

**CHAPTER 03**  
**FISH AND CRUSTACEANS, MOLLUSC AND OTHER AQUATIC INVERTEBRATES**

NOTE

1. This Chapter does not cover:

(a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);

(b) 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 No. 23.01); or

(c) Caviar or caviar substitutes prepared from fish eggs (heading No. 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>03.01</b>	<b>Live fish</b>		
0301.1000.00	--Ornamental fish		10
0301.9100.00	--Trout (Salmo trutta, Oncorhynchus clarki)		10
0301.9200.00	--Eels (Anguilla spp.)		10
0301.9300.00	--Carp		10
0301.9400.00	-- Bluefin tunas (Thunnus thynnus)		10
0301.9500.00	-- Southern bluefin tunas (Thunnus maccoyii)....		10
0301.9900.00	--Other		10
<b>03.02</b>	<b>Fish, fresh or chilled (excl. those of 03.04)</b>		
0302.1100.00	--Trout (Salmo trutta, Oncorhynchus mykiss)		10
0302.1200.00	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus		10
0302.1900.00	--Other (Salmonidae, excluding livers and roes)		10
0302.2100.00	--Halibut (Reinhardtius hippoglossoides, Hippogloss		10
0302.2200.00	--Plaice (Pleuronectes platessa) (Flat fish (Pleuron		10
0302.2300.00	--Sole (Solea spp.) (Flat fish (Pleuronectidae, Bothi		10
0302.2900.00	--Other (Flat fish (Pleuronectidae, Bothidae, Cynogl		10
0302.3100.00	--Albacore or longfinned tunas (Thunnus alalunga)		10
0302.3200.00	--Yellowfin tunas (Thunnus albacares) (Tunas of)		10
0302.3300.00	--Skipjack or stripebelly bonito (Tunas of the		10
0302.3400.00	--Bigeye tunas (Thunnus obesus) (Tunas of the genus		10
0302.3500.00	--Bluefin tunas (Thunnus thynnus) (Tunas of the genu		10
0302.3600.00	--Southern bluefin tuna (Thunnus maccoyii) (Tunas of)		10
0302.3900.00	--Other (Tunas of the genus Thunnus) skipjack or str		10
0302.4000.00	--Herrings (Clupea harengus, Clupea pallasii), exclu		10
0302.5000.00	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		10
0302.6100.00	--Sardines (Sardina pilchardus, Sardinops spp.), (Ot		10
0302.6200.00	--Haddock (Melanogrammus aeglefinus) (sardinella) (Sard		10
0302.6300.00	--Coalfish (Pollachius virens) (sardinellae)		10
0302.6400.00	--Mackerel (Scomber scombrus, Scomber australasicus		10

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<b>03.02</b>	<b>Fish, fresh or chilled (excl. those of 03.04)</b>		
0302.6500.00	--Dogfishand othersharks (sardinella(Sardinellaspp)		10
0302.6600.00	--Eels(Anguillaspp.) (sardinella(Sardinellaspp.)		10
0302.6700.00	-- Swordfish (Xiphias gladius) ..		10
0302.6800.00	-- Toothfish (Dissostichus spp.)		10
0302.6900.00	--Other (sardinella(Sardinellaspp) brislingorspra		10
0302.7000.00	-Livers and roes (sardinella(Sardinellaspp.), bris		10
<b>03.03</b>	<b>Fish, frozen, (excl. those of 03.04)</b>		
0303.1100.00	--Sockeye salmon(red salmon)(Oncorhynchus nerka		10
0303.1900.00	--Other(Pacificsalmon(Oncorhynchusnerka, Oncorh		10
0303.2100.00	--Trout(salmo trutta,Oncorhynchus mykiss, Oncor		10
0303.2200.00	--Atlanticsalmon(Salmo) (Other salmonidae,exclu		10
0303.2900.00	--Other (salmonidae, excluding livers & roes)		10
0303.3100.00	--Halibut(Reinhardtiushippoglossoides, Hippoglo		10
0303.3200.00	--Plaice(Pleuronectesplatessa)(Flat fish (Pleur		10
0303.3300.00	--Sole(Soleaspp.)(Flat fish (Pleuronectidae, Bo		10
0303.3900.00	--Other(Flat fish(Pleuronectidae,Bothidae, Cyno		10
0303.4100.00	--Albacore or longfinned tunas(Thunnus alahunga		10
0303.4200.00	--Yellowfin tunas (Thunnus albacares)(Tunas (of		10
0303.4300.00	--Skipjack or stripbellied bonito(Tunas (of the		10
0303.4400.00	--Bigeye tunas(Thunnus obesus)(Tunas (of the ge		10
0303.4500.00	--Bluefin tunas (Thunnus thynnus)(Tunas (of the		10
0303.4600.00	--Southern bluefin tunas(Thunnus maccoyii)(Tuna		10
0303.4900.00	--Other(Tunas (of the genus Thunnus), skipjack o		10
0303.5100.00	-- Herrings (Clupea harengus, Clupea pallasii)		10
0303.5200.00	-- Cod (Gadus morhua, Gadus ogac, Gadus		10
0303.6100.00	-- Swordfish (Xiphias gladius).		10
0303.6200.00	-- Toothfish (Dissostichus spp)..		10
0303.7100.00	--Sardines(Sardinapilchardus,Sardinopsspp.) sar		10
0303.7200.00	--Haddock(Melanogrammusaeaglefinus)(Other fish,e		10
0303.7300.00	--Coalfish(Pollachiusvirens)(Other fish,exclud		10
0303.7400.00	--Mackerel(Scomber scombrus, Scomberaustralasic		10
0303.7500.00	--Dogfish and other sharks(Other fish, exclud		10
0303.7600.00	--Eels(Anguillaspp)(Other fish, excluding liver		10
0303.7700.00	--Sea bass (Dicentrarchus punctatus)(Other fish		10
0303.7800.00	--Hake (merluccius spp.) (Other fish, excluding		10
0303.7900.00	--Other (Other fish, excluding livers and roes)		10
0303.8000.00	-Livers & roes (Other fish,excluding livers		20
<b>03.04</b>	<b>Fish fillets and other fish meat, fresh, chilled or frozen</b>		
0304.1100.00	-- Swordfish (Xiphias gladius)..		20
0304.1200.00	-- Toothfish (Dissostichus spp)..		20
0304.1900.00	-- Other..		20

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<b>03.04</b>	<b>Fish fillets and other fish meat, fresh, chilled or frozen</b>		
0304.2100.00	-- Swordfish (Xiphias gladius)		20
0304.2200.00	-- Toothfish (Dissostichus spp)..		20
0304.2900.00	-- Other...		20
0304.9100.00	-- Swordfish (Xiphias gladius)		20
0304.9200.00	-- Toothfish (Dissostichus spp)		20
0304.9900.00	-- Other.		20
<b>03.05</b>	<b>Fish, salted, dried...; smoked fish; fish meal fit for human consumption</b>		
0305.1000.00	-Flours,meals and pellets of fish,fit for hu		10
0305.2000.00	-Livers and roes of fish,dried, smoked, salte		20
0305.3000.00	-Fish fillets,dried,salted or in brine,but not		20
0305.4100.00	--pacifi salmon (Oncorhynchusnerka,		20
0305.4200.00	--Herrings(Clupeaharengus,Clupea pallasii)		20
0305.4900.00	--Other(Oncorhynchus nerka,Oncorhynchus gorb		20
0305.5100.52	---Cod head fit for human consumption		10
0305.5100.53	---Other cod fish fit for human consumpt.		20
0305.5900.54	---Other fish head fit for human consump		10
0305.5900.59	---Other fish fit for human consumption.		20
0305.6100.00	--Herrings(Clupeaharengus,Clupea)		20
0305.6200.00	--Cod(Gadus morhua, Gadusogac, Gadu		20
0305.6300.00	--Anchovies (Engraulis spp.)		20
0305.6900.00	--Other		20
<b>03.06</b>	<b>Crustaceans, fresh, chilled or frozen</b>		
0306.1100.00	--Rock lobster (frozen)and other sea crawfish		20
0306.1200.00	--Lobsters(Homarus spp.)(Frozen)		20
0306.1300.00	--Shrimps and prawns (Frozen)		20
0306.1400.00	--Crabs (Frozen)		20
0306.1900.00	--Other,including flours, meals and pellets o		20
0306.2100.00	--Rocklobster (not frozen) and other sea craw		20
0306.2200.00	--Lobsters(Homarus spp.)(Not frozen)		20
0306.2300.00	--Shrimps and prawns (Not frozen)		20
0306.2400.00	--Crabs (Not frozen)		20
0306.2900.00	--Other,including flours, meals and pellets		20
<b>03.07</b>	<b>Molluscs and aquatic invertebrates, nes</b>		
0307.1000.00	-Oysters		20
0307.2100.00	--live, fresh or chilled (Scallops,including queen		20
0307.2900.00	--Other		20
0307.3100.00	--live, fresh or chilled (Mussels)		20
0307.3900.00	--Other(Mussels(Mytilus spp.),		20
0307.4100.00	--live,fresh or chilled (Cuttle fish)		20
0307.4900.00	--Other (Cuttle fish)		20
0307.5100.00	--live,fresh or chilled Octopus(Octopus spp.)		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>03.07</b>	<b>Molluscs and aquatic invertebrates, nes</b>		
0307.5900.00	--Other Octopus(Octopus spp.)		20
0307.6000.00	-Snails, other than sea snails, Octopus		20
0307.9100.00	--live, fresh or chilled (Other, includ ours,		20
0307.9900.00	--Other (Other, including flours)		20