

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					
0301.1100.00	Live Freshwater ornamental fish		10	5		
0301.1900.00	Live ornamental fish other than freshwater fish		10	5		
0301.9110.00	Live young trout fish (fish fingerlings)		5			
0301.9190.00	.		10			
0301.9210.00	Live young Eels fish (fish fingerlings)		5			
0301.9290.00	Live Eels fish other than fingerlings		10			
0301.9310.00	Live young carp fish (fish fingerlings)		5			
0301.9390.00	Live carp fish other than fingerlings		10			
0301.9410.00	Live young Atlantic and Pacific bluefin tunas (Thunnus thynnus Thunnus orientalis)		5			
0301.9490.00	Matured Atlantic and Pacific bluefin tunas (Thunnus thynnus Thunnus orientalis)		10			
0301.9510.00	Live young southern bluefin tunas (Thunnus maccoyii) fish (fish fingerlings)		5			
0301.9590.00	.		10			
0301.9910.00	.		5			
0301.9990.00	.		10			
03.02	Fish, fresh or chilled (excl. those of 03.04)					
0302.1100.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus aguabonita etc)		10			
0302.1300.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha etc)		10			
0302.1400.00	.		10			
0302.1900.00	Other Salmonidae meat excluding livers and roes not specied in this subheading		10			
0302.2100.00	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus etc		10			
0302.2200.00	.		10			
0302.2300.00	.)meat, fresh or chilled.		10			
0302.2400.00	.		10			
0302.2900.00	.		10			
0302.3100.00	.		10			
0302.3200.00	.		10			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.02	Fish, fresh or chilled (excl. those of 03.04)					
0302.3300.00	.		10			
0302.3400.00	.		10			
0302.3500.00	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		10			
0302.3600.00	.		10			
0302.3900.00	.		10			
0302.4100.00	.		10			
0302.4200.00	.)meat, fresh or chilled.		10			
0302.4300.00	.), sardinella, brisling or sprats.		10			
0302.4400.00	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)		10			
0302.4500.00	.) meat, fresh or chilled.		10			
0302.4600.00	.		10			
0302.4700.00	.		10			
0302.4900.00	Other fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304		10			
0302.5100.00	.		10			
0302.5200.00	.		10			
0302.5300.00	.		10			
0302.5400.00	., Urophycis spp.) meat, fresh or chilled.		10			
0302.5500.00	.		10			
0302.5600.00	Blue whittings (Micromesistius poutassou, Micromesistiusaustralis		10			
0302.5900.00	.		10			
0302.7100.00	.) meat, fresh or chilled.		10			
0302.7200.00	., Silurus spp., Clarias spp.,Ictalurus spp.)		10			
0302.7300.00	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus etc)		10			
0302.7400.00	.) meat, fresh or chilled.		10			
0302.7900.00	.		10			
0302.8100.00	.		10			
0302.8200.00	.		10			
0302.8300.00	.)meat, fresh or chilled.		10			
0302.8400.00	.) meat, fresh or chilled.		10			
0302.8500.00	.		10			
0302.8900.00	.02, fresh or chilled.		10			
0302.9000.00	.		10			
0302.9100.00	Livers, roes and milt		10			
0302.9200.00	Shark fins		10			
0302.9900.00	Other Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal		10			
03.03	Fish, frozen, (excl. those of 03.04)					
0303.1100.00	.		10			
0303.1200.00	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta etc)		10			
0303.1300.00	.		10			
0303.1400.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki etc)		10			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.03	Fish, frozen, (excl. those of 03.04)					
0303.1900.00	.		10			
0303.2300.00	.) meat, frozen.		10			
0303.2400.00	., Silurus spp., Clarias spp., Ictalurus spp.) meat, frozen.		10			
0303.2500.00	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, frozen		10			
0303.2600.00	.) meat, frozen.		10			
0303.2900.00	.		10			
0303.3100.00	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus etc		10			
0303.3200.00	.		10			
0303.3300.00	.)meat, frozen.		10			
0303.3400.00	.		10			
0303.3900.00	.		10			
0303.4100.00	.		10			
0303.4200.00	.		10			
0303.4300.00	.		10			
0303.4400.00	.		10			
0303.4500.00	.		10			
0303.4600.00	.		10			
0303.4900.00	.		10			
0303.5100.00	.		10			
0303.5300.00	.		10			
0303.5400.00	.		10			
0303.5500.00	.) meat, frozen.		10			
0303.5600.00	.		10			
0303.5700.00	.		10			
0303.5900.00	.91 to 0303.99		10			
0303.6300.00	.		10			
0303.6400.00	.		10			
0303.6500.00	.		10			
0303.6600.00	., Urophycis spp.) meat, frozen.		10			
0303.6700.00	.		10			
0303.6800.00	.		10			
0303.6900.00	.		10			
0303.8100.00	.		10			
0303.8200.00	.		10			
0303.8300.00	.) meat, frozen.		10			
0303.8400.00	.) meat, frozen.		10			
0303.8900.00	.		10			
0303.9000.00	.		20			
0303.9100.00	Livers, roes and milt		20			
0303.9900.00	Other livers, roes, milt, fish fins, heads, tails, maws and other edible fish offals		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.04	Fish fillets and other fish meat, fresh, chilled or frozen					
0304.3100.00	.) fillets (whether or not minced), fresh or chilled.		20			
0304.3200.00	., Silurus spp., Clarias spp.,... fresh or chilled.		20			
0304.3300.00	.		20			
0304.3900.00	.04 not specified or mentioned		20			
0304.4100.00	Fresh or chilled fillets of Pacific salmon, Atlantic salmon and Danube salmon		20			
0304.4200.00	Fresh or chilled fillets Trout		20			
0304.4300.00	Fresh or chilled fillets of Flat fish		20			
0304.4400.00	Fresh or chilled fillets of Fish of the families Bregmacerotidae, Euclichthyidae		20			
0304.4500.00	Fresh or chilled fillets of Swordfish (Xiphias gladius)		20			
0304.4600.00	.)		20			
0304.4700.00	Dogfish and other sharks		20			
0304.4800.00	Rays and skates (Rajidae)		20			
0304.4900.00	.		20			
0304.5100.00	Fresh or chilled Tilapias, catfish, carp, eels, Nile perch and snakeheads		20			
0304.5200.00	Fresh or chilled Salmonidae		20			
0304.5300.00	Fresh or chilled Fish of of the families Bregmacerotidae, Euclichthyidae, Gadidae		20			
0304.5400.00	Fresh or chilled Swordfish (Xiphias gladius)		20			
0304.5500.00	.)		20			
0304.5600.00	Dogfish and other sharks		20			
0304.5700.00	Rays and skates (Rajidae)		20			
0304.5900.00	Other Fresh or chilled not specified in this subheading		20			
0304.6100.00	.)		20			
0304.6200.00	., Silurus spp., Clarias spp., Ictalurus spp.)		20			
0304.6300.00	Frozen fillets of Nile Perch (Lates niloticus)		20			
0304.6900.00	Frozen fillets of carp, eels, Nile perch and snakeheads		20			
0304.7100.00	Frozen fillets of Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		20			
0304.7200.00	Frozen fillets of Haddock (Melanogrammus aeglefinus)		20			
0304.7300.00	Frozen fillets of Coalfish (Pollachius virens)		20			
0304.7400.00	., Urophycis spp.)		20			
0304.7500.00	Frozen fillets of Alaska Pollack (Theragra chalcogramma)		20			
0304.7900.00	Other Frozen fillets of fish of the families Bregmacerotidae, Bregmacerotidae		20			
0304.8100.00	.		20			
0304.8200.00	Frozen fillets of Trout		20			
0304.8300.00	Frozen fillets Flat fish		20			
0304.8400.00	Frozen fillets of Swordfish (Xiphias gladius)		20			
0304.8500.00	.)		20			
0304.8600.00	Frozen fillets of Herrings (Clupea harengus, Clupea pallasii)		20			
0304.8700.00	Frozen fillets Tunas, skipjack or stripebellied bonito, pelamis		20			
0304.8800.00	Dogfish, other sharks, rays and skates (Rajidae)		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.04	Fish fillets and other fish meat, fresh, chilled or frozen					
0304.8900.00	Other Frozen fillets of fish not specified in this subheading		20			
0304.9100.00	Frozen Swordfish (Xiphias gladius)		20			
0304.9200.00	.)		20			
0304.9300.00	.		20			
0304.9400.00	Frozen Alaska Pollack (Theragra chalcogramma)		20			
0304.9500.00	...		20			
0304.9600.00	Dogfish and other sharks		20			
0304.9700.00	Rays and skates (Rajidae)		20			
0304.9900.00	.04.		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 of fish, dried, smoked, salted or in brine		20			
0305.3100.00	..; dried, salted or in brine, but not smoked		20			
0305.3200.00dried, salted, brine, but not smoked		20			
0305.3900.00	.		20			
0305.4100.00	... salmon other than edible fish offal		20			
0305.4200.00	Smoked fish, including fillets of Herrings other than edible fish offal		20			
0305.4300.00	Smoked fish, including fillets of Trout, other than edible fish offal		20			
0305.4400.00	Smoked fish, including fillets of Tilapias, catfish, carpothor other than edible fish offal		20			
0305.4900.00	.		20			
0305.5100.00	Dried Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		20			
0305.5200.00	Tilapias, catfish, carp, eels, Nile perch and snakeheads		20			
0305.5300.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macouridae, Melanonida		20			
0305.5400.00	...		20			
0305.5900.00	Other Dried fish, other than edible fish offal, whether or not salted but not smoked		10			
0305.6100.00	: Herring ssalted but not dried or smoked and fish in brine, other than edible fish offal:		20			
0305.6200.00	Cod salted but not dried or smoked and fish in brine, other than edible fish offal		20			
0305.6300.00	.), salted but not dried or smoked and fish in brine.		20			
0305.6400.00	.		20			
0305.6900.00	fish, salted but not dried, smoked, brined, other than edible fish offal not mentioned		20			
0305.7100.00	Shark fins		20			
0305.7210.00	Cod head		20			
0305.7290.00	.		20			
0305.7900.00	Other Fish fins, heads, tails, maws and other edible fish offal not elsewhere mentioned		20			
03.06	Crustaceans, fresh, chilled or frozen					
0306.1100.00	., Panulirus spp., Jasus spp.)		20			
0306.1200.00	.)		20			
0306.1400.00	Frozen Crabs		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.06	Crustaceans, fresh, chilled or frozen					
0306.1500.00	Frozen Norway lobsters (Nephrops norvegicus)		20			
0306.1600.00	., Crangon crangon)		20			
0306.1700.00	Other Frozen shrimps and prawns		20			
0306.1910.00	Frozen Flours, meals and pellets of crustaceans, fit for human consumption		10			
0306.1990.00	.		20			
0306.2100.00	.		20			
0306.2200.00	.)		20			
0306.2400.00	Nonfrozen Crabs		20			
0306.2500.00	Nonfrozen Norway lobsters (Nephrops norvegicus)		20			
0306.2600.00	., Crangon crangon)		20			
0306.2700.00	.		20			
0306.2910.00	.		10			
0306.2990.00	.		20			
0306.3100.00	., Panulirus spp., Jasus spp.)		20			
0306.3200.00	.)		20			
0306.3300.00	Crabs		20			
0306.3400.00	Norway lobsters (Nephrops norvegicus)		20			
0306.3500.00	-water shrimps and prawns (Pandalus spp., Crangon crangon)		20			
0306.3600.00	Other shrimps and prawns		20			
0306.3910.00	Flours, meals and pellets		10			
0306.3990.00	Other flour meals and pellets		20			
0306.9100.00	Rock lobster and other sea crawfish (Palinurus spp, Panulirus spp, Jasus spp)		20			
0306.9200.00	Lobsters (Homarus spp)		20			
0306.9300.00	Crabs		20			
0306.9400.00	Norway lobsters (Nephrops norvegicus)		20			
0306.9500.00	Shrimps and prawns		20			
0306.9910.00	Flours, meals and pellets		10			
0306.9990.00	Other Flours, meals and pellets		20			
03.07	Molluscs and aquatic invertebrates, nes					
0307.1100.00	Live, fresh or chilled Oysters		20			
0307.1200.00	Frozen		20			
0307.1900.00	frozen, dried, salted or in brine Oysters		20			
0307.2100.00	.		20			
0307.2200.00	Frozen Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten		20			
0307.2900.00	.		20			
0307.3100.00	., Perna spp.)		20			
0307.3200.00	., Perna spp.)		20			
0307.3900.00	., Perna spp.)		20			
0307.4100.00	., Sepioteuthis spp.		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
03.07	Molluscs and aquatic invertebrates, nes					
0307.4200.00	Live, fresh or chilled		20			
0307.4300.00	Frozen Cuttle fish and squid		20			
0307.4900.00	., Sepioteuthis spp. Excl. live, fresh or chilled		20			
0307.5100.00	.)		20			
0307.5200.00	.)		20			
0307.5900.00	.)		20			
0307.6000.00	live, fresh, chilled, frozen, dried, salted or in brine Snails, other than sea snails		20			
0307.7100.00	.		20			
0307.7200.00	Frozen Clams, cockles and ark shells		20			
0307.7900.00	.		20			
0307.8100.00	.)		20			
0307.8200.00	Live, fresh or chilled stromboid conchs (Strombus spp)		20			
0307.8300.00	Frozen abalone (Haliotis spp)		20			
0307.8400.00	Frozen stromboid conchs (Strombus spp)		20			
0307.8700.00	Other abalone (Haliotis spp)		20			
0307.8800.00	Other stromboid conchs (Stromboid spp)		20			
0307.8900.00	.)		20			
0307.9100.00	.		20			
0307.9200.00	Other, including flours, meals and pellets, fit for human consumption		20			
0307.9900.00	.		20			
03.08	Dried					
0308.1100.00	Live, fresh or chilled Sea cucumbers (Stichopus japonicus, Holothurioidea)		20			
0308.1200.00			20			
0308.1900.00	Frozen, dried, salted or in brine Sea cucumbers (Stichopus japonicus, Holothurioidea)		20			
0308.2100.00	.		20			
0308.2200.00	Frozen Sea urchins		20			
0308.2900.00	Other Sea urchins		20			
0308.3000.00	.)		20			
0308.9000.00	.)		20			