

**Central Excise Tariff (Amendment) Act, 2004**

**Chapter III - Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates**

**CHAPTER 3**

**FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES**

**NOTES**

1. This Chapter does not cover:

- (a) mammals of heading 0106;
- (b) meat of mammals of heading 0106 (heading 0208 or 0210);
- (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 offish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
- (d) caviar or caviar substitutes prepared from fish eggs (heading 1604).

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.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0301	LIVE FISH		
0301 10 00 -	Ornamental Fish	kg.	Nil
-	Other Live Fish:		
0301 91 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.	Nil
0301 92 00 --	Eels ( <i>Anguilla</i> spp.)	kg.	Nil
0301 93 00 --	Carp	kg.	Nil
0301 99 00 --	Other	kg.	Nil
0302			

-	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304 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> )	kg.	Nil
0302 12 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 <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg.	Nil
0302 19 00 --	Other	kg.	Nil
-	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> )	kg.	Nil
0302 22 00 --	Plaice ( <i>Pleuronectes platessa</i> )	kg.	Nil
0302 23 00 --	Sole ( <i>Solea</i> spp.)	kg.	Nil
0302 29 00 --	Other	kg.	Nil
-	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers and roes:		
0302 31 00 --	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg.	Nil

03023200	-- Yellowfin tunas (Thunnus albacares)	kg.	Nil
03023300	- Skipjack or stripe-bellied bonito	kg.	Nil
03023400	- Bigeye tunas (Thunnus obesus)	kg.	Nil
03023500	-- Bluefin tunas (Thunnus thynnus)	kg.	Nil
03023600	- Southern bluefin tunas (Thunnus maccoyii)	kg.	Nil
03023900	- Other	kg.	Nil
03024000			
	- Herrings (Clupea harengus, Clupea pallasii) excluding livers and roes	kg.	
	Nil		
0302 50 00	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes Other fish, excluding livers and roes:	kg.	
	Nil		
0302 61 00			
	-- Sardines (Sardina pilchardus, Sardinops spp.), Sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus)	kg.	
	Nil		
0302 62 00	Haddock (Melanogrammus aeglefinus)	kg.	Nil
0302 63 00	-- Coalfish (Pollachius virens)	kg.	Nil
0302 64 00	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	kg.	
	Nil		
0302 65 00	Dogfish and other sharks	kg.	Nil
0302 66 00	Eels (Anguilla spp.)	kg.	Nil
0302 69	- Other:		
0302 69 10	-- Hilsa	kg.	Nil
0302 69 20	--- Dara	kg.	Nil
0302 69 30	Pomfret	kg.	Nil
0302 69 90	-- Other	kg.	Nil
0302 70 00	Livers and roes	kg.	Nil

0303			
	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes:			
0303 11 00			
	-- Sockeye salmon (red- salmon) (oncorhynchus nerka)	kg.	
	Nil		
0303 19 00	- Other	kg.	Nil
	Other salmonidae, excluding livers and roes:		
0303 21 00			
	-- -Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg.	
	Nil		
0303 22 00			
	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg.	
	Nil		
0303 29 00	- Other	kg.	Nil
	- Flatfish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0303 31 00			

	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	kg.	
	Nil		
0303 32 00	-- Plaice (Pleuronectes platessa)	kg.	Nil
0303 33 00	-- Sole (Solea spp.)	kg.	Nil
0303 39 00	- Other	kg.	Nil
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes:		
0303 41 00			
	-- Albacore or longfinned tunas (Thunnus alalunga)	kg.	
	Nil		
03034200	Yellowfin tunas (Thunnus albacares)	kg.	Nil
03034300	Skipjack or stripe-bellied bonito	kg.	Nil
0303 4400	Bigeye tunas (thunnus obesus)	kg.	Nil
0303 4500	Bluefin tunas (thunnus thynnus)	kg.	Nil
0303 4600	Southern bluefin tunas (thunnus maccoyii)	kg.	Nil
0303 4900	Other	kg.	Nil
0303 5000			
	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	kg.	
	Nil		
0303 60 00			
	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	kg.	
	Nil		
	Other fish, excluding livers and roes:		
0303 71 00			

	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	kg.	Nil
0303 72 00	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg.	Nil
0303 73 00	Coalfish ( <i>Pollachius virens</i> )	kg.	Nil
0303 74 00			
	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg.	
	Nil		
0303 75 00	Dogfish and other sharks	kg.	Nil
0303 76 00	Eels ( <i>Anguilla</i> spp.)	kg.	Nil
0303 77 00			
	Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	kg.	
	Nil		
0303 78 00	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg.	Nil
0303 79	Other:		
0303 79 10-	Hilsa	kg.	Nil
0303 79 20-	Dara	kg.	Nil
0303 79 30	Ribbon fish	kg.	Nil
0303 79 40	Seer	kg.	Nil
0303 79 50	Pomfret (white or silver or black)	kg.	Nil
0303 79 60	Ghole	kg.	Nil
0303 79 70-	Threadfin	kg.	Nil
0303 79 80-	Croacker, Grouper, Hounder	kg.	Nil
	Other:		
0303 79 91	Edible fishmaws of wild life	kg.	Nil
0303 79 92	Edible shark fins of wild life	kg.	Nil
0303 79 99	Other	kg.	Nil
0303 80	Livers and roes:		
0303 80 10	Egg or egg yolk of fish including shrimps	kg.	Nil
0303 80 90-	Other	kg.	Nil
0304			

	FISH FILLETS AND other FISH meAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
0304 10 00	Fresh or chilled	kg.	Nil
0304 20	Frozen fillets:		
0304 20 10	Hilsa	kg.	Nil
0304 20 20	Shark	kg.	Nil
0304 20 30	Seer	kg.	Nil
0304 20 40-	Tuna	kg.	Nil
0304 20 50-	Cuttlefish	kg.	Nil
0304 20 90-	Other	kg.	Nil
0304 90 00	Other	kg.	Nil
0305	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	kg.	Nil
0305 20 00	Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil
0305 3000	Fish fillets, dried, salted or in brine, but not smoked	kg.	Nil
-	Smoked fish, including fillets:		
0305 41 00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo Salar) and Danube salmon (Hucho hucho)	kg.	Nil

0305 42 00	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0305 49 00	Other	kg.	Nil
	Dried fish, whether or not salted but not smoked:		
0305 51 00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0305 59	Other:		
0305 59 10	Mumbai Duck	kg.	Nil
0305 59 20	Seer without head	kg.	Nil
0305 59 30	Sprats	kg.	Nil
0305 59 90	Other	kg.	Nil
	Fish, salted but not dried or smoked and fish in brine:		
0305 61 00	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg.	Nil
0305 62 00	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg.	Nil
0305 63 00 --	Anchovies ( <i>Engraulis</i> spp.)	kg.	Nil
0305 69	Other:		
0305 69 10 ---	Mumbai duck	kg.	Nil
0305 69 20 ---	Seer without head	kg.	Nil
0305 69 30- --	Sprats	kg.	Nil
0305 69 90- --	Other	kg.	Nil
0306	CRUSTACEANS, WHETHER IN shell OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; 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 craw fish (Palinurus spp., Panulirus spp., Jasus spp.)	kg.	Nil
0306 12	Lobsters (Homarus spp.):		
0306 12 10	Whole, cooked	kg.	Nil
0306 12 90	Other	kg.	Nil
0306 13	Shrimps and prawns:		
	Shrimps (scampi)- macrobactium:		
0306 13 11	AFD Shrimp	kg.	Nil
0306 13 19	Other	kg.	Nil
0306 13 20	Prawns	kg.	Nil
0306 14 00	Crabs	kg.	Nil
0306 19 00	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil
-	Not frozen:		
0306 21 00 --	Rock lobster and other sea craw fish (Palinurus spp., Panulirus spp., Jasus spp.)	kg.	Nil
0306 22 00 --	Lobsters (Homarus spp.)	kg.	Nil
0306 23	Shrimps and prawns:		
03062310	Powdered	kg.	Nil
030623 90	Other	kg.	Nil
03062400	Crabs	kg.	Nil
03062900	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	Nil

0307	MOLLUSCS, WHETHER IN shell OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES other THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
0307 10 00	Oysters	kg.	Nil
	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
0307 21 00	Live, fresh or chilled	kg.	Nil
0307 29 00	Other	kg.	Nil
	Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307 31 00	Live, fresh or chilled	kg.	Nil
0307 39	Other:		
0307 39 10	Clams, clam meat (bivalves- <i>Victorita</i> , spp., <i>Mertrix</i> spp. and <i>Katalysia</i> spp.)	kg.	Nil
0307 39 90 ---	Other	kg.	Nil
	Cuttlefish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Septioloa</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307 41	Live, fresh and chilled:		
0307 41 10	Cuttle fish	kg.	Nil
0307 41 20	Squid	kg.	Nil
0307 49	Other:		
0307 49 10	Squid tubes, frozen	kg.	Nil
0307 49 20	Whole squids, frozen	kg.	Nil
0307 49 30	Dried squids	kg.	Nil
0307 49 90	Other	kg.	Nil

	Octopus (Octopus spp.):		
0307 51 00	Live, fresh or chilled	kg.	Nil
0307 59 00	Other	kg.	Nil
0307 60 00	Snails, other than sea snails	kg.	Nil
	Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307 91 00	Live, fresh or chilled	kg.	Nil
0307 99	Other:		
0307 99 10- --	Sea shell flesh	kg.	Nil
0307 99 20- --	Jelly fish (Rhopelina spp.), dried, salted or frozen	kg.	Nil
0307 99 90 ---	Other	kg.	Nil