

### Chapter 3

#### Fish and crustaceans, molluscs and other aquatic invertebrates

##### Notes.

1.- This Chapter does not cover :

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
<b>03.01</b>		<b>Live fish (+).</b>																					
		- Ornamental fish :																					
		-- Freshwater :																					
	0301.11.10	--- Restricted species under the Fisheries Ordinance	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.11.90	--- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-- Other :																					
	0301.19.10	--- Restricted species under the Fisheries Ordinance	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.19.90	--- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		- 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	Free	18%	Ex					2.5%	
	0301.92	-- Eels ( <i>Anquilla spp.</i> )	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.93	-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius 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	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	0301.94	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.95	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	0301.99	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
03.02			<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 (+).</b>																					
		-	Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:																					
	0302.11	--	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%		20%	18%	Ex				2.5%	*		
	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%		20%	18%	Ex				2.5%	*		
	0302.14	--	Atlantic Salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.19	--	Other	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
		-	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	--	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.22	--	Plaice ( <i>Pleuronectes platessa</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.23	--	Sole ( <i>Solea spp.</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.24	--	Turbots ( <i>Psetta maxima</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.29	--	Other	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
		-	Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :																					
	0302.31	--	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg								5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.32	--	Yellowfin tunas ( <i>Thunnus albacares</i> )	kq								5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.33	--	Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg					Free			5%	4.5%		20%	18%	Ex				2.5%			
	0302.34	--	Bigeye tunas ( <i>Thunnus obesus</i> )	kq					Free			5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.35	--	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg					Free			5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.36	--	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kq					Free			5%	4.5%		20%	18%	Ex				2.5%	*		
	0302.39	--	Other	ka								5%	4.5%		20%	18%	Ex				2.5%	*		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
		-	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	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg						Free			5%	4.5%		20%	18%	Ex					2.5%	*
	0302.42	--	Anchovies ( <i>Engraulis spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	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%		20%	18%	Ex					2.5%	*
	0302.44	--	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.45	--	Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.46	--	Cobia ( <i>Rachycentron canadum</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.47	--	Swordfish ( <i>Xiphias gladius</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.49	--	Other	kg												20%	18%	Ex					2.5%	*
		-	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	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.52	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.53	--	Coalfish ( <i>Pollachius virens</i> )	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.54	--	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.55	--	Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.56	--	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.59	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	*
		-	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	--	Tilapias ( <i>Oreochromis spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.72	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
	0302.73	--	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%		20%	18%	Ex					2.5%	*
	0302.74	--	Eels ( <i>Anquilla spp.</i> )	kq							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.79	--	Other	kq									5%	4.5%		20%	18%	Ex					2.5%	*
		-	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																					
	0302.81	--	Dogfish and other sharks	kq							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.82	--	Rays and skates ( <i>Rajidae</i> )	kq									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.83	--	Toothfish ( <i>Dissostichus spp.</i> )	kq									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.84	--	Seabass ( <i>Dicentrarchus spp.</i> )	kq									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.85	--	Seabream ( <i>Sparidae</i> )	kq									5%	4.5%		20%	18%	Ex					2.5%	*
		--	Other :																					
	0302.89.10	---	Linna fish ( <i>Decapterus punctatus</i> , <i>Decapterus russelli</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.89.90	---	Other	kq									5%	4.5%		20%	18%	Ex					2.5%	*
		-	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																					
	0302.91	--	Livers, roes and milt	kq							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.92	--	Shark fins	kq												20%	18%	Ex					2.5%	*
	0302.99	--	Other	kq												20%	18%	Ex					2.5%	*
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	--	Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.12	--	Other Pacific salmon ( <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.13	--	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	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%		20%	18%	Ex					2.5%	*
	0303.19	--	Other	kq							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		-	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.23	--	Tilapias ( <i>Oreochromis spp.</i> )	kq							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	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%		20%	18%	Ex					2.5%	*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
	0303.25	--	Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )	kg							Free		13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.26	--	Eels ( <i>Anquilla spp.</i> )	kq							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.29	--	Other	kq							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
		-	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 0303.91 to 0303.99 :																					
	0303.31	--	Halibut ( <i>Reinhardtius hippoglassoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.32	--	Plaice ( <i>Pleuronectes platessa</i> )	kq							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.33	--	Sole ( <i>Solea spp.</i> )	kq							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.34	--	Turbots ( <i>Psetta maxima</i> )	kq							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.39	--	Other	kq							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
		-	Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.41	--	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg									5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.42	--	Yellowfin tunas ( <i>Thunnus albacares</i> )	kq									13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.43	--	Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg									13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.44	--	Bigeye tunas ( <i>Thunnus obesus</i> )	kq									13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.45	--	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg									13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.46	--	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kq									13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.49	--	Other	kq									13.5%	4.5%		20%	18%	Ex				2.5%	*	
		-	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	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg									5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.53	--	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%		20%	18%	Ex				2.5%	*	
	0303.54	--	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	L								13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.55	--	Jack and horse mackerel ( <i>Trachurus spp.</i> )	kq							Free		13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.56	--	Cobia ( <i>Rachycentron canadum</i> )	kq							Free		13.5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.57	--	Swordfish ( <i>Xiphias gladius</i> )	kq							Free		5%	4.5%		20%	18%	Ex				2.5%	*	
	0303.59	--	Other	kq												20%	18%	Ex				2.5%	*	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
		-	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	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg								5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.64	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.65	--	Coalfish ( <i>Pollachius virens</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.66	--	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.67	--	Alaska Pollock ( <i>Theragra chalcogramma</i> )	kq						Free		13.5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.68	--	Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg						Free		13.5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.69	--	Other	kq						Free		13.5%	4.5%		20%	18%	Ex				2.5%	*		
		-	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.81	--	Dogfish and other sharks	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.82	--	Rays and skates ( <i>Rajidae</i> )	kq						Free		13.5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.83	--	Toothfish ( <i>Dissostichus spp.</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.84	--	Seabass ( <i>Dicentrarchus spp.</i> )	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
		--	Other :																					
	0303.89.10	---	Linna fish ( <i>Decapterus punctatus</i> , <i>Decapterus russelli</i> )	kg	B					Free		13.5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.89.90	---	Other	kq						Free		13.5%	4.5%		20%	18%	Ex				2.5%	*		
		-	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																					
	0303.91	--	Livers, roes and milt	kq						Free		5%	4.5%		20%	18%	Ex				2.5%	*		
	0303.92	--	Shark fins	kq											20%	18%	Ex				2.5%	*		
		--	Other :																					
	0303.99.10	---	Tuna heads	kq											20%	18%	Ex				2.5%	*		
	0303.99.90	---	Other	kq											20%	18%	Ex				2.5%	*		
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	--	Tilapias ( <i>Oreochromis spp.</i> )	kg											20%	18%	Ex				2.5%			
	0304.32	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg											20%	18%	Ex				2.5%			
	0304.33	--	Nile Perch ( <i>Lates niloticus</i> )	kq											20%	18%	Ex				2.5%			
	0304.39	--	Other	kq											20%	18%	Ex				2.5%			
		-	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											20%	18%	10%	6%			2.5%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
	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												20%	18%	Ex					2.5%	
	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												20%	18%	Ex					2.5%	
	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>Muraenolenidae</i>	kg												20%	18%	Ex					2.5%	
	0304.45.00	--	Swordfish ( <i>Xiphias gladius</i> )	kq												20%	18%	Ex					2.5%	
	0304.46.00	--	Toothfish ( <i>Dissostichus spp.</i> )	kq												20%	18%	Ex					2.5%	
		--	Dogfish and other sharks :																					
	0304.47.10	---	Sharks	kq												20%	18%	10%					2.5%	
	0304.47.90	---	Other	kq												20%	18%	Ex					2.5%	
	0304.48.00	--	Rays and skates ( <i>Rajidae</i> )	kq												20%	18%	Ex					2.5%	
	0304.49.00	--	Other	kq												20%	18%	Ex					2.5%	
		-	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												20%	18%	Ex					2.5%	
	0304.52.00	--	Salmonidae	kq												20%	18%	Ex					2.5%	
	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>Muraenolenidae</i>	kg												20%	18%	Ex					2.5%	
	0304.54.00	--	Swordfish ( <i>Xiphias gladius</i> )	kq												20%	18%	Ex					2.5%	
	0304.55.00	--	Toothfish ( <i>Dissostichus spp.</i> )	kq												20%	18%	Ex					2.5%	
		--	Dogfish and other sharks :																					
	0304.56.10	---	Sharks	kq												20%	18%	Ex					2.5%	
	0304.56.90	---	Other	kq												20%	18%	Ex					2.5%	
	0304.57	--	Rays and skates ( <i>Rajidae</i> )	kq												20%	18%	Ex					2.5%	
	0304.59	--	Other	kq												20%	18%	10%					2.5%	
		-	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	--	Tilapias ( <i>Oreochromis spp.</i> )	kq									5%	4.5%		20%	18%	Ex					2.5%	
	0304.62	--	Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg									5%	4.5%		20%	18%	10%	6%				2.5%	
	0304.63	--	Nile Perch ( <i>Lates niloticus</i> )	kq									5%	4.5%		20%	18%	Ex					2.5%	
	0304.69	--	Other	kq									5%	4.5%		20%	18%	Ex					2.5%	
		-	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>Muraenolenidae</i> :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
	0304.71	--	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.72	--	Haddock ( <i>Melanogrammus aeglefinus</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.73	--	Coalfish ( <i>Pollachius virens</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.74	--	Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.75	--	Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.79	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
		-	Frozen fillets of other fish :																					
	0304.81	--	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									5%	4.5%		20%	18%	Ex					2.5%	
	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%		20%	18%	Ex					2.5%	
	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%		20%	18%	Ex					2.5%	
	0304.84	--	Swordfish ( <i>Xiphias gladius</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.85	--	Toothfish ( <i>Dissostichus spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.86	--	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.87	--	Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ) :	kg																				
	0304.87.10	----	Big eye tuna ( <i>Thunnus obesus</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.87.90	----	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
		--	Dogfish, other sharks, rays and skates ( <i>Rajidae</i> ) :																					
	0304.88.10	----	Sharks	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.88.90	----	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.89	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
		-	Other, frozen:																					
	0304.91	--	Swordfish ( <i>Xiphias gladius</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.92	--	Toothfish ( <i>Dissostichus spp.</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	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 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%		20%	18%	10%					2.5%	
	0304.94	--	Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		20%	18%						2.5%	
	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 Pollock ( <i>Theragra chalcogramma</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
		--	Dogfish and other sharks :																					
	0304.96.10	----	Sharks	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.96.90	----	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.97	--	Rays and skates ( <i>Rajidae</i> )	kg									5%	4.5%		20%	18%	Ex					2.5%	
	0304.99	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
03.05		<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process (+).</b>																					
	0305.20	- Livers ,roes and milt of fish , dried, smoked, salted or in brine	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
		- Fish fillets, dried, salted or in brine, but not smoked:																					
	0305.31	-- 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%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.32	-- 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>Muraenolenidae</i>	kg						Free	Free		5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.39	-- Other	kg						Free	Free		5%	4.5%		20%	18%	10%		Rs.7/= per kg			2.5%	
		- Smoked fish, including fillets, other than edible fish offal :																					
	0305.41	-- 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						Free	Free		5%	4.5%		20%	18%	10%		Rs.7/= per kg			2.5%	
	0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.43	-- 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%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.44	-- 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%		20%	18%	Ex		Rs.7/= per kg			2.5%	
	0305.49	-- Other	kg						Free			5%	4.5%		20%	18%	Ex		Rs.7/= per kg			2.5%	
		- Dried fish, other than edible fish offal, whether or not salted but not smoked :																					
	0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg						Free	Free		Free	Free		Rs. 5 per kg	18%	Ex		Rs.15/= per kg	Rs.16/= per kg		2.5%	

[illegible]

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
	0305.71	--	Shark fins	kg		10%				Free				Free		20%	18%	Ex		Rs.15/= per kg			2.5%	
		--	Fish heads, tails and maws :																					
	0305.72.10	---	Fish maws	kg		10%				Free				Free		20%	18%	Ex		Rs.15/= per kg			2.5%	
	0305.72.90	----	Other	kg		Free				Free			Free		Free	Free	18%	Ex					2.5%	
	0305.79	--	Other	kg						Free			5%	4.5%		20%	18%	Ex					2.5%	
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.																					
		-	Frozen :																					
	0306.11	--	Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg						Free			5%	4.5%		20%	18%	Ex					2.5%	
	0306.12	--	Lobsters ( <i>Homarus spp.</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.14	--	Crabs	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.15	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.16	--	Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	kg						Free			5%	4.5%		20%	18%	Ex		40% or Rs.280/= per kg			2.5%	
	0306.17	--	Other shrimps and prawns	kg						Free			5%	4.5%		20%	18%	Ex		40% or Rs.280/= per kg			2.5%	
	0306.19	--	Other	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
		-	Live, Fresh or chilled :																					
	0306.31	--	Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.32	--	Lobsters ( <i>Homarus spp.</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.33	--	Crabs	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.34	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.35	--	Cold -water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	kg						Free			5%	4.5%		20%	18%	Ex		40% or Rs.250/= per kg			2.5%	
	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%		20%	18%	10%					2.5%	
	0306.36.90	---	Other	kg						Free			5%	4.5%		20%	18%	Ex		40% or Rs.250/= per kg			2.5%	
	0306.39	--	Other	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
		-	Other :																					
	0306.91	--	Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.92	--	Lobsters ( <i>Homarus spp.</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.93	--	Crabs	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.94	--	Norway lobsters ( <i>Nephrops norvegicus</i> )	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	
	0306.95	--	Shrimps and prawns	kg						Free			5%	4.5%		20%	18%	10%		40% or Rs.230/= per kg			2.5%	
	0306.99	--	Other	kg						Free			5%	4.5%		20%	18%	Ex		10%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
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.																					
			Oysters :																					
	0307.11	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.12	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.19	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Scallops and other molluscs of the family <i>Pectinidae</i> :																					
	0307.21	--	Live, fresh or chilled :																					
	0307.21.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.21.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.22	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.29	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ) :																					
		--	Live, fresh or chilled :																					
	0307.31.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.31.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.32	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.39	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Cuttle fish and squid :																					
	0307.42	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0307.43	--	Frozen	kg							Free		5%	4.5%		20%	18%	10%		10%			2.5%	
	0307.49	--	Other	kg							Free		5%	4.5%		20%	18%	10%		10%			2.5%	
		-	Octopus ( <i>Octopus spp.</i> ) :																					
		--	Live, fresh or chilled :																					
	0307.51.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.51.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.52	--	Frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.59	--	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Snails, other than sea snails :																					
	0307.60.10	---	Live, fresh, chilled or frozen	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.60.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
		-	Clams, cockles and ark shells(families <i>Arcidae</i> , <i>Arctidae</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%		20%	18%	Ex					2.5%	
	0307.72	--	Frozen	kg							Free					20%	18%	Ex					2.5%	
	0307.79	--	Other	kg							Free					20%	18%	Ex					2.5%	
		-	Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ):																					
	0307.81	--	Live, fresh or chilled abalone ( <i>Haliotis spp.</i> )	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.82	--	Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> )	kg												20%	18%	Ex		10%	Free		2.5%	
	0307.83	--	Frozen Abalone ( <i>Haliotis spp.</i> )	kg							Free					20%	18%	Ex					2.5%	
	0307.84	--	Frozen stromboid conchs ( <i>Strombus spp.</i> )	kg												20%	18%	Ex		10%	Free		2.5%	
	0307.87	--	Other abalone ( <i>Haliotis spp.</i> )	kg							Free					20%	18%	Ex					2.5%	
	0307.88	--	Other stromboid conchs ( <i>strombus spp.</i> )	kg												20%	18%	Ex		10%	Free		2.5%	
		-	Other :																					
		--	Live, fresh or chilled :																					
	0307.91.10	---	Live	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.91.90	---	Other	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0307.92	--	Frozen	kg							Free			4.5%		20%	18%	Ex					2.5%	
		--	Other :																					
	0307.99.10	----	Dried murex meat/ ramosus meat	kg							Free			4.5%		20%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG	GEN	SG			
	0307.99.90	---	Other	kg							Free			4.5%		20%	18%	Ex					2.5%	
<b>03.08</b>			<b>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.</b>																					
		-	Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothuroidea</i> ) :																					
	0308.11	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0308.12	--	Frozen	kg							Free					20%	18%	Ex		10%			2.5%	
	0308.19	--	Other	kg							Free					20%	18%	Ex		10%			2.5%	
		-	Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> ) :																					
	0308.21	--	Live, fresh or chilled	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	
	0308.22	--	Frozen	kg							Free					20%	18%	Ex					2.5%	
	0308.29	--	Other	kg							Free					20%	18%	Ex					2.5%	
	0308.30	-	Jellyfish ( <i>Rhopilema spp.</i> )	kg							Free					20%	18%	Ex					2.5%	
		-	Other :																				2.5%	
	0308.90.10	----	Live rock marine organisms produced on artificial substrates	kg							Free					20%	18%	Ex					2.5%	
	0308.90.90	----	Other	kg							Free					20%	18%	Ex					2.5%	
<b>03.09</b>			<b>Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.</b>																					
	0309.10	-	Of fish	kg						Free	Free		5%	4.5%		20%	18%	Ex		5%			2.5%	
	0309.90	-	Other :																					
		----	Of crustaceans :																					
	0309.90.11	----	Frozen	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0309.90.19	----	Other	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	
	0309.90.90	----	Other	kg							Free		5%	4.5%		20%	18%	Ex		10%			2.5%	