

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).

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | |
|--------------|------------|---|------|--------------|-------------------|----|----|------|------|----|------|------|------|------|-------------|-----|-----|------|-------------------|-------------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 03.01 | | Live fish (+). | | | | | | | | | | | | | | | | | | | |
| | | - Ornamental fish : | | | | | | | | | | | | | | | | | | | |
| | 0301.11 | -- Freshwater : | | | | | | | | | | | | | | | | | | | |
| | 0301.11.10 | --- Restricted species under the Fisheries Ordinance | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |
| | 0301.11.90 | --- Other | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |
| | 0301.19 | -- Other : | | | | | | | | | | | | | | | | | | | |
| | 0301.19.10 | --- Restricted species under the Fisheries Ordinance | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |
| | 0301.19.90 | --- Other | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |
| | | - 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% | | | | |
| | 0301.92.00 | -- Eels (<i>Anguilla spp.</i>) | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |
| | 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% | | | | |
| | 0301.94.00 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |
| | 0301.95.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |
| | 0301.99.00 | -- Other | kg | | | | | Free | Free | | Free | Free | Free | Free | Free | 8% | 10% | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L |
|--------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|-------------|-----|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 03.02 | | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. | | | | | | | | | | | | | | | | | |
| | | - 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 chrysogaster</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 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% | * | |
| | 0302.14.00 | -- Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.19.00 | -- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | | - 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% | * | |
| | 0302.22.00 | -- Plaice (<i>Pleuronectes platessa</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.23.00 | -- Sole (<i>Solea spp.</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.24.00 | -- Turbots (<i>Psetta maxima</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.29.00 | -- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | | - 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 alalunga</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.32.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.33.00 | -- Skipjack or stripe-bellied bonito | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.34.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.35.00 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.36.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | * | |
| | 0302.39.00 | -- Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | * | |

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|--------|------------|--|------|--------------|-------------------|----|----|------|------|----|----|----|------|-------------|-----|-----|------|-------------------|-------------|
| | | | | | 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 0302.91 to 0302.99 : | | | | | | | | | | | | | | | | | |
| | 0302.41.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | kg | | | | | Free | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.42.00 | -- Anchovies (<i>Engraulis spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 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% | | * |
| | 0302.44.00 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.45.00 | -- Jack and horse mackerel (<i>Trachurus spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.46.00 | -- Cobia (<i>Rachycentron canadum</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.47.00 | -- Swordfish (<i>Xiphias gladius</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.49.00 | -- Other | kg | | | | | | | | | | | | 15% | 8% | 10% | | * |
| | | - 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% | | * |
| | 0302.52.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.53.00 | -- Coalfish (<i>Pollachius virens</i>) | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.54.00 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.55.00 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.56.00 | -- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.59.00 | -- Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |

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|--------------|------------|--|------|--------------|-------------------|----|----|----|----|------|----|----|------|-------------|-----|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | - 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 0302.91 to 0302.99 : | | | | | | | | | | | | | | | | | |
| | 0302.71.00 | -- Tilapias (<i>Oreochromis spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.72.00 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.73.00 | -- 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 | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.74.00 | -- Eels (<i>Anguilla spp.</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.79.00 | -- Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | | - 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% | | * |
| | 0302.82.00 | -- Rays and skates (<i>Rajidae</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.83.00 | -- Toothfish (<i>Dissostichus spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.84.00 | -- Seabass (<i>Dicentrarchus spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.85.00 | -- Seabream (Sparidae) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.89 | -- Other : | | | | | | | | | | | | | | | | | |
| | 0302.89.10 | --- Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | 0302.89.90 | --- Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | * |
| | | - 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% | | * |
| | 0302.92.00 | -- Shark fins | kg | | | | | | | | | | | | 15% | 8% | 10% | | * |
| | 0302.99.00 | -- Other | kg | | | | | | | | | | | | 15% | 8% | 10% | | * |
| 03.03 | | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 (+). | | | | | | | | | | | | | | | | | |
| | | - 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% | | * |

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|--------|------------|----|---|------|--------------|-------------------|----|----|----|----|------|-------|------|----|-------------|-----|-----|------|-------------------|-------------|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG |
| | 0303.12.00 | -- | Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 0303.13.00 | -- | Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 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% | | | * | |
| | 0303.19.00 | -- | Other | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | | - | 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</i> <i>idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> <i>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 of subheadings 0303.91 to 0303.99 : | | | | | | | | | | | | | | | | | | |
| | 0303.23.00 | -- | Tilapias (<i>Oreochromis spp.</i>) | kg | | | | | | | Free | 13.5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 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% | | | * | |
| | 0303.25.00 | -- | Carp (<i>Cyprinus spp.</i> , <i>Carassius</i> <i>spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> <i>spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla</i> <i>catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus</i> <i>hoeveni</i> , <i>Megalobrama spp.</i>) | kg | | | | | | | Free | 13.5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 0303.26.00 | -- | Eels (<i>Anguilla spp.</i>) | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 0303.29.00 | -- | Other | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | | - | 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 subheadings 0303.91 to 0303.99 : | | | | | | | | | | | | | | | | | | |
| | 0303.31.00 | -- | Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus stenolepis</i>) | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 0303.32.00 | -- | Plaice (<i>Pleuronectes platessa</i>) | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 0303.33.00 | -- | Sole (<i>Solea spp.</i>) | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 0303.34.00 | -- | Turbots (<i>Psetta maxima</i>) | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | 0303.39.00 | -- | Other | kg | | | | | | | Free | 5% | 4.5% | | 15% | 8% | 10% | | | * | |
| | | - | Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish of subheadings 0303.91 to | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | |
|--------|------------|---|------|--------------|-------------------|----|----|----|----|------|----|-------|------|-------------|-----|-----|------|-------------------|-------------|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG |
| | 0303.41.00 | -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.42.00 | -- Yellowfin tunas (<i>Thunnus albacares</i>) | kg | | | | | | | | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.43.00 | -- Skipjack or stripe-bellied bonito | kg | | | | | | | | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.44.00 | -- Bigeye tunas (<i>Thunnus obesus</i>) | kg | | | | | | | | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.45.00 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | kg | | | | | | | | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.46.00 | -- Southern bluefin tunas (<i>Thunnus maccoyii</i>) | kg | | | | | | | | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.49.00 | -- Other | kg | | | | | | | | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | | - 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% | | | * |
| | 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% | | | * |
| | 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% | | | * |
| | 0303.55.00 | -- Jack and horse mackerel (<i>Trachurus spp.</i>) | kg | | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.56.00 | -- Cobia (<i>Rachycentron canadum</i>) | kg | | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.57.00 | -- Swordfish (<i>Xiphias gladius</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.59.00 | -- Other | kg | | | | | | | | | | | | 15% | 8% | 10% | | | * |
| | | - 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% | | | * |
| | 0303.64.00 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.65.00 | -- Coalfish (<i>Pollachius virens</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.66.00 | -- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.67.00 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | kg | | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.68.00 | -- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | kg | | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.69.00 | -- Other | kg | | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L |
|--------------|------------|---|------|--------------|-------------------|----|----|----|----|------|----|-------|------|----|-------------|-----|-----|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 : | | | | | | | | | | | | | | | | | | |
| | 0303.81.00 | -- Dogfish and other sharks | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.82.00 | -- Rays and skates (<i>Rajidae</i>) | kg | | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.83.00 | -- Toothfish (<i>Dissostichus spp.</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.84.00 | -- Seabass (<i>Dicentrarchus spp.</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.89 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 0303.89.10 | --- Linna fish (<i>Decapterus punctatus, Decapterus russelli</i>) | kg | B | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | 0303.89.90 | --- Other | kg | | | | | | | Free | | 13.5% | 4.5% | | 15% | 8% | 10% | | | * |
| | | - 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% | | | * |
| | 0303.92.00 | -- Shark fins | kg | | | | | | | | | | | | 15% | 8% | 10% | | | * |
| | 0303.99 | -- Other : | | | | | | | | | | | | | | | | | | |
| | 0303.99.10 | --- Tuna heads | kg | | | | | | | | | | | | 15% | 8% | 10% | | | * |
| | 0303.99.90 | --- Other | kg | | | | | | | | | | | | 15% | 8% | 10% | | | * |
| 03.04 | | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen. | | | | | | | | | | | | | | | | | | |
| | | - Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) : | | | | | | | | | | | | | | | | | | |
| | 0304.31.00 | -- Tilapias (<i>Oreochromis spp.</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.32.00 | -- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.33.00 | -- Nile Perch (<i>Lates niloticus</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.39.00 | -- Other | kg | TS | | | | | | | | | | | 15% | 8% | 10% | | | |
| | | - Fresh or chilled fillets of other fish : | | | | | | | | | | | | | | | | | | |
| | 0304.41.00 | -- 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 | L | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 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% | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | |
|--------|------------|---|------|--------------|-------------------|----|----|----|----|----|----|----|------|-------------|-----|-----|------|-------------------|-------------|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG |
| | 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% | | | |
| | 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% | | | |
| | 0304.45.00 | -- Swordfish (<i>Xiphias gladius</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.46.00 | -- Toothfish (<i>Dissostichus spp.</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.47 | -- Dogfish and other sharks : | | | | | | | | | | | | | | | | | | |
| | 0304.47.10 | --- Sharks | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.47.90 | --- Other | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.48.00 | -- Rays and skates (<i>Rajidae</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.49.00 | -- Other | kg | L | | | | | | | | | | | 15% | 8% | 10% | | | |
| | | - 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 | L | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.52.00 | -- Salmonidae | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 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% | | | |
| | 0304.54.00 | -- Swordfish (<i>Xiphias gladius</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.55.00 | -- Toothfish (<i>Dissostichus spp.</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.56 | -- Dogfish and other sharks : | | | | | | | | | | | | | | | | | | |
| | 0304.56.10 | --- Sharks | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.56.90 | --- Other | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.57.00 | -- Rays and skates (<i>Rajidae</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | 0304.59.00 | -- Other | kg | | | | | | | | | | | | 15% | 8% | 10% | | | |
| | | - 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 | L | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | | |
|--------|------------|-----|---|------|--------------|-------------------|----|----|----|----|----|----|----|-------------|-----|-----|------|-------------------|-------------|----|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD | SG |
| | 0304.62.00 | -- | Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) | kg | L | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.63.00 | -- | Nile Perch (<i>Lates niloticus</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.69.00 | -- | Other | kg | L | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | | - | 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% | | | |
| | 0304.72.00 | -- | Haddock (<i>Melanogrammus aeglefinus</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.73.00 | -- | Coalfish (<i>Pollachius virens</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.74.00 | -- | Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>) | kg | L | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.75.00 | -- | Alaska Pollack (<i>Theragra chalcogramma</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.79.00 | -- | Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | | - | Frozen fillets of other fish : | | | | | | | | | | | | | | | | | | |
| | 0304.81.00 | -- | 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 | TS | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 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% | | | |
| | 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% | | | |
| | 0304.84.00 | -- | Swordfish (<i>Xiphias gladius</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.85.00 | -- | Toothfish (<i>Dissostichus spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.86.00 | -- | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.87 | -- | Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) | kg | | | | | | | | | | | | | | | | | |
| | 0304.87.10 | --- | Big eye tuna (<i>Thunnus obesus</i>) | kg | TS | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.87.90 | --- | Other | kg | TS | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.88 | -- | Dogfish, other sharks, rays and skates (<i>Rajidae</i>) : | | | | | | | | | | | | | | | | | | |
| | 0304.88.10 | --- | Sharks | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.88.90 | --- | Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.89.00 | -- | Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | | - | Other, frozen: | | | | | | | | | | | | | | | | | | |
| | 0304.91.00 | -- | Swordfish (<i>Xiphias gladius</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0304.92.00 | -- | Toothfish (<i>Dissostichus spp.</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | | |
|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|----|------|-------------|-----|-----|------|-------------------|-------------|----|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG | |
| | 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% | | | | |
| | 0304.94.00 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| | 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 | TS | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| | 0304.96 | -- Dogfish and other sharks : | | | | | | | | | | | | | | | | | | | |
| | 0304.96.10 | --- Sharks | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| | 0304.96.90 | --- Other | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| | 0304.97.00 | -- Rays and skates (<i>Rajidae</i>) | kg | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| | 0304.99.00 | -- Other | kg | TS | | | | | | | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| 03.05 | | 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 | | | | | | Free | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| | 0305.20.00 | - Livers ,roes and milt of fish , dried, smoked, salted or in brine | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | |
|--------|------------|--|------|--------------|-------------------|----|----|------|------|----|----|------|----|-----|-------------|-----|----------------|------|-------------------|-------------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | | - 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% | 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% | Rs.10/= per kg | | | | |
| | 0305.39.00 | -- Other | kg | | | | | Free | Free | | 5% | 4.5% | | 15% | 8% | 10% | 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% | Rs.10/= per kg | | | | |
| | 0305.42.00 | -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | kg | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | 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% | 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% | Rs.10/= per kg | | | | |
| | 0305.49.00 | -- Other | kg | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | Rs.10/= per kg | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | |
|--------|------------|--|------|--------------|-------------------|----|----|------|------|----|------|------|------|------|-------------|-----|----------------|------|-------------------|-------------|---|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | | - 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% | 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% | | | | | * |
| | 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% | | | | | * |
| | 0305.54 | -- 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% | | | | | * |
| | 0305.54.90 | --- Other | kg | | | | | Free | | | Free | Free | | Free | 8% | 10% | | | | | * |
| | 0305.59 | -- Other : | | | | | | | | | | | | | | | | | | | |
| | 0305.59.10 | --- Maldive fish and substitutes thereof | kg | | | | | Free | | | | Free | | Free | 8% | 10% | | | | | * |
| | 0305.59.30 | --- Sharks | kg | | | | | Free | | | Free | | | Free | 8% | 10% | | | | | * |
| | 0305.59.90 | --- Other | kg | | | | | Free | | | Free | | | Free | 8% | 10% | | | | | * |
| | | - 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% | 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% | Rs.10/= per kg | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | | |
|--------------|------------|--|------|--------------|-------------------|----|----|----|------|----|----|------|------|-------------|------|-----|------|------------------------------|-------------|----|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG | |
| | 0305.63.00 | -- Anchovies (<i>Engraulis spp.</i>) | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | 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% | Rs.10/= per kg | | | |
| | 0305.69.00 | -- Other | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | Rs.10/= per kg | | | |
| | | - Fish fins, heads, tails, maws and other edible fish offal : | | | | | | | | | | | | | | | | | | | |
| | 0305.71.00 | -- Shark fins | kg | | 7.5% | | | | Free | | | | Free | | 15% | 8% | 10% | Rs.20/= per kg | | | |
| | 0305.72 | -- Fish heads, tails and maws : | | | | | | | | | | | | | | | | | | | |
| | 0305.72.10 | --- Fish maws | kg | | 7.5% | | | | Free | | | | Free | | 15% | 8% | 10% | Rs.20/= per kg | | | |
| | 0305.72.90 | --- Other | kg | | Free | | | | Free | | | Free | | Free | Free | 8% | 10% | | | | |
| | 0305.79.00 | -- Other | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | | | | |
| 03.06 | | 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. | | | | | | | | | | | | | | | | | | | |
| | | - 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% | | | | |
| | 0306.12.00 | -- Lobsters (<i>Homarus spp.</i>) | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | | |
| | 0306.14.00 | -- Crabs | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | | |
| | 0306.15.00 | -- Norway lobsters (<i>Nephrops norvegicus</i>) | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | | |
| | 0306.16.00 | -- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | 45% or Rs.160/= per kg | | | |
| | 0306.17.00 | -- Other shrimps and prawns | kg | | | | | | Free | | | 5% | 4.5% | | 15% | 8% | 10% | 45% or Rs.160/= per kg | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L |
|--------------|------------|--|------|--------------|-------------------|----|----|----|----|------|----|----|------|----|-------------|-----|-----|------------------------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 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% | 8% | 10% | 15% | | |
| | 0306.19.90 | --- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | | - 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% | 15% | | |
| | 0306.32.00 | -- Lobsters (<i>Homarus spp.</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | 0306.33.00 | -- Crabs | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | 0306.34.00 | -- Norway lobsters (<i>Nephrops norvegicus</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | 0306.35.00 | -- Cold -water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 45% or Rs.140/= per kg | | |
| | 0306.36 | -- Other shrimps and prawns | | | | | | | | | | | | | | | | | | |
| | 0306.36.10 | --- Shrimp and Prawns Brood Stock (<i>Penaeus monodon</i> and <i>Litopenaeus vannamei</i>) approved by Department of Fisheries. | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0306.36.90 | --- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 45% or Rs.140/= 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% | 15% | | |
| | | - Other : | | | | | | | | | | | | | | | | | | |
| | 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% | 15% | | |
| | 0306.92.00 | -- Lobsters (<i>Homarus spp.</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | 0306.93.00 | -- Crabs | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | 0306.94.00 | -- Norway lobsters (<i>Nephrops norvegicus</i>) | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | 0306.95.00 | -- Shrimps and prawns | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 45% or Rs.130/= 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% | 15% | | |
| 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 : | | | | | | | | | | | | | | | | | | |
| | 0307.11.00 | -- Live, fresh or chilled | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0307.12.00 | -- Frozen | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | 0307.19.00 | -- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | |
| | | - Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | | |
|--------|------------|---|------|--------------|-------------------|----|----|----|----|------|----|----|------|----|-------------|-----|-----|------|-------------------|-------------|-----|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | | |
| | 0307.21 | -- Live, fresh or chilled : | | | | | | | | | | | | | | | | | | | | |
| | 0307.21.10 | --- Live | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.21.90 | --- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.22.00 | -- Frozen | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.29.00 | -- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | | - 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% | 8% | 10% | | | | | |
| | 0307.31.90 | --- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.32.00 | -- Frozen | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.39.00 | -- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | | - Cuttle fish and squid : | | | | | | | | | | | | | | | | | | | | |
| | 0307.42.00 | -- Live, fresh or chilled | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | 15% | |
| | 0307.43.00 | -- Frozen | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | 15% | |
| | 0307.49.00 | -- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | 15% | |
| | | - Octopus (<i>Octopus spp.</i>) : | | | | | | | | | | | | | | | | | | | | |
| | 0307.51 | -- Live, fresh or chilled : | | | | | | | | | | | | | | | | | | | | |
| | 0307.51.10 | --- Live | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.51.90 | --- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.52.00 | -- Frozen | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.59.00 | -- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.60 | - Snails, other than sea snails : | | | | | | | | | | | | | | | | | | | | |
| | 0307.60.10 | --- Live, fresh, chilled or frozen | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | 0307.60.90 | --- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |
| | | - 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>M</i> <i>yidae</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% | | | | | |
| | 0307.72.00 | -- Frozen | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | | | |
| | 0307.79.00 | -- Other | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | | | |
| | | - 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% | | | | | |
| | 0307.82.00 | -- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | | 15% | |
| | 0307.83.00 | -- Frozen Abalone (<i>Haliotis spp.</i>) | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | | | |
| | 0307.84.00 | -- Frozen stromboid conchs (<i>Strombus spp.</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | | 15% | |
| | 0307.87.00 | -- Other abalone (<i>Haliotis spp.</i>) | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | | | |
| | 0307.88.00 | -- Other stromboid conchs (<i>strombus spp.</i>) | kg | | | | | | | | | | | | 15% | 8% | 10% | | | | 15% | |
| | | - 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% | 8% | 10% | | | | | |
| | 0307.91.90 | --- Other | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | S C L | | |
|--------------|------------|-----|---|------|--------------|-------------------|----|----|----|----|------|----|----|-------------|-----|-----|------|-------------------|-------------|----|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD | SG |
| | 0307.92.00 | -- | Frozen | kg | | | | | | | Free | | | 4.5% | | 15% | 8% | 10% | | | |
| | 0307.99 | -- | Other | | | | | | | | | | | | | | | | | | |
| | 0307.99.10 | --- | Dried murex meat/ ramosus meat | kg | | | | | | | Free | | | 4.5% | | 15% | 8% | 10% | | | |
| | 0307.99.90 | --- | Other | kg | | | | | | | Free | | | 4.5% | | 15% | 8% | 10% | | | |
| 03.08 | | | 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. | | | | | | | | | | | | | | | | | | |
| | | - | Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) : | | | | | | | | | | | | | | | | | | |
| | 0308.11.00 | -- | Live, fresh or chilled | kg | | | | | | | Free | | 5% | 4.5% | | 15% | 8% | 10% | 15% | | |
| | 0308.12.00 | -- | Frozen | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 15% | | |
| | 0308.19.00 | -- | Other | kg | | | | | | | Free | | | | | 15% | 8% | 10% | 15% | | |
| | | - | 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% | | | |
| | 0308.22.00 | -- | Frozen | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | |
| | 0308.29.00 | -- | Other | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | |
| | 0308.30.00 | - | Jellyfish (<i>Rhopilema spp.</i>) | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | |
| | 0308.90 | - | Other | kg | | | | | | | | | | | | | | | | | |
| | 0308.90.10 | --- | Live rock marine organisms produced on artificial substrates | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | |
| | 0308.90.90 | --- | Other | kg | | | | | | | Free | | | | | 15% | 8% | 10% | | | |