

## Customs Tariff Act 1975

### Chapter 3 - Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

#### CHAPTER 3

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

##### NOTE

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 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 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 |      |
|-------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
|                               |    |                                                                                                                                                               |      | Std. |
| (1)                           |    | (2)                                                                                                                                                           | (3)  | (4)  |
| 0301                          |    | Live Fish                                                                                                                                                     |      |      |
| 0301 10 00                    | -  | Ornamental Fish                                                                                                                                               | kg.  | 30%  |
|                               | -  | Other Live Fish:                                                                                                                                              |      |      |
| 0301 91 00                    | -- | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster  | kg.  | 30%  |
| 0301 92 00                    | -- | Eels(Anguilla spp.)                                                                                                                                           | kg.  | 30%  |
| 0301 93 00                    | -- | Carp                                                                                                                                                          | kg.  | 30%  |
| <a href="#">1</a> [0301 94 00 | -- | Bluefin tunas (Thunnus thynnus)                                                                                                                               | kg.  | 30%  |
| 0301 95 00                    | -- | Southern bluefin tunas (Thunnus maccoyii)                                                                                                                     | kg.  | 30%  |
| 0301 99 00                    | -- | Other                                                                                                                                                         | kg.  | 30%  |
| 0302                          |    | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304                                                                            |      |      |
|                               | -  | Salmonidae, excluding livers and roes:                                                                                                                        |      |      |
| 0302 11 00                    | -- | Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | kg.  | 30%  |

|                               |     |                                                                                                                                                                                                                                                                                                                      |     |     |
|-------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 0302 12 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. | 30% |
| 0302 19 00                    | --  | Other                                                                                                                                                                                                                                                                                                                | kg. | 30% |
|                               | -   | Flat fish ( <i>pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scorpthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:                                                                                                                                             |     |     |
| 0302 21 00                    | --  | Halibut( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippo-glossusstenolepis</i> )                                                                                                                                                                                                   | kg. | 30% |
| 0302 22 00                    | --  | Plaice( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                                                                               | kg. | 30% |
| 0302 23 00                    | --  | Sole( <i>Solea</i> spp.)                                                                                                                                                                                                                                                                                             | kg. | 30% |
| 0302 29 00                    | --  | Other                                                                                                                                                                                                                                                                                                                | kg. | 30% |
|                               | -   | Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ], excluding livers & roes:                                                                                                                                                          |     |     |
| 0302 31 00                    | --  | Albacore or longfinned tunas( <i>Thunnus alalunga</i> )                                                                                                                                                                                                                                                              | kg. | 30% |
| 0302 32 00                    | --  | Yellowfin tunas( <i>Thunnus albacares</i> )                                                                                                                                                                                                                                                                          | kg. | 30% |
| 0302 33 00                    | --  | Skipjack or stripe-bellied bonito                                                                                                                                                                                                                                                                                    | kg. | 30% |
| 0302 34 00                    | --  | Bigeye tunas( <i>Thunnus obesus</i> )                                                                                                                                                                                                                                                                                | kg. | 30% |
| 0302 35 00                    | --  | Bluefin tunas( <i>Thunnus thynnus</i> )                                                                                                                                                                                                                                                                              | kg. | 30% |
| 0302 36 00                    | --  | Southern bluefin tunas( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                    | kg. | 30% |
| 0302 39 00                    | --  | Other                                                                                                                                                                                                                                                                                                                | kg. | 30% |
| 0302 40 00                    | -   | Herrings( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes                                                                                                                                                                                                                               | kg. | 30% |
| 0302 50 00                    | -   | Cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes                                                                                                                                                                                                               | kg. | 30% |
|                               | -   | Other fish, excluding livers and roes:                                                                                                                                                                                                                                                                               |     |     |
| 0302 61 00                    | --  | Sardines( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats( <i>Sprattus sprattus</i> )                                                                                                                                                                   | kg. | 30% |
| 0302 62 00                    | --  | Haddock( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                           | kg. | 30% |
| 0302 63 00                    | --  | Coalfish( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                 | kg. | 30% |
| 0302 64 00                    | --  | Mackerel( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                                                                        | kg. | 30% |
| 0302 65 00                    | --  | Dogfish and other sharks                                                                                                                                                                                                                                                                                             | kg. | 30% |
| 0302 66 00                    | --  | Eels( <i>Anguilla</i> spp.)                                                                                                                                                                                                                                                                                          | kg. | 30% |
| <a href="#">2</a> [0302 67 00 | --  | Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                 | kg. | 30% |
| 0302 68 00                    | --  | Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                | kg. | 30% |
| 0302 69                       | --  | Other:                                                                                                                                                                                                                                                                                                               |     |     |
| 0302 69 10                    | --- | Hilsa                                                                                                                                                                                                                                                                                                                | kg. | 30% |
| 0302 69 20                    | --- | Dara                                                                                                                                                                                                                                                                                                                 | kg. | 30% |
| 0302 69 30                    | --- | Pomfret                                                                                                                                                                                                                                                                                                              | kg. | 30% |
| 0302 69 90                    | --- | Other                                                                                                                                                                                                                                                                                                                | kg. | 30% |
| 0302 70 00                    | -   | Livers and roes                                                                                                                                                                                                                                                                                                      | kg. | 30% |

|            |                      |                                                                                                                                                                                                                                                                  |     |     |
|------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 0303       |                      | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04                                                                                                                                                                                        |     |     |
|            | -                    | 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> ), excluding livers and roes: |     |     |
| 0303 11 00 | --                   | Sockeye salmon (red-salmon) ( <i>Oncorhynchus nerka</i> )                                                                                                                                                                                                        | kg. | 30% |
| 0303 19 00 | --                   | Other                                                                                                                                                                                                                                                            | kg. | 30% |
|            | -                    | Othersalmonidae, excluding livers and roes:                                                                                                                                                                                                                      |     |     |
| 0303 21 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>Oncorhynchuschrysogaster</i> )                                             | kg. | 30% |
| 0303 22 00 | --                   | Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon( <i>Hucho hucho</i> )                                                                                                                                                                                   | kg. | 30% |
| 0303 29 00 | --                   | Other                                                                                                                                                                                                                                                            | kg. | 30% |
|            | -                    | 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:                                                                                         |     |     |
| 0303 31 00 | --                   | Halibut( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossusstenolepis</i> )                                                                                                                                                | kg. | 30% |
| 0303 32 00 | --                   | Plaice( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                           | kg. | 30% |
| 0303 33 00 | --                   | Sole( <i>Solea</i> spp.)                                                                                                                                                                                                                                         | kg. | 30% |
| 0303 39 00 | --                   | Other                                                                                                                                                                                                                                                            | kg. | 30% |
|            | -                    | 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:                                                                                                    |     |     |
| 0303 41 00 | --                   | Albacore or longfinned tunas( <i>Thunnus alalunga</i> )                                                                                                                                                                                                          | kg. | 30% |
| 0303 42 00 | --                   | Yellowfin tunas( <i>Thunnus albacares</i> )                                                                                                                                                                                                                      | kg. | 30% |
| 0303 43 00 | --                   | Skipjack or stripe-bellied bonito                                                                                                                                                                                                                                | kg. | 30% |
| 0303 44 00 | --                   | Bigeye tunas( <i>Thunnus obesus</i> )                                                                                                                                                                                                                            | kg. | 30% |
| 0303 45 00 | --                   | Bluefin tunas( <i>Thunnus thynnus</i> )                                                                                                                                                                                                                          | kg. | 30% |
| 0303 46 00 | --                   | Southern bluefin tunas( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                | kg. | 30% |
| 0303 49 00 | --                   | Other                                                                                                                                                                                                                                                            | kg. | 30% |
|            | <a href="#">3</a> [- | Herrings( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes :                                                                                        |     |     |
| 0303 51 00 | --                   | Herrings( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                      | kg. |     |
| 0303 52 00 | --                   | Cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )<br>Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus</i> spp.), excluding livers and roes:                                                                        | kg. |     |
| 0303 61 00 | --                   | Swordfish( <i>Xiphias gladius</i> )                                                                                                                                                                                                                              | kg. |     |
| 0303 62 00 | --                   | Toothfish( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                             | kg. |     |
| 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. |     |
| 0303 72 00 | --                   | Haddock( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                       | kg. |     |
| 0303 73 00 | --                   | Coalfish( <i>Pollachius virens</i> )                                                                                                                                                                                                                             | kg. |     |
| 0303 74 00 | --                   | Mackerel( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                    | kg. |     |
| 0303 75 00 | --                   | Dogfish and other sharks                                                                                                                                                                                                                                         | kg. |     |

|            |                      |                                                                                    |     |  |
|------------|----------------------|------------------------------------------------------------------------------------|-----|--|
| 0303 76 00 | --                   | Eels(Anguilla spp.)                                                                | kg. |  |
| 0303 77 00 | --                   | Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)                           | kg. |  |
| 0303 78 00 | --                   | Hake(Merluccius spp., Urophycis spp.)                                              | kg. |  |
| 0303 79    | --                   | Other:                                                                             |     |  |
| 0303 79 10 | ---                  | Hilsa                                                                              | kg. |  |
| 0303 79 20 | ---                  | Dara                                                                               | kg. |  |
| 0303 79 30 | ---                  | Ribbon Fish                                                                        | kg. |  |
| 0303 79 40 | ---                  | Seer                                                                               | kg. |  |
| 0303 79 50 | ---                  | Pomfret (White or silver or black)                                                 | kg. |  |
| 0303 79 60 | ---                  | Ghole                                                                              | kg. |  |
| 0303 79 70 | ---                  | Threadfin                                                                          | kg. |  |
| 0303 79 80 | ---                  | Croacker, Grouper, Hounder                                                         | kg. |  |
|            | ---                  | Other:                                                                             |     |  |
| 0303 79 91 | ----                 | Edible fishmaws of wild life                                                       | kg. |  |
| 0303 79 92 | ----                 | Edible shark fins of wild life                                                     | kg. |  |
| 0303 79 99 | ----                 | Other                                                                              | kg. |  |
| 0303 80    | -                    | Livers and roes:                                                                   |     |  |
| 0303 80 10 | ---                  | Egg or egg yolk of fish including shrimps                                          | kg. |  |
| 0303 80 90 | ---                  | Other                                                                              | kg. |  |
| 0304       |                      | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen |     |  |
| 0304 10 00 | - Fresh or chilled   |                                                                                    | kg. |  |
|            | <a href="#">4</a> [- | Fresh or chilled:                                                                  |     |  |
| 0304 11 00 | --                   | Swordfish (Xiphias gladius)                                                        | kg. |  |
| 0304 12 00 | --                   | Toothfish (Dissostichus spp.)                                                      | kg. |  |
| 0304 19 00 | --                   | Other                                                                              | kg. |  |
|            | -                    | Frozen fillets:                                                                    |     |  |
| 0304 21 00 | --                   | Swordfish (Xiphias gladius)                                                        | kg. |  |
| 0304 22 00 | --                   | Toothfish (Dissostichus spp.)                                                      | kg. |  |
| 0304 29    | --                   | Other:                                                                             |     |  |
| 0304 29 10 | ---                  | Hilsa                                                                              | kg. |  |
| 0304 29 20 | ---                  | Shark                                                                              | kg. |  |
| 0304 29 30 | ---                  | Seer                                                                               | kg. |  |
| 0304 29 40 | ---                  | Tuna                                                                               | kg. |  |

|            |     |                                                                                                                                                                                                                                                                                                                      |     |  |
|------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|
| 0304 29 50 | --- | Cuttlefish                                                                                                                                                                                                                                                                                                           | kg. |  |
| 0304 29 90 | --- | Other                                                                                                                                                                                                                                                                                                                | kg. |  |
|            | --  | Other:                                                                                                                                                                                                                                                                                                               |     |  |
| 0304 91 00 | --  | Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                 | kg. |  |
| 0304 92 00 | --  | Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                | kg. |  |
| 0304 99 00 | --  | Other                                                                                                                                                                                                                                                                                                                | kg. |  |
| 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. |  |
| 0305 20 00 | -   | Livers and roes of fish dried, smoked, salted or in brine                                                                                                                                                                                                                                                            | kg. |  |
| 0305 30 00 | -   | Fish fillets, dried, salted or in brine, but not smoked                                                                                                                                                                                                                                                              | kg. |  |
|            | -   | Smoked fish, including fillets:                                                                                                                                                                                                                                                                                      |     |  |
| 0305 41 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. |  |
| 0305 42 00 | --  | Herrings( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                          | kg. |  |
| 0305 49 00 | --  | Other                                                                                                                                                                                                                                                                                                                | kg. |  |
|            | -   | 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. |  |
| 0305 59    | --  | Other:                                                                                                                                                                                                                                                                                                               |     |  |
| 0305 59 10 | --- | Mumbai Duck                                                                                                                                                                                                                                                                                                          | kg. |  |
| 0305 59 20 | --- | Seer without head                                                                                                                                                                                                                                                                                                    | kg. |  |
| 0305 59 30 | --- | Sprats                                                                                                                                                                                                                                                                                                               | kg. |  |
| 0305 59 90 | --- | Other                                                                                                                                                                                                                                                                                                                | kg. |  |
|            | -   | Fish, salted but not dried or smoked and fish in brine:                                                                                                                                                                                                                                                              |     |  |
| 0305 61 00 | --  | Herrings( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                          | kg. |  |
| 0305 62 00 | --  | Cod( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                          | kg. |  |
| 0305 63 00 | --  | Anchovies( <i>Engraulis</i> spp.)                                                                                                                                                                                                                                                                                    | kg. |  |
| 0305 69    | --  | Other:                                                                                                                                                                                                                                                                                                               |     |  |
| 0305 69 10 | --- | Mumbai duck                                                                                                                                                                                                                                                                                                          | kg. |  |
| 0305 69 20 | --- | Seer without head                                                                                                                                                                                                                                                                                                    | kg. |  |
| 0305 69 30 | --- | Sprats                                                                                                                                                                                                                                                                                                               | kg. |  |
| 0305 69 90 | --- | Other                                                                                                                                                                                                                                                                                                                | kg. |  |
| 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., Jasusspp.)                                                                                                                                                                                                                                      | kg. |  |
| 0306 12    | --   | Lobsters(Homarus spp.):                                                                                                                                                                                                                                                                                               |     |  |
| 0306 12 10 | --   | Whole, cooked                                                                                                                                                                                                                                                                                                         | kg. |  |
| 0306 12 90 | --   | Other                                                                                                                                                                                                                                                                                                                 | kg. |  |
| 0306 13    | --   | Shrimps and prawns:                                                                                                                                                                                                                                                                                                   | kg. |  |
|            | ---  | Shrimps(Scampi)-macrobactium:                                                                                                                                                                                                                                                                                         |     |  |
| 0306 13 11 | ---- | AFD Shrimp                                                                                                                                                                                                                                                                                                            | kg. |  |
| 0306 13 19 | ---- | Other                                                                                                                                                                                                                                                                                                                 | kg. |  |
| 0306 13 20 | --   | Prawns                                                                                                                                                                                                                                                                                                                | kg. |  |
| 0306 14 00 | ---  | Crabs                                                                                                                                                                                                                                                                                                                 | kg. |  |
| 0306 19 00 | --   | Other, including flours, meals and pellets, of crustaceans, fit for human consumption                                                                                                                                                                                                                                 | kg. |  |
|            | -    | Not frozen:                                                                                                                                                                                                                                                                                                           |     |  |
| 0306 21 00 | --   | Rock lobster and other sea craw fish (Palinurus spp., Panulirus spp. Jasusspp.)                                                                                                                                                                                                                                       | kg. |  |
| 0306 22 00 | --   | Lobsters(Homarus spp.)                                                                                                                                                                                                                                                                                                | kg. |  |
| 0306 23    | --   | Shrimps and prawns:                                                                                                                                                                                                                                                                                                   |     |  |
| 0306 23 10 | ---  | Powdered                                                                                                                                                                                                                                                                                                              | kg. |  |
| 0306 23 90 | ---  | Other                                                                                                                                                                                                                                                                                                                 | kg. |  |
| 0306 24 00 | --   | Crabs                                                                                                                                                                                                                                                                                                                 | kg. |  |
| 0306 29 00 | --   | Other, including flours, meals and pellets, of crustaceans, fit for human consumption                                                                                                                                                                                                                                 | kg. |  |
| 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 in vertebrates other than crustaceans, fit for human consumption |     |  |
| 0307 10 00 | -    | Oysters                                                                                                                                                                                                                                                                                                               | kg. |  |
|            | -    | Scallops, including queen scallops, of the genera Pecten, Chlamys orPlacopecten:                                                                                                                                                                                                                                      |     |  |
| 0307 21 00 | -    | Live, fresh or chilled                                                                                                                                                                                                                                                                                                | kg. |  |
| 0307 29 00 | --   | Other                                                                                                                                                                                                                                                                                                                 | kg. |  |
|            | -    | Mussels(Mytilus spp., Perna spp.):                                                                                                                                                                                                                                                                                    |     |  |
| 0307 31 00 | --   | Live, fresh or chilled                                                                                                                                                                                                                                                                                                | kg. |  |
| 0307 39    | --   | Other                                                                                                                                                                                                                                                                                                                 |     |  |
| 0307 39 10 | ---  | Clams, clam meat (bivalves-Victorita, spp., Mertrix spp. and Katalysiaspp.)                                                                                                                                                                                                                                           | kg. |  |
| 0307 39 90 | ---  | Other:                                                                                                                                                                                                                                                                                                                | kg. |  |
|            | -    | Cuttle fish (Sepia officinalis, Rossia macrosoma, Septiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthisspp.):                                                                                                                                                                      |     |  |
| 0307 41    | --   | Live, fresh and chilled:                                                                                                                                                                                                                                                                                              |     |  |
| 0307 41 10 | ---  | Cuttle fish                                                                                                                                                                                                                                                                                                           | kg. |  |

|            |     |                                                                                                                         |     |  |
|------------|-----|-------------------------------------------------------------------------------------------------------------------------|-----|--|
| 0307 41 20 | --- | Squid                                                                                                                   | kg. |  |
| 0307 49    | --  | Other:                                                                                                                  |     |  |
| 0307 49 10 | --- | Squid tubes, frozen                                                                                                     | kg. |  |
| 0307 49 20 | --- | Whole squids, frozen                                                                                                    | kg. |  |
| 0307 49 30 | --- | Dried squids                                                                                                            | kg. |  |
| 0307 49 90 | --- | Other                                                                                                                   | kg. |  |
|            | -   | Octopus (Octopus spp.):                                                                                                 |     |  |
| 0307 51 00 | --  | Live, fresh or chilled                                                                                                  | kg. |  |
| 0307 59 90 | --  | Other                                                                                                                   | kg. |  |
| 0307 60 90 | -   | Snails, other than sea snails                                                                                           | kg. |  |
|            | -   | Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption: |     |  |
| 0307 91 00 | --  | Live, fresh or chilled                                                                                                  | kg. |  |
| 0307 99    | --  | Other:                                                                                                                  |     |  |
| 0307 99 10 | --- | Sea Shell flesh                                                                                                         | kg. |  |
| 0307 99 20 | --- | Jelly fish (Rhopelina spp.), dried salted or frozen                                                                     | kg. |  |
| 0307 99 90 | --- | Other                                                                                                                   | kg. |  |
|            |     |                                                                                                                         |     |  |

1. Inserted by The Finance Act, 2006, w.e.f. 1.1.2007 after Tariff item 0301 93 00.

2. Inserted by The Finance Act, 2006, w.e.f. 1.1.2007, after Tariff item 0302 66 00.

3. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007 for the following.

|              |   |                                                                               |     |  |
|--------------|---|-------------------------------------------------------------------------------|-----|--|
| " 0303 50 00 | - | Herrings(Clupea harengus, Clupea pallasii), excluding livers and roes         | Kg. |  |
| 0303 60 00   | - | Cod(Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes | Kg. |  |
|              | - | Other fish, excluding livers and roes:"                                       |     |  |

4. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007, for the following

|            |     |                |     |  |
|------------|-----|----------------|-----|--|
| " 0304 20  | -   | Frozen fillets |     |  |
| 0304 20 10 | --- | Hilsa          | kg. |  |
| 0304 20 20 | --- | Shark          | kg. |  |
| 0304 20 30 | --- | Seer           | kg. |  |
| 0304 20 40 | --- | Tuna           | kg. |  |
| 0304 20 50 | --- | Cuttlefish     | kg. |  |
| 0304 20 90 | --- | Other          | kg. |  |
| 0304 90 00 | -   | Other          | kg. |  |

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