

## 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 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 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>03.01</b>		<b>Live fish (+).</b>																	
		- Ornamental fish :																	
	0301.11	-- Freshwater :																	
	0301.11.10	--- Restricted species under the Fisheries Ordinance		kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
	0301.11.90	--- Other		kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
	0301.19	-- Other																	
	0301.19.10	--- Restricted species under the Fisheries Ordinance		kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
	0301.19.90	--- Other		kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Other live fish :																	
	0301.91	-- 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	15%	7.5%	2%			
	0301.92	-- Eels ( <i>Anguilla spp.</i> )		kg				Free	Free		Free	Free	Free	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0301.93	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharygodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	0301.94	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )		kg				Free	Free		Free	Free	Free	15%	7.5%	2%				
	0301.95	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		kg				Free	Free		Free	Free	Free	15%	7.5%	2%				
	0301.99	-- Other		kg				Free	Free		Free	Free	Free	15%	7.5%	2%				
<b>03.02</b>		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>																		
		- Salmonidae, excluding livers and roes :																		
	0302.11	-- 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%	15%	7.5%	2%				*
	0302.13	-- 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%	15%	7.5%	2%				*
	0302.14	-- Atlantic Salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		kg					Free		5%	4.5%	15%	15%	7.5%	2%				*
	0302.19	-- Other		kg					Free		5%	4.5%	15%	15%	7.5%	2%				*
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes :																		
	0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		kg					Free		5%	4.5%	15%	15%	7.5%	2%				*
	0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )		kg					Free		5%	4.5%	15%	15%	7.5%	2%				*
	0302.23	-- Sole ( <i>Solea spp.</i> )		kg					Free		5%	4.5%	15%	15%	7.5%	2%				*
	0302.24	-- Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )		kg					Free		5%	4.5%	15%	15%	7.5%	2%				*

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0302.29	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*	
		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes :																		
	0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		kg								5%	4.5%	15%	15%	7.5%	2%		*	
	0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		kg								5%	4.5%	15%	15%	7.5%	2%		*	
	0302.33	-- Skipjack or stripe-bellied bonito		kg					Free			5%	4.5%	15%	15%	7.5%	2%		*	
	0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )		kg					Free			5%	4.5%	15%	15%	7.5%	2%		*	
	0302.35	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )		kg					Free			5%	4.5%	15%	15%	7.5%	2%		*	
	0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		kg					Free			5%	4.5%	15%	15%	7.5%	2%		*	
	0302.39	-- Other		kg								5%	4.5%	15%	15%	7.5%	2%		*	
		- 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> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes :																		
	0302.41	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		kg					Free			5%	4.5%	15%	15%	7.5%	2%		*	
	0302.42	-- Anchovies ( <i>Engraulis spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%		*	
	0302.43	-- 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%	15%	7.5%	2%		*	
	0302.44	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		kg								5%	4.5%	15%	15%	7.5%	2%		*	
	0302.45	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%		*	
	0302.46	-- Cobia ( <i>Rachycentron canadum</i> )		kg								5%	4.5%	15%	15%	7.5%	2%		*	
	0302.47	-- Swordfish ( <i>Xiphias gladius</i> )		kg								5%	4.5%	15%	15%	7.5%	2%		*	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
		- 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 livers and roes :																	
	0302.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%	*	
	0302.52	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%	*	
	0302.53	-- Coalfish ( <i>Pollachius virens</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%	*	
	0302.54	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	
	0302.55	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	
	0302.56	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	
	0302.59	-- Other		kg								5%	4.5%	15%	15%	7.5%	2%	*	
		- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes :																	
	0302.71	-- Tilapias ( <i>Oreochromis spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	
	0302.72	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	
	0302.73	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	
	0302.74	-- Eels ( <i>Anguilla spp.</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%	*	
	0302.79	-- Other		kg								5%	4.5%	15%	15%	7.5%	2%	*	
		- Other fish, excluding livers and roes :												15%					
	0302.81	-- Dogfish and other sharks		kg						Free		5%	4.5%	15%	15%	7.5%	2%	*	
	0302.82	-- Rays and skates ( <i>Rajidae</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	
	0302.83	-- Toothfish ( <i>Dissostichus spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%	*	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0302.84	-- Seabass ( <i>Dicentrarchus spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%			*
	0302.85	-- Seabream (Sparidae)		kg								5%	4.5%	15%	15%	7.5%	2%			*
	0302.89	-- Other																		
	0302.89.10	--- Linna fish ( <i>Decapterus punctatus</i> , <i>Decapterus russelli</i> )	L	kg								5%	4.5%	15%	15%	7.5%	2%			*
	0302.89.90	--- Other		kg								5%	4.5%	15%	15%	7.5%	2%			*
	0302.90	- Livers and roes		kg						Free		5%	4.5%	15%	15%	7.5%	2%			*
<b>03.03</b>		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>																		
		- Salmonidae, excluding livers and roes :																		
	0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%			*
	0303.12	-- Other Pacific salmon ( <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> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%			*
	0303.13	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%			*
	0303.14	-- 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%	15%	7.5%	2%			*
	0303.19	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%			*
		- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes :		kg																
	0303.23	-- Tilapias ( <i>Oreochromis spp.</i> )		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%			*
	0303.24	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%			*

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
	0303.25	--		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.26	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.29	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
		-																	
	0303.31	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.32	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.33	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.34	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.39	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
		-																	
	0303.41	--		kg								5%	4.5%	15%	15%	7.5%	2%		*
	0303.42	--		kg								13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.43	--		kg								13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.44	--		kg								13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.45	--		kg								13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.46	--		kg								13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.49	--		kg								13.5%	4.5%	15%	15%	7.5%	2%		*

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
		Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</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> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes :																	
	0303.51	--		kg								5%	4.5%	15%	15%	7.5%	2%		*
	0303.53	--		kg								5%	4.5%	15%	15%	7.5%	2%		*
	0303.54	--		kg								13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.55	--		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.56	--		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.57	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
		--																	
		--																	
	0303.63	--		kg								5%	4.5%	15%	15%	7.5%	2%		*
	0303.64	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.65	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.66	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.67	--		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.68	--		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.69	--		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
		--																	
	0303.81	--		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.82	--		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
	0303.83	-- Toothfish ( <i>Dissostichus spp.</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.84	-- Sea bass ( <i>Dicentrarchus spp.</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
	0303.89	-- Other																	
	0303.89.10	--- Linna fish ( <i>Decapterus punctatus</i> , <i>Decapterus russelli</i> )	L	kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.89.90	--- Other		kg						Free		13.5%	4.5%	15%	15%	7.5%	2%		*
	0303.90	- Livers and roes		kg						Free		5%	4.5%	15%	15%	7.5%	2%		*
<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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) :																	
	0304.31	-- Tilapias ( <i>Oreochromis spp.</i> )		kg										15%	15%	7.5%	2%		
	0304.32	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		kg										15%	15%	7.5%	2%		
	0304.33	-- Nile Perch ( <i>Lates niloticus</i> )		kg										15%	15%	7.5%	2%		
	0304.39	-- Other		kg										15%	15%	7.5%	2%		
		- Fresh or chilled fillets of other fish :																	
	0304.41	-- 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%	15%	7.5%	2%		
	0304.42	-- 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%	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0304.43	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )		kg										15%	15%	7.5%	2%			
	0304.44	-- 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%	15%	7.5%	2%			
	0304.45	-- Swordfish ( <i>Xiphias gladius</i> )		kg										15%	15%	7.5%	2%			
	0304.46	-- Toothfish ( <i>Dissostichus spp.</i> )		kg										15%	15%	7.5%	2%			
	0304.49	-- Other		kg										15%	15%	7.5%	2%			
		- Other, fresh or chilled :																		
	0304.51	-- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		kg										15%	15%	7.5%	2%			
	0304.52	-- Salmonidae		kg										15%	15%	7.5%	2%			
	0304.53	-- 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%	15%	7.5%	2%			
	0304.54	-- Swordfish ( <i>Xiphias gladius</i> )		kg										15%	15%	7.5%	2%			
	0304.55	-- Toothfish ( <i>Dissostichus spp.</i> )		kg										15%	15%	7.5%	2%			
	0304.59	-- Other		kg										15%	15%	7.5%	2%			
		- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) :																		
	0304.61	-- Tilapias ( <i>Oreochromis spp.</i> )		kg									5%	4.5%	15%	15%	7.5%	4%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	0304.62	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.63	-- Nile Perch ( <i>Lates niloticus</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.69	-- Other		kg								5%	4.5%	15%	15%	7.5%	2%				
		- 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	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.73	-- Coalfish ( <i>Pollachius virens</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.74	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.75	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.79	-- Other		kg								5%	4.5%	15%	15%	7.5%	2%				
		- Frozen fillets of other fish :																			
	0304.81	-- 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%	15%	7.5%	2%				
	0304.82	-- 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%	15%	7.5%	2%				
	0304.83	-- 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%	15%	7.5%	2%				
	0304.84	-- Swordfish ( <i>Xiphias gladius</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.85	-- Toothfish ( <i>Dissostichus spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				
	0304.86	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		kg								5%	4.5%	15%	15%	7.5%	2%				

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0304.87	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )		kg								5%	4.5%	15%	15%	7.5%	2%			
	0304.89	-- Other		kg								5%	4.5%	15%	15%	7.5%	2%			
		- Other, frozen:												15%						
	0304.91	-- Swordfish ( <i>Xiphias gladius</i> )		kg								5%	4.5%	15%	15%	7.5%	2%			
	0304.92	-- Toothfish ( <i>Dissostichus spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%			
	0304.93	-- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		kg								5%	4.5%	15%	15%	7.5%	2%			
	0304.94	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )		kg								5%	4.5%	15%	15%	7.5%	2%			
	0304.95	-- 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%	15%	7.5%	2%			
	0304.99	-- Other		kg								5%	4.5%	15%	15%	7.5%	2%			
<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	- Flours, meals and pellets of fish, fit for human consumption		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg		
	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg		
		- Fish fillets, dried, salted or in brine, but not smoked:																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0305.31	--		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
	0305.32	--		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
	0305.39	--		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
		-																			
	0305.41	--		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
	0305.42	--		kg				Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
	0305.43	--		kg				Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
	0305.44	--		kg				Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
	0305.49	--		kg				Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg			
		-																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		kg					Free	Free			Free	Free	Free	15%	7.5%	2%	Rs.20/= per kg		
	0305.59	-- Other :																			
	0305.59.10	--- Maldive fish and substitutes therefor		kg					Free				Free	Free	Free	15%	7.5%	2%	Rs.20/= per kg		*
	0305.59.20	--- Sprats, dried, not salted		kg					Free				Free	Free	Free	15%	7.5%	2%			*
	0305.59.90	--- Other		kg	Free				Free				Free	Free	Free	15%	7.5%	2%	Rs.20/= per kg		*
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :																			
	0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		kg					Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg		
	0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		kg					Free	Free			5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg		
	0305.63	-- Anchovies ( <i>Engraulis spp.</i> )		kg					Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg		
	0305.64	-- 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		kg					Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg		
	0305.69	-- Other		kg					Free				5%	4.5%	15%	15%	7.5%	2%	Rs.10/= per kg		
		- Fish fins, heads, tails, maws and other edible fish offal :																			
	0305.71	-- Shark fins		kg	7.5%				Free				Free	15%	15%	7.5%	2%	Rs.20/= per kg			
	0305.72	-- Fish heads, tails and maws :																			
	0305.72.10	--- Fish Maws		kg	7.5%				Free				Free	15%	15%	7.5%	2%	Rs.20/= per kg			
	0305.72.90	--- Other		kg	Free				Free				Free	Free	Free	15%	7.5%	2%			
	0305.79	-- Other		kg					Free				5%	4.5%	15%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	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	-- Rock lobster and other sea crawfish ( <i>Palinurus spp. Panulirus spp. Jasus spp.</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0306.12	-- Lobsters ( <i>Homarus spp.</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0306.14	-- Crabs		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0306.15	-- Norway lobsters ( <i>Nephrops norvegicus</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0306.16	-- Cold-water shrimps and prawns ( <i>Pandalus spp., Crangon crangon</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg		
	0306.17	-- Other shrimps and prawns		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg		
	0306.19	-- 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%	15%	7.5%	2%			
	0306.19.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
		- Not frozen :																		
	0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp. Panulirus spp. Jasus spp.</i> ) :																		
	0306.21.10	--- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0306.21.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0306.22	-- Lobsters ( <i>Homarus spp.</i> ) :																		
	0306.22.10	--- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	0306.22.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	0306.24	-- Crabs :																			
	0306.24.10	--- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	0306.24.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	0306.25	-- Norway lobsters ( <i>Nephrops norvegicus</i> )		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	0306.26	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> ) :																			
	0306.26.10	--- Dried		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg			
	0306.26.20	--- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg			
	0306.26.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg			
	0306.27	-- Other shrimps and prawns :																			
	0306.27.10	--- Dried		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg			
	0306.27.20	--- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg			
	0306.27.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%	30% or Rs. 100/= per kg			
	0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :																			
	0306.29.10	--- Flours, meals and pellets, of crustaceans, fit for human consumption		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	0306.29.20	--- Other live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%				
	0306.29.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%				

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
03.07		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.																	
		- Oysters :																	
	0307.11	-- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
	0307.19	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :																	
	0307.21	-- Live, fresh or chilled :																	
	0307.21.10	--- Live		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
	0307.21.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
	0307.29	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
		- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ) :																	
	0307.31	-- Live, fresh or chilled :																	
	0307.31.10	--- Live		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
	0307.31.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
	0307.39	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
		- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ) :																	
	0307.41	-- Live, fresh or chilled :																	
	0307.41.10	--- Live		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
	0307.41.90	--- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
	0307.49	-- Other		kg						Free		5%	4.5%	15%	15%	7.5%	2%		
		- Octopus ( <i>Octopus spp.</i> ) :																	
	0307.51	-- Live, fresh or chilled :																	
	0307.51.10	--- Live		kg						Free		5%	4.5%	15%	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	0307.51.90	--- Other		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
	0307.59	-- Other		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
	0307.60	- Snails, other than sea snails :																			
	0307.60.10	--- Live, fresh, chilled or frozen		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
	0307.60.90	--- Other		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</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	-- Live, fresh or chilled		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
	0307.79	-- Other		kg							Free				15%	15%	7.5%	2%			
		- Abalone ( <i>Haliotis spp.</i> ) :																			
	0307.81	-- Live, fresh or chilled		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
	0307.89	-- Other		kg							Free				15%	15%	7.5%	2%			
		- Other, including flours, meals and pellets, fit for human consumption :																			
	0307.91	-- Live, fresh or chilled :																			
	0307.91.10	--- Live		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
	0307.91.90	--- Other		kg							Free		5%	4.5%	15%	15%	7.5%	2%			
	0307.99	-- Other :		kg							Free			4.5%	15%	15%	7.5%	2%			
03.08		<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> ) :																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0308.11	-- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0308.19	-- Other		kg						Free				15%	15%	7.5%	2%			
		- Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i> ) :																		
7.5%	0308.21	-- Live, fresh or chilled		kg						Free		5%	4.5%	15%	15%	7.5%	2%			
	0308.29	-- Other		kg						Free				15%	15%	7.5%	2%			
	0308.30	- Jellyfish ( <i>Rhopilema spp.</i> )		kg						Free				15%	15%	7.5%	2%			
	0308.90	- Other		kg						Free				15%	15%	7.5%	2%			