

### 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
<b>03.01</b>		<b>Live fish (+).</b>																	
		- Ornamental fish :																	
	0301.11.00	-- Freshwater :																	
	0301.11.10	--- Restricted species under the Fisheries Ordinance	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%		
	0301.11.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%		
	0301.19.00	-- Other :																	
	0301.19.10	--- Restricted species under the Fisheries Ordinance	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%		
	0301.19.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%		
		- 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					Free	Free		Free	Free	Free	Free	Free	8%	10.0%		
	0301.92.00	-- Eels ( <i>Anguilla spp.</i> )	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%		
	0301.93.00	-- 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					Free	Free		Free	Free	Free	Free	Free	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty							Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L				
						AP	AD	BN	GT	IN	PK	SA							SF	SD	SG	
	0301.94.00	--	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg						Free	Free		Free	Free	Free	Free	8%	10.0%				
	0301.95.00	--	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg						Free	Free		Free	Free	Free	Free	8%	10.0%				
	0301.99.00	--	Other	kg						Free	Free		Free	Free	Free	Free	8%	10.0%				
<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 subheadings 0302.91 to 0302.99:																			
	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 chrysogaaster</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.13.00	--	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						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.14.00	--	Atlantic Salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.19.00	--	Other	kg						Free			5%	4.5%		15%	8%	10.0%			*	
		-	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 subheadings 0302.91 to 0302.99:																			
	0302.21.00	--	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.22.00	--	Plaice ( <i>Pleuronectes platessa</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	0302.23.00	--	Sole ( <i>Solea spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%			*	
	0302.24.00	--	Turbots ( <i>Psetta maxima</i> )	kg							Free		5%	4.5%		15%	8%	10.0%			*	
	0302.29.00	--	Other	kg							Free		5%	4.5%		15%	8%	10.0%			*	
		-	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																			
	0302.31.00	--	Albacore or longfinned tunas ( <i>Thunnus alalunqa</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.32.00	--	Yellowfin tunas ( <i>Thunnus albacares</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.33.00	--	Skipjack or stripe-bellied bonito	kg					Free				5%	4.5%		15%	8%	10.0%			*	
	0302.34.00	--	Bigeye tunas ( <i>Thunnus obesus</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.35.00	--	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus, Thunnus orientalis</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.36.00	--	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.39.00	--	Other	kg									5%	4.5%		15%	8%	10.0%			*	
		-	Herrings ( <i>Clupea harengus, Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus, Scomber australasicus, 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> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	0302.41.00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.42.00	--	Anchovies ( <i>Engraulis spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.43.00	--	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ) sardinella	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.44.00	--	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.45.00	--	Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.46.00	--	Cobia ( <i>Rachycentron canadum</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.47.00	--	Swordfish ( <i>Xiphias gladius</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.49.00	--	Other	kg												15%	8%	10.0%			*	
		-	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 subheadings 0302.91 to 0302.99:																			
	0302.51.00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.52.00	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.53.00	--	Coalfish ( <i>Pollachius virens</i> )	kg						Free			5%	4.5%		15%	8%	10.0%			*	
	0302.54.00	--	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.55.00	--	Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.56.00	--	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0302.59.00	--	Other	kg									5%	4.5%		15%	8%	10.0%			*	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
		- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i> ), carp ( <i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, 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 subheadings 0302.91 to 0302.99 :																		
	0302.71.00	-- Tilapias ( <i>Oreochromis spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.72.00	-- Catfish ( <i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.73.00	-- Carp ( <i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.74.00	-- Eels ( <i>Anguilla spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0302.79.00	-- Other	kg									5%	4.5%		15%	8%	10.0%			*
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																		
	0302.81.00	-- Dogfish and other sharks	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0302.82.00	-- Rays and skates ( <i>Rajidae</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.83.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.84.00	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.85.00	-- Seabream ( <i>Sparidae</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.89.00	-- Other :																		
	0302.89.10	--- Linna fish ( <i>Decapterus punctatus, Decapterus russelli</i> )	kg									5%	4.5%		15%	8%	10.0%			*
	0302.89.90	--- Other	kg									5%	4.5%		15%	8%	10.0%			*
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																		
	0302.91.00	-- Livers, roes and milt	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0302.92.00	-- Shark fins	kg												15%	8%	10.0%			*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
	0302.99.00	--	Other	kg										15%	8%	10.0%			*
<b>03.03</b>			<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 (+).</b>																
		-	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																
	0303.11.00	--	Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg						Free		5%	4.5%		15%	8%	10.0%		*
	0303.12.00	--	Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg						Free		5%	4.5%		15%	8%	10.0%		*
	0303.13.00	--	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg						Free		5%	4.5%		15%	8%	10.0%		*
	0303.14.00	--	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						Free		5%	4.5%		15%	8%	10.0%		*
	0303.19.00	--	Other	kg						Free		5%	4.5%		15%	8%	10.0%		*
		-	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 subheadings 0303.91 to 0303.99 :																
	0303.23.00	--	Tilapias ( <i>Oreochromis spp.</i> )	kg						Free		13.5%	4.5%		15%	8%	10.0%		*
	0303.24.00	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg						Free		13.5%	4.5%		15%	8%	10.0%		*
	0303.25.00	--	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						Free		13.5%	4.5%		15%	8%	10.0%		*
	0303.26.00	--	Eels ( <i>Anguilla spp.</i> )	kg						Free		5%	4.5%		15%	8%	10.0%		*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	0303.29.00	--	Other	kg							Free		5%	4.5%		15%	8%	10.0%			*	
		-	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish of all of subheadings 0303.91 to 0303.99 :																			
	0303.31.00	--	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg							Free		5%	4.5%		15%	8%	10.0%			*	
	0303.32.00	--	Plaice ( <i>Pleuronectes platessa</i> )	kg							Free		5%	4.5%		15%	8%	10.0%			*	
	0303.33.00	--	Sole ( <i>Solea spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%			*	
	0303.34.00	--	Turbots ( <i>Psetta maxima</i> )	kg							Free		5%	4.5%		15%	8%	10.0%			*	
	0303.39.00	--	Other	kg							Free		5%	4.5%		15%	8%	10.0%			*	
		-	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish of all of subheadings 0303.91 to 0303.99 :																			
	0303.41.00	--	Albacore or longfinned tunas ( <i>Thunnus alalunqa</i> )	kg									5%	4.5%		15%	8%	10.0%			*	
	0303.42.00	--	Yellowfin tunas ( <i>Thunnus albacares</i> )	kg									13.5%	4.5%		15%	8%	10.0%			*	
	0303.43.00	--	Skipjack or stripe-bellied bonito	kg									13.5%	4.5%		15%	8%	10.0%			*	
	0303.44.00	--	Bigeye tunas ( <i>Thunnus obesus</i> )	kg									13.5%	4.5%		15%	8%	10.0%			*	
	0303.45.00	--	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg									13.5%	4.5%		15%	8%	10.0%			*	
	0303.46.00	--	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg									13.5%	4.5%		15%	8%	10.0%			*	
	0303.49.00	--	Other	kg									13.5%	4.5%		15%	8%	10.0%			*	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		- 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> ), 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> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:																	
	0303.51.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg									5%	4.5%		15%	8%	10.0%		*
	0303.53.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg									5%	4.5%		15%	8%	10.0%		*
	0303.54.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	L								13.5%	4.5%		15%	8%	10.0%		*
	0303.55.00	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg							Free		13.5%	4.5%		15%	8%	10.0%		*
	0303.56.00	-- Cobia ( <i>Rachycentron canadum</i> )	kg							Free		13.5%	4.5%		15%	8%	10.0%		*
	0303.57.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		*
	0303.59.00	-- Other	kg												15%	8%	10.0%		*
		- 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 subheadings 0303.91 and 0303.99 :																	
	0303.63.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg									5%	4.5%		15%	8%	10.0%		*
	0303.64.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		*
	0303.65.00	-- Coalfish ( <i>Pollachius virens</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		*
	0303.66.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		*
	0303.67.00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg							Free		13.5%	4.5%		15%	8%	10.0%		*
	0303.68.00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg							Free		13.5%	4.5%		15%	8%	10.0%		*
	0303.69.00	-- Other	kg							Free		13.5%	4.5%		15%	8%	10.0%		*
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	0303.81.00	-- Dogfish and other sharks	kg								Free	5%	4.5%		15%	8%	10.0%		*
	0303.82.00	-- Rays and skates ( <i>Rajidae</i> )	kg								Free	13.5%	4.5%		15%	8%	10.0%		*
	0303.83.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg								Free	5%	4.5%		15%	8%	10.0%		*
	0303.84.00	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg								Free	5%	4.5%		15%	8%	10.0%		*
	0303.89.00	-- Other :																	
	0303.89.10	--- Linna fish ( <i>Decapterus punctatus</i> , <i>Decapterus russelli</i> )	kg	B							Free	13.5%	4.5%		15%	8%	10.0%		*
	0303.89.90	--- Other	kg								Free	13.5%	4.5%		15%	8%	10.0%		*
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																	
	0303.91.00	-- Livers, roes and milt	kg								Free	5%	4.5%		15%	8%	10.0%		*
	0303.92.00	-- Shark fins	kg												15%	8%	10.0%		*
	0303.99.00	-- Other :																	
	0303.99.10	--- Tuna heads	kg												15%	8%	10.0%		*
	0303.99.90	--- Other	kg												15%	8%	10.0%		*
<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> , Catla catla, <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	-- Tilapias ( <i>Oreochromis spp.</i> )	kg												15%	8%	10.0%		
	0304.32.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg												15%	8%	10.0%		
	0304.33.00	-- Nile Perch ( <i>Lates niloticus</i> )	kg												15%	8%	10.0%		
	0304.39.00	-- Other	kg												15%	8%	10.0%		
		- Fresh or chilled fillets of other fish :																	
	0304.41.00	-- 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												15%	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
	0304.42.00	--	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										15%	8%	10.0%			
	0304.43.00	--	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg										15%	8%	10.0%			
	0304.44.00	--	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										15%	8%	10.0%			
	0304.45.00	--	Swordfish ( <i>Xiphias gladius</i> )	kg										15%	8%	10.0%			
	0304.46.00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg										15%	8%	10.0%			
	0304.47.00	--	Dogfish and other sharks :																
	0304.47.10	---	Sharks	kg										15%	8%	10.0%			
	0304.47.90	---	Other	kg										15%	8%	10.0%			
	0304.48.00	--	Rays and skates ( <i>Rajidae</i> )	kg										15%	8%	10.0%			
	0304.49.00	--	Other	kg										15%	8%	10.0%			
		-	Other, fresh or chilled :																
	0304.51.00	--	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										15%	8%	10.0%			
	0304.52.00	--	Salmonidae	kg										15%	8%	10.0%			
	0304.53.00	--	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										15%	8%	10.0%			
	0304.54.00	--	Swordfish ( <i>Xiphias gladius</i> )	kg										15%	8%	10.0%			
	0304.55.00	--	Toothfish ( <i>Dissostichus spp.</i> )	kg										15%	8%	10.0%			
	0304.56.00	--	Dogfish and other sharks :																
	0304.56.10	---	Sharks	kg										15%	8%	10.0%			
	0304.56.90	---	Other	kg										15%	8%	10.0%			
	0304.57.00	--	Rays and skates ( <i>Rajidae</i> )	kg										15%	8%	10.0%			
	0304.59.00	--	Other	kg										15%	8%	10.0%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		- 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	-- Tilapias ( <i>Oreochromis spp.</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.62.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.63.00	-- Nile Perch ( <i>Lates niloticus</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.69.00	-- Other	kg									5%	4.5%		15%	8%	10.0%		
		- 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	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.72.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.73.00	-- Coalfish ( <i>Pollachius virens</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.74.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.75.00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.79.00	-- Other	kg									5%	4.5%		15%	8%	10.0%		
		- Frozen fillets of other fish :																	
	0304.81.00	-- 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									5%	4.5%		15%	8%	10.0%		
	0304.82.00	-- 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									5%	4.5%		15%	8%	10.0%		
	0304.83.00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg									5%	4.5%		15%	8%	10.0%		
	0304.84.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg									5%	4.5%		15%	8%	10.0%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	0304.85.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.86.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.87.00	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.88.00	-- Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )																		
	0304.88.10	---- Sharks	kg									5%	4.5%		15%	8%	10.0%			
	0304.88.90	---- Other	kg									5%	4.5%		15%	8%	10.0%			
	0304.89.00	-- Other	kg									5%	4.5%		15%	8%	10.0%			
		- Other, frozen:																		
	0304.91.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.92.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.93.00	-- 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									5%	4.5%		15%	8%	10.0%			
	0304.94.00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.95.00	-- 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> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.96.00	-- Dogfish and other sharks :																		
	0304.96.10	---- Sharks	kg									5%	4.5%		15%	8%	10.0%			
	0304.96.90	---- Other	kg									5%	4.5%		15%	8%	10.0%			
	0304.97.00	-- Rays and skates ( <i>Rajidae</i> )	kg									5%	4.5%		15%	8%	10.0%			
	0304.99.00	-- Other	kg									5%	4.5%		15%	8%	10.0%			
<b>03.05</b>		<b>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 (+).</b>																		
	0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	kg					Free	Free			5%	4.5%		15%	8%	10.0%			
	0305.20.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	kg					Free	Free			5%	4.5%		15%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
		-	Fish fillets, dried, salted or in brine, but not smoked:																	
	0305.31.00	--	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					Free	Free		5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		
	0305.32.00	--	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					Free	Free		5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		
	0305.39.00	--	Other	kg					Free	Free		5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		
		-	Smoked fish, including fillets, other than edible fish offal :																	
	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					Free	Free		5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		
	0305.42.00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg					Free			5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		
	0305.43.00	--	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					Free			5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		
	0305.44.00	--	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					Free			5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	0305.49.00	--	Other	kg						Free			5%	4.5%		15%	8%	10.0%	Rs.10/= per kg		
		-	Dried fish, other than edible fish offal, whether or not salted but not smoked :																		
	0305.51.00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg					Free	Free			Free	Free		Free	8%	10.0%	Rs.20/= per kg		
	0305.52.00	--	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					Free				Free	Free	Free	Free	8%	10.0%			*
	0305.53.00	--	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> , other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg					Free				Free	Free	Free	Free	8%	10.0%			*
	0305.54.00	--	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> ), 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> ):																		
	0305.54.10	---	Sprats	kg					Free				Free	Free		Free	8%	10.0%			*
	0305.54.90	---	Other	kg					Free				Free	Free		Free	8%	10.0%			*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
	0305.59.00	--	Other :																
	0305.59.10	---	Maldive fish and substitutes thereof	kg					Free				Free		Free	8%	10.0%		*
	0305.59.30	---	Sharks	kg					Free				Free		Free	8%	10.0%		*
	0305.59.90	---	Other	kg					Free				Free		Free	8%	10.0%		*
		-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																
	0305.61.00	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg					Free				5%	4.5%		15%	8%	10.0%	Rs.10/= per kg
	0305.62.00	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg					Free	Free			5%	4.5%		15%	8%	10.0%	Rs.10/= per kg
	0305.63.00	--	Anchovies ( <i>Engraulis spp.</i> )	kg					Free				5%	4.5%		15%	8%	10.0%	Rs.10/= per kg
	0305.64.00	--	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					Free				5%	4.5%		15%	8%	10.0%	Rs.10/= per kg
	0305.69.00	--	Other	kg					Free				5%	4.5%		15%	8%	10.0%	Rs.10/= per kg
		-	Fish fins, heads, tails, maws and other edible fish offal :																
	0305.71.00	--	Shark fins	kg					Free					Free		15%	8%	10.0%	Rs.20/= per kg
	0305.72.00	--	Fish heads, tails and maws :																
	0305.72.10	---	Fish maws	kg					Free					Free		15%	8%	10.0%	Rs.20/= per kg
	0305.72.90	---	Other	kg					Free				Free		Free	8%	10.0%		
	0305.79.00	--	Other	kg					Free				5%	4.5%		15%	8%	10.0%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
03.06		<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; flours, meals and pellets of crustaceans, fit for human consumption.</b>																	
		- Frozen :																	
	0306.11.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.12.00	-- Lobsters ( <i>Homarus spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.14.00	-- Crabs	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.15.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.16.00	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	kg							Free		5%	4.5%		15%	8%	10.0%	30% or Rs.100/= per kg	
	0306.17.00	-- Other shrimps and prawns	kg							Free		5%	4.5%		15%	8%	10.0%	30% or Rs.100/= per kg	
	0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :																	
	0306.19.10	--- Flours, meals and pellets, of crustaceans, fit for human consumption	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.19.90	--- Other	kg							Free		5%	4.5%		15%	8%	10.0%		
		- Live, Fresh or chilled :																	
	0306.31.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.32.00	-- Lobsters ( <i>Homarus spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.33.00	-- Crabs	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.34.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg							Free		5%	4.5%		15%	8%	10.0%		
	0306.35.00	-- Cold -water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	kg							Free		5%	4.5%		15%	8%	10.0%	30% or Rs.100/= per kg	
	0306.36.00	-- Other shrimps and prawns	kg							Free		5%	4.5%		15%	8%	10.0%	30% or Rs.100/= per kg	
	0306.39.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg							Free		5%	4.5%		15%	8%	10.0%		
		- Other :																	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	0306.91.00	--	Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%				
	0306.92.00	--	Lobsters ( <i>Homarus spp.</i> )	kg							Free		5%	4.5%		15%	8%	10.0%				
	0306.93.00	--	Crabs	kg							Free		5%	4.5%		15%	8%	10.0%				
	0306.94.00	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg							Free		5%	4.5%		15%	8%	10.0%				
	0306.95.00	--	Shrimps and prawns	kg							Free		5%	4.5%		15%	8%	10.0%	30% or Rs.100/= per kg			
	0306.99.00	--	Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg							Free		5%	4.5%		15%	8%	10.0%				
<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; flours, meals and pellets of molluscs, fit for human consumption.</b>																			
			Oysters :																			
	0307.11.00	--	Live, fresh or chilled	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.12.00	--	Frozen	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.19.00	--	Other	kg							Free		5%	4.5%		15%	8%	10.0%				
		-	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :																			
	0307.21.00	--	Live, fresh or chilled :																			
	0307.21.10	---	Live	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.21.90	---	Other	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.22.00	--	Frozen	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.29.00	--	Other	kg							Free		5%	4.5%		15%	8%	10.0%				
		-	Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ) :																			
	0307.31.00	--	Live, fresh or chilled :																			
	0307.31.10	---	Live	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.31.90	---	Other	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.32.00	--	Frozen	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.39.00	--	Other	kg							Free		5%	4.5%		15%	8%	10.0%				
		-	Cuttle fish and squid :																			
	0307.42.00	--	Live, fresh or chilled	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.43.00	--	Frozen	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.49.00	--	Other	kg							Free		5%	4.5%		15%	8%	10.0%				
		-	Octopus ( <i>Octopus spp.</i> ) :																			
	0307.51.00	--	Live, fresh or chilled :																			
	0307.51.10	---	Live	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.51.90	---	Other	kg							Free		5%	4.5%		15%	8%	10.0%				
	0307.52.00	--	Frozen	kg							Free		5%	4.5%		15%	8%	10.0%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	0307.59.00	-- Other	kg								Free		5%	4.5%		15%	8%	10.0%		
	0307.60.00	-- Snails, other than sea snails :																		
	0307.60.10	--- Live, fresh, chilled or frozen	kg								Free		5%	4.5%		15%	8%	10.0%		
	0307.60.90	--- Other	kg								Free		5%	4.5%		15%	8%	10.0%		
		- 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	-- Live, fresh or chilled	kg								Free		5%	4.5%		15%	8%	10.0%		
	0307.72.00	-- Frozen	kg								Free					15%	8%	10.0%		
	0307.79.00	-- Other	kg								Free					15%	8%	10.0%		
		- Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ):																		
	0307.81.00	-- Live, fresh or chilled abalone ( <i>Haliotis spp.</i> )	kg								Free		5%	4.5%		15%	8%	10.0%		
	0307.82.00	-- Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> )	kg													15%	8%	10.0%		
	0307.83.00	-- Frozen Abalone ( <i>Haliotis spp.</i> )	kg								Free					15%	8%	10.0%		
	0307.84.00	-- Frozen stromboid conchs ( <i>Strombus spp.</i> )	kg													15%	8%	10.0%		
	0307.87.00	-- Other abalone ( <i>Haliotis spp.</i> )	kg								Free					15%	8%	10.0%		
	0307.88.00	-- Other stromboid conchs ( <i>strombus spp.</i> )	kg													15%	8%	10.0%		
		- Other, including flours, meals and pellets, fit for human consumption :																		
	0307.91.00	-- Live, fresh or chilled :																		
	0307.91.10	--- Live	kg								Free		5%	4.5%		15%	8%	10.0%		
	0307.91.90	--- Other	kg								Free		5%	4.5%		15%	8%	10.0%		
	0307.92.00	-- Frozen	kg								Free		4.5%	4.5%		15%	8%	10.0%		
	0307.99.00	-- Other	kg								Free			4.5%		15%	8%	10.0%		
<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; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</b>																		
		- Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothuroidea</i> ) :																		
	0308.11.00	-- Live, fresh or chilled	kg								Free		5%	4.5%		15%	8%	10.0%		
	0308.12.00	-- Frozen	kg								Free					15%	8%	10.0%		
	0308.19.00	-- Other	kg								Free					15%	8%	10.0%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
		-	Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> ) :																
	0308.21.00	--	Live, fresh or chilled	kg						Free		5%	4.5%		15%	8%	10.0%		
	0308.22.00	--	Frozen	kg						Free					15%	8%	10.0%		
	0308.29.00	--	Other	kg						Free					15%	8%	10.0%		
	0308.30.00	-	Jellyfish ( <i>Rhopilema spp.</i> )	kg						Free					15%	8%	10.0%		
	0308.90.00	-	Other	kg						Free					15%	8%	10.0%		