

03.01 Section I

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(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.

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Live fish.

- Ornamental fish:

0301.11 -- Freshwater:

0301.11.10 --- Fry VAL

--- Other:

0301.11.91 ---- Koi carp (*Cyprinus carpio*) CEN

0301.11.92 ---- Goldfish (*Carassius auratus*) CEN

0301.11.93 ---- Siamese fighting fish (*Beta splendens*) CEN

0301.11.94 ---- Oscars (*Astonotus ocellatus*) CEN

0301.11.95 ---- Arowanas (*Scleropages formosus*) CEN

0301.11.99 ---- Other CEN

0301.19 -- Other:

0301.19.10 --- Fry VAL

0301.19.90 --- Other CEN

- Other live fish:

0301.91.00 -- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) TNE

0301.92.00 -- Eels (*Anguilla spp.*) TNE

0301.93 -- Carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*):

0301.93.10 --- Breeding, other than fry TNE

0301.93.90 --- Other TNE

0301.94.00 -- Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) TNE

0301.95.00 -- Southern bluefin tunas (*Thunnus maccoyii*) TNE

0301.99 -- Other:

--- Milkfish or lapu-lapu fry:

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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	---- Milkfish, breeding	VAL			
	0301.99.39	---- Other	VAL			
	0301.99.40	--- Other, freshwater fish	TNE			
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.				
		- 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			
	0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	TNE			
	0302.14.00	-- 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			
	0302.24.00	-- Turbots (<i>Psetta maxima</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	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	TNE			
	0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	TNE			
	0302.39.00	-- Other	TNE			
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:				
	0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE			

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0302.42.00	-- Anchovies (<i>Engraulis spp.</i>)	TNE			
	0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	TNE			
	0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	TNE			
	0302.45.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	TNE			
	0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	TNE			
	0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE			
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:				
	0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE			
	0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	TNE			
	0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	TNE			
	0302.54.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	TNE			
	0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	TNE			
	0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	TNE			
	0302.59.00	-- Other	TNE			
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:				
	0302.71.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE			
	0302.72	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>):				
	0302.72.10	--- Yellowtail catfish (<i>Pangasius pangasius</i>)	TNE			
	0302.72.90	--- Other	TNE			
	0302.73	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>):				
	0302.73.10	--- Mrigal (<i>Cirrhinus cirrhosus</i>)	TNE			
	0302.73.90	--- Other	TNE			
	0302.74.00	-- Eels (<i>Anguilla spp.</i>)	TNE			
	0302.79.00	-- Other	TNE			
		- Other fish, excluding livers and roes:				
	0302.81.00	-- Dogfish and other sharks	TNE			
	0302.82.00	-- Rays and skates (<i>Rajidae</i>)	TNE			
	0302.83.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE			
	0302.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)	TNE			
	0302.85.00	-- Seabream (<i>Sparidae</i>)	TNE			
		-- Other:				
		--- Marine fish:				
	0302.89.12	---- Longfin mojarra (<i>Pentaprion longimanus</i>)	TNE			
	0302.89.13	---- Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	TNE			
	0302.89.14	---- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0302.89.15	---- Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	TNE			
	0302.89.16	---- Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	TNE			
	0302.89.17	---- Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	TNE			
	0302.89.18	---- Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	TNE			
	0302.89.19	---- Other	TNE			
		--- Other:				
	0302.89.22	---- Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	TNE			
	0302.89.24	---- Snakeskin gourami (<i>Trichogaster pectoralis</i>)	TNE			
	0302.89.26	---- Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>Pomadasyus argenteus</i>)	TNE			
	0302.89.27	---- Hilsa shad (<i>Tenualosa ilisha</i>)	TNE			
	0302.89.28	---- Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	TNE			
	0302.89.29	---- Other	TNE			
	0302.90.00	- Livers and roes	TNE			
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.				
		- Salmonidae, excluding livers and roes:				
	0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	TNE			
	0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	TNE			
	0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	TNE			
	0303.14.00	-- 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			
	0303.19.00	-- Other	TNE			
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:				
	0303.23.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE			
	0303.24.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	TNE			
	0303.25.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	TNE			
	0303.26.00	-- Eels (<i>Anguilla spp.</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			

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0303.33.00	-- Sole (<i>Solea spp.</i>)	TNE			
	0303.34.00	-- Turbots (<i>Psetta maxima</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	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</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>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:				
	0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE			
	0303.53.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	TNE			
	0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	TNE			
	0303.55.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	TNE			
	0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)	TNE			
	0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE			
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:				
	0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE			
	0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	TNE			
	0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	TNE			
	0303.66.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	TNE			
	0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	TNE			
	0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	TNE			
	0303.69.00	-- Other	TNE			
		- Other fish, excluding livers and roes:				
	0303.81.00	-- Dogfish and other sharks	TNE			
	0303.82.00	-- Rays and skates (<i>Rajidae</i>)	TNE			
	0303.83.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE			
	0303.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)	TNE			
	0303.89	-- Other:				
		--- Marine fish:				
	0303.89.12	---- Longfin mojarra (<i>Pentaprion longimanus</i>)	TNE			
	0303.89.13	---- Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0303.89.14	---- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	TNE			
	0303.89.15	---- Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	TNE			
	0303.89.16	---- Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	TNE			
	0303.89.17	---- Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	TNE			
	0303.89.18	---- Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	TNE			
	0303.89.19	---- Other	TNE			
		--- Other:				
	0303.89.22	---- Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	TNE			
	0303.89.24	---- Snakeskin gourami (<i>Trichogaster pectoralis</i>)	TNE			
	0303.89.26	---- Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>Pomadasys argenteus</i>)	TNE			
	0303.89.27	---- Hilsa shad (<i>Tenulosa ilisha</i>)	TNE			
	0303.89.28	---- Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	TNE			
	0303.89.29	---- Other	TNE			
	0303.90	- Livers and roes:				
	0303.90.10	-- Livers	TNE			
	0303.90.20	-- Roes	TNE			
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.				
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):				
	0304.31.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE			
	0304.32.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	TNE			
	0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	TNE			
	0304.39.00	-- Other	TNE			
		- Fresh or chilled fillets of other fish:				
	0304.41.00	-- 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			
	0304.42.00	-- 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			
	0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	TNE			
	0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	TNE			

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE			
	0304.46.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE			
	0304.49.00	-- Other	TNE			
		- Other, fresh or chilled:				
	0304.51.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE			
	0304.52.00	-- Salmonidae	TNE			
	0304.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	TNE			
	0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE			
	0304.55.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE			
	0304.59.00	-- Other	TNE			
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):				
	0304.61.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE			
	0304.62.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	TNE			
	0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	TNE			
	0304.69.00	-- Other	TNE			
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :				
	0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE			
	0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	TNE			
	0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	TNE			
	0304.74.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	TNE			
	0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	TNE			
	0304.79.00	-- Other	TNE			
		- Frozen fillets of other fish:				
	0304.81.00	-- 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			
	0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE			
	0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	TNE			
	0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE			
	0304.85.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE			
	0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	TNE			
	0304.89.00	-- Other - Other, frozen:	TNE			
	0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE			
	0304.92.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE			
	0304.93.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE			
	0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	TNE			
	0304.95.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	TNE			
	0304.99.00	-- Other	TNE			
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.				
	0305.10.00	- 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 - Fish fillets, dried, salted or in brine, but not smoked:	TNE			
	0305.31.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE			
	0305.32.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	TNE			
	0305.39	-- Other:				
	0305.39.10	--- Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua mentalis</i>)	TNE			
	0305.39.20	--- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	TNE			
	0305.39.90	--- Other - Smoked fish, including fillets, other than edible fish offal :	TNE			
	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			
	0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE			

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0305.44.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE			
	0305.49.00	-- Other - Dried fish, other than edible fish offal, 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:				
	0305.59.20	--- Marine fish	TNE			
	0305.59.90	--- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	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			
	0305.64.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE			
	0305.69	-- Other:				
	0305.69.10	--- Marine fish	TNE			
	0305.69.90	--- Other - Fish fins, heads, tails, maws and other edible fish offal:	TNE			
	0305.71.00	-- Shark fins	TNE			
	0305.72	-- Fish heads, tails and maws:				
	0305.72.10	--- Fish maws	TNE			
	0305.72.90	--- Other	TNE			
	0305.79.00	-- Other	TNE			
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. - Frozen:				
	0306.11.00	-- 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			
	0306.14	-- Crabs:				
	0306.14.10	--- Soft shell crabs	TNE			
	0306.14.90	--- Other	TNE			
	0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	TNE			
	0306.17	-- Other shrimps and prawns:				
	0306.17.10	--- Giant tiger prawns (<i>Penaeus monodon</i>)	TNE			
	0306.17.20	--- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	TNE			
	0306.17.30	--- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	TNE			
	0306.17.90	--- Other	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			
		--- Other:				
	0306.22.91	---- In airtight containers	TNE			
	0306.22.99	---- 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			
	0306.25.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	KGM			
	0306.26	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):				
	0306.26.10	--- Breeding	TNE			
	0306.26.20	--- Other, live	TNE			
	0306.26.30	--- Fresh or chilled	TNE			
		--- Dried:				
	0306.26.41	---- In airtight containers	TNE			
	0306.26.49	---- Other	TNE			

03.06 – 03.07 Section I

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		--- Other:				
	0306.26.91	---- In airtight containers	KGM			
	0306.26.99	---- Other	KGM			
	0306.27	-- Other shrimps and prawns:				
		--- Breeding:				
	0306.27.11	---- Giant tiger prawns (<i>Penaeus monodon</i>)	TNE			
	0306.27.12	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	TNE			
	0306.27.19	---- Other	TNE			
		--- Other, live:				
	0306.27.21	---- Giant tiger prawns (<i>Penaeus monodon</i>)	TNE			
	0306.27.22	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	TNE			
	0306.27.29	---- Other	TNE			
		--- Fresh or chilled:				
	0306.27.31	---- Giant tiger prawns (<i>Penaeus monodon</i>)	TNE			
	0306.27.32	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	TNE			
	0306.27.39	---- Other	TNE			
		--- Dried:				
	0306.27.41	---- In airtight containers	TNE			
	0306.27.49	---- Other	TNE			
		--- Other:				
	0306.27.91	---- In airtight containers	KGM			
	0306.27.99	---- Other	KGM			
	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			
	0306.29.30	--- Flours, meals and pellets	TNE			
		--- Other:				
	0306.29.91	---- In airtight containers	TNE			
	0306.29.99	---- Other	TNE			
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.				
		- Oysters:				
	0307.11	-- Live, fresh or chilled:				
	0307.11.10	--- Live	TNE			
	0307.11.20	--- Fresh or chilled	TNE			
	0307.19	-- Other:				
	0307.19.10	--- Frozen	TNE			
	0307.19.20	--- Dried, salted or in brine	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0307.19.30	--- Smoked	KGM			
		- 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			
	0307.29	-- Other:				
	0307.29.10	--- Frozen	TNE			
	0307.29.20	--- Dried, salted or in brine; smoked	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; smoked	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			
	0307.49.30	--- Smoked	KGM			
		- 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			
	0307.59.30	--- Smoked	KGM			
	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; smoked	TNE			
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):				
	0307.71	-- Live, fresh or chilled:				
	0307.71.10	--- Live	TNE			
	0307.71.20	--- Fresh or chilled	TNE			

03.07 – 03.08 Section I

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	Customs Duty Full (5)	Duty Pref (6)	Excise Duty (7)
	0307.79	-- Other:				
	0307.79.10	--- Frozen	TNE			
	0307.79.20	--- Dried, salted or in brine; smoked	KGM			
		- Abalone (<i>Haliotis spp.</i>):				
	0307.81	-- Live, fresh or chilled:				
	0307.81.10	--- Live	TNE			
	0307.81.20	--- Fresh or chilled	TNE			
	0307.89	-- Other:				
	0307.89.10	--- Frozen	TNE			
	0307.89.20	--- Dried, salted or in brine; smoked	KGM			
		- Other, including flours, meals and pellets, 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	--- Dried, salted or in brine; smoked	KGM			
	0307.99.90	--- Other	TNE			
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.				
		- Sea cucumbers (<i>Stichopus japonicus, Holothurioidea</i>):				
	0308.11	-- Live, fresh or chilled:				
	0308.11.10	--- Live	TNE			
	0308.11.20	--- Fresh or chilled	TNE			
	0308.19	-- Other:				
	0308.19.10	--- Frozen	TNE			
	0308.19.20	--- Dried, salted or in brine	TNE			
	0308.19.30	--- Smoked	KGM			
		- Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i>):				
	0308.21	-- Live, fresh or chilled:				
	0308.21.10	--- Live	TNE			
	0308.21.20	--- Fresh or chilled	TNE			
	0308.29	-- Other:				
	0308.29.10	--- Frozen	TNE			
	0308.29.20	--- Dried, salted or in brine	TNE			
	0308.29.30	--- Smoked	KGM			

03.08 Section I

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0308.30	- Jellyfish (<i>Rhopilema spp.</i>):				
	0308.30.10	-- Live	TNE			
	0308.30.20	-- Fresh or chilled	TNE			
	0308.30.30	-- Frozen	TNE			
	0308.30.40	-- Dried, salted or in brine	TNE			
	0308.30.50	-- Smoked	KGM			
	0308.90	- Other:				
	0308.90.10	-- Live	TNE			
	0308.90.20	-- Fresh or chilled	TNE			
	0308.90.30	-- Frozen	TNE			
	0308.90.40	-- Dried, salted or in brine	TNE			
	0308.90.50	-- Smoked	KGM			
	0308.90.90	-- Other	TNE			