

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

### Chapter 3

#### Fish and crustaceans, molluscs and other aquatic invertebrates

##### Notes.

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

#### 03.01

##### Live fish.

0301.10	- Ornamental fish:	
0301.10.10	-- Fish fry	VAL
0301.10.20	-- Other, marine fish	CEN
0301.10.30	-- Other, freshwater fish	CEN
	- Other live fish:	
0301.91.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	TNE
0301.92.00	-- Eels ( <i>Anguilla spp.</i> )	TNE
0301.93	-- Carp:	
0301.93.10	--- Breeding, other than fry	TNE
0301.93.90	--- Other	TNE
0301.94.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	TNE
0301.95.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	TNE
0301.99	-- Other:	
	--- Milkfish or lapu lapu fry:	
0301.99.11	---- Breeding	VAL
0301.99.19	---- Other	VAL
	--- Other fish fry:	
0301.99.21	---- Breeding	VAL
0301.99.29	---- Other	VAL
	--- Other marine fish:	
0301.99.31	---- Milk fish breeder	VAL
0301.99.39	---- Other	VAL

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0301.99.40	- - - Other freshwater fish	TNE			
<b>03.02</b>		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>				
		- Salmonidae, excluding livers and roes:				
	0302.11.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	TNE			
	0302.12.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	TNE			
	0302.19.00	-- Other	TNE			
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:				
	0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	TNE			
	0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )	TNE			
	0302.23.00	-- Sole ( <i>Solea spp.</i> )	TNE			
	0302.29.00	-- Other	TNE			
		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:				
	0302.31.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	TNE			
	0302.32.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	TNE			
	0302.33.00	-- Skipjack or stripe-bellied bonito	TNE			
	0302.34.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	TNE			
	0302.35.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	TNE			
	0302.36.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	TNE			
	0302.39.00	-- Other	TNE			
	0302.40.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	TNE			
	0302.50.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	TNE			
		- Other fish, excluding livers and roes:				
	0302.61.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	TNE			
	0302.62.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	TNE			
	0302.63.00	-- Coalfish ( <i>Pollachius virens</i> )	TNE			
	0302.64.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	TNE			
	0302.65.00	-- Dogfish and other sharks	TNE			
	0302.66.00	-- Eels ( <i>Anguilla spp.</i> )	TNE			
	0302.67.00	-- Swordfish ( <i>Xiphias gladius</i> )	TNE			
	0302.68.00	-- Toothfish ( <i>Dissostichus spp.</i> )	TNE			
	0302.69	-- Other:				
	0302.69.10	- - - Marine fish	TNE			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0302.69.20	- - - Freshwater fish	TNE			
	0302.70.00	- Livers and roes	TNE			
<b>03.03</b>		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>				
		- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:				
	0303.11.00	- - Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	TNE			
	0303.19.00	- - Other	TNE			
		- Other salmonidae, excluding livers and roes:				
	0303.21.00	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	TNE			
	0303.22.00	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	TNE			
	0303.29.00	- - Other	TNE			
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:				
	0303.31.00	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	TNE			
	0303.32.00	- - Plaice ( <i>Pleuronectes platessa</i> )	TNE			
	0303.33.00	- - Sole ( <i>Solea spp.</i> )	TNE			
	0303.39.00	- - Other	TNE			
		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:				
	0303.41.00	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	TNE			
	0303.42.00	- - Yellowfin tunas ( <i>Thunnus albacares</i> )	TNE			
	0303.43.00	- - Skipjack or stripe-bellied bonito	TNE			
	0303.44.00	- - Bigeye tunas ( <i>Thunnus obesus</i> )	TNE			
	0303.45.00	- - Bluefin tunas ( <i>Thunnus thynnus</i> )	TNE			
	0303.46.00	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	TNE			
	0303.49.00	- - Other	TNE			
		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:				
	0303.51.00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	TNE			
	0303.52.00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	TNE			
		- Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus spp.</i> ), excluding livers and roes:				
	0303.61.00	- - Swordfish ( <i>Xiphias gladius</i> )	TNE			
	0303.62.00	- - Toothfish ( <i>Dissostichus spp.</i> )	TNE			
		- Other fish, excluding livers and roes:				
	0303.71.00	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	TNE			
	0303.72.00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	TNE			

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				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0303.73.00	-- Coalfish ( <i>Pollachius virens</i> )	TNE			
	0303.74.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	TNE			
	0303.75.00	-- Dogfish and other sharks	TNE			
	0303.76.00	-- Eels ( <i>Anguilla spp.</i> )	TNE			
	0303.77.00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	TNE			
	0303.78.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	TNE			
	0303.79	-- Other:				
	0303.79.10	--- Marine fish	TNE			
	0303.79.20	--- Freshwater fish	TNE			
	0303.80	- Livers and roes:				
	0303.80.10	-- Livers	TNE			
	0303.80.20	-- Roes	TNE			
<b>03.04</b>		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>				
		- Fresh or chilled:				
	0304.11.00	-- Swordfish ( <i>Xiphias gladius</i> )	TNE			
	0304.12.00	-- Toothfish ( <i>Dissostichus spp.</i> )	TNE			
	0304.19.00	-- Other	TNE			
		- Frozen fillets:				
	0304.21.00	-- Swordfish ( <i>Xiphias gladius</i> )	TNE			
	0304.22.00	-- Toothfish ( <i>Dissostichus spp.</i> )	TNE			
	0304.29.00	-- Other	TNE			
		- Other:				
	0304.91.00	-- Swordfish ( <i>Xiphias gladius</i> )	TNE			
	0304.92.00	-- Toothfish ( <i>Dissostichus spp.</i> )	TNE			
	0304.99.00	-- Other	TNE			
<b>03.05</b>		<b>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.</b>				
	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	TNE			
	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:				
	0305.20.10	-- Of freshwater fish, dried, salted or in brine	TNE			
	0305.20.90	-- Other	TNE			
	0305.30.00	- Fish fillets, dried, salted or in brine, but not smoked	TNE			
		- Smoked fish, including fillets:				
	0305.41.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	TNE			
	0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0305.49.00	-- Other - Dried fish, whether or not salted but not smoked:	TNE			
	0305.51.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	TNE			
	0305.59	-- Other:				
	0305.59.10	--- Sharks' fins	TNE			
	0305.59.20	--- Marine fish, including anchovies (ikan bilis)	TNE			
	0305.59.90	--- Other - Fish, salted but not dried or smoked and fish in brine:	TNE			
	0305.61.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	TNE			
	0305.62.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	TNE			
	0305.63.00	-- Anchovies ( <i>Engraulis spp.</i> )	TNE			
	0305.69	-- Other:				
	0305.69.10	--- Marine fish, including sharks' fins	TNE			
	0305.69.90	--- Other	TNE			
<b>03.06</b>		<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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.</b>				
		- Frozen:				
	0306.11.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	TNE			
	0306.12.00	-- Lobsters ( <i>Homarus spp.</i> )	TNE			
	0306.13.00	-- Shrimps and prawns	TNE			
	0306.14.00	-- Crabs	TNE			
	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	TNE			
		- Not frozen:				
	0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):				
	0306.21.10	--- Breeding	TNE			
	0306.21.20	--- Other, live	TNE			
	0306.21.30	--- Fresh or chilled	TNE			
		--- Other:				
	0306.21.91	---- In airtight containers	TNE			
	0306.21.99	---- Other	TNE			
	0306.22	-- Lobsters ( <i>Homarus spp.</i> ):				
	0306.22.10	--- Breeding	TNE			
	0306.22.20	--- Other, live	TNE			
	0306.22.30	--- Fresh or chilled	TNE			
		--- Dried:				
	0306.22.41	---- In airtight containers	TNE			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0306.22.49	---- Other	TNE			
		--- Other:				
	0306.22.91	---- In airtight containers	TNE			
	0306.22.99	---- Other	TNE			
	0306.23	-- Shrimps and prawns:				
	0306.23.10	--- Breeding	TNE			
	0306.23.20	--- Other, live	TNE			
	0306.23.30	--- Fresh or chilled	TNE			
		--- Dried:				
	0306.23.41	---- In airtight containers	TNE			
	0306.23.49	---- Other	TNE			
		--- Other:				
	0306.23.91	---- In airtight containers	TNE			
	0306.23.99	---- Other	TNE			
	0306.24	-- Crabs:				
	0306.24.10	--- Live	TNE			
	0306.24.20	--- Fresh or chilled	TNE			
		--- Other:				
	0306.24.91	---- In airtight containers	TNE			
	0306.24.99	---- Other	TNE			
	0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
	0306.29.10	--- Live	TNE			
	0306.29.20	--- Fresh or chilled	TNE			
		--- Other:				
	0306.29.91	---- In airtight containers	TNE			
	0306.29.99	---- Other	TNE			
<b>03.07</b>		<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</b>				
	0307.10	- Oysters:				
	0307.10.10	-- Live	TNE			
	0307.10.20	-- Fresh, chilled or frozen	TNE			
	0307.10.30	-- Dried, salted or in brine	TNE			
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :				
	0307.21	-- Live, fresh or chilled:				
	0307.21.10	--- Live	TNE			
	0307.21.20	--- Fresh or chilled	TNE			

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				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0307.29	-- Other:				
	0307.29.10	--- Frozen	TNE			
	0307.29.20	--- Dried, salted or in brine	TNE			
		- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):				
	0307.31	-- Live, fresh or chilled:				
	0307.31.10	--- Live	TNE			
	0307.31.20	--- Fresh or chilled	TNE			
	0307.39	-- Other:				
	0307.39.10	--- Frozen	TNE			
	0307.39.20	--- Dried, salted or in brine	TNE			
		- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):				
	0307.41	-- Live, fresh or chilled:				
	0307.41.10	--- Live	TNE			
	0307.41.20	--- Fresh or chilled	TNE			
	0307.49	-- Other:				
	0307.49.10	--- Frozen	TNE			
	0307.49.20	--- Dried, salted or in brine	TNE			
		- Octopus ( <i>Octopus spp.</i> ):				
	0307.51	-- Live, fresh or chilled:				
	0307.51.10	--- Live	TNE			
	0307.51.20	--- Fresh or chilled	TNE			
	0307.59	-- Other:				
	0307.59.10	--- Frozen	TNE			
	0307.59.20	--- Dried, salted or in brine	TNE			
	0307.60	- Snails, other than sea snails:				
	0307.60.10	-- Live	TNE			
	0307.60.20	-- Fresh, chilled or frozen	TNE			
	0307.60.30	-- Dried, salted or in brine	TNE			
		- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:				
	0307.91	-- Live, fresh or chilled:				
	0307.91.10	--- Live	TNE			
	0307.91.20	--- Fresh or chilled	TNE			
	0307.99	-- Other:				
	0307.99.10	--- Frozen	TNE			
	0307.99.20	--- Beches-de-mer (trepang), dried, salted or in brine	TNE			
	0307.99.90	--- Other	TNE			