### Chapter Notes

1 This chapter does not cover:

(a) mammals of heading 0106;

(b) meat of mammals of heading 0106 (heading 0208 or 0210);

(c) fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or

(d) caviar or caviar substitutes prepared from fish eggs (heading 1604).

2 In this chapter, the term ‘pellets’ means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

### Additional chapter notes

1. For the purposes of subheadings 0305 32 11 and 0305 32 19, cod fillets (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) having a total salt content by weight of 12% or more which are fit for human consumption without further industrial processing, are considered to be salted fish.

However, frozen cod fillets which have a total salt content by weight of less than 12% are to be classified under subheadings 0304 71 10 and 0304 71 90, in so far as the actual and lasting preservation depends essentially upon freezing.

2. For the purposes of the subheadings referred to in the third paragraph, the term ‘fillets’ includes ‘loins’, i.e. the strips of meat constituting the upper or lower, right or left, side of a fish insofar as the head, guts, fins (dorsal, anal, caudal, ventral, pectoral) and bones (spinal column or main backbone, ventral or costal bones, branchial bone or stapes, etc.) have been removed.

The classification of such products as fillets is unaffected by cutting them into pieces, provided that these pieces can be identified as having been obtained from fillets.

The provisions of the first two paragraphs apply to the following fish:

(a) tuna, of the genus *Thunnus*, of subheadings 0304 49 90 and 0304 87 00;

(b) swordfish (*Xiphias gladius*) of subheadings 0304 45 00 and 0304 84 00;

(c) marlin, sailfish and spearfish, of the family *Istiophoridae*, of subheadings 0304 49 90 and 0304 89 90;

(d) oceanic sharks (*Hexanchus griseus, Cetorhinus maximus, Rhincodon typus*, or of the families *Alopiidae, Carcharhinidae, Sphyrnidae* and *Isuridae)* of subheadings 0304 47 90 and 0304 88 19.