

## 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, roes and milt 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.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
<b>03.01</b>		<b>Live fish.</b>					
		- Ornamental fish :					
	0301.11.00.00	-- Freshwater	kg	10	7.5	0	0
	0301.19.00.00	-- Other	kg	10	7.5	0	0
		- Other live fish :					
		-- 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> ):					
	0301.91.10.00	--- Young fish (fish fingerlings)	kg	5	0	0	0
	0301.91.90.00	--- Other	Kg	10	0	0	0
		-- Eels ( <i>Anguilla spp.</i> ):					
	0301.92.10.00	--- Young fish (fish fingerlings)	kg	5	0	0	0
	0301.92.90.00	--- Other	kg	10	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ):					
	0301.93.10.00	--- Young fish (fish fingerlings)	kg	5	0	0	0
	0301.93.90.00	--- Other	kg	10	0	0	0
		-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ):					
	0301.94.10.00	--- Young fish (fish fingerlings)	kg	5	0	0	0
	0301.94.90.00	--- Other	kg	10	0	0	0
		-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> ):					
	0301.95.10.00	--- Young fish (fish fingerlings)	kg	5	0	0	0
	0301.95.90.00	--- Other	kg	10	0	0	0
		-- Other:					
	0301.99.10.00	--- Young fish (fish fingerlings)	kg	5	0	0	0
	0301.99.90.00	--- Other	kg	10	0	0	0
<b>03.02</b>		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>					
		- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.11.00.00	-- 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> )	kg	10	0	0	0
	0302.13.00.00	-- 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> )	kg	10	0	0	0
	0302.14.00.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	10	0	0	0
	0302.19.00.00	-- Other	kg	10	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.21.00.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	10	0	0	0
	0302.22.00.00	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	10	0	0	0
	0302.23.00.00	-- Sole ( <i>Solea spp.</i> )	kg	10	0	0	0
	0302.24.00.00	-- Turbots ( <i>Psetta maxima</i> )	kg	10	0	0	0
	0302.29.00.00	-- Other	kg	10	0	0	0
		- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :					
	0302.31.00.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	10	0	0	0
	0302.32.00.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	10	0	0	0
	0302.33.00.00	-- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	10	0	0	0
	0302.34.00.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	kg	10	0	0	0
	0302.35.00.00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg	10	0	0	0
	0302.36.00.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	10	0	0	0
	0302.39.00.00	-- Other	kg	10	0	0	0
		- 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> ), Indian mackerels ( <i>Rastrelliger spp.</i> ) seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) silver pomfrets ( <i>Pampus spp.</i> ) Pacific					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ) capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.41.00.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	10	0	0	0
	0302.42.00.00	-- Anchovies ( <i>Engraulis spp.</i> )	kg	10	0	0	0
	0302.43.00.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	10	0	0	0
	0302.44.00.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	10	0	0	0
	0302.45.00.00	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg	10	0	0	0
	0302.46.00.00	-- Cobia ( <i>Rachycentron canadum</i> )	kg	10	0	0	0
	0302.47.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10	0	0	0
	0302.49.00.00	-- Other	kg	10	0	0	0
		- 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 edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.51.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	10	0	0	0
	0302.52.00.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	10	0	0	0
	0302.53.00.00	-- Coalfish ( <i>Pollachius virens</i> )	kg	10	0	0	0
	0302.54.00.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	10	0	0	0
	0302.55.00.00	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	10	0	0	0
	0302.56.00.00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg	10	0	0	0
	0302.59.00.00	-- Other	kg	10	0	0	0
		- Tilapias ( <i>Oreochromis spp.</i> ),					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.71.00.00	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	10	0	0	0
	0302.72.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	10	0	0	0
	0302.73.00.00	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbushoeveni</i> , <i>Megalobrama spp.</i> )	kg	10	0	0	0
	0302.74.00.00	-- Eels ( <i>Anguilla spp.</i> )	kg	10	0	0	0
	0302.79.00.00	-- Other	kg	10	0	0	0
		- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.81.00.00	-- Dogfish and other sharks	kg	10	0	0	0
	0302.82.00.00	-- Rays and skates ( <i>Rajidae</i> )	kg	10	0	0	0
	0302.83.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10	0	0	0
	0302.84.00.00	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg	10	0	0	0
	0302.85.00.00	-- Seabream ( <i>Sparidae</i> )	kg	10	0	0	0
	0302.89.00.00	-- Other	kg	10	0	0	0
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:					
	0302.91.00.00	-- Livers, roes and milt	kg	10	0	0	0
	0302.92.00.00	-- Shark fins	kg	10	0	0	0
	0302.99.00.00	-- Other	kg	10	0	0	0
<b>3.03</b>		<b>Fish, frozen, excluding fish fillets and other fish meat of heading</b>					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<b>03.04.</b>					
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.11.00.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	10	0	0	0
	0303.12.00.00	-- 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> )	kg	10	0	0	0
	0303.13.00.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	10	0	0	0
	0303.14.00.00	-- 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> )	kg	10	0	0	0
	0303.19.00.00	-- Other	kg	10	0	0	0
		- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.23.00.00	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	10	0	0	0
	0303.24.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	10	0	0	0
	0303.25.00.00	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	kg	10	0	0	0
	0303.26.00.00	-- Eels ( <i>Anguilla spp.</i> )	kg	10	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	0303.29.00.00	-- Other	kg	10	0	0	0
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.31.00.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	10	0	0	0
	0303.32.00.00	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	10	0	0	0
	0303.33.00.00	-- Sole ( <i>Solea spp.</i> )	kg	10	0	0	0
	0303.34.00.00	-- Turbots ( <i>Psetta maxima</i> )	kg	10	0	0	0
	0303.39.00.00	-- Other	kg	10	0	0	0
		- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :					
	0303.41.00.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	10	0	0	0
	0303.42.00.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	10	0	0	0
	0303.43.00.00	-- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ).	kg	10	0	0	0
	0303.44.00.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	kg	10	0	0	0
	0303.45.00.00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg	10	0	0	0
	0303.46.00.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	10	0	0	0
	0303.49.00.00	-- Other	kg	10	0	0	0
		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Eagraulis 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> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheading 0303.91 to 0303.99:					
	0303.51.00.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	10	0	0	0
	0303.53.00.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	10	0	0	0
	0303.54.00.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	10	0	0	0
	0303.55.00.00	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg	10	0	0	0
	0303.56.00.00	-- Cobia ( <i>Rachycentron canadum</i> )	kg	10	0	0	0
	0303.57.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10	0	0	0
	0303.59.00.00	-- Other	kg	10	0	0	0
		- 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 edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.63.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	10	0	0	0
	0303.64.00.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	10	0	0	0
	0303.65.00.00	-- Coalfish ( <i>Pollachius virens</i> )	kg	10	0	0	0
	0303.66.00.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	10	0	0	0
	0303.67.00.00	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	10	0	0	0
	0303.68.00.00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg	10	0	0	0
	0303.69.00.00	-- Other	kg	10	0	0	0



Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.81.00.00	-- Dogfish and other sharks	kg	10	0	0	0
	0303.82.00.00	-- Rays and skates ( <i>Rajidae</i> )	kg	10	0	0	0
	0303.83.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10	0	0	0
	0303.84.00.00	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg	10	0	0	0
	0303.89.00.00	-- Other	kg	10	0	0	0
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:					
	0303.91.00.00	-- Livers, roes and milt	kg	20	0	0	0
	0303.92.00.00	-- Shark fins	kg	20	0	0	0
	0303.99.00.00	-- Other	kg	20	0	0	0
<b>03.04</b>		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>					
		- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) :					
	0304.31.00.00	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	20	0	0	0
	0304.32.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	20	0	0	0
	0304.33.00.00	-- Nile Perch ( <i>Lates niloticus</i> )	kg	20	0	0	0
	0304.39.00.00	-- Other	kg	20	0	0	0
		- Fresh or chilled fillets of other fish :					
	0304.41.00.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Huchohucho</i> )					
	0304.42.00.00	-- 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> )	kg	20	0	0	0
	0304.43.00.00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	20	0	0	0
	0304.44.00.00	-- 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>	kg	20	0	0	0
	0304.45.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	20	0	0	0
	0304.46.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	20	0	0	0
	0304.47.00.00	-- Dogfish and other sharks	kg	20	0	0	0
	0304.48.00.00	-- Rays and skates ( <i>Rajidae</i> )	kg	20	0	0	0
	0304.49.00.00	-- Other	kg	20	0	0	0
		- Other, fresh or chilled :					
	0304.51.00.00	-- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	20	0	0	0
	0304.52.00.00	-- Salmonidae	kg	20	0	0	0
	0304.53.00.00	-- 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>	kg	20	0	0	0
	0304.54.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	0304.55.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	20	0	0	0
	0304.56.00.00	-- Dogfish and other sharks	kg	20	0	0	0
	0304.57.00.00	-- Rays and skates ( <i>Rajidae</i> )	kg	20	0	0	0
	0304.59.00.00	-- Other	kg	20	0	0	0
		- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) :					
	0304.61.00.00	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	20	0	0	0
	0304.62.00.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	20	0	0	0
	0304.63.00.00	-- Nile Perch ( <i>Lates niloticus</i> )	kg	20	0	0	0
	0304.69.00.00	-- Other	kg	20	0	0	0
		- 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> :					
	0304.71.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	20	0	0	0
	0304.72.00.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	20	0	0	0
	0304.73.00.00	-- Coalfish ( <i>Pollachius virens</i> )	kg	20	0	0	0
	0304.74.00.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	20	0	0	0
	0304.75.00.00	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	20	0	0	0
	0304.79.00.00	-- Other	kg	20	0	0	0
		- Frozen fillets of other fish :					
	0304.81.00.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i>	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<i>kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Huchohucho</i> )					
	0304.82.00.00	-- 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> )	kg	20	0	0	0
	0304.83.00.00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	20	0	0	0
	0304.84.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	20	0	0	0
	0304.85.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	20	0	0	0
	0304.86.00.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	20	0	0	0
	0304.87.00.00	-- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	20	0	0	0
	0304.88.00.00	-- Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )	kg	20	0	0	0
	0304.89.00.00	-- Other	kg	20	0	0	0
		- Other, frozen :					
	0304.91.00.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	20	0	0	0
	0304.92.00.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	20	0	0	0
	0304.93.00.00	-- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	20	0	0	0
	0304.94.00.00	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	20	0	0	0
	0304.95.00.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> ,	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock ( <i>Theragra chalcogramma</i> )					
	0304.96.00.00	-- Dogfish and other sharks	kg	20	0	0	0
	0304.97.00.00	-- Rays and skates ( <i>Rajidae</i> )	kg	20	0	0	0
	0304.99.00.00	-- Other	kg	20	0	0	0
<b>03.05</b>		<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.</b>					
	0305.20.00.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	kg	20	0	0	0
		- Fish fillets, dried, salted or in brine, but not smoked :			0	0	0
	0305.31.00.00	-- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	20	0	0	0
	0305.32.00.00	-- 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>	kg	20	0	0	0
	0305.39.00.00	-- Other	kg	20	0	0	0
		- Smoked fish, including fillets, other than edible fish offal :			0	0	0
	0305.41.00.00	-- 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> )	kg	20	0	0	0
	0305.42.00.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	20	0	0	0
	0305.43.00.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> ,	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )					
	0305.44.00.00	-- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	20	0	0	0
	0305.49.00.00	-- Other	kg	20	0	0	0
		- Dried fish, other than edible fish offal, whether or not salted but not smoked :					
	0305.51.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	20	0	0	0
	0305.52.00.00	-- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	20	0	0	0
	0305.53.00.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	20	0	0	0
	0305.54.00.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Eagraulis spp.</i> ), sardines ( <i>Sardina</i>	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<i>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> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )					
	0305.59.00.00	-- Other	kg	20	0	0	0
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :			0	0	0
	0305.61.00.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	20	0	0	0
	0305.62.00.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	20	0	0	0
	0305.63.00.00	-- Anchovies ( <i>Engraulis spp.</i> )	kg	20	0	0	0
	0305.64.00.00	-- 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 spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	20	0	0	0
	0305.69.00.00	-- Other	kg	20	0	0	0
		- Fish fins, heads, tails, maws and other edible fish offal :			0	0	0
	0305.71.00.00	-- Shark fins	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		-- Fish heads, tails and maws:					
	0305.72.10.00	--- Cod head	kg	20	0	0	0
	0305.72.90.00	--- Other	kg	20	0	0	0
	0305.79.00.00	-- Other	kg	20	0	0	0
<b>03.06</b>		<b>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.</b>					
		- Frozen :					
	0306.11.00.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg	20	0	0	0
	0306.12.00.00	-- Lobsters ( <i>Homarus spp.</i> )	kg	20	0	0	0
	0306.14.00.00	-- Crabs	kg	20	0	0	0
	0306.15.00.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	20	0	0	0
	0306.16.00.00	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	kg	20	0	0	0
	0306.17.00.00	-- Other shrimps and prawns	kg	20	0	0	0
	0306.19.00.00	-- Other	kg	20	0	0	0
		- Live, fresh or chilled :			VAT	IAT	EXC
	0306.31.00.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg	20	0	0	0
	0306.32.00.00	-- Lobsters ( <i>Homarus spp.</i> )	kg	20	0	0	0
	0306.33.00.00	-- Crabs	kg	20	0	0	0
	0306.34.00.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	20	0	0	0
	0306.35.00.00	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	kg	20	0	0	0
	0306.36.00.00	-- Other shrimps and prawns	kg	20	0	0	0
	0306.39.00.00	-- Other	kg	20	0	0	0
		- Other:			0	0	0
	0306.91.00.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg	20	0	0	0



Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<i>Panulirus spp., Jasus spp.)</i>					
	0306.92.00.00	-- Lobsters ( <i>Homarus spp</i> )	kg	20	0	0	0
	0306.93.00.00	-- Crabs	kg	20	0	0	0
	0306.94.00.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	20	0	0	0
	0306.95.00.00	-- Shrimps and prawns	kg	20	0	0	0
	0306.99.00.00	-- Other	kg	20	0	0	0
<b>03.07</b>		<b>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.</b>					
		- Oysters :					
	0307.11.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0307.12.00.00	-- Frozen	kg	20	0	0	0
	0307.19.00.00	-- Other	kg	20	0	0	0
		- Scallops and other molluscs of the family <i>Pectinidae</i> :					
	0307.21.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0307.22.00.00	-- Frozen	kg	20	0	0	0
	0307.29.00.00	-- Other	kg	20	0	0	0
		- Mussels ( <i>Mytilus spp., Perna spp.</i> ) :					
	0307.31.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0307.32.00.00	-- Frozen	kg	20	0	0	0
	0307.39.00.00	-- Other	kg	20	0	0	0
		- Cuttle fish and squid :					
	0307.42.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0307.43.00.00	-- Frozen	kg	20	0	0	0
	0307.49.00.00	-- Other	kg	20	0	0	0
		- Octopus ( <i>Octopus spp.</i> ) :					
	0307.51.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0307.52.00.00	-- Frozen	kg	20	0	0	0
	0307.59.00.00	-- Other	kg	20	0	0	0
	0307.60.00.00	- Snails, other than sea snails	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</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> ):					
	0307.71.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0307.72.00.00	-- Frozen	kg	20	0	0	0
	0307.79.00.00	-- Other	kg	20	0	0	0
		- Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ):					
	0307.81.00.00	-- Live, fresh or chilled abalone ( <i>Haliotis spp.</i> )	kg	20	0	0	0
	0307.82.00.00	-- Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> )	kg	20	0	0	0
	0307.83.00.00	-- Frozen abalone ( <i>Haliotis spp.</i> )	kg	20	0	0	0
	0307.84.00.00	-- Frozen stromboid conchs ( <i>Strombus spp.</i> )	kg	20	0	0	0
	0307.87.00.00	-- Other abalone ( <i>Haliotis spp.</i> )	kg	20	0	0	0
	0307.88.00.00	-- Other stromboid conchs ( <i>Stromboid spp.</i> )	kg	20	0	0	0
		- Other :					
	0307.91.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0307.92.00.00	-- Frozen	kg	20	0	0	0
	0307.99.00.00	-- Other	kg	20	0	0	0
<b>03.08</b>		<b>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.</b>					
		- Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothuroidea</i> ):					
	0308.11.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0308.12.00.00	-- Frozen	kg	20	0	0	0
	0308.19.00.00	-- Other	kg	20	0	0	0
		- Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> ):					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	0308.21.00.00	-- Live, fresh or chilled	kg	20	0	0	0
	0308.22.00.00	-- Frozen	kg	20	0	0	0
	0308.29.00.00	-- Other	kg	20	0	0	0
	0308.30.00.00	- Jellyfish ( <i>Rhopilema spp.</i> )	kg	20	0	0	0
	0308.90.00.00	- Other	kg	20	0	0	0
<b>03.09</b>		<b>Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.</b>					
	0309.10.00.00	- Of fish	kg	10	0	0	0
		- Other:					
	0309.90.10.00	-- Of crustaceans	kg	10	0	0	0
	0309.90.90.00	-- Other	kg	10	0	0	0