

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	ID	VAT	LVY	EXC
03.01	Live fish					
0301.1000.00	Live ornamental fish		10	5		
0301.9100.00	-Trout(Salmo trutta, oncorhynchus mykiss, oncorhynchus clarki,aguabonita.		10			
0301.9200.00	.)		10			
0301.9300.00	Live carp		10			
0301.9400.00	Bluefin tunas (Thunnus thynnus)		10			
0301.9500.00	Southern bluefin tunas(Thunnus maccoyii)		10			
0301.9900.00	Other live fish		10			
03.02	Fish, fresh or chilled (excl. those of 03.04)					
0302.1100.00	Fresh or chilled Trout(Salmo Trutta,Onc'mykiss, clarki, aguabonita,gilae,apache, chrysog		10			
0302.1200.00	Fresh/Chilled Pacific salmon (Oncorhynchus nerka, gorbuscha, keta, tschawytscha, kisutch		10			
0302.1900.00	Other salmonidae, excluding livers and roes		10			
0302.2100.00	- halibut(Reinhardtus hippoglossoides,Hippoglossus)		10			
0302.2200.00	- plaice (Pleuronectess platessa)		10			
0302.2300.00	.)		10			
0302.2900.00	Other Flat fish excluding livers and roes		10			
0302.3100.00	Fresh or chilled albacore or longfinned tunas(Thunnus alalunga)		10			
0302.3200.00	Fresh or chilled yellowfin tunas (Thunnus albacares)		10			
0302.3300.00	-bellied bonito		10			
0302.3400.00	Fresh or Chilled Bigeye tunas (thunnus obsesus)		10			
0302.3500.00	Fresh or chilled Bluefin tunas(thunnus thynnus)		10			
0302.3600.00	Fresh or chilled Southern bluefin tunas (thunnus maccoyii)		10			
0302.3900.00	-bellied bonito excludg. livers and roes		10			
0302.4000.00	. livers and roes		10			
0302.5000.00	. livers and roes		10			
0302.6100.00	Fresh or chilled sardines(Sardina pilchardus,Sardinopps spp) brisling or sparts(spratus)		10			
0302.6200.00	Fresh or chilled haddock (Melanogrammus aeglefinus)		10			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.02	Fish, fresh or chilled (excl. those of 03.04)					
0302.6300.00	Fresh or chilled coalfish (Pollachius Virens)		10			
0302.6400.00	Fresh or chilled mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)		10			
0302.6500.00	Fresh or chilled dogfish and other sharks		10			
0302.6600.00	Fresh or chilled Eels (Anguilla spp)		10			
0302.6700.00	Swordfish (Xiphias gladius)		10			
0302.6800.00	Toothfish (Xiphias gladius)		10			
0302.6900.00	Other fish excluding livers and roes		10			
0302.7000.00	Fresh or chilled fish livers and roes		10			
03.03	Fish, frozen, (excl. those of 03.04)					
0303.1100.00	Frozen Pacific Sockeye salmon (red salmon) (Oncorhynchus nerka)		10			
0303.1900.00	Other Pacific salmon (Oncorhynchus nerka, etc)		10			
0303.2100.00	Other Salmonidae Trout (Salmo trutta, Oncorhynchus mykiss, etc) excluding livers and roes		10			
0303.2200.00	Frozen Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		10			
0303.2900.00	Other Salmonidae, excluding livers and roes		10			
0303.3100.00	Frozen Halibut (Reinhardtus hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		10			
0303.3200.00	Frozen plaice (Pleuronectes platessa)		10			
0303.3300.00	Frozen sole (Solea spp)		10			
0303.3900.00	Other Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, sole) excluding livers and roes		10			
0303.4100.00	Frozen Albacore or longfinned tunas (Thunnus alalunga)		10			
0303.4200.00	Frozen yellowfin tunas (Thunnus Albacares)		10			
0303.4300.00	-bellied bonito		10			
0303.4400.00	Frozen Bigeye tunas (Thunnus obsesus)		10			
0303.4500.00	Frozen Bluefin tunas (Thunnus thynnus)		10			
0303.4600.00	Frozen Southern bluefin tunas (Thunnus maccoyii)		10			
0303.4900.00	Other Tunas (of the genus Thunnus) excluding livers and roes		10			
0303.5100.00	Herrings (Clupea harengus, Clupea pallasii)		10			
0303.5200.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		10			
0303.6100.00	Swordfish (Xiphias gladius)		10			
0303.6200.00	.)		10			
0303.7100.00	.), Sardinella, brisling or sprats (Spratu)		10			
0303.7200.00	Frozen haddock (Melanogrammus aeglefinus)		10			
0303.7300.00	Frozen coalfish (Pollachius virens)		10			
0303.7400.00	Frozen mackerel (Scomber Scombrus, Schomber austalasicus, Scomber japonicus)		10			
0303.7500.00	Frozen dogfish and other sharks		10			
0303.7600.00	Frozen eels (Anguilla spp)		10			
0303.7700.00	Frozen sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)		10			
0303.7800.00	., Urophycis spp.)		10			
0303.7900.00	Other fish excluding livers and roe		10			
0303.8000.00	Frozen fish livers and roes		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.04	Fish fillets and other fish meat, fresh, chilled or frozen					
0304.1100.00	Swordfish (Xiphias gladius)		20			
0304.1200.00	.)		20			
0304.1900.00	Other fresh or chilled Fish fillets		20			
0304.2100.00	Swordfish (Xiphias gladius)		20			
0304.2200.00	.)		20			
0304.2900.00	Other frozen fish fillets		20			
0304.9100.00	swordfish(xiphias gladius)		20			
0304.9200.00	.)		20			
0304.9900.00	Other: other Frozen fish fillets		20			
03.05	Fish, salted, dried...; smoked fish; fish meal fit for human consumption					
0305.1000.00	Flours meals and pellets of fish,fit for human consumption		10			
0305.2000.00	Livers and roes, dried, smoked, salted or in brine		20			
0305.3000.00	Fish fillets, dried, salted or in brine, but not smoked		20			
0305.4100.00	...rhodurus),Atlantic(Salmo salmar) & Danube salmon		20			
0305.4200.00	Smoked herrings (Clupea harengus, Clupea pallasil)		20			
0305.4900.00	Other smoked fish including fillets		20			
0305.5100.52	Cod head		10			
0305.5100.53	Other dried fish; cod		20			
0305.5900.54	Other fish head		10			
0305.5900.59	Other, Fish,salted but not dried or smoked and fish in brine:		20			
0305.6100.00	Herrings salted or in brine but not dried or smoked (Clupea harengus,Clupea pallasil)		20			
0305.6200.00	Cod (Gadus morhua,Gadus ogac, Gadus Macrocep) salted or in brine but not dried or smoked		20			
0305.6300.00	.) salted or in brine but not dried or smoked		20			
0305.6900.00	Other fish, salted but not dried or smoked and fish in brine		20			
03.06	Crustaceans, fresh, chilled or frozen					
0306.1100.00	., Panulirus spp., Jasus spp.)		20			
0306.1200.00	.)		20			
0306.1300.00	Frozen shrimps and prawns		20			
0306.1400.00	Frozen crabs		20			
0306.1900.00	Other including flours, meals and pellets of crustaceans, fit for human consumption		20			
0306.2100.00	. Panulirus spp. Jasus spp)		20			
0306.2200.00	.)		20			
0306.2300.00	Shrimps and prawns not frozen		20			
0306.2400.00	Crabs Not frozen		20			
0306.2900.00	. flours, meals & pellets of crustaceans, fit for human consumption not frozen		20			
03.07	Molluscs and aquatic invertebrates, nes					
0307.1000.00	Oysters, live, fresh, chilled, frozen, dried, salted or in brine		20			
0307.2100.00	Scallops, including queen scallops, of the genera Pecten,Chlamys live, fresh or chilled		20			
0307.2900.00	Other scallops		20			

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03.07	Molluscs and aquatic invertebrates, nes					
0307.3100.00	., Perna spp) live, fresh or chilled		20			
0307.3900.00	Other mussels		20			
0307.4100.00	Cuttle fish (Sepia officinalis,Rossia macrosoma,Sepio) and squid, live, fresh or chilled		20			
0307.4900.00	Other cuttle fish and squid		20			
0307.5100.00	.) live, fresh or chilled		20			
0307.5900.00	Other octopus		20			
0307.6000.00	Snails other than sea snails		20			
0307.9100.00	Other live,fresh incl flours,meals & pellets aquatic invertbrates fit 4 hman consumption		20			
0307.9900.00	Others including flours,meals and pellets of aquatic invertebrates for human consumption		20			