-80** | 12.0% |  | - - - - Shrimps and prawns of the specie *Penaeus vannamei*  and *Penaeus monodon* , whether in shell or not, not cooked, for processing |
| **0306179290-80** | 12.0% |  | - - - - Other |
| **0306179300-80** | 12.0% |  | - - - Shrimps of the family *Pandalidae* , other than of the genus *Pandalus* |
| **0306179400-80** | 12.0% |  | - - - Shrimps of the genus Crangon, other than of the species *Crangon crangon* |
| **0306179900-80** | 12.0% |  | - - - Other |
| **0306179910-80** | 12.0% |  | - - - - Shrimps and prawns of the specie *Pleoticus muelleri* , whether in shell or not, for processing |
| **0306179990-80** | 12.0% |  | - - - - Other |
| **0306190000-80** | 11.0% |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306191000-80** | 7.5% |  | - - - Freshwater crayfish |
| **0306199000-80** | 12.0% |  | - - - Other |
| **0306310000-10** |  |  | **- Live, fresh or chilled** |
| **0306310000-80** | 12.5% |  | - - Rock lobster and other sea crawfish (*Palinurus*  spp., *Panulirus*  spp., *Jasus*  spp.) |
| **0306310010-80** | 12.5% |  | - - - For processing |
| **0306310090-80** | 12.5% |  | - - - Other |
| **0306320000-80** | 11.0% |  | - - Lobsters (*Homarus*  spp.) |
| **0306321000-80** | 8.0% |  | - - - Live |
| **0306329100-10** | 11.0% |  | - - - Other |
| **0306329100-80** | 8.0% |  | - - - - Whole |
| **0306329900-80** | 10.0% |  | - - - - Other |
| **0306330000-80** | 11.0% |  | - - Crabs |
| **0306331000-80** | 7.5% |  | - - - Crabs of the species *Cancer pagurus* |
| **0306339000-80** | 7.5% |  | - - - Other |
| **0306340000-80** | 12.0% |  | - - Norway lobsters (*Nephrops norvegicus* ) |
| **0306350000-80** | 11.0% |  | - - Cold-water shrimps and prawns (*Pandalus*  spp., *Crangon crangon* ) |
| **0306351000-10** | 11.0% |  | - - - Shrimps of the species *Crangon crangon* |
| **0306351000-80** | 18.0% |  | - - - - Fresh or chilled |
| **0306355000-80** | 18.0% |  | - - - - Other |
| **0306359000-80** | 12.0% |  | - - - Other |
| **0306359012-10** | 12.0% |  | - - - - Fresh (live or dead) |
| **0306359012-80** | 12.0% |  | - - - - - Of the species *Pandalus*  borealis , in shell, for processing |
| **0306359014-80** | 12.0% |  | - - - - - Of the species *Pandalus*  montagui , in shell, for processing |
| **0306359020-10** | 12.0% |  | - - - - - Other |
| **0306359020-80** | 12.0% |  | - - - - - - For processing |
| **0306359030-80** | 12.0% |  | - - - - - - Other |
| **0306359092-10** | 12.0% |  | - - - - Other |
| **0306359092-80** | 12.0% |  | - - - - - Of the species *Pandalus*  borealis , in shell, chilled, for processing |
| **0306359093-80** | 12.0% |  | - - - - - Of the species *Pandalus*  montagui , in shell, chilled, for processing |
| **0306359096-10** | 12.0% |  | - - - - - Other |
| **0306359096-80** | 12.0% |  | - - - - - - For processing |
| **0306359099-80** | 12.0% |  | - - - - - - Other |
| **0306360000-80** | 11.0% |  | - - Other shrimps and prawns |
| **0306361000-80** | 12.0% |  | - - - Shrimps of the family *Pandalidae* , other than of the genus *Pandalus* |
| **0306361011-10** | 12.0% |  | - - - - Fresh (live or dead) |
| **0306361011-80** | 12.0% |  | - - - - - For processing |
| **0306361019-80** | 12.0% |  | - - - - - Other |
| **0306361091-10** | 12.0% |  | - - - - Other |
| **0306361091-80** | 12.0% |  | - - - - - For processing |
| **0306361099-80** | 12.0% |  | - - - - - Other |
| **0306365000-80** | 18.0% |  | - - - Shrimps of the genus Crangon, other than of the species *Crangon crangon* |
| **0306369000-80** | 12.0% |  | - - - Other |
| **0306369020-80** | 12.0% |  | - - - - Shrimps and prawns of the specie *Pleoticus muelleri* , whether in shell or not, fresh or chilled, for processing |
| **0306369030-80** | 12.0% |  | - - - - Shrimps and prawns of the specie *Penaeus vannamei*  and *Penaeus monodon* , whether in shell or not, fresh or chilled, not cooked, for processing |
| **0306369090-80** | 12.0% |  | - - - - Other |
| **0306390000-80** | 11.0% |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306391000-80** | 7.5% |  | - - - Freshwater crayfish |
| **0306399000-80** | 12.0% |  | - - - Other |
| **0306399020-80** | 12.0% |  | - - - - Peurullus spp. |
| **0306399090-80** | 12.0% |  | - - - - Other |
| **0306910000-10** |  |  | **- Other** |
| **0306910000-80** | 12.5% |  | - - Rock lobster and other sea crawfish (*Palinurus*  spp., *Panulirus*  spp., *Jasus*  spp.) |
| **0306920000-80** | 11.0% |  | - - Lobsters (*Homarus*  spp.) |
| **0306921000-80** | 8.0% |  | - - - Whole |
| **0306921010-80** | 8.0% |  | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0306921090-80** | 8.0% |  | - - - - Other |
| **0306929000-80** | 10.0% |  | - - - Other |
| **0306929010-80** | 10.0% |  | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0306929090-80** | 10.0% |  | - - - - Other |
| **0306930000-80** | 11.0% |  | - - Crabs |
| **0306931000-80** | 7.5% |  | - - - Crabs of the species *Cancer pagurus* |
| **0306931010-80** | 7.5% |  | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0306931090-80** | 7.5% |  | - - - - Other |
| **0306939000-80** | 7.5% |  | - - - Other |
| **0306939010-80** | 7.5% |  | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0306939090-80** | 7.5% |  | - - - - Other |
| **0306940000-80** | 12.0% |  | - - Norway lobsters (*Nephrops norvegicus* ) |
| **0306950000-80** | 11.0% |  | - - Shrimps and prawns |
| **0306951100-10** | 11.0% |  | - - - Cold-water shrimps and prawns (*Pandalus*  spp., *Crangon crangon* ) |
| **0306951100-20** | 11.0% |  | - - - - Shrimps of the species *Crangon crangon* |
| **0306951100-80** | 18.0% |  | - - - - - Cooked by steaming or by boiling in water |
| **0306951900-80** | 18.0% |  | - - - - - Other |
| **0306951910-80** | 18.0% |  | - - - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg |
| **0306951990-80** | 18.0% |  | - - - - - - Other |
| **0306952000-80** | 12.0% |  | - - - - P*andalus*  spp. |
| **0306952010-80** | 12.0% |  | - - - - - Boiled on board |
| **0306952021-10** | 12.0% |  | - - - - - For processing |
| **0306952021-80** | 12.0% |  | - - - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg |
| **0306952029-80** | 12.0% |  | - - - - - - Other |
| **0306952091-10** | 12.0% |  | - - - - - Other |
| **0306952091-80** | 12.0% |  | - - - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg |
| **0306952099-80** | 12.0% |  | - - - - - - Other |
| **0306953000-10** | 11.0% |  | - - - Other shrimps and prawns |
| **0306953000-80** | 12.0% |  | - - - - Shrimps of the family *Pandalidae* , other than of the genus *Pandalus* |
| **0306953010-80** | 12.0% |  | - - - - - Boiled on board |
| **0306953021-10** | 12.0% |  | - - - - - For processing |
| **0306953021-80** | 12.0% |  | - - - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg |
| **0306953029-80** | 12.0% |  | - - - - - - Other |
| **0306953091-10** | 12.0% |  | - - - - - Other |
| **0306953091-80** | 12.0% |  | - - - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg |
| **0306953099-80** | 12.0% |  | - - - - - - Other |
| **0306954000-80** | 18.0% |  | - - - - Shrimps of the genus Crangon, other than of the species *Crangon crangon* |
| **0306954010-80** | 18.0% |  | - - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg |
| **0306954090-80** | 18.0% |  | - - - - - Other |
| **0306959000-80** | 12.0% |  | - - - - Other |
| **0306959010-80** | 12.0% |  | - - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg |
| **0306959090-80** | 12.0% |  | - - - - - Other |
| **0306990000-80** | 11.0% |  | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption |
| **0306991000-80** | 7.5% |  | - - - Freshwater crayfish |
| **0306999000-80** | 12.0% |  | - - - Other |
| **0306999020-80** | 12.0% |  | - - - - Peurullus spp. |
| **0306999090-80** | 12.0% |  | - - - - Other |
| **0307000000-80** |  |  | **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** |
| **0307110000-10** |  |  | **- Oysters** |
| **0307110000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0307111000-80** | 0.0% |  | - - - Flat oysters (of the genus *Ostrea* ), live and weighing (shell included) not more than 40 g each |
| **0307111010-80** | 0.0% |  | - - - - Intended for human consumption |
| **0307111090-80** | 0.0% |  | - - - - Other |
| **0307119000-80** | 9.0% |  | - - - Other |
| **0307119010-80** | 9.0% |  | - - - - Intended for human consumption |
| **0307119090-80** | 9.0% |  | - - - - Other |
| **0307120000-80** | 9.0% |  | - - Frozen |
| **0307190000-80** | 9.0% |  | - - Other |
| **0307190010-80** | 9.0% |  | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307190090-80** | 9.0% |  | - - - Other |
| **0307210000-10** |  |  | **- Scallops, including queen scallops, of the genera Pecten , Chlamys or Placopecten** |
| **0307210000-80** | 8.0% |  | - - Live, fresh or chilled |
| **0307210011-10** | 8.0% |  | - - - Coquilles St Jacques (*Pecten maximus* ) |
| **0307210011-80** | 8.0% |  | - - - - Intended for human consumption |
| **0307210019-80** | 8.0% |  | - - - - Other |
| **0307210091-10** | 8.0% |  | - - - Other |
| **0307210091-80** | 8.0% |  | - - - - Intended for human consumption |
| **0307210099-80** | 8.0% |  | - - - - Other |
| **0307220000-80** | 11.0% |  | - - Frozen |
| **0307221000-80** | 8.0% |  | - - - Coquilles St Jacques (*Pecten maximus* ) |
| **0307229000-80** | 8.0% |  | - - - Other |
| **0307290000-80** | 8.0% |  | - - Other |
| **0307290010-80** | 8.0% |  | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307290090-80** | 8.0% |  | - - - Other |
| **0307310000-10** |  |  | **- Mussels (Mytilus spp., Perna spp.)** |
| **0307310000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0307311000-80** | 10.0% |  | - - - Mytilus spp. |
| **0307311010-80** | 10.0% |  | - - - - Intended for human consumption |
| **0307311090-80** | 10.0% |  | - - - - Other |
| **0307319000-80** | 8.0% |  | - - - Perna spp. |
| **0307319010-80** | 8.0% |  | - - - - Intended for human consumption |
| **0307319090-80** | 8.0% |  | - - - - Other |
| **0307320000-80** | 11.0% |  | - - Frozen |
| **0307321000-80** | 10.0% |  | - - - Mytilus spp. |
| **0307329000-80** | 8.0% |  | - - - Perna spp. |
| **0307390000-80** | 11.0% |  | - - Other |
| **0307392000-80** | 10.0% |  | - - - Mytilus spp. |
| **0307392010-80** | 10.0% |  | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307392090-80** | 10.0% |  | - - - - Other |
| **0307398000-80** | 8.0% |  | - - - Perna spp. |
| **0307398010-80** | 8.0% |  | - - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307398090-80** | 8.0% |  | - - - - Other |
| **0307420000-10** |  |  | **- Cuttle fish and squid** |
| **0307420000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0307421000-80** | 8.0% |  | - - - Cuttle fish (*Sepia officinalis* , *Rossia macrosoma* , *Sepiola*  spp.) |
| **0307422000-80** | 6.0% |  | - - - Loligo spp. |
| **0307423000-80** | 8.0% |  | - - - Squid (*Ommastrephes*  spp., *Nototodarus*  spp., *Sepioteuthis*  spp.) |
| **0307424000-80** | 6.0% |  | - - - European flying squid (*Todarodes sagittatus* ) |
| **0307429000-80** | 11.0% |  | - - - Other |
| **0307430000-80** | 11.0% |  | - - Frozen |
| **0307432100-10** | 11.0% |  | - - - Cuttle fish (*Sepia officinalis* , *Rossia macrosoma* , *Sepiola*  spp.) |
| **0307432100-20** | 11.0% |  | - - - - Sepiola spp. |
| **0307432100-80** | 6.0% |  | - - - - - Lesser cuttle fish (*Sepiola*  rondeleti) |
| **0307432500-80** | 8.0% |  | - - - - - Other |
| **0307432900-80** | 8.0% |  | - - - - Sepia officinalis, *Rossia macrosoma* |
| **0307433100-10** | 11.0% |  | - - - Loligo spp. |
| **0307433100-80** | 6.0% |  | - - - - Loligo vulgaris |
| **0307433300-80** | 6.0% |  | - - - - Loligo pealei |
| **0307433500-80** | 6.0% |  | - - - - Loligo gahi |
| **0307433800-80** | 6.0% |  | - - - - Other |
| **0307439100-80** | 8.0% |  | - - - Ommastrephes spp., other than *Ommastrephes sagittatus*  , *Nototodarus*  spp., *Sepioteuthis*  spp. |
| **0307439110-80** | 8.0% |  | - - - - Pod (body of cephalopod or the squid headless and without tentacles), with skin and fins, for processing |
| **0307439120-80** | 8.0% |  | - - - - Whole or tentacles and fins, for processing |
| **0307439190-80** | 8.0% |  | - - - - Other |
| **0307439200-80** | 8.0% |  | - - - Illex spp. |
| **0307439210-80** | 8.0% |  | - - - - Pod (body of cephalopod or the squid headless and without tentacles), with skin and fins, for processing |
| **0307439220-80** | 8.0% |  | - - - - Whole or tentacles and fins, for processing |
| **0307439290-80** | 8.0% |  | - - - - Other |
| **0307439500-80** | 6.0% |  | - - - European flying squid (*Todarodes sagittatus* ) (*Ommastrephes sagittatus*  ) |
| **0307439900-80** | 11.0% |  | - - - Other |
| **0307439921-10** | 11.0% |  | - - - - Todarodes pacificus |
| **0307439921-80** | 11.0% |  | - - - - - Pod (body of cephalopod or the squid headless and without tentacles), with skin and fins, for processing |
| **0307439929-80** | 11.0% |  | - - - - - Whole or tentacles and fins, for processing |
| **0307439931-80** | 11.0% |  | - - - - - Other |
| **0307439990-80** | 11.0% |  | - - - - Other |
| **0307490000-80** | 11.0% |  | - - Other |
| **0307492000-80** | 8.0% |  | - - - Cuttle fish (*Sepia officinalis* , *Rossia macrosoma* , *Sepiola*  spp.) |
| **0307492010-80** | 8.0% |  | - - - - Smoked, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307492090-80** | 8.0% |  | - - - - Other |
| **0307494000-80** | 6.0% |  | - - - Loligo spp. |
| **0307494010-80** | 6.0% |  | - - - - Smoked, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307494090-80** | 6.0% |  | - - - - Other |
| **0307495000-80** | 8.0% |  | - - - Ommastrephes spp., other than *Ommastrephes sagittatus*  , *Nototodarus*  spp., *Sepioteuthis*  spp. |
| **0307495010-80** | 8.0% |  | - - - - Smoked, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307495090-80** | 8.0% |  | - - - - Other |
| **0307496000-80** | 6.0% |  | - - - European flying squid (*Todarodes sagittatus* ) (*Ommastrephes sagittatus*  ) |
| **0307496010-80** | 6.0% |  | - - - - Smoked, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307496090-80** | 6.0% |  | - - - - Other |
| **0307498000-80** | 11.0% |  | - - - Other |
| **0307498010-80** | 11.0% |  | - - - - Smoked, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307498090-80** | 11.0% |  | - - - - Other |
| **0307510000-10** |  |  | **- Octopus (Octopus spp.)** |
| **0307510000-80** | 8.0% |  | - - Live, fresh or chilled |
| **0307520000-80** | 8.0% |  | - - Frozen |
| **0307590000-80** | 8.0% |  | - - Other |
| **0307590010-80** | 8.0% |  | - - - Smoked, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307590090-80** | 8.0% |  | - - - Other |
| **0307600000-80** | 0.0% |  | **- Snails, other than sea snails** |
| **0307710000-10** |  |  | **- Clams, cockles and ark shells (families Arcidae , Arcticidae , Cardiidae , Donacidae , Hiatellidae , Mactridae , Mesodesmatidae , Myidae , Semelidae , Solecurtidae , Solenidae , Tridacnidae and Veneridae )** |
| **0307710000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0307710010-80** | 11.0% |  | - - - Intended for human consumption |
| **0307710090-80** | 11.0% |  | - - - Other |
| **0307720000-80** | 0.0% |  | - - Frozen |
| **0307721000-80** | 8.0% |  | - - - Striped venus or other species of the family *Veneridae* |
| **0307729000-80** | 11.0% |  | - - - Other |
| **0307790000-80** | 11.0% |  | - - Other |
| **0307790010-80** | 11.0% |  | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307790090-80** | 11.0% |  | - - - Other |
| **0307810000-10** |  |  | **- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)** |
| **0307810000-80** | 11.0% |  | - - Live, fresh or chilled abalone (*Haliotis*  spp.) |
| **0307810010-80** | 11.0% |  | - - - Intended for human consumption |
| **0307810090-80** | 11.0% |  | - - - Other |
| **0307820000-80** | 11.0% |  | - - Live, fresh or chilled stromboid conchs (*Strombus*  spp.) |
| **0307830000-80** | 11.0% |  | - - Frozen abalone (*Haliotis*  spp.) |
| **0307840000-80** | 11.0% |  | - - Frozen stromboid conchs (*Strombus*  spp.) |
| **0307870000-80** | 11.0% |  | - - Other abalone (*Haliotis*  spp.) |
| **0307870010-80** | 11.0% |  | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307870090-80** | 11.0% |  | - - - Other |
| **0307880000-80** | 11.0% |  | - - Other stromboid conchs (*Strombus*  spp.) |
| **0307880010-80** | 11.0% |  | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307880090-80** | 11.0% |  | - - - Other |
| **0307910000-10** |  |  | **- Other, including flours, meals and pellets, fit for human consumption** |
| **0307910000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0307910010-80** | 11.0% |  | - - - Common whelk (*Buccinum undatum* ) |
| **0307910090-80** | 11.0% |  | - - - Other |
| **0307920000-80** | 11.0% |  | - - Frozen |
| **0307920010-80** | 11.0% |  | - - - Common whelk (*Buccinum undatum* ) |
| **0307920090-80** | 11.0% |  | - - - Other |
| **0307990000-80** | 11.0% |  | - - Other |
| **0307990010-80** | 11.0% |  | - - - Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared |
| **0307990090-80** | 11.0% |  | - - - Other |
| **0308000000-80** |  |  | **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** |
| **0308110000-10** |  |  | **- Sea cucumbers (Stichopus japonicus , Holothuroidea )** |
| **0308110000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0308120000-80** | 11.0% |  | - - Frozen |
| **0308190000-80** | 11.0% |  | - - Other |
| **0308210000-10** |  |  | **- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus , Loxechinus albus , Echinus esculentus )** |
| **0308210000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0308220000-80** | 11.0% |  | - - Frozen |
| **0308290000-80** | 11.0% |  | - - Other |
| **0308300000-80** |  |  | **- Jellyfish (Rhopilema spp.)** |
| **0308305000-80** | 0.0% |  | - - Frozen |
| **0308308000-80** | 11.0% |  | - - Other |
| **0308900000-80** |  |  | **- Other** |
| **0308901000-80** | 11.0% |  | - - Live, fresh or chilled |
| **0308905000-80** | 11.0% |  | - - Frozen |
| **0308909000-80** | 11.0% |  | - - Other |