

## PART I THE STANDARD TARIFF

### SECTION I

#### Live animals; animal products

##### NOTES—

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Tariff any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

#### Chapter 1

##### Live animals

##### NOTE—

1. This Chapter covers all live animals except:
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

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Chapter 1—*continued*  
**Live animals—*continued***

| Number       | Statistical Key |      | Goods                                         | Rates of Duty    |                         |
|--------------|-----------------|------|-----------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                               | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>01.01</b> |                 |      | <b>Live horses, asses, mules and hinnies:</b> |                  |                         |
|              |                 |      | — Horses:                                     |                  |                         |
| 0101.21.00   |                 |      | — — Pure-bred breeding animals                | Free             | Free                    |
|              |                 |      | . . . Thoroughbred:                           |                  |                         |
|              |                 |      | . . . . Race breeding stock:                  |                  |                         |
|              | 10E             | No.  | . . . . . Stallions                           |                  |                         |
|              | 15F             | No.  | . . . . . Mares                               |                  |                         |
|              |                 |      | . . . . Other sport breeding stock:           |                  |                         |
|              | 17B             | No.  | . . . . . Stallions                           |                  |                         |
|              | 19J             | No.  | . . . . . Mares                               |                  |                         |
|              |                 |      | . . . . Other:                                |                  |                         |
|              | 23G             | No.  | . . . . . Stallions                           |                  |                         |
|              | 27K             | No.  | . . . . . Mares                               |                  |                         |
|              |                 |      | . . . Standardbred:                           |                  |                         |
|              |                 |      | . . . . Race breeding stock:                  |                  |                         |
|              | 31H             | No.  | . . . . . Stallions                           |                  |                         |
|              | 33D             | No.  | . . . . . Mares                               |                  |                         |
|              |                 |      | . . . . Other sport breeding stock:           |                  |                         |
|              | 35L             | No.  | . . . . . Stallions                           |                  |                         |
|              | 37G             | No.  | . . . . . Mares                               |                  |                         |
|              |                 |      | . . . . Other:                                |                  |                         |
|              | 41E             | No.  | . . . . . Stallions                           |                  |                         |
|              | 49L             | No.  | . . . . . Mares                               |                  |                         |
| 0101.29.00   |                 |      | — — Other                                     | Free             | Free                    |
|              |                 |      | . . . For racing:                             |                  |                         |
|              |                 |      | . . . . Thoroughbred:                         |                  |                         |
|              | 10A             | No.  | . . . . . Stallions, colts and geldings       |                  |                         |
|              | 13F             | No.  | . . . . . Mares and fillies                   |                  |                         |
|              |                 |      | . . . . Standardbred:                         |                  |                         |
|              | 15B             | No.  | . . . . . Stallions, colts and geldings       |                  |                         |
|              | 17J             | No.  | . . . . . Mares and fillies                   |                  |                         |
|              |                 |      | . . . For other sports:                       |                  |                         |
|              |                 |      | . . . . Thoroughbred:                         |                  |                         |
|              | 21G             | No.  | . . . . . Stallions, colts and geldings       |                  |                         |
|              | 23C             | No.  | . . . . . Mares and fillies                   |                  |                         |
|              |                 |      | . . . . Standardbred:                         |                  |                         |
|              | 27F             | No.  | . . . . . Stallions, colts and geldings       |                  |                         |
|              | 29B             | No.  | . . . . . Mares and fillies                   |                  |                         |
|              |                 |      | . . . Other:                                  |                  |                         |
|              | 33L             | No.  | . . . . . Stallions                           |                  |                         |
|              | 35G             | No.  | . . . . . Mares                               |                  |                         |
|              | 39K             | No.  | . . . . . Other                               |                  |                         |
| 0101.30.00   |                 |      | — Asses                                       | Free             | Free                    |
|              | 10D             | No.  | . . Pure-bred breeding animals                |                  |                         |
|              | 19H             | No.  | . . Other                                     |                  |                         |
| 0101.90.00   | 00J             | No.  | — Other                                       | Free             | Free                    |
| <b>01.02</b> |                 |      | <b>Live bovine animals:</b>                   |                  |                         |
|              |                 |      | — Cattle:                                     |                  |                         |
| 0102.21.00   |                 |      | — — Pure-bred breeding animals                | Free             | Free                    |
|              | 10C             | No.  | . . . Dairy                                   |                  |                         |
|              | 19G             | No.  | . . . Beef                                    |                  |                         |
| 0102.29.00   |                 |      | — — Other                                     | Free             | Free                    |
|              |                 |      | . . . For breeding:                           |                  |                         |
|              | 10K             | No.  | . . . . Dairy                                 |                  |                         |
|              | 19C             | No.  | . . . . Beef                                  |                  |                         |
|              | 29L             | No.  | . . . Other                                   |                  |                         |
|              |                 |      | — Buffalo:                                    |                  |                         |
| 0102.31.00   |                 |      | — — Pure-bred breeding animals                | Free             | Free                    |
|              | 10G             | No.  | . . . Dairy                                   |                  |                         |
|              | 19L             | No.  | . . . Beef                                    |                  |                         |
| 0102.39.00   |                 |      | — — Other                                     | Free             | Free                    |
|              |                 |      | . . . For breeding:                           |                  |                         |
|              | 10C             | No.  | . . . . Dairy                                 |                  |                         |
|              | 19G             | No.  | . . . . Beef                                  |                  |                         |
|              | 29D             | No.  | . . . Other                                   |                  |                         |

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Chapter 1—*continued*  
**Live animals—*continued***

| Number                        | Statistical Key |      | Goods                                                                                                                                                                                          | Rates of Duty    |                         |
|-------------------------------|-----------------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|                               | Code            | Unit |                                                                                                                                                                                                | Normal<br>Tariff | *Preferential<br>Tariff |
| Live bovine animals—continued |                 |      |                                                                                                                                                                                                |                  |                         |
| 0102.90.00                    |                 |      | — Other                                                                                                                                                                                        | Free             | Free                    |
|                               |                 |      | . . . Pure-bred breeding animals:                                                                                                                                                              |                  |                         |
|                               | 10D             | No.  | . . . Dairy                                                                                                                                                                                    |                  |                         |
|                               | 18K             | No.  | . . . Beef                                                                                                                                                                                     |                  |                         |
|                               |                 |      | . . . Other:                                                                                                                                                                                   |                  |                         |
|                               |                 |      | . . . For breeding:                                                                                                                                                                            |                  |                         |
|                               | 23F             | No.  | . . . Dairy                                                                                                                                                                                    |                  |                         |
|                               | 25B             | No.  | . . . Beef                                                                                                                                                                                     |                  |                         |
|                               | 29E             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 01.03                         |                 |      | Live swine:                                                                                                                                                                                    |                  |                         |
| 0103.10.00                    | 00F             | No.  | — Pure-bred breeding animals                                                                                                                                                                   | Free             | Free                    |
|                               |                 |      | — Other:                                                                                                                                                                                       |                  |                         |
| 0103.91.00                    |                 |      | — Weighing less than 50 kg                                                                                                                                                                     | Free             | Free                    |
|                               | 01H             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 09C             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 0103.92.00                    |                 |      | — Weighing 50 kg or more                                                                                                                                                                       | Free             | Free                    |
|                               | 01B             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 09H             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 01.04                         |                 |      | Live sheep and goats:                                                                                                                                                                          |                  |                         |
| 0104.10.00                    |                 |      | — Sheep                                                                                                                                                                                        | Free             | Free                    |
|                               | 01B             | No.  | . . For breeding                                                                                                                                                                               |                  |                         |
|                               | 09H             | No.  | . . Other                                                                                                                                                                                      |                  |                         |
| 0104.20.00                    |                 |      | — Goats                                                                                                                                                                                        | Free             | Free                    |
|                               | 10E             | No.  | . . For breeding                                                                                                                                                                               |                  |                         |
|                               | 19J             | No.  | . . Other                                                                                                                                                                                      |                  |                         |
| 01.05                         |                 |      | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> ,<br>ducks, geese, turkeys and guinea fowls:                                                                       |                  |                         |
|                               |                 |      | — Weighing not more than 185 g:                                                                                                                                                                |                  |                         |
| 0105.11.00                    |                 |      | — Fowls of the species <i>Gallus domesticus</i>                                                                                                                                                | Free             | Free                    |
|                               | 01E             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 09L             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 0105.12.00                    |                 |      | — Turkeys                                                                                                                                                                                      | Free             | Free                    |
|                               | 01K             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 09E             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 0105.13.00                    |                 |      | — Ducks                                                                                                                                                                                        | Free             | Free                    |
|                               | 10C             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 19G             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 0105.14.00                    |                 |      | — Geese                                                                                                                                                                                        | Free             | Free                    |
|                               | 10H             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 19A             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 0105.15.00                    |                 |      | — Guinea fowls                                                                                                                                                                                 | Free             | Free                    |
|                               | 10B             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 19F             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
|                               |                 |      | — Other:                                                                                                                                                                                       |                  |                         |
| 0105.94.00                    |                 |      | — Fowls of the species <i>Gallus domesticus</i>                                                                                                                                                | Free             | Free                    |
|                               |                 |      | . . . Weighing not more than 2,000 g:                                                                                                                                                          |                  |                         |
|                               | 10G             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 13A             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
|                               |                 |      | . . . Weighing more than 2,000 g:                                                                                                                                                              |                  |                         |
|                               | 16F             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 19L             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 0105.99.00                    |                 |      | — Other                                                                                                                                                                                        | Free             | Free                    |
|                               | 01L             | No.  | . . . For breeding                                                                                                                                                                             |                  |                         |
|                               | 09F             | No.  | . . . Other                                                                                                                                                                                    |                  |                         |
| 01.06                         |                 |      | Other live animals:                                                                                                                                                                            |                  |                         |
|                               |                 |      | — Mammals:                                                                                                                                                                                     |                  |                         |
| 0106.11.00                    | 00E             | No.  | — Primates                                                                                                                                                                                     | Free             | Free                    |
| 0106.12.00                    | 10G             | No.  | — Whales, dolphins and porpoises (mammals of the order Cetacea);<br>manatees and dugongs (mammals of the order Sirenia); seals,<br>sea lions and walruses (mammals of the suborder Pinnipedia) | Free             | Free                    |
| 0106.13.00                    | 00D             | No.  | — Camels and other camelids ( <i>Camelidae</i> )                                                                                                                                               | Free             | Free                    |
| 0106.14.00                    | 00J             | No.  | — Rabbits and hares                                                                                                                                                                            | Free             | Free                    |

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Chapter 1—*continued*  
**Live animals—*continued***

| Number                                     | Statistical Key |      | Goods                                                                 | Rates of Duty    |                         |
|--------------------------------------------|-----------------|------|-----------------------------------------------------------------------|------------------|-------------------------|
|                                            | Code            | Unit |                                                                       | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>Other live animals—<i>continued</i></b> |                 |      |                                                                       |                  |                         |
| – Mammals— <i>continued</i>                |                 |      |                                                                       |                  |                         |
| 0106.19.00                                 |                 |      | – Other                                                               | Free             | Free                    |
|                                            |                 |      | . . . Deer                                                            |                  |                         |
|                                            | 10J             | No.  | . . . . For breeding                                                  |                  |                         |
|                                            | 15K             | No.  | . . . . Other                                                         |                  |                         |
|                                            | 19B             | No.  | . . . Dogs                                                            |                  |                         |
|                                            | 29K             | No.  | . . . Other                                                           |                  |                         |
| 0106.20.00                                 | 00D             | No.  | – Reptiles (including snakes and turtles)                             | Free             | Free                    |
| – Birds:                                   |                 |      |                                                                       |                  |                         |
| 0106.31.00                                 | 00B             | No.  | – Birds of prey                                                       | Free             | Free                    |
| 0106.32.00                                 | 00G             | No.  | – Psittaciformes (including parrots, parakeets, macaws and cockatoos) | Free             | Free                    |
| 0106.33.00                                 | 00A             | No.  | – Ostriches; emus ( <i>Dromaius novaehollandiae</i> )                 | Free             | Free                    |
| 0106.39.00                                 | 10F             | No.  | – Other                                                               | Free             | Free                    |
| – Insects:                                 |                 |      |                                                                       |                  |                         |
| 0106.41.00                                 |                 |      | – Bees                                                                | Free             | Free                    |
|                                            |                 |      | . . . Queen bees:                                                     |                  |                         |
|                                            | 10C             | No.  | . . . . In packages                                                   |                  |                         |
|                                            | 19G             | No.  | . . . . Other                                                         |                  |                         |
|                                            | 29D             | No.  | . . . Other                                                           |                  |                         |
| 0106.49.00                                 | 00B             | No.  | – Other                                                               | Free             | Free                    |
| 0106.90.00                                 | 00K             | No.  | – Other                                                               | Free             | Free                    |
|                                            |                 |      | * * *                                                                 |                  |                         |

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## Chapter 2

### **Meat and edible meat offal**

NOTE—

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Edible, non-living insects (heading 04.10);
- (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) Animal fat, other than products of heading 02.09 (Chapter 15).

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Chapter 2—continued  
Meat and edible meat offal—continued

| Number       | Statistical Key |      | Goods                                                                           | Rates of Duty    |                         |
|--------------|-----------------|------|---------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                 | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>02.01</b> |                 |      | <b>Meat of bovine animals, fresh or chilled:</b>                                |                  |                         |
| 0201.10.00   |                 |      | – Carcasses and half-carcasses                                                  | Free             | Free                    |
|              | 01D             | kg   | . . . Carcasses                                                                 |                  |                         |
|              | 11A             | kg   | . . . Half-carcasses:                                                           |                  |                         |
|              | 19G             | kg   | . . . Veal (not bobby)                                                          |                  |                         |
|              |                 |      | . . . Other                                                                     |                  |                         |
| 0201.20.00   |                 |      | – Other cuts with bone in                                                       | Free             | Free                    |
|              |                 |      | . . . Beef quarters:                                                            |                  |                         |
|              |                 |      | . . . . Steer and heifer:                                                       |                  |                         |
|              | 01H             | kg   | . . . . . P1 grade                                                              |                  |                         |
|              | 09C             | kg   | . . . . . G grade                                                               |                  |                         |
|              | 19L             | kg   | . . . . . L1 and L2 grades                                                      |                  |                         |
|              |                 |      | . . . . Cow:                                                                    |                  |                         |
|              | 21B             | kg   | . . . . . P1 grade                                                              |                  |                         |
|              | 29H             | kg   | . . . . . G grade                                                               |                  |                         |
|              | 31K             | kg   | . . . . Bull                                                                    |                  |                         |
|              | 39E             | kg   | . . . . Other                                                                   |                  |                         |
|              |                 |      | . . . Beef cuts:                                                                |                  |                         |
|              |                 |      | . . . . Cow, steer and heifer:                                                  |                  |                         |
|              | 41G             | kg   | . . . . . Cuts according to the New Zealand Meat Producers’<br>Board definition |                  |                         |
|              | 49B             | kg   | . . . . . Other                                                                 |                  |                         |
|              | 51D             | kg   | . . . . Bull                                                                    |                  |                         |
|              | 59K             | kg   | . . . Veal (not bobby), quarters and cuts                                       |                  |                         |
|              | 69G             | kg   | . . . Other                                                                     |                  |                         |
| 0201.30.00   |                 |      | – Boneless                                                                      | Free             | Free                    |
|              |                 |      | . . . Cow, steer and heifer:                                                    |                  |                         |
|              | 01A             | kg   | . . . . Cuts according to the New Zealand Meat Producers’<br>Board definition   |                  |                         |
|              | 09G             | kg   | . . . . Other                                                                   |                  |                         |
|              | 11J             | kg   | . . . Bull                                                                      |                  |                         |
|              |                 |      | . . . Veal:                                                                     |                  |                         |
|              | 21F             | kg   | . . . . Bobby                                                                   |                  |                         |
|              | 29A             | kg   | . . . . Other                                                                   |                  |                         |
| <b>02.02</b> |                 |      | <b>Meat of bovine animals, frozen:</b>                                          |                  |                         |
| 0202.10.00   |                 |      | – Carcasses and half-carcasses                                                  | Free             | Free                    |
|              | 01B             | kg   | . . . Carcasses                                                                 |                  |                         |
|              | 11K             | kg   | . . . Half-carcasses:                                                           |                  |                         |
|              | 19E             | kg   | . . . Veal (not bobby)                                                          |                  |                         |
|              |                 |      | . . . Other                                                                     |                  |                         |
| 0202.20.00   |                 |      | – Other cuts with bone in                                                       | Free             | Free                    |
|              |                 |      | . . . Beef quarters:                                                            |                  |                         |
|              |                 |      | . . . . Steer and heifer:                                                       |                  |                         |
|              | 01F             | kg   | . . . . . P1 grade                                                              |                  |                         |
|              | 09A             | kg   | . . . . . G grade                                                               |                  |                         |
|              | 19J             | kg   | . . . . . L1 and L2 grades                                                      |                  |                         |
|              |                 |      | . . . . Cow:                                                                    |                  |                         |
|              | 21L             | kg   | . . . . . P1 grade                                                              |                  |                         |
|              | 29F             | kg   | . . . . . G grade                                                               |                  |                         |
|              | 31H             | kg   | . . . . Bull                                                                    |                  |                         |
|              | 39C             | kg   | . . . . Other                                                                   |                  |                         |
|              |                 |      | . . . Beef cuts:                                                                |                  |                         |
|              |                 |      | . . . . Cow, steer and heifer:                                                  |                  |                         |
|              | 41E             | kg   | . . . . . Cuts according to the New Zealand Meat Producers’<br>Board definition |                  |                         |
|              | 49L             | kg   | . . . . . Other                                                                 |                  |                         |
|              | 51B             | kg   | . . . . Bull                                                                    |                  |                         |
|              | 59H             | kg   | . . . Veal (not bobby), quarters and cuts                                       |                  |                         |
|              | 69E             | kg   | . . . Other                                                                     |                  |                         |
| 0202.30.00   |                 |      | – Boneless                                                                      | Free             | Free                    |
|              |                 |      | . . . Cow, steer and heifer:                                                    |                  |                         |
|              | 01K             | kg   | . . . . Cuts according to the New Zealand Meat Producers’<br>Board definition   |                  |                         |
|              | 09E             | kg   | . . . . Other                                                                   |                  |                         |
|              | 11G             | kg   | . . . Bull                                                                      |                  |                         |
|              |                 |      | . . . Veal:                                                                     |                  |                         |
|              | 21D             | kg   | . . . . Bobby                                                                   |                  |                         |
|              | 29K             | kg   | . . . . Other                                                                   |                  |                         |

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Chapter 2—*continued*  
**Meat and edible meat offal—*continued***

| Number       | Statistical Key |          | Goods                                                    | Rates of Duty    |                                                                |
|--------------|-----------------|----------|----------------------------------------------------------|------------------|----------------------------------------------------------------|
|              | Code            | Unit     |                                                          | Normal<br>Tariff | *Preferential<br>Tariff                                        |
| <b>02.03</b> |                 |          | <b>Meat of swine, fresh, chilled or frozen:</b>          |                  |                                                                |
|              |                 |          | – Fresh or chilled:                                      |                  |                                                                |
| 0203.11.00   |                 |          | – – Carcasses and half-carcasses                         | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
|              | 02C<br>08B      | kg<br>kg | . . . Wild pork<br>. . . Other                           |                  |                                                                |
| 0203.12.00   |                 |          | – – Hams, shoulders and cuts thereof, with bone in       | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
|              | 01K<br>09E      | kg<br>kg | . . . Wild pork<br>. . . Other                           |                  |                                                                |
| 0203.19.00   |                 |          | – – Other                                                | 5                | Free<br>*See Below<br>CA Free<br>LDC 4                         |
|              | 01A<br>09G      | kg<br>kg | . . . Wild pork<br>. . . Other                           |                  |                                                                |
|              |                 |          | – Frozen:                                                |                  |                                                                |
| 0203.21.00   |                 |          | – – Carcasses and half-carcasses                         | 5                | Free<br>*See Below<br>CA Free<br>LDC 4                         |
|              | 02G<br>08F      | kg<br>kg | . . . Wild pork<br>. . . Other                           |                  |                                                                |
| 0203.22.00   |                 |          | – – Hams, shoulders and cuts thereof, with bone in       | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
|              | 01C<br>09J      | kg<br>kg | . . . Wild pork<br>. . . Other                           |                  |                                                                |
| 0203.29.00   |                 |          | – – Other                                                | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
|              | 01E             | kg       | . . . Wild pork                                          |                  |                                                                |
|              |                 |          | . . . Other:                                             |                  |                                                                |
|              | 11B             | kg       | . . . . Meat bones and hocks                             |                  |                                                                |
|              | 19H             | kg       | . . . . Other                                            |                  |                                                                |
| <b>02.04</b> |                 |          | <b>Meat of sheep or goats, fresh, chilled or frozen:</b> |                  |                                                                |
| 0204.10.00   |                 |          | – Carcasses and half-carcasses of lamb, fresh or chilled | Free             | Free                                                           |
|              | 02G             | kg       | . . A grade                                              |                  |                                                                |
|              | 08F             | kg       | . . Beta grade                                           |                  |                                                                |
|              | 12D             | kg       | . . PH grade                                             |                  |                                                                |
|              | 18C             | kg       | . . PL grade                                             |                  |                                                                |
|              | 22A             | kg       | . . PM grade                                             |                  |                                                                |
|              | 28L             | kg       | . . PX grade                                             |                  |                                                                |
|              | 32J             | kg       | . . YL grade                                             |                  |                                                                |
|              | 38H             | kg       | . . YM grade                                             |                  |                                                                |
|              | 42F             | kg       | . . YX grade                                             |                  |                                                                |
|              | 48E             | kg       | . . Other                                                |                  |                                                                |

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Chapter 2—*continued*  
**Meat and edible meat offal—*continued***

| Number                                                                                                          | Statistical Key |      | Goods                                                             | Rates of Duty    |                         |
|-----------------------------------------------------------------------------------------------------------------|-----------------|------|-------------------------------------------------------------------|------------------|-------------------------|
|                                                                                                                 | Code            | Unit |                                                                   | Normal<br>Tariff | *Preferential<br>Tariff |
| Meat of sheep or goats, fresh, chilled or frozen—continued                                                      |                 |      |                                                                   |                  |                         |
| — Other meat of sheep, fresh or chilled:                                                                        |                 |      |                                                                   |                  |                         |
| 0204.21.00                                                                                                      |                 |      | — Carcasses and half-carcasses                                    | Free             | Free                    |
|                                                                                                                 |                 |      | . . . Hogget:                                                     |                  |                         |
|                                                                                                                 | 02E             | kg   | . . . . HL grade                                                  |                  |                         |
|                                                                                                                 | 08D             | kg   | . . . . HX grade                                                  |                  |                         |
|                                                                                                                 | 18A             | kg   | . . . . Other                                                     |                  |                         |
|                                                                                                                 |                 |      | . . . Mutton:                                                     |                  |                         |
|                                                                                                                 | 22K             | kg   | . . . . MF grade                                                  |                  |                         |
|                                                                                                                 | 28J             | kg   | . . . . MH grade                                                  |                  |                         |
|                                                                                                                 | 32G             | kg   | . . . . ML grade                                                  |                  |                         |
|                                                                                                                 | 38F             | kg   | . . . . MM grade                                                  |                  |                         |
|                                                                                                                 | 42D             | kg   | . . . . MX grade                                                  |                  |                         |
|                                                                                                                 | 48C             | kg   | . . . . Other                                                     |                  |                         |
|                                                                                                                 | 58L             | kg   | . . . Ram grade                                                   |                  |                         |
| 0204.22.00                                                                                                      |                 |      | — Other cuts with bone in                                         | Free             | Free                    |
|                                                                                                                 | 01A             | kg   | . . . Of lamb                                                     |                  |                         |
|                                                                                                                 | 09G             | kg   | . . . Other                                                       |                  |                         |
| 0204.23.00                                                                                                      |                 |      | — Boneless                                                        | Free             | Free                    |
|                                                                                                                 | 01F             | kg   | . . . Of lamb                                                     |                  |                         |
|                                                                                                                 | 09A             | kg   | . . . Other                                                       |                  |                         |
| 0204.30.00                                                                                                      |                 |      | — Carcasses and half-carcasses of lamb, frozen                    | Free             | Free                    |
|                                                                                                                 | 02D             | kg   | . . A grade                                                       |                  |                         |
|                                                                                                                 | 08C             | kg   | . . Beta grade                                                    |                  |                         |
|                                                                                                                 | 12A             | kg   | . . PH grade                                                      |                  |                         |
|                                                                                                                 | 18L             | kg   | . . PL grade                                                      |                  |                         |
|                                                                                                                 | 22J             | kg   | . . PM grade                                                      |                  |                         |
|                                                                                                                 | 28H             | kg   | . . PX grade                                                      |                  |                         |
|                                                                                                                 | 32F             | kg   | . . YL grade                                                      |                  |                         |
|                                                                                                                 | 38E             | kg   | . . YM grade                                                      |                  |                         |
|                                                                                                                 | 42C             | kg   | . . YX grade                                                      |                  |                         |
|                                                                                                                 | 48B             | kg   | . . Other                                                         |                  |                         |
| — Other meat of sheep, frozen:                                                                                  |                 |      |                                                                   |                  |                         |
| 0204.41.00                                                                                                      |                 |      | — Carcasses and half-carcasses                                    | Free             | Free                    |
|                                                                                                                 |                 |      | . . . Hogget:                                                     |                  |                         |
|                                                                                                                 | 02B             | kg   | . . . . HL grade                                                  |                  |                         |
|                                                                                                                 | 08A             | kg   | . . . . HX grade                                                  |                  |                         |
|                                                                                                                 | 18J             | kg   | . . . . Other                                                     |                  |                         |
|                                                                                                                 |                 |      | . . . Mutton:                                                     |                  |                         |
|                                                                                                                 | 22G             | kg   | . . . . MF grade                                                  |                  |                         |
|                                                                                                                 | 28F             | kg   | . . . . MH grade                                                  |                  |                         |
|                                                                                                                 | 32D             | kg   | . . . . ML grade                                                  |                  |                         |
|                                                                                                                 | 38C             | kg   | . . . . MM grade                                                  |                  |                         |
|                                                                                                                 | 42A             | kg   | . . . . MX grade                                                  |                  |                         |
|                                                                                                                 | 48L             | kg   | . . . . Other                                                     |                  |                         |
|                                                                                                                 | 58H             | kg   | . . . Ram grade                                                   |                  |                         |
| 0204.42.00                                                                                                      |                 |      | — Other cuts with bone in                                         | Free             | Free                    |
|                                                                                                                 | 01J             | kg   | . . . Of lamb                                                     |                  |                         |
|                                                                                                                 | 09D             | kg   | . . . Other                                                       |                  |                         |
| 0204.43.00                                                                                                      |                 |      | — Boneless                                                        | Free             | Free                    |
|                                                                                                                 | 01C             | kg   | . . . Of lamb                                                     |                  |                         |
|                                                                                                                 | 09J             | kg   | . . . Other                                                       |                  |                         |
| 0204.50.00                                                                                                      | 00E             | kg   | — Meat of goats                                                   | Free             | Free                    |
| 02.05                                                                                                           |                 |      |                                                                   |                  |                         |
| 0205.00.00                                                                                                      | 00E             | kg   | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | Free             | Free                    |
| 02.06                                                                                                           |                 |      |                                                                   |                  |                         |
| Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen: |                 |      |                                                                   |                  |                         |
| 0206.10.00                                                                                                      |                 |      | — Of bovine animals, fresh or chilled                             | Free             | Free                    |
|                                                                                                                 | 01E             | kg   | . . Brains                                                        |                  |                         |
|                                                                                                                 | 09L             | kg   | . . Hearts                                                        |                  |                         |
|                                                                                                                 | 11B             | kg   | . . Kidneys                                                       |                  |                         |
|                                                                                                                 | 19H             | kg   | . . Livers                                                        |                  |                         |
|                                                                                                                 | 21K             | kg   | . . Sweetbreads                                                   |                  |                         |
|                                                                                                                 | 29E             | kg   | . . Tongues                                                       |                  |                         |
|                                                                                                                 | 39B             | kg   | . . Other                                                         |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 2—*continued*  
**Meat and edible meat offal—*continued***

| Number                                                              | Statistical Key |      | Goods                        | Rates of Duty    |                         |
|---------------------------------------------------------------------|-----------------|------|------------------------------|------------------|-------------------------|
|                                                                     | Code            | Unit |                              | Normal<br>Tariff | *Preferential<br>Tariff |
| Edible offal of bovine animals, swine, sheep, goats, etc.—continued |                 |      |                              |                  |                         |
| — Of bovine animals, frozen:                                        |                 |      |                              |                  |                         |
| 0206.21.00                                                          | 00E             | kg   | -- Tongues                   | Free             | Free                    |
| 0206.22.00                                                          | 00K             | kg   | -- Livers                    | Free             | Free                    |
| 0206.29.00                                                          |                 |      | -- Other                     | Free             | Free                    |
|                                                                     | 01K             | kg   | . . . Brains                 |                  |                         |
|                                                                     | 09E             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 11G             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 19B             | kg   | . . . Sweetbreads            |                  |                         |
|                                                                     | 29K             | kg   | . . . Other                  |                  |                         |
| 0206.30.00                                                          |                 |      | — Of swine, fresh or chilled | Free             | Free                    |
|                                                                     | 01B             | kg   | . . Hearts                   |                  |                         |
|                                                                     | 09H             | kg   | . . Kidneys                  |                  |                         |
|                                                                     | 11K             | kg   | . . Livers                   |                  |                         |
|                                                                     | 19E             | kg   | . . Tongues                  |                  |                         |
|                                                                     | 29B             | kg   | . . Other                    |                  |                         |
| — Of swine, frozen:                                                 |                 |      |                              |                  |                         |
| 0206.41.00                                                          | 00B             | kg   | -- Livers                    | Free             | Free                    |
| 0206.49.00                                                          |                 |      | -- Other                     | Free             | Free                    |
|                                                                     | 01G             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 09B             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 11D             | kg   | . . . Tongues                |                  |                         |
|                                                                     | 19K             | kg   | . . . Other                  |                  |                         |
| 0206.80.00                                                          |                 |      | — Other, fresh or chilled    | Free             | Free                    |
|                                                                     |                 |      | . . Lamb:                    |                  |                         |
|                                                                     | 01L             | kg   | . . . Brains                 |                  |                         |
|                                                                     | 09F             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 11H             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 19C             | kg   | . . . Livers                 |                  |                         |
|                                                                     | 21E             | kg   | . . . Sweetbreads            |                  |                         |
|                                                                     | 29L             | kg   | . . . Tongues                |                  |                         |
|                                                                     | 39H             | kg   | . . . Other                  |                  |                         |
|                                                                     |                 |      | . . Sheep:                   |                  |                         |
|                                                                     | 41K             | kg   | . . . Brains                 |                  |                         |
|                                                                     | 49E             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 51G             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 59B             | kg   | . . . Livers                 |                  |                         |
|                                                                     | 61D             | kg   | . . . Sweetbreads            |                  |                         |
|                                                                     | 69K             | kg   | . . . Tongues                |                  |                         |
|                                                                     | 79G             | kg   | . . . Other                  |                  |                         |
|                                                                     |                 |      | . . Other:                   |                  |                         |
|                                                                     | 81J             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 89D             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 91F             | kg   | . . . Livers                 |                  |                         |
|                                                                     | 95J             | kg   | . . . Tongues                |                  |                         |
|                                                                     | 99A             | kg   | . . . Other                  |                  |                         |
| 0206.90.00                                                          |                 |      | — Other, frozen              | Free             | Free                    |
|                                                                     |                 |      | . . Lamb:                    |                  |                         |
|                                                                     | 01D             | kg   | . . . Brains                 |                  |                         |
|                                                                     | 09K             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 11A             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 19G             | kg   | . . . Livers                 |                  |                         |
|                                                                     | 21J             | kg   | . . . Sweetbreads            |                  |                         |
|                                                                     | 29D             | kg   | . . . Tongues                |                  |                         |
|                                                                     | 39A             | kg   | . . . Other                  |                  |                         |
|                                                                     |                 |      | . . Sheep:                   |                  |                         |
|                                                                     | 41C             | kg   | . . . Brains                 |                  |                         |
|                                                                     | 49J             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 51L             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 59F             | kg   | . . . Livers                 |                  |                         |
|                                                                     | 61H             | kg   | . . . Sweetbreads            |                  |                         |
|                                                                     | 69C             | kg   | . . . Tongues                |                  |                         |
|                                                                     | 79L             | kg   | . . . Other                  |                  |                         |
|                                                                     |                 |      | . . Other:                   |                  |                         |
|                                                                     | 81B             | kg   | . . . Hearts                 |                  |                         |
|                                                                     | 89H             | kg   | . . . Kidneys                |                  |                         |
|                                                                     | 91K             | kg   | . . . Livers                 |                  |                         |
|                                                                     | 95B             | kg   | . . . Tongues                |                  |                         |
|                                                                     | 99E             | kg   | . . . Other                  |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 2—continued  
Meat and edible meat offal—continued

| Number       | Statistical Key |      | Goods                                                                                    | Rates of Duty    |                                                                |
|--------------|-----------------|------|------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------------|
|              | Code            | Unit |                                                                                          | Normal<br>Tariff | *Preferential<br>Tariff                                        |
| <b>02.07</b> |                 |      | <b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:</b> |                  |                                                                |
|              |                 |      | – Of fowls of the species <i>Gallus domesticus</i> :                                     |                  |                                                                |
| 0207.11.00   | 00K             | kg   | – – Not cut in pieces, fresh or chilled                                                  | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.12.00   | 00D             | kg   | – – Not cut in pieces, frozen                                                            | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.13.00   | 00J             | kg   | – – Cuts and offal, fresh or chilled                                                     | 5                | Free<br>*See Below<br>CA Free                                  |
| 0207.14      |                 |      | – – Cuts and offal, frozen:                                                              |                  |                                                                |
| 0207.14.10   | 00J             | kg   | – – – Livers                                                                             | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0207.14.90   | 00B             | kg   | – – – Other                                                                              | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
|              |                 |      | – Of turkeys:                                                                            |                  |                                                                |
| 0207.24.00   | 00G             | kg   | – – Not cut in pieces, fresh or chilled                                                  | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.25.00   | 00A             | kg   | – – Not cut in pieces, frozen                                                            | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.26.00   | 00F             | kg   | – – Cuts and offal, fresh or chilled                                                     | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.27      |                 |      | – – Cuts and offal, frozen:                                                              |                  |                                                                |
| 0207.27.10   | 00F             | kg   | – – – Livers                                                                             | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0207.27.90   | 00K             | kg   | – – – Other                                                                              | 5                | Free<br>*See Below<br>CA Free                                  |
|              |                 |      | – Of ducks:                                                                              |                  |                                                                |
| 0207.41.00   | 10H             | kg   | – – Not cut in pieces, fresh or chilled                                                  | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.42.00   | 10B             | kg   | – – Not cut in pieces, frozen                                                            | 5                | Free<br>*See Below<br>CA Free                                  |
| 0207.43.00   | 10G             | kg   | – – Fatty livers, fresh or chilled                                                       | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |

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Chapter 2—*continued*  
**Meat and edible meat offal—*continued***

| Number                                                                 | Statistical Key |      | Goods                                     | Rates of Duty    |                                                                |
|------------------------------------------------------------------------|-----------------|------|-------------------------------------------|------------------|----------------------------------------------------------------|
|                                                                        | Code            | Unit |                                           | Normal<br>Tariff | *Preferential<br>Tariff                                        |
| Meat and edible offal, of the poultry of heading 01.05, etc.—continued |                 |      |                                           |                  |                                                                |
| – Of ducks—continued                                                   |                 |      |                                           |                  |                                                                |
| 0207.44.00                                                             | 00D             | kg   | – – Other, fresh or chilled               | 5                | Free<br>*See Below<br>CA Free                                  |
| 0207.45                                                                |                 |      | – – Other, frozen:                        |                  |                                                                |
| 0207.45.10                                                             | 00D             | kg   | – – – Livers                              | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0207.45.90                                                             | 00H             | kg   | – – – Other                               | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| – Of geese:                                                            |                 |      |                                           |                  |                                                                |
| 0207.51.00                                                             | 00D             | kg   | – – Not cut in pieces, fresh or chilled   | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.52.00                                                             | 00J             | kg   | – – Not cut in pieces, frozen             | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.53.00                                                             | 00C             | kg   | – – Fatty livers, fresh or chilled        | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0207.54.00                                                             | 00H             | kg   | – – Other, fresh or chilled               | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| 0207.55                                                                |                 |      | – – Other, frozen:                        |                  |                                                                |
| 0207.55.10                                                             | 00H             | kg   | – – – Livers                              | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0207.55.90                                                             | 00A             | kg   | – – – Other                               | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
| – Of guinea fowls:                                                     |                 |      |                                           |                  |                                                                |
| 0207.60.10                                                             | 00J             | kg   | – – Fatty livers, fresh or chilled        | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0207.60.20                                                             | 00D             | kg   | – – Livers, frozen                        | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0207.60.90                                                             |                 |      | – – Other                                 | 5                | Free<br>*See Below<br>CA Free<br>RCEP 2.5<br>1/2027 2          |
|                                                                        | 10K             | kg   | . . . Not cut in pieces, fresh or chilled |                  |                                                                |
|                                                                        | 15L             | kg   | . . . Not cut in pieces, frozen           |                  |                                                                |
|                                                                        | 19C             | kg   | . . . Other, fresh or chilled             |                  |                                                                |
|                                                                        | 29L             | kg   | . . . Other, frozen                       |                  |                                                                |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 2—continued  
Meat and edible meat offal—continued

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                     | Rates of Duty    |                                                                |
|--------------|-----------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------------|
|              | Code            | Unit |                                                                                                                                                                                                           | Normal<br>Tariff | *Preferential<br>Tariff                                        |
| <b>02.08</b> |                 |      | <b>Other meat and edible meat offal, fresh, chilled or frozen:</b>                                                                                                                                        |                  |                                                                |
| 0208.10.00   | 01A             | kg   | – Of rabbits or hares                                                                                                                                                                                     | Free             | Free                                                           |
|              | 09G             | kg   | . . . Rabbits                                                                                                                                                                                             |                  |                                                                |
|              |                 |      | . . . Hares                                                                                                                                                                                               |                  |                                                                |
| 0208.30.00   | 00L             | kg   | – Of primates                                                                                                                                                                                             | Free             | Free                                                           |
| 0208.40.00   | 10A             | kg   | – Of whales, dolphins and porpoises (mammals of the order Cetacea);<br>of manatees and dugongs (mammals of the order Sirenia); of seals,<br>sea lions and walruses (mammals of the suborder Pinnipedia)   | Free             | Free                                                           |
| 0208.50.00   | 00H             | kg   | – Of reptiles (including snakes and turtles)                                                                                                                                                              | Free             | Free                                                           |
| 0208.60.00   | 00A             | kg   | – Of camels and other camelids ( <i>Camelidae</i> )                                                                                                                                                       | Free             | Free                                                           |
| 0208.90.00   |                 |      | – Other                                                                                                                                                                                                   | Free             | Free                                                           |
|              |                 |      | . . . Of deer:                                                                                                                                                                                            |                  |                                                                |
|              |                 |      | . . . . Edible offal:                                                                                                                                                                                     |                  |                                                                |
|              | 11H             | kg   | . . . . Pizzles                                                                                                                                                                                           |                  |                                                                |
|              | 13D             | kg   | . . . . Tails                                                                                                                                                                                             |                  |                                                                |
|              | 15L             | kg   | . . . . Other                                                                                                                                                                                             |                  |                                                                |
|              |                 |      | . . . Other:                                                                                                                                                                                              |                  |                                                                |
|              | 17G             | kg   | . . . . Chilled                                                                                                                                                                                           |                  |                                                                |
|              | 18E             | kg   | . . . . Frozen                                                                                                                                                                                            |                  |                                                                |
|              | 28B             | kg   | . . . Partridges, pheasants, wild ducks and other birds not specified<br>in heading 02.07                                                                                                                 |                  |                                                                |
|              | 31B             | kg   | . . . Frogs' legs                                                                                                                                                                                         |                  |                                                                |
|              | 50J             | kg   | . . . Other                                                                                                                                                                                               |                  |                                                                |
| <b>02.09</b> |                 |      | <b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise<br/>extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:</b>                                                   |                  |                                                                |
| 0209.10.00   | 00A             | tne  | – Of pigs                                                                                                                                                                                                 | Free             | Free                                                           |
| 0209.90.00   | 00L             | tne  | – Other                                                                                                                                                                                                   | Free             | Free                                                           |
| <b>02.10</b> |                 |      | <b>Meat and edible meat offal, salted, in brine, dried or smoked;<br/>edible flours and meals of meat or meat offal:</b>                                                                                  |                  |                                                                |
|              |                 |      | – Meat of swine:                                                                                                                                                                                          |                  |                                                                |
| 0210.11.00   |                 |      | – – Hams, shoulders and cuts thereof, with bone in                                                                                                                                                        | Free             | Free                                                           |
|              | 01H             | kg   | . . . Smoked                                                                                                                                                                                              |                  |                                                                |
|              | 09C             | kg   | . . . Other                                                                                                                                                                                               |                  |                                                                |
| 0210.12.00   | 00D             | kg   | – – Bellies (streaky) and cuts thereof                                                                                                                                                                    | Free             | Free                                                           |
| 0210.19.00   |                 |      | – – Other                                                                                                                                                                                                 | Free             | Free                                                           |
|              | 01D             | kg   | . . . Bacon                                                                                                                                                                                               |                  |                                                                |
|              |                 |      | . . . Other:                                                                                                                                                                                              |                  |                                                                |
|              | 11A             | kg   | . . . . Pork, salted or pickled                                                                                                                                                                           |                  |                                                                |
|              | 19G             | kg   | . . . . Smoked                                                                                                                                                                                            |                  |                                                                |
|              | 29D             | kg   | . . . . Other                                                                                                                                                                                             |                  |                                                                |
| 0210.20.00   | 00J             | kg   | – Meat of bovine animals                                                                                                                                                                                  | 5                | Free<br>*See Below<br>CA Free<br>LDC 4                         |
|              |                 |      | – Other, including edible flours and meals of meat or meat offal:                                                                                                                                         |                  |                                                                |
| 0210.91.00   | 00J             | kg   | – – Of primates                                                                                                                                                                                           | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 3.3<br>1/2027 3 |
| 0210.92.00   |                 |      | – – Of whales, dolphins and porpoises (mammals of the order Cetacea);<br>of manatees and dugongs (mammals of the order Sirenia); of seals,<br>sea lions and walruses (mammals of the suborder Pinnipedia) | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 3.3<br>1/2027 3 |
|              | 10L             | kg   | . . . Of whales                                                                                                                                                                                           |                  |                                                                |
|              | 29A             | kg   | . . . Other                                                                                                                                                                                               |                  |                                                                |
| 0210.93.00   | 00H             | kg   | – – Of reptiles (including snakes and turtles)                                                                                                                                                            | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 3.3<br>1/2027 3 |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 2—continued  
Meat and edible meat offal—continued

| Number     | Statistical Key |      | Goods                                                                      | Rates of Duty    |                                                                |
|------------|-----------------|------|----------------------------------------------------------------------------|------------------|----------------------------------------------------------------|
|            | Code            | Unit |                                                                            | Normal<br>Tariff | *Preferential<br>Tariff                                        |
|            |                 |      | <b>Meat and edible meat offal, salted, in brine, dried, etc.—continued</b> |                  |                                                                |
|            |                 |      | — Other, including edible flours and meals of meat or, etc.—continued      |                  |                                                                |
| 0210.99    |                 |      | — — Other:                                                                 |                  |                                                                |
| 0210.99.10 | 00L             | kg   | — — — Mutton birds                                                         | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 3.3<br>1/2027 3 |
| 0210.99.20 | 00F             | kg   | — — — Poultry liver                                                        | Free             | Free                                                           |
| 0210.99.30 |                 |      | — — — Other                                                                | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
|            | 11G             | kg   | . . . . Lamb, smoked                                                       |                  |                                                                |
|            |                 |      | . . . . Of deer:                                                           |                  |                                                                |
|            |                 |      | . . . . . Edible offal:                                                    |                  |                                                                |
|            | 21D             | kg   | . . . . . Pizzles                                                          |                  |                                                                |
|            | 23L             | kg   | . . . . . Tails                                                            |                  |                                                                |
|            | 25G             | kg   | . . . . . Other                                                            |                  |                                                                |
|            | 29K             | kg   | . . . . . Other                                                            |                  |                                                                |
|            | 50H             | kg   | . . . . . Other                                                            |                  |                                                                |
|            |                 |      | * * *                                                                      |                  |                                                                |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

## 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).

\* \* \*



## Chapter 3—continued

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

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                               | Rates of Duty    |                         |
|--------------|-----------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                                                                                                                     | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>03.01</b> |                 |      | <b>Live fish:</b>                                                                                                                                                                                                                                                                                                   |                  |                         |
|              |                 |      | — Ornamental fish:                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0301.11.00   | 00G             | kg   | — Freshwater                                                                                                                                                                                                                                                                                                        | Free             | Free                    |
| 0301.19.00   | 00C             | kg   | — Other                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
|              |                 |      | — Other live fish:                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0301.91.00   |                 |      | — Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> ,<br><i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i><br><i>apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                               | Free             | Free                    |
|              | 01D             | kg   | . . . Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo</i><br><i>aguabonita</i> , <i>Salmo gilae</i> )                                                                                                                                                                         |                  |                         |
|              | 09K             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |
| 0301.92.00   | 00L             | kg   | — Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                                                                                                                      | Free             | Free                    |
| 0301.93.00   | 11L             | kg   | — Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> ,<br><i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ,<br><i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> ,<br><i>Megalobrama</i> spp.) | Free             | Free                    |
| 0301.94.00   | 10G             | kg   | — Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                                                                                                                         | Free             | Free                    |
| 0301.95.00   | 00D             | kg   | — Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                | Free             | Free                    |
| 0301.99.00   |                 |      | — Other                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
|              | 11H             | kg   | . . . Snapper                                                                                                                                                                                                                                                                                                       |                  |                         |
|              | 39H             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |
| <b>03.02</b> |                 |      | <b>Fish, fresh or chilled, excluding fish fillets and other fish meat of<br/>heading 03.04:</b>                                                                                                                                                                                                                     |                  |                         |
|              |                 |      | — Salmonidae, excluding edible fish offal of Tariff items 0302.91.00,<br>0302.92.00 or 0302.99.00:                                                                                                                                                                                                                  |                  |                         |
| 0302.11.00   |                 |      | — Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> ,<br><i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i><br><i>apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                               | Free             | Free                    |
|              |                 |      | . . . Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo</i><br><i>aguabonita</i> , <i>Salmo gilae</i> ):                                                                                                                                                                        |                  |                         |
|              | 02A             | kg   | . . . . Whole                                                                                                                                                                                                                                                                                                       |                  |                         |
|              | 05F             | kg   | . . . . Headed and gutted                                                                                                                                                                                                                                                                                           |                  |                         |
|              | 08L             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                       |                  |                         |
|              |                 |      | . . . Other:                                                                                                                                                                                                                                                                                                        |                  |                         |
|              | 12J             | kg   | . . . . Whole                                                                                                                                                                                                                                                                                                       |                  |                         |
|              | 16A             | kg   | . . . . Headed and gutted                                                                                                                                                                                                                                                                                           |                  |                         |
|              | 29C             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                       |                  |                         |
| 0302.13.00   |                 |      | — Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> ,<br><i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> ,<br><i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )                                                                        | Free             | Free                    |
|              | 10A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 15B             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 29B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |
| 0302.14.00   |                 |      | — Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                                                                                                                   | Free             | Free                    |
|              | 10F             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 15G             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 29G             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |
| 0302.19.00   |                 |      | — Other                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
|              | 01K             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 11G             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 29K             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |
|              |                 |      | — Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> ,<br><i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of Tariff<br>items 0302.91.00, 0302.92.00 or 0302.99.00:                                                                             |                  |                         |
| 0302.21.00   |                 |      | — Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i><br><i>hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                                                                                                     | Free             | Free                    |
|              | 02E             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 12B             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 29G             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |
| 0302.22.00   |                 |      | — Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                                                                                                           | Free             | Free                    |
|              | 01A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 11J             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 29A             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |
| 0302.23.00   |                 |      | — Sole ( <i>Solea</i> spp.)                                                                                                                                                                                                                                                                                         | Free             | Free                    |
|              | 01F             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 11C             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 29F             | kg   | . . . Other                                                                                                                                                                                                                                                                                                         |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—*continued*

**Fish and crustaceans, molluscs and other aquatic invertebrates—*continued***

| Number     | Statistical Key |      | Goods                                                                                                                                                                       | Rates of Duty    |                         |
|------------|-----------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                             | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish, fresh or chilled, excluding fish fillets, etc.—<i>continued</i></b>                                                                                                |                  |                         |
|            |                 |      | – Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , etc.— <i>continued</i> )                                                                                            |                  |                         |
| 0302.24.00 |                 |      | – – Turbot ( <i>Psetta maxima</i> )                                                                                                                                         | Free             | Free                    |
|            | 10K             | kg   | . . . Whole                                                                                                                                                                 |                  |                         |
|            | 15L             | kg   | . . . Headed and gutted                                                                                                                                                     |                  |                         |
|            | 29L             | kg   | . . . Other                                                                                                                                                                 |                  |                         |
| 0302.29.00 |                 |      | – – Other                                                                                                                                                                   | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                                |                  |                         |
|            | 02A             | kg   | . . . . Flounder                                                                                                                                                            |                  |                         |
|            | 12J             | kg   | . . . . Lemon sole                                                                                                                                                          |                  |                         |
|            | 21H             | kg   | . . . . New Zealand sole                                                                                                                                                    |                  |                         |
|            | 28E             | kg   | . . . . Other                                                                                                                                                               |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                    |                  |                         |
|            | 31E             | kg   | . . . . Flounder                                                                                                                                                            |                  |                         |
|            | 41B             | kg   | . . . . Lemon sole                                                                                                                                                          |                  |                         |
|            | 51K             | kg   | . . . . New Zealand sole                                                                                                                                                    |                  |                         |
|            | 58G             | kg   | . . . . Other                                                                                                                                                               |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                                |                  |                         |
|            | 63C             | kg   | . . . . Flounder                                                                                                                                                            |                  |                         |
|            | 73L             | kg   | . . . . Lemon sole                                                                                                                                                          |                  |                         |
|            | 83H             | kg   | . . . . New Zealand sole                                                                                                                                                    |                  |                         |
|            | 97H             | kg   | . . . . Other                                                                                                                                                               |                  |                         |
|            |                 |      | – 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: |                  |                         |
| 0302.31.00 |                 |      | – – Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                | Free             | Free                    |
|            | 01L             | kg   | . . . Whole                                                                                                                                                                 |                  |                         |
|            | 11H             | kg   | . . . Headed and gutted                                                                                                                                                     |                  |                         |
|            | 29L             | kg   | . . . Other                                                                                                                                                                 |                  |                         |
| 0302.32.00 |                 |      | – – Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                            | Free             | Free                    |
|            | 01E             | kg   | . . . Whole                                                                                                                                                                 |                  |                         |
|            | 11B             | kg   | . . . Headed and gutted                                                                                                                                                     |                  |                         |
|            | 29E             | kg   | . . . Other                                                                                                                                                                 |                  |                         |
| 0302.33.00 |                 |      | – – Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )                                                                                                     | Free             | Free                    |
|            | 01K             | kg   | . . . Whole                                                                                                                                                                 |                  |                         |
|            | 11G             | kg   | . . . Headed and gutted                                                                                                                                                     |                  |                         |
|            | 29K             | kg   | . . . Other                                                                                                                                                                 |                  |                         |
| 0302.34.00 |                 |      | – – Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                  | Free             | Free                    |
|            | 10C             | kg   | . . . Whole                                                                                                                                                                 |                  |                         |
|            | 12K             | kg   | . . . Headed and gutted                                                                                                                                                     |                  |                         |
|            | 29D             | kg   | . . . Other                                                                                                                                                                 |                  |                         |
| 0302.35.00 |                 |      | – – Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                               | Free             | Free                    |
|            |                 |      | . . . Atlantic:                                                                                                                                                             |                  |                         |
|            | 11F             | kg   | . . . . Whole                                                                                                                                                               |                  |                         |
|            | 15J             | kg   | . . . . Headed and gutted                                                                                                                                                   |                  |                         |
|            | 31L             | kg   | . . . . Other                                                                                                                                                               |                  |                         |
|            |                 |      | . . . Pacific:                                                                                                                                                              |                  |                         |
|            | 33G             | kg   | . . . . Whole                                                                                                                                                               |                  |                         |
|            | 35C             | kg   | . . . . Headed and gutted                                                                                                                                                   |                  |                         |
|            | 49C             | kg   | . . . . Other                                                                                                                                                               |                  |                         |
| 0302.36.00 |                 |      | – – Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                      | Free             | Free                    |
|            | 10B             | kg   | . . . Whole                                                                                                                                                                 |                  |                         |
|            | 12J             | kg   | . . . Headed and gutted                                                                                                                                                     |                  |                         |
|            | 29C             | kg   | . . . Other                                                                                                                                                                 |                  |                         |
| 0302.39.00 |                 |      | – – Other                                                                                                                                                                   | Free             | Free                    |
|            | 07F             | kg   | . . . Whole                                                                                                                                                                 |                  |                         |
|            | 13L             | kg   | . . . Headed and gutted                                                                                                                                                     |                  |                         |
|            | 49A             | kg   | . . . Other                                                                                                                                                                 |                  |                         |

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## Chapter 3—continued

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

| Number                                                                | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rates of Duty    |                         |
|-----------------------------------------------------------------------|-----------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|                                                                       | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>Fish, fresh or chilled, excluding fish fillets, etc.—continued</b> |                 |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|                                                                       |                 |      | — 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 Tariff items 0302.91.00, 0302.92.00 or 0302.99.00: |                  |                         |
| 0302.41.00                                                            |                 |      | — — Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
|                                                                       | 10C             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15D             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29D             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.42.00                                                            |                 |      | — — Anchovies ( <i>Engraulis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Free             | Free                    |
|                                                                       | 10H             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15J             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29J             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.43.00                                                            |                 |      | — — Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Free             | Free                    |
|                                                                       | 10B             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15C             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.44.00                                                            |                 |      | — — Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
|                                                                       | 10G             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15H             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29H             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.45.00                                                            |                 |      | — — Jack and horse mackerel ( <i>Trachurus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Free             | Free                    |
|                                                                       | 10A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15B             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.46.00                                                            |                 |      | — — Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|                                                                       | 10F             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15G             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29G             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.47.00                                                            |                 |      | — — Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Free             | Free                    |
|                                                                       | 10L             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15A             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29A             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.49.00                                                            |                 |      | — — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|                                                                       | 10K             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15L             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 19C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       |                 |      | — Fish of the families Bregmacerotidae, <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 Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
| 0302.51.00                                                            |                 |      | — — Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
|                                                                       | 10G             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15H             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29H             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.52.00                                                            |                 |      | — — Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Free             | Free                    |
|                                                                       | 10A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15B             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.53.00                                                            |                 |      | — — Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|                                                                       | 10F             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15G             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29G             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.54.00                                                            |                 |      | — — Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Free             | Free                    |
|                                                                       | 10L             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15A             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29A             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.55.00                                                            |                 |      | — — Alaska Pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|                                                                       | 10E             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|                                                                       | 15F             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                       | 29F             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—continued

Fish and crustaceans, molluscs and other aquatic invertebrates—continued

| Number     | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rates of Duty    |                         |
|------------|-----------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish, fresh or chilled, excluding fish fillets, etc.—continued</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|            |                 |      | — Fish of the families Bregmacerotidae, <i>Euclichthyidae</i> , etc.—continued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0302.56.00 |                 |      | — Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
|            | 10K             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15L             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29L             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0302.59.00 |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|            | 10C             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15D             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29D             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            |                 |      | — 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 Tariff items 0302.91.00, 0302.92.00 or 0302.99.00: |                  |                         |
| 0302.71.00 |                 |      | — Tilapias ( <i>Oreochromis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
|            | 10D             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15E             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0302.72.00 |                 |      | — Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|            | 10J             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15K             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29K             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 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> )                                                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
|            | 11A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 17L             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29D             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0302.74.00 |                 |      | — Eels ( <i>Anguilla spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Free             | Free                    |
|            | 10H             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15J             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29J             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0302.79.00 |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|            | 10L             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15A             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29A             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            |                 |      | — Other fish, excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0302.81.00 |                 |      | — Dogfish and other sharks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|            | 10H             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15J             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29J             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0302.82.00 |                 |      | — Rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
|            | 10B             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15C             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0302.83.00 |                 |      | — Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                         |
|            | 10G             | kg   | . . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15H             | kg   | . . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 17D             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 20D             | kg   | . . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 25E             | kg   | . . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 27A             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                         |
|            | 32H             | kg   | . . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 36L             | kg   | . . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 49B             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
| 0302.84.00 |                 |      | — Seabass ( <i>Dicentrarchus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|            | 10A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 15B             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 29B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

## Chapter 3—continued

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

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                              | Rates of Duty    |                         |
|--------------|-----------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                    | Normal<br>Tariff | *Preferential<br>Tariff |
|              |                 |      | <b>Fish, fresh or chilled, excluding fish fillets, etc.—continued</b>                                                                                                                                              |                  |                         |
|              |                 |      | — Other fish, excluding edible fish offal, etc.—continued                                                                                                                                                          |                  |                         |
| 0302.85.00   |                 |      | — — Seabream ( <i>Sparidae</i> )                                                                                                                                                                                   | Free             | Free                    |
|              |                 |      | . . . . Whole:                                                                                                                                                                                                     |                  |                         |
|              | 10F             | kg   | . . . . Snapper                                                                                                                                                                                                    |                  |                         |
|              | 19K             | kg   | . . . . Other                                                                                                                                                                                                      |                  |                         |
|              |                 |      | . . . . Headed and gutted:                                                                                                                                                                                         |                  |                         |
|              | 21A             | kg   | . . . . Snapper                                                                                                                                                                                                    |                  |                         |
|              | 29G             | kg   | . . . . Other                                                                                                                                                                                                      |                  |                         |
|              |                 |      | . . . . Other:                                                                                                                                                                                                     |                  |                         |
|              | 33E             | kg   | . . . . Snapper                                                                                                                                                                                                    |                  |                         |
|              | 49A             | kg   | . . . . Other                                                                                                                                                                                                      |                  |                         |
| 0302.89      |                 |      | — — Other:                                                                                                                                                                                                         |                  |                         |
| 0302.89.10   |                 |      | — — — Whole                                                                                                                                                                                                        | Free             | Free                    |
|              | 10K             | kg   | . . . . Bluenose                                                                                                                                                                                                   |                  |                         |
|              | 15L             | kg   | . . . . Groper                                                                                                                                                                                                     |                  |                         |
|              | 19C             | kg   | . . . . Gurnard                                                                                                                                                                                                    |                  |                         |
|              | 25H             | kg   | . . . . John dory                                                                                                                                                                                                  |                  |                         |
|              | 29L             | kg   | . . . . Leatherjacket                                                                                                                                                                                              |                  |                         |
|              | 35E             | kg   | . . . . Monkfish                                                                                                                                                                                                   |                  |                         |
|              | 39H             | kg   | . . . . Mullet                                                                                                                                                                                                     |                  |                         |
|              | 49E             | kg   | . . . . Tarakihi                                                                                                                                                                                                   |                  |                         |
|              | 55K             | kg   | . . . . Trevally                                                                                                                                                                                                   |                  |                         |
|              | 59B             | kg   | . . . . Whitebait                                                                                                                                                                                                  |                  |                         |
|              | 65G             | kg   | . . . . Yellowtail kingfish                                                                                                                                                                                        |                  |                         |
|              | 79G             | kg   | . . . . Other                                                                                                                                                                                                      |                  |                         |
| 0302.89.20   |                 |      | — — — Headed and gutted                                                                                                                                                                                            | Free             | Free                    |
|              | 10E             | kg   | . . . . Bluenose                                                                                                                                                                                                   |                  |                         |
|              | 15F             | kg   | . . . . Groper                                                                                                                                                                                                     |                  |                         |
|              | 19J             | kg   | . . . . Gurnard                                                                                                                                                                                                    |                  |                         |
|              | 25C             | kg   | . . . . John dory                                                                                                                                                                                                  |                  |                         |
|              | 29F             | kg   | . . . . Leatherjacket                                                                                                                                                                                              |                  |                         |
|              | 35L             | kg   | . . . . Monkfish                                                                                                                                                                                                   |                  |                         |
|              | 39C             | kg   | . . . . Mullet                                                                                                                                                                                                     |                  |                         |
|              | 49L             | kg   | . . . . Tarakihi                                                                                                                                                                                                   |                  |                         |
|              | 55E             | kg   | . . . . Trevally                                                                                                                                                                                                   |                  |                         |
|              | 59H             | kg   | . . . . Yellowtail kingfish                                                                                                                                                                                        |                  |                         |
|              | 79B             | kg   | . . . . Other                                                                                                                                                                                                      |                  |                         |
| 0302.89.90   |                 |      | — — — Other                                                                                                                                                                                                        | Free             | Free                    |
|              | 11A             | kg   | . . . . Bluenose                                                                                                                                                                                                   |                  |                         |
|              | 13H             | kg   | . . . . Groper                                                                                                                                                                                                     |                  |                         |
|              | 17L             | kg   | . . . . Gurnard                                                                                                                                                                                                    |                  |                         |
|              | 21J             | kg   | . . . . John Dory                                                                                                                                                                                                  |                  |                         |
|              | 23E             | kg   | . . . . Leatherjacket                                                                                                                                                                                              |                  |                         |
|              | 27H             | kg   | . . . . Monkfish                                                                                                                                                                                                   |                  |                         |
|              | 31F             | kg   | . . . . Mullet                                                                                                                                                                                                     |                  |                         |
|              | 33B             | kg   | . . . . Tarakihi                                                                                                                                                                                                   |                  |                         |
|              | 37E             | kg   | . . . . Trevally                                                                                                                                                                                                   |                  |                         |
|              | 41C             | kg   | . . . . Yellowtail kingfish                                                                                                                                                                                        |                  |                         |
|              | 79L             | kg   | . . . . Other                                                                                                                                                                                                      |                  |                         |
|              |                 |      | — Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:                                                                                                                                   |                  |                         |
| 0302.91.00   |                 |      | — — Livers, roes and milt                                                                                                                                                                                          | Free             | Free                    |
|              | 10A             | kg   | . . . Livers and roes of salmonidae                                                                                                                                                                                |                  |                         |
|              | 19E             | kg   | . . . Other                                                                                                                                                                                                        |                  |                         |
| 0302.92.00   | 00J             | kg   | — — Shark fins                                                                                                                                                                                                     | Free             | Free                    |
| 0302.99.00   | 00L             | kg   | — — Other                                                                                                                                                                                                          | Free             | Free                    |
| <b>03.03</b> |                 |      | <b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:</b>                                                                                                                                  |                  |                         |
|              |                 |      | — Salmonidae, excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00, or 0303.99.00:                                                                                                                   |                  |                         |
| 0303.11.00   |                 |      | — — Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )                                                                                                                                                      | Free             | Free                    |
|              | 10L             | kg   | . . . Whole                                                                                                                                                                                                        |                  |                         |
|              | 12G             | kg   | . . . Headed and gutted                                                                                                                                                                                            |                  |                         |
|              | 29A             | kg   | . . . Other                                                                                                                                                                                                        |                  |                         |
| 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> ) | Free             | Free                    |
|              | 10E             | kg   | . . . Whole                                                                                                                                                                                                        |                  |                         |
|              | 15F             | kg   | . . . Headed and gutted                                                                                                                                                                                            |                  |                         |
|              | 29F             | kg   | . . . Other                                                                                                                                                                                                        |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—*continued*

**Fish and crustaceans, molluscs and other aquatic invertebrates—*continued***

| Number     | Statistical Key                        |                                  | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rates of Duty    |                         |
|------------|----------------------------------------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code                                   | Unit                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                                        |                                  | <b>Fish, frozen, excluding fish fillets and other fish meat, etc.—<i>continued</i></b><br>— Salmonidae, excluding edible fish offal of Tariff items, etc.— <i>continued</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
| 0303.13.00 | 10K<br>15L<br>29L                      | kg<br>kg<br>kg                   | — Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Free             | Free                    |
| 0303.14.00 | 10D<br>15E<br>18K<br>25B<br>29E<br>49K | kg<br>kg<br>kg<br>kg<br>kg<br>kg | — Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> ,<br><i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i><br><i>apache</i> and <i>Oncorhynchus chrysogaster</i> )<br>. . . Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aquabonita</i> ,<br><i>Salmo gilae</i> ):<br>. . . . Whole<br>. . . . Headed and gutted<br>. . . . Other<br>. . . Other:<br>. . . . Whole<br>. . . . Headed and gutted<br>. . . . Other                                                                                                                                                                                                                            | Free             | Free                    |
| 0303.19.00 | 11E<br>15H<br>39E                      | kg<br>kg<br>kg                   | — Other<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other<br><br>— Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> ,<br><i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> ,<br><i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> ,<br><i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> ,<br><i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ),<br>Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding<br>edible fish offal of Tariff items 0303.91.00, 0303.92.00, or 0303.99.00: | Free             | Free                    |
| 0303.23.00 | 10C<br>15D<br>29D                      | kg<br>kg<br>kg                   | — Tilapias ( <i>Oreochromis spp.</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
| 0303.24.00 | 10H<br>15J<br>29J                      | kg<br>kg<br>kg                   | — Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Free             | Free                    |
| 0303.25.00 | 11L<br>21H<br>29C                      | kg<br>kg<br>kg                   | — Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> ,<br><i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ,<br><i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> ,<br><i>Megalobrama spp.</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
| 0303.26.00 | 10G<br>15H<br>29H                      | kg<br>kg<br>kg                   | — Eels ( <i>Anguilla spp.</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
| 0303.29.00 | 10L<br>15A<br>49F                      | kg<br>kg<br>kg                   | — Other<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other<br><br>— Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> ,<br><i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of Tariff<br>items 0303.91.00, 0303.92.00, or 0303.99.00:                                                                                                                                                                                                                                                                                                                                                                                                                                        | Free             | Free                    |
| 0303.31.00 | 01J<br>11F<br>29J                      | kg<br>kg<br>kg                   | — Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> ,<br><i>Hippoglossus stenolepis</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
| 0303.32.00 | 01C<br>11L<br>29C                      | kg<br>kg<br>kg                   | — Plaice ( <i>Pleuronectes platessa</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
| 0303.33.00 | 01H<br>11E<br>29H                      | kg<br>kg<br>kg                   | — Sole ( <i>Solea spp.</i> )<br>. . . Whole<br>. . . Headed and gutted<br>. . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

## Chapter 3—continued

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

| Number     | Statistical Key |      | Goods                                                                                                                                                                             | Rates of Duty    |                         |
|------------|-----------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                                   | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish, frozen, excluding fish fillets and other fish meat, etc.—continued</b><br>— Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , etc.—continued) |                  |                         |
| 0303.34.00 |                 |      | — Turbot ( <i>Psetta maxima</i> )                                                                                                                                                 | Free             | Free                    |
|            | 10A             | kg   | . . . Whole                                                                                                                                                                       |                  |                         |
|            | 15B             | kg   | . . . Headed and gutted                                                                                                                                                           |                  |                         |
|            | 39K             | kg   | . . . Other                                                                                                                                                                       |                  |                         |
| 0303.39.00 |                 |      | — Other                                                                                                                                                                           | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                                      |                  |                         |
|            | 02C             | kg   | . . . . Flounder                                                                                                                                                                  |                  |                         |
|            | 12L             | kg   | . . . . Lemon sole                                                                                                                                                                |                  |                         |
|            | 21K             | kg   | . . . . New Zealand sole                                                                                                                                                          |                  |                         |
|            | 28G             | kg   | . . . . Other                                                                                                                                                                     |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                          |                  |                         |
|            | 31G             | kg   | . . . . Flounder                                                                                                                                                                  |                  |                         |
|            | 41D             | kg   | . . . . Lemon sole                                                                                                                                                                |                  |                         |
|            | 51A             | kg   | . . . . New Zealand sole                                                                                                                                                          |                  |                         |
|            | 58J             | kg   | . . . . Other                                                                                                                                                                     |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                                      |                  |                         |
|            | 62G             | kg   | . . . . Flounder                                                                                                                                                                  |                  |                         |
|            | 72D             | kg   | . . . . Lemon sole                                                                                                                                                                |                  |                         |
|            | 82A             | kg   | . . . . New Zealand sole                                                                                                                                                          |                  |                         |
|            | 97K             | kg   | . . . . Other                                                                                                                                                                     |                  |                         |
|            |                 |      | — 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:       |                  |                         |
| 0303.41.00 |                 |      | — Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                        | Free             | Free                    |
|            | 01B             | kg   | . . . Whole                                                                                                                                                                       |                  |                         |
|            | 11K             | kg   | . . . Headed and gutted                                                                                                                                                           |                  |                         |
|            | 29B             | kg   | . . . Other                                                                                                                                                                       |                  |                         |
| 0303.42.00 |                 |      | — Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                    | Free             | Free                    |
|            | 01G             | kg   | . . . Whole                                                                                                                                                                       |                  |                         |
|            | 11D             | kg   | . . . Headed and gutted                                                                                                                                                           |                  |                         |
|            | 29G             | kg   | . . . Other                                                                                                                                                                       |                  |                         |
| 0303.43.00 |                 |      | — Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )                                                                                                             | Free             | Free                    |
|            | 01A             | kg   | . . . Whole                                                                                                                                                                       |                  |                         |
|            | 11J             | kg   | . . . Headed and gutted                                                                                                                                                           |                  |                         |
|            | 29A             | kg   | . . . Other                                                                                                                                                                       |                  |                         |
| 0303.44.00 |                 |      | — Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                          | Free             | Free                    |
|            | 10E             | kg   | . . . Whole                                                                                                                                                                       |                  |                         |
|            | 12A             | kg   | . . . Headed and gutted                                                                                                                                                           |                  |                         |
|            | 29F             | kg   | . . . Other                                                                                                                                                                       |                  |                         |
| 0303.45.00 |                 |      | — Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                       | Free             | Free                    |
|            |                 |      | . . . Atlantic bluefin tuna:                                                                                                                                                      |                  |                         |
|            | 11H             | kg   | . . . . Whole                                                                                                                                                                     |                  |                         |
|            | 15L             | kg   | . . . . Headed and gutted                                                                                                                                                         |                  |                         |
|            | 28B             | kg   | . . . . Other                                                                                                                                                                     |                  |                         |
|            |                 |      | . . . Pacific bluefin tuna:                                                                                                                                                       |                  |                         |
|            | 31B             | kg   | . . . . Whole                                                                                                                                                                     |                  |                         |
|            | 35E             | kg   | . . . . Headed and gutted                                                                                                                                                         |                  |                         |
|            | 49E             | kg   | . . . . Other                                                                                                                                                                     |                  |                         |
| 0303.46.00 |                 |      | — Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                              | Free             | Free                    |
|            | 10D             | kg   | . . . Whole                                                                                                                                                                       |                  |                         |
|            | 12L             | kg   | . . . Headed and gutted                                                                                                                                                           |                  |                         |
|            | 29E             | kg   | . . . Other                                                                                                                                                                       |                  |                         |
| 0303.49.00 |                 |      | — Other                                                                                                                                                                           | Free             | Free                    |
|            | 13B             | kg   | . . . Whole                                                                                                                                                                       |                  |                         |
|            | 15J             | kg   | . . . Headed and gutted                                                                                                                                                           |                  |                         |
|            | 49C             | kg   | . . . Other                                                                                                                                                                       |                  |                         |

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Chapter 3—continued

Fish and crustaceans, molluscs and other aquatic invertebrates—continued

| Number     | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rates of Duty    |                         |
|------------|-----------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish, frozen, excluding fish fillets and other fish meat, etc.—continued</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            |                 |      | — 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 Tariff items 0303.91.00, 0303.92.00 or 0303.99.00: |                  |                         |
| 0303.51.00 |                 |      | — Herrings ( <i>Clupea Harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
|            | 10E             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 13K             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29F             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0303.53.00 |                 |      | — Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Free             | Free                    |
|            | 10D             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15E             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0303.54.00 |                 |      | — Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 10J             | kg   | . . . . Blue mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 15K             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 19B             | kg   | . . . . Blue mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 25G             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 31A             | kg   | . . . . Blue mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 49D             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
| 0303.55.00 |                 |      | — Jack and horse mackerel ( <i>Trachurus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 10C             | kg   | . . . . Jack mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 15D             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 19G             | kg   | . . . . Jack mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 25A             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 31F             | kg   | . . . . Jack mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 49J             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
| 0303.56.00 |                 |      | — Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|            | 10H             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15J             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29J             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0303.57.00 |                 |      | — Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Free             | Free                    |
|            | 10B             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15C             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0303.59.00 |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|            | 10A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15B             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 19E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            |                 |      | — 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 Tariff items 0303.91.00, 0303.92.00 or 0303.99.00:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
| 0303.63.00 |                 |      | — Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
|            | 10H             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15J             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29J             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0303.64.00 |                 |      | — Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
|            | 10B             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15C             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0303.65.00 |                 |      | — Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|            | 10G             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15H             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29H             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0303.66.00 |                 |      | — Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Free             | Free                    |
|            | 10A             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15B             | kg   | . . . Headed and gutted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 29B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

## Chapter 3—continued

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

| Number     | Statistical Key |      | Goods                                                                                                                                                                    | Rates of Duty    |                         |
|------------|-----------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                          | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish, frozen, excluding fish fillets and other fish meat, etc.—continued</b><br>— Fish of the families <i>Bremacerotidae</i> , <i>Euclichthyidae</i> , etc.—continued |                  |                         |
| 0303.67.00 |                 |      | — — Alaska Pollock ( <i>Theragra chalcogramma</i> )                                                                                                                      | Free             | Free                    |
|            | 10F             | kg   | . . . Whole                                                                                                                                                              |                  |                         |
|            | 15G             | kg   | . . . Headed and gutted                                                                                                                                                  |                  |                         |
|            | 29G             | kg   | . . . Other                                                                                                                                                              |                  |                         |
| 0303.68.00 |                 |      | — — Blue Whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                 | Free             | Free                    |
|            |                 |      | . . . Southern blue whiting:                                                                                                                                             |                  |                         |
|            | 10L             | kg   | . . . . Whole                                                                                                                                                            |                  |                         |
|            | 15A             | kg   | . . . . Headed and gutted                                                                                                                                                |                  |                         |
|            | 20H             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                             |                  |                         |
|            | 25J             | kg   | . . . . Whole                                                                                                                                                            |                  |                         |
|            | 29A             | kg   | . . . . Headed and gutted                                                                                                                                                |                  |                         |
|            | 49F             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
| 0303.69.00 |                 |      | — — Other                                                                                                                                                                | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                             |                  |                         |
|            | 10E             | kg   | . . . . Hoki                                                                                                                                                             |                  |                         |
|            | 13K             | kg   | . . . . Red cod                                                                                                                                                          |                  |                         |
|            | 15F             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                 |                  |                         |
|            | 19J             | kg   | . . . . Hoki                                                                                                                                                             |                  |                         |
|            | 23G             | kg   | . . . . Red cod                                                                                                                                                          |                  |                         |
|            | 25C             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                             |                  |                         |
|            | 31H             | kg   | . . . . Hoki                                                                                                                                                             |                  |                         |
|            | 37G             | kg   | . . . . Red cod                                                                                                                                                          |                  |                         |
|            | 49L             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | — Other fish, excluding edible fish offal of Tariff items 0303.91.00,<br>0303.92.00 or 0303.99.00:                                                                       |                  |                         |
| 0303.81.00 |                 |      | — — Dogfish and other sharks                                                                                                                                             | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                             |                  |                         |
|            | 10F             | kg   | . . . . Elephant fish                                                                                                                                                    |                  |                         |
|            | 15G             | kg   | . . . . School shark                                                                                                                                                     |                  |                         |
|            | 17C             | kg   | . . . . Spiny dogfish                                                                                                                                                    |                  |                         |
|            | 19K             | kg   | . . . . Spotted dogfish (Rig)                                                                                                                                            |                  |                         |
|            | 21A             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                 |                  |                         |
|            | 23H             | kg   | . . . . Elephant fish                                                                                                                                                    |                  |                         |
|            | 27L             | kg   | . . . . School shark                                                                                                                                                     |                  |                         |
|            | 29G             | kg   | . . . . Spiny dogfish                                                                                                                                                    |                  |                         |
|            | 31J             | kg   | . . . . Spotted dogfish (Rig)                                                                                                                                            |                  |                         |
|            | 33E             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                             |                  |                         |
|            | 36K             | kg   | . . . . Elephant fish                                                                                                                                                    |                  |                         |
|            | 40H             | kg   | . . . . School shark                                                                                                                                                     |                  |                         |
|            | 42D             | kg   | . . . . Spiny dogfish                                                                                                                                                    |                  |                         |
|            | 44L             | kg   | . . . . Spotted dogfish (Rig)                                                                                                                                            |                  |                         |
|            | 59J             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
| 0303.82.00 |                 |      | — — Rays and skates ( <i>Rajidae</i> )                                                                                                                                   | Free             | Free                    |
|            | 10L             | kg   | . . . Whole                                                                                                                                                              |                  |                         |
|            | 15A             | kg   | . . . Headed and gutted                                                                                                                                                  |                  |                         |
|            | 29A             | kg   | . . . Other                                                                                                                                                              |                  |                         |
| 0303.83.00 |                 |      | — — Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                               | Free             | Free                    |
|            |                 |      | . . . Whole:                                                                                                                                                             |                  |                         |
|            | 10E             | kg   | . . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                              |                  |                         |
|            | 13K             | kg   | . . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                         |                  |                         |
|            | 15F             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Headed and gutted:                                                                                                                                                 |                  |                         |
|            | 17B             | kg   | . . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                              |                  |                         |
|            | 19J             | kg   | . . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                         |                  |                         |
|            | 21L             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                             |                  |                         |
|            | 31H             | kg   | . . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                              |                  |                         |
|            | 35L             | kg   | . . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                         |                  |                         |
|            | 39C             | kg   | . . . . Other                                                                                                                                                            |                  |                         |
| 0303.84.00 |                 |      | — — Seabass ( <i>Dicentrarchus spp.</i> )                                                                                                                                | Free             | Free                    |
|            | 10K             | kg   | . . . Whole                                                                                                                                                              |                  |                         |
|            | 15L             | kg   | . . . Headed and gutted                                                                                                                                                  |                  |                         |
|            | 29L             | kg   | . . . Other                                                                                                                                                              |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—*continued*

**Fish and crustaceans, molluscs and other aquatic invertebrates—*continued***

| Number     | Statistical Key |      | Goods                                                                                  | Rates of Duty    |                         |
|------------|-----------------|------|----------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                        | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish, frozen, excluding fish fillets and other fish meat, etc.—<i>continued</i></b> |                  |                         |
|            |                 |      | – Other fish, excluding edible fish offal of Tariff items, etc.— <i>continued</i>      |                  |                         |
| 0303.89    |                 |      | – – Other:                                                                             |                  |                         |
| 0303.89.10 |                 |      | – – – Whole                                                                            | Free             | Free                    |
|            | 10H             | kg   | . . . . Alfonsino                                                                      |                  |                         |
|            | 13B             | kg   | . . . . Barracouta                                                                     |                  |                         |
|            | 15J             | kg   | . . . . Bluenose                                                                       |                  |                         |
|            | 17E             | kg   | . . . . Blue cod                                                                       |                  |                         |
|            | 19A             | kg   | . . . . Cardinal Fish                                                                  |                  |                         |
|            | 21C             | kg   | . . . . Gemfish                                                                        |                  |                         |
|            | 22A             | kg   | . . . . Ghost shark                                                                    |                  |                         |
|            | 23K             | kg   | . . . . Groper                                                                         |                  |                         |
|            | 25F             | kg   | . . . . Gurnard                                                                        |                  |                         |
|            | 29J             | kg   | . . . . John dory                                                                      |                  |                         |
|            | 31L             | kg   | . . . . Kahawai                                                                        |                  |                         |
|            | 33G             | kg   | . . . . Leatherjacket                                                                  |                  |                         |
|            | 35C             | kg   | . . . . Ling                                                                           |                  |                         |
|            | 37K             | kg   | . . . . Moki                                                                           |                  |                         |
|            | 39F             | kg   | . . . . Monkfish                                                                       |                  |                         |
|            | 41H             | kg   | . . . . Mullet                                                                         |                  |                         |
|            | 43D             | kg   | . . . . Orange roughy                                                                  |                  |                         |
|            |                 |      | . . . . Oreodory:                                                                      |                  |                         |
|            | 45L             | kg   | . . . . . Black                                                                        |                  |                         |
|            | 47G             | kg   | . . . . . Other                                                                        |                  |                         |
|            | 51E             | kg   | . . . . Sea perch                                                                      |                  |                         |
|            | 53A             | kg   | . . . . Snapper                                                                        |                  |                         |
|            | 55H             | kg   | . . . . Tarakihi                                                                       |                  |                         |
|            | 57D             | kg   | . . . . Trevally                                                                       |                  |                         |
|            |                 |      | . . . . Warehou:                                                                       |                  |                         |
|            | 59L             | kg   | . . . . . Blue                                                                         |                  |                         |
|            | 61B             | kg   | . . . . . Silver                                                                       |                  |                         |
|            | 63J             | kg   | . . . . . Other                                                                        |                  |                         |
|            | 65E             | kg   | . . . . Whitebait                                                                      |                  |                         |
|            | 67A             | kg   | . . . . Yellowtail kingfish                                                            |                  |                         |
|            | 79E             | kg   | . . . . Other                                                                          |                  |                         |
| 0303.89.20 |                 |      | – – – Headed and gutted                                                                | Free             | Free                    |
|            | 10C             | kg   | . . . . Alfonsino                                                                      |                  |                         |
|            | 13H             | kg   | . . . . Barracouta                                                                     |                  |                         |
|            | 15D             | kg   | . . . . Bluenose                                                                       |                  |                         |
|            | 17L             | kg   | . . . . Blue cod                                                                       |                  |                         |
|            | 19G             | kg   | . . . . Cardinal Fish                                                                  |                  |                         |
|            | 21J             | kg   | . . . . Gemfish                                                                        |                  |                         |
|            | 22G             | kg   | . . . . Ghost shark                                                                    |                  |                         |
|            | 23E             | kg   | . . . . Groper                                                                         |                  |                         |
|            | 25A             | kg   | . . . . Gurnard                                                                        |                  |                         |
|            | 29D             | kg   | . . . . John dory                                                                      |                  |                         |
|            | 31F             | kg   | . . . . Kahawai                                                                        |                  |                         |
|            | 33B             | kg   | . . . . Leatherjacket                                                                  |                  |                         |
|            | 35J             | kg   | . . . . Ling                                                                           |                  |                         |
|            | 37E             | kg   | . . . . Moki                                                                           |                  |                         |
|            | 39A             | kg   | . . . . Monkfish                                                                       |                  |                         |
|            | 41C             | kg   | . . . . Mullet                                                                         |                  |                         |
|            | 43K             | kg   | . . . . Orange roughy                                                                  |                  |                         |
|            |                 |      | . . . . Oreodory:                                                                      |                  |                         |
|            | 45F             | kg   | . . . . . Black                                                                        |                  |                         |
|            | 47B             | kg   | . . . . . Other                                                                        |                  |                         |
|            | 51L             | kg   | . . . . Sea perch                                                                      |                  |                         |
|            | 53G             | kg   | . . . . Snapper                                                                        |                  |                         |
|            | 55C             | kg   | . . . . Tarakihi                                                                       |                  |                         |
|            | 57K             | kg   | . . . . Trevally                                                                       |                  |                         |
|            |                 |      | . . . . Warehou:                                                                       |                  |                         |
|            | 59F             | kg   | . . . . . Blue                                                                         |                  |                         |
|            | 61H             | kg   | . . . . . Silver                                                                       |                  |                         |
|            | 63D             | kg   | . . . . . Other                                                                        |                  |                         |
|            | 67G             | kg   | . . . . Yellowtail kingfish                                                            |                  |                         |
|            | 79L             | kg   | . . . . Other                                                                          |                  |                         |

## Chapter 3—continued

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

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Rates of Duty    |                         |
|--------------|-----------------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Normal<br>Tariff | *Preferential<br>Tariff |
|              |                 |      | <b>Fish, frozen, excluding fish fillets and other fish meat, etc.—continued</b><br>— Other fish, excluding edible fish offal of Tariff items, etc.—continued<br>— Other—continued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                         |
| 0303.89.90   |                 |      | — — — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Free             | Free                    |
|              | 11K             | kg   | . . . . Alfonsino                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                         |
|              | 14D             | kg   | . . . . Barracouta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|              | 16L             | kg   | . . . . Bluenose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              | 18G             | kg   | . . . . Blue cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              | 20J             | kg   | . . . . Cardinal Fish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|              | 22E             | kg   | . . . . Gemfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|              | 24A             | kg   | . . . . Groper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|              | 26H             | kg   | . . . . Gurnard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|              | 27F             | kg   | . . . . Ghost shark                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|              | 28D             | kg   | . . . . John dory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                         |
|              |                 |      | . . . . Kahawai:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              | 30F             | kg   | . . . . Heads                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|              | 32B             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|              | 34J             | kg   | . . . . Leatherjacket                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|              | 36E             | kg   | . . . . Ling                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 38A             | kg   | . . . . Moki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 40C             | kg   | . . . . Monkfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              | 42K             | kg   | . . . . Mullet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|              | 44F             | kg   | . . . . Orange roughy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|              |                 |      | . . . . Oreodory:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                         |
|              | 46B             | kg   | . . . . Black                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|              | 48J             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|              | 50L             | kg   | . . . . Sea perch                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                         |
|              | 52G             | kg   | . . . . Snapper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|              | 54C             | kg   | . . . . Tarakihi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              | 56K             | kg   | . . . . Trevally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              |                 |      | . . . . Warehou:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              | 58F             | kg   | . . . . Blue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|              | 60H             | kg   | . . . . Silver                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|              | 62D             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|              | 64L             | kg   | . . . . Yellowtail kingfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|              | 79J             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|              |                 |      | — Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
| 0303.91.00   |                 |      | — — Livers, roes and milt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
|              | 10K             | kg   | . . . Livers and roes of salmonidae                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|              | 19C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
| 0303.92.00   | 00G             | kg   | — — Shark fins                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
| 0303.99.00   | 00J             | kg   | — — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
| <b>03.04</b> |                 |      | <b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b><br>— 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   | 00J             | kg   | — — Tilapias ( <i>Oreochromis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
| 0304.32.00   | 00C             | kg   | — — Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
| 0304.33.00   | 00H             | kg   | — — Nile perch ( <i>Lates niloticus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
| 0304.39.00   | 10B             | kg   | — — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
|              |                 |      | — Fresh or chilled fillets of other fish:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
| 0304.41.00   | 00B             | kg   | — — 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> )                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
| 0304.42.00   | 00G             | kg   | — — 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> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Free             | Free                    |
| 0304.43.00   |                 |      | — — Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Free             | Free                    |
|              | 10J             | kg   | . . . Flounder                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|              | 15K             | kg   | . . . Lemon sole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|              | 19B             | kg   | . . . New Zealand sole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 29K             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—continued

Fish and crustaceans, molluscs and other aquatic invertebrates—continued

| Number     | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rates of Duty    |                         |
|------------|-----------------|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish fillets and other fish meat (whether or not minced), etc.—continued</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            |                 |      | — Fresh or chilled fillets of other fish—continued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
| 0304.44.00 |                 |      | — Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> ,<br><i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and<br><i>Muraenolepididae</i>                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|            | 10C             | kg   | . . . Hake                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15D             | kg   | . . . Hoki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 17L             | kg   | . . . Red cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 19G             | kg   | . . . Southern blue whiting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 29D             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0304.45.00 | 00L             | kg   | — Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
| 0304.46.00 |                 |      | — Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Free             | Free                    |
|            | 10B             | kg   | . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 15C             | kg   | . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 19F             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0304.47.00 |                 |      | — Dogfish and other sharks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Free             | Free                    |
|            | 10G             | kg   | . . . Elephant fish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 17D             | kg   | . . . Spotted dogfish (Rig)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 19L             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0304.48.00 | 00D             | kg   | — Rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Free             | Free                    |
| 0304.49.00 |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Free             | Free                    |
|            | 10F             | kg   | . . . Barracouta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|            | 13L             | kg   | . . . Bluenose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 15G             | kg   | . . . Blue cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 17C             | kg   | . . . Cardinal fish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 23H             | kg   | . . . Gemfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 27L             | kg   | . . . Groper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 28J             | kg   | . . . Ghost shark                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|            | 29G             | kg   | . . . Gurnard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 35A             | kg   | . . . John dory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 37H             | kg   | . . . Kahawai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 41F             | kg   | . . . Ling                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 43B             | kg   | . . . Moki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 45J             | kg   | . . . Monkfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 49A             | kg   | . . . Orange roughy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            |                 |      | . . . Oreo dory:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|            | 51C             | kg   | . . . . Black                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 53K             | kg   | . . . . Smooth                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 57B             | kg   | . . . . Snapper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 63G             | kg   | . . . . Tarakihi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|            | 65C             | kg   | . . . . Trevally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|            |                 |      | . . . Tuna:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 67K             | kg   | . . . . Southern bluefin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                         |
|            | 69F             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            |                 |      | . . . Warehou:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 71H             | kg   | . . . . Blue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 73D             | kg   | . . . . Silver                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 75L             | kg   | . . . . White                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 77G             | kg   | . . . Yellowtail kingfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 99H             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            |                 |      | — Other, fresh or chilled:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0304.51.00 | 10C             | kg   | — Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> ,<br><i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> ,<br><i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> ,<br><i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> ,<br><i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile<br>perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ) | Free             | Free                    |
| 0304.52.00 | 00L             | kg   | — Salmonidae                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
| 0304.53.00 |                 |      | — Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> ,<br><i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and<br><i>Muraenolepididae</i>                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|            | 10B             | kg   | . . . Hake                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15C             | kg   | . . . Hoki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 17K             | kg   | . . . Red cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 19F             | kg   | . . . Southern blue whiting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 29C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0304.54.00 | 00K             | kg   | — Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
| 0304.55.00 |                 |      | — Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Free             | Free                    |
|            | 10A             | kg   | . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 15B             | kg   | . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 19E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

## Chapter 3—continued

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

| Number     | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rates of Duty    |                         |
|------------|-----------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish fillets and other fish meat (whether or not minced), etc.—continued</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            |                 |      | — Other, fresh or chilled—continued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
| 0304.56.00 |                 |      | — Dogfish and other sharks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|            | 10F             | kg   | . . . Elephant fish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 17C             | kg   | . . . Spotted dogfish (Rig)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 19K             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0304.57.00 | 00C             | kg   | — Rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
| 0304.59.00 |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|            | 10K             | kg   | . . . Barracouta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 13D             | kg   | . . . Bluenose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 15L             | kg   | . . . Blue cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 17G             | kg   | . . . Cardinal fish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 21E             | kg   | . . . Flounder                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 23A             | kg   | . . . Gemfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 24K             | kg   | . . . Ghost shark                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 27D             | kg   | . . . Groper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                         |
|            | 29L             | kg   | . . . Gurnard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 35E             | kg   | . . . John dory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 37A             | kg   | . . . Kahawai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 39H             | kg   | . . . Lemon sole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 41K             | kg   | . . . Ling                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 43F             | kg   | . . . Moki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            | 45B             | kg   | . . . Monkfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 47J             | kg   | . . . New Zealand sole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            | 49E             | kg   | . . . Orange roughy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            |                 |      | . . . Oreo dory:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 51G             | kg   | . . . . Black                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 53C             | kg   | . . . . Smooth                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 57F             | kg   | . . . Snapper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 63L             | kg   | . . . Tarakihi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 65G             | kg   | . . . Trevally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            |                 |      | . . . Tuna:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            | 67C             | kg   | . . . . Southern bluefin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 69K             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            |                 |      | . . . Warehou:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 71A             | kg   | . . . . Blue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                         |
|            | 73H             | kg   | . . . . Silver                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|            | 75D             | kg   | . . . . White                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|            | 77L             | kg   | . . . Yellowtail kingfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |                         |
|            | 89D             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
|            |                 |      | — 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 | 00K             | kg   | — Tilapias ( <i>Oreochromis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
| 0304.62.00 | 00D             | kg   | — Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
| 0304.63.00 | 00J             | kg   | — Nile Perch ( <i>Lates niloticus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
| 0304.69.00 | 10C             | kg   | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|            |                 |      | — 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 | 00C             | kg   | — Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Free             | Free                    |
| 0304.72.00 | 00H             | kg   | — Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
| 0304.73.00 | 00B             | kg   | — Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
| 0304.74.00 |                 |      | — Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Free             | Free                    |
|            | 10D             | kg   | . . . In blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 19H             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0304.75.00 |                 |      | — Alaska Pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
|            | 10J             | kg   | . . . In blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 19B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—*continued*

**Fish and crustaceans, molluscs and other aquatic invertebrates—*continued***

| Number                                                                                                                                                                             | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                             | Rates of Duty    |                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|                                                                                                                                                                                    | Code            | Unit |                                                                                                                                                                                                                                                                                                                                   | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>Fish fillets and other fish meat (whether or not minced), etc.—<i>continued</i></b><br>— Frozen fillets of fish of the families <i>Bregmacerotidae</i> , etc.— <i>continued</i> |                 |      |                                                                                                                                                                                                                                                                                                                                   |                  |                         |
| 0304.79.00                                                                                                                                                                         |                 |      | — Other                                                                                                                                                                                                                                                                                                                           | Free             | Free                    |
|                                                                                                                                                                                    |                 |      | . . . Hoki:                                                                                                                                                                                                                                                                                                                       |                  |                         |
|                                                                                                                                                                                    | 10G             | kg   | . . . . In blocks                                                                                                                                                                                                                                                                                                                 |                  |                         |
|                                                                                                                                                                                    | 19L             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                     |                  |                         |
|                                                                                                                                                                                    |                 |      | . . . Red cod:                                                                                                                                                                                                                                                                                                                    |                  |                         |
|                                                                                                                                                                                    | 21B             | kg   | . . . . In blocks                                                                                                                                                                                                                                                                                                                 |                  |                         |
|                                                                                                                                                                                    | 29H             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                     |                  |                         |
|                                                                                                                                                                                    |                 |      | . . . Southern blue whiting:                                                                                                                                                                                                                                                                                                      |                  |                         |
|                                                                                                                                                                                    | 31K             | kg   | . . . . In blocks                                                                                                                                                                                                                                                                                                                 |                  |                         |
|                                                                                                                                                                                    | 35B             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                     |                  |                         |
|                                                                                                                                                                                    | 39E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                       |                  |                         |
| — Frozen fillets of other fish:                                                                                                                                                    |                 |      |                                                                                                                                                                                                                                                                                                                                   |                  |                         |
| 0304.81.00                                                                                                                                                                         | 00G             | kg   | — Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> ,<br><i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus<br/>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic<br>salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) | Free             | Free                    |
| 0304.82.00                                                                                                                                                                         | 00A             | kg   | — Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> ,<br><i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i><br>and <i>Oncorhynchus chrysogaster</i> )                                                                                                    | Free             | Free                    |
| 0304.83.00                                                                                                                                                                         |                 |      | — Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> ,<br><i>Scophthalmidae</i> and <i>Citharidae</i> )                                                                                                                                                                                 | Free             | Free                    |
|                                                                                                                                                                                    | 10C             | kg   | . . . In blocks                                                                                                                                                                                                                                                                                                                   |                  |                         |
|                                                                                                                                                                                    |                 |      | . . . Other:                                                                                                                                                                                                                                                                                                                      |                  |                         |
|                                                                                                                                                                                    | 15D             | kg   | . . . . Flounder                                                                                                                                                                                                                                                                                                                  |                  |                         |
|                                                                                                                                                                                    | 19G             | kg   | . . . . Lemon sole                                                                                                                                                                                                                                                                                                                |                  |                         |
|                                                                                                                                                                                    | 25A             | kg   | . . . . New Zealand Sole                                                                                                                                                                                                                                                                                                          |                  |                         |
|                                                                                                                                                                                    | 29D             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                     |                  |                         |
| 0304.84.00                                                                                                                                                                         | 00L             | kg   | — Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                            | Free             | Free                    |
| 0304.85.00                                                                                                                                                                         |                 |      | — Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                                                                                                                                                                          | Free             | Free                    |
|                                                                                                                                                                                    | 10B             | kg   | . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                                                                                                                                                                                         |                  |                         |
|                                                                                                                                                                                    | 19F             | kg   | . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                                                                                                                                                                                    |                  |                         |
|                                                                                                                                                                                    | 29C             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                       |                  |                         |
| 0304.86.00                                                                                                                                                                         | 00K             | kg   | — Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                    | Free             | Free                    |
| 0304.87.00                                                                                                                                                                         |                 |      | — Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito)<br>( <i>Katsuwonus pelamis</i> )                                                                                                                                                                                                                    | Free             | Free                    |
|                                                                                                                                                                                    | 10A             | kg   | . . . Southern Bluefin                                                                                                                                                                                                                                                                                                            |                  |                         |
|                                                                                                                                                                                    | 19E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                       |                  |                         |
| 0304.88.00                                                                                                                                                                         |                 |      | — Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                                                                                                       | Free             | Free                    |
|                                                                                                                                                                                    | 10F             | kg   | . . . Elephant fish                                                                                                                                                                                                                                                                                                               |                  |                         |
|                                                                                                                                                                                    | 17C             | kg   | . . . School shark                                                                                                                                                                                                                                                                                                                |                  |                         |
|                                                                                                                                                                                    | 21A             | kg   | . . . Skate                                                                                                                                                                                                                                                                                                                       |                  |                         |
|                                                                                                                                                                                    | 25D             | kg   | . . . Spotted dogfish (Rig)                                                                                                                                                                                                                                                                                                       |                  |                         |
|                                                                                                                                                                                    | 29G             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                       |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

## Chapter 3—continued

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

| Number     | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rates of Duty    |                         |
|------------|-----------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|            | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Normal<br>Tariff | *Preferential<br>Tariff |
|            |                 |      | <b>Fish fillets and other fish meat (whether or not minced), etc.—continued</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            |                 |      | — Frozen fillets of other fish—continued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0304.89.00 | 10L             | kg   | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|            |                 |      | . . . In blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            |                 |      | . . . Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 11J             | kg   | . . . . Barracouta                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|            | 13E             | kg   | . . . . Bluenose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 15A             | kg   | . . . . Blue cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 17H             | kg   | . . . . Cardinal fish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 23B             | kg   | . . . . Gemfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 27E             | kg   | . . . . Groper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 28C             | kg   | . . . . Ghost shark                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            | 29A             | kg   | . . . . Gurnard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 35F             | kg   | . . . . John dory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|            | 37B             | kg   | . . . . Kahawai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 39J             | kg   | . . . . Leatherjacket                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                         |
|            | 43G             | kg   | . . . . Ling                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            |                 |      | . . . . Mackerel:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|            | 45C             | kg   | . . . . . Blue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 47K             | kg   | . . . . . Jack                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 49F             | kg   | . . . . . Monkfish                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|            | 53D             | kg   | . . . . . Orange roughy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                  |                         |
|            |                 |      | . . . . . Oreo dory:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                  |                         |
|            | 55L             | kg   | . . . . . Black                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 57G             | kg   | . . . . . Smooth                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 65H             | kg   | . . . . . Snapper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
|            | 71B             | kg   | . . . . . Tarakihi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|            | 73J             | kg   | . . . . . Trevally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|            |                 |      | . . . . . Warehou:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                  |                         |
|            | 75E             | kg   | . . . . . Blue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 77A             | kg   | . . . . . Silver                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
|            | 79H             | kg   | . . . . . White                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            | 99B             | kg   | . . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|            |                 |      | — Other, frozen:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                  |                         |
| 0304.91.00 | 00L             | kg   | — Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Free             | Free                    |
| 0304.92.00 |                 |      | — Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Free             | Free                    |
|            | 10B             | kg   | . . . Antarctic Toothfish ( <i>Dissostichus mawsoni</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                         |
|            | 13G             | kg   | . . . Patagonian Toothfish ( <i>Dissostichus eleginoides</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|            | 16A             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 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> ) | Free             | Free                    |
|            | 10G             | kg   | . . . Minced blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            | 19L             | kg   | . . . Surimi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 39E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0304.94.00 |                 |      | — Alaska Pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
|            | 10A             | kg   | . . . Minced blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            | 19E             | kg   | . . . Surimi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 29B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0304.95.00 |                 |      | — Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouidae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock ( <i>Theragra chalcogramma</i> )                                                                                                                                                                                                                                                                                                           | Free             | Free                    |
|            | 10F             | kg   | . . . Minced blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            |                 |      | . . . Surimi:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 15G             | kg   | . . . . Hoki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 19K             | kg   | . . . . Southern blue whiting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 29G             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|            | 39D             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0304.96.00 |                 |      | — Dogfish and other sharks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|            | 10L             | kg   | . . . Minced blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            | 15A             | kg   | . . . Surimi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 19D             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0304.97.00 |                 |      | — Rays and Skates ( <i>Rajidae</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
|            | 10E             | kg   | . . . Minced blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            | 15F             | kg   | . . . Surimi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 19J             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0304.99.00 |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|            | 14G             | kg   | . . . Minced blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                         |
|            | 23F             | kg   | . . . Surimi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|            | 39B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—continued

Fish and crustaceans, molluscs and other aquatic invertebrates—continued

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rates of Duty    |                         |
|--------------|-----------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>03.05</b> |                 |      | <b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before, or during the smoking process:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
| 0305.20.00   |                 |      | — Livers, roes and milt of fish, dried, smoked, salted or in brine                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Free             | Free                    |
|              | 10F             | kg   | . . . Dried                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 19K             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              |                 |      | — 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> ) | Free             | Free                    |
|              | 11B             | kg   | . . . Dried                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 29E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 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>                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
|              | 10J             | kg   | . . . Dried                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 19B             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0305.39.00   |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|              | 11J             | kg   | . . . Dried                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 29A             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              |                 |      | — Smoked fish, including fillets, other than edible fish offal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
| 0305.41.00   | 10H             | kg   | — 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> )                                                                                                                                                                                                                                                   | Free             | Free                    |
| 0305.42.00   | 10B             | kg   | — Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
| 0305.43.00   | 00K             | kg   | — 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> )                                                                                                                                                                                                                                                                                                                                                  | Free             | Free                    |
| 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> ) | Free             | Free                    |
|              |                 |      | . . . Eels:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 10A             | kg   | . . . . Fillets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                  |                         |
|              | 15B             | kg   | . . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 29B             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
| 0305.49.00   |                 |      | — Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Free             | Free                    |
|              | 10D             | kg   | . . . Blue cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|              | 15E             | kg   | . . . Hoki                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
|              | 23F             | kg   | . . . Kahawai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 25B             | kg   | . . . Mackerel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|              | 33C             | kg   | . . . Mullet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|              | 35K             | kg   | . . . Red cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 43L             | kg   | . . . Snapper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 45G             | kg   | . . . Tarakihi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|              | 53H             | kg   | . . . Trevally                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|              | 89J             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              |                 |      | — Dried fish, other than edible fish offal, whether or not salted but not smoked:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                         |
| 0305.51.00   | 10A             | kg   | — Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
| 0305.52.00   | 00J             | kg   | — 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> ) | Free             | Free                    |
| 0305.53.00   | 00C             | kg   | — 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> )                                                                                                                                                                                                                                                                             | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

## Chapter 3—continued

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

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rates of Duty    |                         |
|--------------|-----------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Normal<br>Tariff | *Preferential<br>Tariff |
|              |                 |      | <b>Fish, dried, salted or in brine; smoked fish, whether, etc.—continued</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|              |                 |      | – Dried fish, other than edible fish offal, etc.—continued                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
| 0305.54.00   | 00H             | kg   | – – 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> ) | Free             | Free                    |
| 0305.59.00   | 11F             | kg   | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|              |                 |      | – Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                  |                         |
| 0305.61.00   | 10E             | kg   | – – Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
| 0305.62.00   | 10K             | kg   | – – Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Free             | Free                    |
| 0305.63.00   | 10D             | kg   | – – Anchovies ( <i>Engraulis spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Free             | Free                    |
| 0305.64.00   | 10J             | kg   | – – 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> )                                                                                                                                                                                                                                                                                                                                              | Free             | Free                    |
| 0305.69.00   | 11K             | kg   | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|              |                 |      | – Fish fins, heads, tails, maws and other edible fish offal:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
| 0305.71.00   | 00A             | kg   | – – Shark fins                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Free             | Free                    |
| 0305.72.00   | 00F             | kg   | – – Fish heads, tails and maws                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Free             | Free                    |
| 0305.79.00   | 00H             | kg   | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
| <b>03.06</b> |                 |      | <b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|              |                 |      | – Frozen:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                         |
| 0306.11.00   |                 |      | – – Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
|              | 01F             | kg   | . . . Whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
|              |                 |      | . . . Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |                         |
|              | 11C             | kg   | . . . . Tails                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
|              | 29F             | kg   | . . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                         |
| 0306.12.00   | 10K             | kg   | – – Lobsters ( <i>Homarus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Free             | Free                    |
| 0306.14.00   | 10J             | kg   | – – Crabs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
| 0306.15.00   | 00F             | kg   | – – Norway lobsters ( <i>Nephrops norvegicus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
| 0306.16.00   | 00L             | kg   | – – Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Free             | Free                    |
| 0306.17.00   | 00E             | kg   | – – Other shrimps and prawns                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Free             | Free                    |
| 0306.19.00   | 12H             | kg   | – – Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|              |                 |      | – 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> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Free             | Free                    |
|              | 10B             | kg   | . . . Live                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 19F             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0306.32.00   |                 |      | – – Lobsters ( <i>Homarus spp.</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Free             | Free                    |
|              | 10G             | kg   | . . . Live                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 19L             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0306.33.00   |                 |      | – – Crabs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Free             | Free                    |
|              | 10A             | kg   | . . . Live                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 19E             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |
| 0306.34.00   |                 |      | – – Norway lobsters ( <i>Nephrops norvegicus</i> )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Free             | Free                    |
|              | 10F             | kg   | . . . Live                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                         |
|              | 19K             | kg   | . . . Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—*continued*

**Fish and crustaceans, molluscs and other aquatic invertebrates—*continued***

| Number                                                                     | Statistical Key |          | Goods                                                                                                                         | Rates of Duty    |                                                        |
|----------------------------------------------------------------------------|-----------------|----------|-------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------|
|                                                                            | Code            | Unit     |                                                                                                                               | Normal<br>Tariff | *Preferential<br>Tariff                                |
| Crustaceans, whether in shell or not, live, fresh, chilled, etc.—continued |                 |          |                                                                                                                               |                  |                                                        |
| – Live, fresh or chilled—continued                                         |                 |          |                                                                                                                               |                  |                                                        |
| 0306.35.00                                                                 | 10L<br>19D      | kg<br>kg | – – Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )<br>. . . Live<br>. . . Other              | Free             | Free                                                   |
| 0306.36.00                                                                 | 10E<br>19J      | kg<br>kg | – – Other shrimps and prawns<br>. . . Live<br>. . . Other                                                                     | Free             | Free                                                   |
| 0306.39.00                                                                 | 10J<br>20F      | kg<br>kg | – – Other<br>. . . Live<br>. . . Other                                                                                        | Free             | Free                                                   |
| 0306.91                                                                    |                 |          | – Other:<br>– – Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> ,<br><i>Jasus spp.</i> ): |                  |                                                        |
| 0306.91.10                                                                 | 00B             | kg       | – – – Smoked, whether in shell or not, whether or not cooked before or<br>during the smoking process                          | Free             | Free                                                   |
| 0306.91.19                                                                 | 00K             | kg       | – – – Whole, cooked                                                                                                           | 5                | Free<br>* See Below<br>CA Free<br>RCEP 3.3<br>1/2027 3 |
| 0306.91.29                                                                 | 00E             | kg       | – – – Other                                                                                                                   | Free             | Free                                                   |
| 0306.92                                                                    |                 |          | – – Lobsters ( <i>Homarus spp.</i> ):                                                                                         |                  |                                                        |
| 0306.92.10                                                                 | 00G             | kg       | – – – Smoked, whether in shell or not, whether or not cooked before or<br>during the smoking process                          | Free             | Free                                                   |
| 0306.92.19                                                                 | 00D             | kg       | – – – Whole, cooked                                                                                                           | 5                | Free<br>* See Below<br>CA Free<br>RCEP 3.3<br>1/2027 3 |
| 0306.92.29                                                                 | 00K             | kg       | – – – Other                                                                                                                   | Free             | Free                                                   |
| 0306.93                                                                    |                 |          | – – Crabs:                                                                                                                    |                  |                                                        |
| 0306.93.10                                                                 | 00A             | kg       | – – – Smoked, whether in shell or not, whether or not cooked before or<br>during the smoking process                          | Free             | Free                                                   |
| 0306.93.19                                                                 | 00J             | kg       | – – – Whole, cooked                                                                                                           | 5                | Free<br>* See Below<br>CA Free<br>RCEP 5<br>1/2027 5   |
| 0306.93.29                                                                 | 00D             | kg       | – – – Other                                                                                                                   | Free             | Free                                                   |
| 0306.94                                                                    |                 |          | – – Norway lobsters ( <i>Nephrops norvegicus</i> ):                                                                           |                  |                                                        |
| 0306.94.10                                                                 | 00F             | kg       | – – – Smoked                                                                                                                  | Free             | Free                                                   |
| 0306.94.19                                                                 | 00C             | kg       | – – – Whole, cooked                                                                                                           | 5                | Free<br>* See Below<br>CA Free<br>RCEP 3.3<br>1/2027 3 |
| 0306.94.29                                                                 | 00J             | kg       | – – – Other                                                                                                                   | Free             | Free                                                   |
| 0306.95                                                                    |                 |          | – – Shrimps and prawns:                                                                                                       |                  |                                                        |
| 0306.95.10                                                                 | 00L             | kg       | – – – Smoked                                                                                                                  | Free             | Free                                                   |
| 0306.95.19                                                                 | 00H             | kg       | – – – Whole, cooked                                                                                                           | 5                | Free<br>* See Below<br>CA Free                         |
| 0306.95.29                                                                 | 00C             | kg       | – – – Other                                                                                                                   | Free             | Free                                                   |
| 0306.99                                                                    |                 |          | – – Other:                                                                                                                    |                  |                                                        |
| 0306.99.10                                                                 | 00J             | kg       | – – – Smoked                                                                                                                  | Free             | Free                                                   |
| 0306.99.19                                                                 | 00F             | kg       | – – – Whole, cooked                                                                                                           | 5                | Free<br>* See Below<br>CA Free<br>RCEP 3.3<br>1/2027 3 |
| 0306.99.29                                                                 | 02H             | kg       | – – – Other                                                                                                                   | Free             | Free                                                   |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—continued

Fish and crustaceans, molluscs and other aquatic invertebrates—continued

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                    | Rates of Duty    |                         |
|--------------|-----------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                          | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>03.07</b> |                 |      | <b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process:</b> |                  |                         |
|              |                 |      | — Oysters:                                                                                                                                                                                               |                  |                         |
| 0307.11.00   |                 |      | — Live, fresh or chilled                                                                                                                                                                                 | Free             | Free                    |
|              |                 |      | . . . New Zealand Dredge ( <i>Ostrea chilensis</i> , <i>Tiostrea chilensis</i> ):                                                                                                                        |                  |                         |
|              |                 |      | . . . . Farmed:                                                                                                                                                                                          |                  |                         |
|              | 10C             | doz  | . . . . . Live                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . . . Fresh or chilled:                                                                                                                                                                              |                  |                         |
|              | 15D             | doz  | . . . . . Whole                                                                                                                                                                                          |                  |                         |
|              | 17L             | doz  | . . . . . Half-shell                                                                                                                                                                                     |                  |                         |
|              | 19G             | doz  | . . . . . Meat                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . . . Other:                                                                                                                                                                                         |                  |                         |
|              | 21J             | doz  | . . . . . Live                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . . . Fresh or chilled:                                                                                                                                                                              |                  |                         |
|              | 25A             | doz  | . . . . . Whole                                                                                                                                                                                          |                  |                         |
|              | 27H             | doz  | . . . . . Half-shell                                                                                                                                                                                     |                  |                         |
|              | 29D             | doz  | . . . . . Meat                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . Pacific ( <i>Crassostrea gigas</i> ):                                                                                                                                                              |                  |                         |
|              | 31F             | doz  | . . . . Live                                                                                                                                                                                             |                  |                         |
|              |                 |      | . . . . Fresh or chilled:                                                                                                                                                                                |                  |                         |
|              | 35J             | doz  | . . . . . Whole                                                                                                                                                                                          |                  |                         |
|              | 37E             | doz  | . . . . . Half-shell                                                                                                                                                                                     |                  |                         |
|              | 39A             | doz  | . . . . . Meat                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . Rock ( <i>Saccostrea cucullatta</i> , <i>Saccostrea glomerata</i> ):                                                                                                                               |                  |                         |
|              | 41C             | doz  | . . . . Live                                                                                                                                                                                             |                  |                         |
|              |                 |      | . . . . Fresh or chilled:                                                                                                                                                                                |                  |                         |
|              | 45F             | doz  | . . . . . Whole                                                                                                                                                                                          |                  |                         |
|              | 47B             | doz  | . . . . . Half-shell                                                                                                                                                                                     |                  |                         |
|              | 49J             | doz  | . . . . . Meat                                                                                                                                                                                           |                  |                         |
|              | 59F             | doz  | . . . Other                                                                                                                                                                                              |                  |                         |
| 0307.12.00   |                 |      | — Frozen                                                                                                                                                                                                 | Free             | Free                    |
|              |                 |      | . . . New Zealand Dredge ( <i>Ostrea chilensis</i> , <i>Tiostrea chilensis</i> ):                                                                                                                        |                  |                         |
|              |                 |      | . . . . Farmed:                                                                                                                                                                                          |                  |                         |
|              | 10H             | doz  | . . . . . Whole                                                                                                                                                                                          |                  |                         |
|              | 13B             | doz  | . . . . . Half-shell                                                                                                                                                                                     |                  |                         |
|              | 19A             | doz  | . . . . . Meat                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . . . Other:                                                                                                                                                                                         |                  |                         |
|              | 21C             | doz  | . . . . . Whole                                                                                                                                                                                          |                  |                         |
|              | 23K             | doz  | . . . . . Half-shell                                                                                                                                                                                     |                  |                         |
|              | 29J             | doz  | . . . . . Meat                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . Pacific ( <i>Crassostrea gigas</i> ):                                                                                                                                                              |                  |                         |
|              | 31L             | doz  | . . . . Whole                                                                                                                                                                                            |                  |                         |
|              | 33G             | doz  | . . . . Half-shell                                                                                                                                                                                       |                  |                         |
|              | 39F             | doz  | . . . . Meat                                                                                                                                                                                             |                  |                         |
|              |                 |      | . . . Rock ( <i>Saccostrea cucullatta</i> , <i>Saccostrea glomerata</i> ):                                                                                                                               |                  |                         |
|              | 41H             | doz  | . . . . Whole                                                                                                                                                                                            |                  |                         |
|              | 43D             | doz  | . . . . Half-shell                                                                                                                                                                                       |                  |                         |
|              | 49C             | doz  | . . . . Meat                                                                                                                                                                                             |                  |                         |
|              | 59L             | doz  | . . . Other                                                                                                                                                                                              |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—*continued*

**Fish and crustaceans, molluscs and other aquatic invertebrates—*continued***

| Number                                                                  | Statistical Key |      | Goods                                                                             | Rates of Duty    |                         |
|-------------------------------------------------------------------------|-----------------|------|-----------------------------------------------------------------------------------|------------------|-------------------------|
|                                                                         | Code            | Unit |                                                                                   | Normal<br>Tariff | *Preferential<br>Tariff |
| Molluscs, whether in shell or not, live, fresh, chilled, etc.—continued |                 |      |                                                                                   |                  |                         |
| – Oysters—continued                                                     |                 |      |                                                                                   |                  |                         |
| 0307.19.00                                                              |                 |      | – Other                                                                           | Free             | Free                    |
|                                                                         |                 |      | . . . New Zealand Dredge ( <i>Ostrea chilensis</i> , <i>Tiostrea chilensis</i> ): |                  |                         |
|                                                                         | 11H             | doz  | . . . . Farmed                                                                    |                  |                         |
|                                                                         | 51G             | doz  | . . . . Other                                                                     |                  |                         |
|                                                                         | 53C             | doz  | . . . Pacific ( <i>Crassostrea gigas</i> )                                        |                  |                         |
|                                                                         | 55K             | doz  | . . . Rock ( <i>Saccostrea cucullatta</i> , <i>Saccostrea glomerata</i> )         |                  |                         |
|                                                                         | 69K             | doz  | . . . Other                                                                       |                  |                         |
| – Scallops and other molluscs of the family <i>Pectinidae</i> :         |                 |      |                                                                                   |                  |                         |
| 0307.21.00                                                              |                 |      | – Live, fresh or chilled                                                          | Free             | Free                    |
|                                                                         | 02F             | kg   | . . . Live                                                                        |                  |                         |
|                                                                         | 10G             | kg   | . . . Meat                                                                        |                  |                         |
|                                                                         | 20D             | kg   | . . . Other                                                                       |                  |                         |
| 0307.22.00                                                              | 02L             | kg   | – Frozen                                                                          | Free             | Free                    |
| 0307.29.00                                                              | 02B             | kg   | – Other                                                                           | Free             | Free                    |
| – Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):                  |                 |      |                                                                                   |                  |                         |
| 0307.31.00                                                              |                 |      | – Live, fresh or chilled                                                          | Free             | Free                    |
|                                                                         | 02K             | kg   | . . . Live                                                                        |                  |                         |
|                                                                         |                 |      | . . . Chilled:                                                                    |                  |                         |
|                                                                         | 11J             | kg   | . . . . Whole                                                                     |                  |                         |
|                                                                         | 21F             | kg   | . . . . Half-shell                                                                |                  |                         |
|                                                                         | 31C             | kg   | . . . . Meat                                                                      |                  |                         |
|                                                                         | 39J             | kg   | . . . Other                                                                       |                  |                         |
| 0307.32.00                                                              |                 |      | – Frozen                                                                          | Free             | Free                    |
|                                                                         | 10E             | kg   | . . . Whole                                                                       |                  |                         |
|                                                                         |                 |      | . . . Half-shell:                                                                 |                  |                         |
|                                                                         | 13K             | kg   | . . . . 45 mussels or more per kg                                                 |                  |                         |
|                                                                         | 15F             | kg   | . . . . Other                                                                     |                  |                         |
|                                                                         | 19J             | kg   | . . . Meat                                                                        |                  |                         |
| 0307.39.00                                                              |                 |      | – Other                                                                           | Free             | Free                    |
|                                                                         | 25E             | kg   | . . . Smoked                                                                      |                  |                         |
|                                                                         | 49B             | kg   | . . . Other                                                                       |                  |                         |
| – Cuttle fish and squid:                                                |                 |      |                                                                                   |                  |                         |
| 0307.42.00                                                              |                 |      | – Live, fresh or chilled                                                          | Free             | Free                    |
|                                                                         | 10J             | kg   | . . . Cuttle fish:                                                                |                  |                         |
|                                                                         |                 |      | . . . Squid:                                                                      |                  |                         |
|                                                                         | 15K             | kg   | . . . . Whole or headed and gutted                                                |                  |                         |
|                                                                         | 21D             | kg   | . . . . Tubes or steaks                                                           |                  |                         |
|                                                                         | 29K             | kg   | . . . . Other                                                                     |                  |                         |
| 0307.43.00                                                              |                 |      | – Frozen                                                                          | Free             | Free                    |
|                                                                         | 10C             | kg   | . . . Cuttle fish                                                                 |                  |                         |
|                                                                         |                 |      | . . . Squid:                                                                      |                  |                         |
|                                                                         | 13H             | kg   | . . . . Whole                                                                     |                  |                         |
|                                                                         | 15D             | kg   | . . . . Headed and gutted                                                         |                  |                         |
|                                                                         | 17L             | kg   | . . . . Tubes or steaks                                                           |                  |                         |
|                                                                         | 19G             | kg   | . . . . Heads and tentacles                                                       |                  |                         |
|                                                                         | 29D             | kg   | . . . . Other                                                                     |                  |                         |
| 0307.49.00                                                              |                 |      | – Other                                                                           | Free             | Free                    |
|                                                                         | 10L             | kg   | . . . Cuttle fish                                                                 |                  |                         |
|                                                                         |                 |      | . . . Squid:                                                                      |                  |                         |
|                                                                         | 43G             | kg   | . . . . Dried                                                                     |                  |                         |
|                                                                         | 49F             | kg   | . . . . Other                                                                     |                  |                         |
| – Octopus ( <i>Octopus spp.</i> ):                                      |                 |      |                                                                                   |                  |                         |
| 0307.51.00                                                              |                 |      | – Live, fresh or chilled                                                          | Free             | Free                    |
|                                                                         | 01J             | kg   | . . . Live                                                                        |                  |                         |
|                                                                         | 09D             | kg   | . . . Fresh or chilled                                                            |                  |                         |
| 0307.52.00                                                              | 00E             | kg   | – Frozen                                                                          | Free             | Free                    |
| 0307.59.00                                                              | 00G             | kg   | – Other                                                                           | Free             | Free                    |
| 0307.60.00                                                              |                 |      | – Snails, other than sea snails                                                   | Free             | Free                    |
|                                                                         | 01H             | kg   | . . Live                                                                          |                  |                         |
|                                                                         |                 |      | . . Other:                                                                        |                  |                         |
|                                                                         | 11E             | kg   | . . . Fresh, chilled or frozen                                                    |                  |                         |
|                                                                         | 29H             | kg   | . . . Other                                                                       |                  |                         |

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Chapter 3—continued

Fish and crustaceans, molluscs and other aquatic invertebrates—continued

| Number                                                                                                                                                                                                                                                                                                      | Statistical Key                                                                                                                                                                                                                                          |      | Goods                                                              | Rates of Duty    |                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------|------------------|-------------------------|
|                                                                                                                                                                                                                                                                                                             | Code                                                                                                                                                                                                                                                     | Unit |                                                                    | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>Molluscs, whether in shell or not, live, fresh, chilled, etc.—continued</b>                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |
| — Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ): |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |
| 0307.71.00                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                          |      | — Live, fresh or chilled                                           | Free             | Free                    |
|                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                          |      | . . . Chilled:                                                     |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 10E                                                                                                                                                                                                                                                      | kg   | . . . . Cockles                                                    |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 13K                                                                                                                                                                                                                                                      | kg   | . . . . Tuatua                                                     |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 15F                                                                                                                                                                                                                                                      | kg   | . . . . Other clams                                                |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 17B                                                                                                                                                                                                                                                      | kg   | . . . . Other                                                      |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 19J                                                                                                                                                                                                                                                      | kg   | . . . Other                                                        |                  |                         |
| 0307.72.00                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                          |      | — Frozen                                                           | Free             | Free                    |
|                                                                                                                                                                                                                                                                                                             | 10K                                                                                                                                                                                                                                                      | kg   | . . . Cockles                                                      |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 13D                                                                                                                                                                                                                                                      | kg   | . . . Tuatua                                                       |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 15L                                                                                                                                                                                                                                                      | kg   | . . . Other clams                                                  |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 19C                                                                                                                                                                                                                                                      | kg   | . . . Other                                                        |                  |                         |
| 0307.79.00                                                                                                                                                                                                                                                                                                  | 00D                                                                                                                                                                                                                                                      | kg   | — Other                                                            | Free             | Free                    |
| — Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ):                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |
| 0307.81.00                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                          |      | — Live, fresh or chilled abalone ( <i>Haliotis spp.</i> )          | Free             | Free                    |
|                                                                                                                                                                                                                                                                                                             | 11G                                                                                                                                                                                                                                                      | kg   | . . . Live                                                         |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 17F                                                                                                                                                                                                                                                      | kg   | . . . Chilled                                                      |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 29K                                                                                                                                                                                                                                                      | kg   | . . . Other                                                        |                  |                         |
| 0307.82.00                                                                                                                                                                                                                                                                                                  | 00F                                                                                                                                                                                                                                                      | kg   | — Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> ) | Free             | Free                    |
| 0307.83.00                                                                                                                                                                                                                                                                                                  | 00L                                                                                                                                                                                                                                                      | kg   | — Frozen abalone ( <i>Haliotis spp.</i> )                          | Free             | Free                    |
| 0307.84.00                                                                                                                                                                                                                                                                                                  | 00E                                                                                                                                                                                                                                                      | kg   | — Frozen stromboid conchs ( <i>Strombus spp.</i> )                 | Free             | Free                    |
| 0307.87.00                                                                                                                                                                                                                                                                                                  | 00J                                                                                                                                                                                                                                                      | kg   | — Other abalone ( <i>Haliotis spp.</i> )                           | Free             | Free                    |
| 0307.88.00                                                                                                                                                                                                                                                                                                  | 00C                                                                                                                                                                                                                                                      | kg   | — Other stromboid conchs ( <i>Strombus spp.</i> )                  | Free             | Free                    |
| — Other:                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |
| 0307.91.00                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                          |      | — Live, fresh or chilled                                           | Free             | Free                    |
|                                                                                                                                                                                                                                                                                                             | 12J                                                                                                                                                                                                                                                      | kg   | . . . Chilled                                                      |                  |                         |
|                                                                                                                                                                                                                                                                                                             | 70F                                                                                                                                                                                                                                                      | kg   | . . . Other                                                        |                  |                         |
| 0307.92.00                                                                                                                                                                                                                                                                                                  | 02F                                                                                                                                                                                                                                                      | kg   | — Frozen                                                           | Free             | Free                    |
| 0307.99.00                                                                                                                                                                                                                                                                                                  | 02H                                                                                                                                                                                                                                                      | kg   | — Other                                                            | Free             | Free                    |
| <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> ):                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |
| 0308.11.00                                                                                                                                                                                                                                                                                                  | 00D                                                                                                                                                                                                                                                      | kg   | — Live, fresh or chilled                                           | Free             | Free                    |
| 0308.12.00                                                                                                                                                                                                                                                                                                  | 00J                                                                                                                                                                                                                                                      | kg   | — Frozen                                                           | Free             | Free                    |
| 0308.19                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                          |      | — Other:                                                           |                  |                         |
| 0308.19.20                                                                                                                                                                                                                                                                                                  | 00A                                                                                                                                                                                                                                                      | kg   | — — Smoked                                                         | Free             | Free                    |
| 0308.19.90                                                                                                                                                                                                                                                                                                  | 10G                                                                                                                                                                                                                                                      | kg   | — — Other                                                          | 5                | Free                    |
| *See Below<br>CA Free<br>LDC 4                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |
| — Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> ):                                                                                                                                                                      |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |
| 0308.21.00                                                                                                                                                                                                                                                                                                  | 00H                                                                                                                                                                                                                                                      | kg   | — Live, fresh or chilled                                           | Free             | Free                    |
| 0308.22.00                                                                                                                                                                                                                                                                                                  | 00B                                                                                                                                                                                                                                                      | kg   | — Frozen                                                           | Free             | Free                    |
| 0308.29                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                          |      | — Other:                                                           |                  |                         |
| 0308.29.20                                                                                                                                                                                                                                                                                                  | 00E                                                                                                                                                                                                                                                      | kg   | — — Smoked                                                         | Free             | Free                    |
| 0308.29.90                                                                                                                                                                                                                                                                                                  | 10L                                                                                                                                                                                                                                                      | kg   | — — Other                                                          | 5                | Free                    |
| *See Below<br>CA Free<br>LDC 4<br>RCEP 5<br>1/2027 5                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                          |      |                                                                    |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 3—*continued*

**Fish and crustaceans, molluscs and other aquatic invertebrates—*continued***

| Number       | Statistical Key |      | Goods                                                                                                                       | Rates of Duty    |                                        |
|--------------|-----------------|------|-----------------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------|
|              | Code            | Unit |                                                                                                                             | Normal<br>Tariff | *Preferential<br>Tariff                |
| <b>03.08</b> |                 |      | <b>Aquatic invertebrates other than crustaceans, etc.—<i>continued</i></b>                                                  |                  |                                        |
| 0308.30      |                 |      | – Jellyfish ( <i>Rhopilema spp.</i> ):                                                                                      |                  |                                        |
| 0308.30.10   | 00B             | kg   | – – Live, fresh or chilled                                                                                                  | Free             | Free                                   |
|              |                 |      | – – Other:                                                                                                                  |                  |                                        |
| 0308.30.20   | 00H             | kg   | – – – Frozen                                                                                                                | Free             | Free                                   |
| 0308.30.30   | 00C             | kg   | – – – Smoked                                                                                                                | Free             | Free                                   |
| 0308.30.90   | 00F             | kg   | – – – Other                                                                                                                 | 5                | Free<br>*See Below<br>CA Free<br>LDC 4 |
| 0308.90      |                 |      | – Other:                                                                                                                    |                  |                                        |
| 0308.90.10   | 00D             | kg   | – – Live, fresh or chilled                                                                                                  | Free             | Free                                   |
|              |                 |      | – – Other:                                                                                                                  |                  |                                        |
| 0308.90.20   | 00K             | kg   | – – – Frozen                                                                                                                | Free             | Free                                   |
| 0308.90.30   | 00E             | kg   | – – – Smoked                                                                                                                | Free             | Free                                   |
| 0308.90.90   | 02D             | kg   | – – – Other                                                                                                                 | 5                | Free<br>*See Below<br>CA Free<br>LDC 4 |
| <b>03.09</b> |                 |      | <b>Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption:</b> |                  |                                        |
| 0309.10.00   | 00H             | kg   | – Of fish                                                                                                                   | Free             | Free                                   |
| 0309.90      |                 |      | – Other:                                                                                                                    |                  |                                        |
| 0309.90.10   | 00B             | kg   | – – Crustaceans                                                                                                             | Free             | Free                                   |
| 0309.90.20   |                 |      | – – Molluscs                                                                                                                | Free             | Free                                   |
|              | 10E             | kg   | . . . Freeze-dried mussel powder                                                                                            |                  |                                        |
|              | 20B             | kg   | . . . Other                                                                                                                 |                  |                                        |
| 0309.90.30   | 00C             | kg   | – – Aquatic Invertebrates                                                                                                   | 5                | Free<br>*See Below<br>CA Free<br>LDC 4 |
|              |                 |      | * * *                                                                                                                       |                  |                                        |

## Chapter 4

### **Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included**

#### NOTES—

1. The expression “milk” means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of heading 04.05:
  - (a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
  - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
  - (c) they are moulded or capable of being moulded.
5. This Chapter does not cover:
  - (a) Non-living insects, unfit for human consumption (heading 05.11);
  - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02);
  - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
  - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).
6. For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

#### SUBHEADING NOTES—

1. For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

\* \* \*



## Chapter 4—continued

## Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included—continued

| Number       | Statistical Key |      | Goods                                                                                          | Rates of Duty    |                                        |
|--------------|-----------------|------|------------------------------------------------------------------------------------------------|------------------|----------------------------------------|
|              | Code            | Unit |                                                                                                | Normal<br>Tariff | *Preferential<br>Tariff                |
| <b>04.01</b> |                 |      | <b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter:</b> |                  |                                        |
| 0401.10      |                 |      | — Of a fat content, by weight, not exceeding 1 %:                                              |                  |                                        |
| 0401.10.01   | 00E             | l    | — Fresh                                                                                        | Free             | Free                                   |
| 0401.10.09   | 00F             | kg   | — Other                                                                                        | Free             | Free                                   |
| 0401.20      |                 |      | — Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:                            |                  |                                        |
| 0401.20.01   | 00J             | l    | — Fresh                                                                                        | Free             | Free                                   |
| 0401.20.09   |                 |      | — Other                                                                                        | Free             | Free                                   |
|              | 01H             | l    | . . . UHT milk                                                                                 |                  |                                        |
|              | 05L             | kg   | . . . Other                                                                                    |                  |                                        |
| 0401.40.00   |                 |      | — Of a fat content, by weight, exceeding 6 % but not exceeding 10 %                            | Free             | Free                                   |
|              | 10G             | l    | . . Fresh                                                                                      |                  |                                        |
|              | 19L             | kg   | . . Other                                                                                      |                  |                                        |
| 0401.50.00   |                 |      | — Of a fat content, by weight, exceeding 10 %                                                  | Free             | Free                                   |
|              | 10L             | l    | . . Fresh                                                                                      |                  |                                        |
|              | 19D             | kg   | . . Other                                                                                      |                  |                                        |
| <b>04.02</b> |                 |      | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>      |                  |                                        |
| 0402.10.00   |                 |      | — In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %   | 5                | Free<br>*See Below<br>CA Free<br>LDC 4 |
|              |                 |      | . . Skimmed milk powder:                                                                       |                  |                                        |
|              | 02C             | kg   | . . . Spray process                                                                            |                  |                                        |
|              | 09L             | kg   | . . . Other                                                                                    |                  |                                        |
|              | 18K             | kg   | . . Other                                                                                      |                  |                                        |
|              |                 |      | — In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:      |                  |                                        |
| 0402.21.00   |                 |      | — Not containing added sugar or other sweetening matter                                        | 5                | Free<br>*See Below<br>CA Free<br>LDC 4 |
|              |                 |      | . . . Whole milk powder:                                                                       |                  |                                        |
|              | 01C             | kg   | . . . . Prepared for use as infants' or invalids' foods                                        |                  |                                        |
|              | 09J             | kg   | . . . . Whole milk and blended full cream powder containing less than 26 % butterfat           |                  |                                        |
|              | 19F             | kg   | . . . . Other                                                                                  |                  |                                        |
|              | 29C             | kg   | . . . Other                                                                                    |                  |                                        |
| 0402.29.00   |                 |      | — Other                                                                                        | 5                | Free<br>*See Below<br>CA Free<br>LDC 4 |
|              |                 |      | . . . Whole milk powder:                                                                       |                  |                                        |
|              | 01K             | kg   | . . . . Prepared for use as infants' or invalids' foods                                        |                  |                                        |
|              | 09E             | kg   | . . . . Whole milk and blended full cream powder containing less than 26 % butterfat           |                  |                                        |
|              | 19B             | kg   | . . . . Other                                                                                  |                  |                                        |
|              | 29K             | kg   | . . . Other                                                                                    |                  |                                        |
|              |                 |      | — Other:                                                                                       |                  |                                        |
| 0402.91.00   | 00L             | kg   | — Not containing added sugar or other sweetening matter                                        | Free             | Free                                   |
| 0402.99.00   |                 |      | — Other                                                                                        | Free             | Free                                   |
|              |                 |      | . . . Concentrated:                                                                            |                  |                                        |
|              | 10D             | kg   | . . . . Condensed                                                                              |                  |                                        |
|              | 15E             | kg   | . . . . Evaporated                                                                             |                  |                                        |
|              | 17A             | kg   | . . . . Other                                                                                  |                  |                                        |
|              |                 |      | . . . Other:                                                                                   |                  |                                        |
|              | 21K             | l    | . . . . Ultra-High Temperature (UHT) milk, sweetened                                           |                  |                                        |
|              | 29E             | kg   | . . . . Other                                                                                  |                  |                                        |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included—continued**

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                                                                   | Rates of Duty    |                                                  |
|--------------|-----------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                                                         | Normal<br>Tariff | *Preferential<br>Tariff                          |
| <b>04.03</b> |                 |      | <b>Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:</b>      |                  |                                                  |
| 0403.20      |                 |      | – Yogurt:                                                                                                                                                                                                                                               |                  |                                                  |
| 0403.20.01   | 00E             | kg   | – – Containing cocoa, less than 5 % by weight of cocoa calculated on a totally defatted basis                                                                                                                                                           | 5                | Free<br>*See Below<br>CA 2<br>RCEP 5<br>1/2027 5 |
| 0403.20.05   | 00L             | kg   | – – Containing added spices, coffee or coffee extract, plants or parts of plants, cereals or bakers' wares                                                                                                                                              | 5                | Free<br>*See Below<br>CA Free                    |
| 0403.20.09   | 00F             | kg   | – – Other                                                                                                                                                                                                                                               | 5                | Free<br>*See Below<br>CA 2                       |
| 0403.90      |                 |      | – Other:                                                                                                                                                                                                                                                |                  |                                                  |
| 0403.90.01   | 00L             | kg   | – – Not concentrated or sweetened                                                                                                                                                                                                                       | Free             | Free                                             |
|              |                 |      | – – Other:                                                                                                                                                                                                                                              |                  |                                                  |
| 0403.90.11   | 00F             | kg   | – – – Liquid or semi-solid                                                                                                                                                                                                                              | Free             | Free                                             |
| 0403.90.19   |                 |      | – – – Other                                                                                                                                                                                                                                             | 5                | Free<br>*See Below<br>CA Free<br>LDC 4           |
|              |                 |      | . . . . Buttermilk powder:                                                                                                                                                                                                                              |                  |                                                  |
|              | 01E             | kg   | . . . . . Manufactured by the spray process method                                                                                                                                                                                                      |                  |                                                  |
|              | 09L             | kg   | . . . . . Other                                                                                                                                                                                                                                         |                  |                                                  |
|              |                 |      | . . . . . Other:                                                                                                                                                                                                                                        |                  |                                                  |
|              | 11B             | kg   | . . . . . In powder or granules containing not more than 1.5 % by way of fat                                                                                                                                                                            |                  |                                                  |
|              | 19H             | kg   | . . . . . In powder or granules containing more than 1.5 % by way of fat                                                                                                                                                                                |                  |                                                  |
|              |                 |      | . . . . . Other:                                                                                                                                                                                                                                        |                  |                                                  |
|              | 21K             | kg   | . . . . . Condensed                                                                                                                                                                                                                                     |                  |                                                  |
|              | 29E             | kg   | . . . . . Evaporated                                                                                                                                                                                                                                    |                  |                                                  |
|              | 39B             | kg   | . . . . . Other                                                                                                                                                                                                                                         |                  |                                                  |
| <b>04.04</b> |                 |      | <b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:</b> |                  |                                                  |
| 0404.10.00   | 00C             | kg   | – Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter                                                                                                                                              | 5                | Free<br>*See Below<br>CA Free<br>LDC 4           |
| 0404.90      |                 |      | – Other:                                                                                                                                                                                                                                                |                  |                                                  |
| 0404.90.01   | 00J             | kg   | – – Not concentrated or sweetened                                                                                                                                                                                                                       | Free             | Free                                             |
|              |                 |      | – – Concentrated or sweetened:                                                                                                                                                                                                                          |                  |                                                  |
| 0404.90.11   |                 |      | – – – Liquid or semi-solid                                                                                                                                                                                                                              | Free             | Free                                             |
|              |                 |      | . . . . . Liquid:                                                                                                                                                                                                                                       |                  |                                                  |
|              |                 |      | . . . . . In aerosol containers:                                                                                                                                                                                                                        |                  |                                                  |
|              | 02L             | No.  | . . . . . Containing chlorofluorocarbons                                                                                                                                                                                                                |                  |                                                  |
|              | 08K             | No.  | . . . . . Other                                                                                                                                                                                                                                         |                  |                                                  |
|              | 19E             | kg   | . . . . . Other                                                                                                                                                                                                                                         |                  |                                                  |
|              | 29B             | kg   | . . . . . Semi-solid                                                                                                                                                                                                                                    |                  |                                                  |
| 0404.90.19   | 00E             | kg   | – – – Other                                                                                                                                                                                                                                             | 5                | Free<br>*See Below<br>CA Free<br>LDC 4           |

## Chapter 4—continued

**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included—continued**

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                               | Rates of Duty    |                         |
|--------------|-----------------|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                     | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>04.05</b> |                 |      | <b>Butter and other fats and oils derived from milk; dairy spreads:</b>                                                                                                                                             |                  |                         |
| 0405.10.00   |                 |      | – Butter                                                                                                                                                                                                            | Free             | Free                    |
|              | 01K             | kg   | . . . Unsalted                                                                                                                                                                                                      |                  |                         |
|              |                 |      | . . . Salted:                                                                                                                                                                                                       |                  |                         |
|              | 09E             | kg   | . . . Creamery, in pats                                                                                                                                                                                             |                  |                         |
|              | 11G             | kg   | . . . Creamery, in bulk                                                                                                                                                                                             |                  |                         |
|              | 19B             | kg   | . . . Canned                                                                                                                                                                                                        |                  |                         |
| 0405.20.00   | 00E             | kg   | – Dairy spreads                                                                                                                                                                                                     | Free             | Free                    |
| 0405.90.00   |                 |      | – Other                                                                                                                                                                                                             | Free             | Free                    |
|              | 01J             | kg   | . . . Anhydrous milkfat                                                                                                                                                                                             |                  |                         |
|              | 05A             | kg   | . . . Ghee                                                                                                                                                                                                          |                  |                         |
|              | 09D             | kg   | . . . Other                                                                                                                                                                                                         |                  |                         |
| <b>04.06</b> |                 |      | <b>Cheese and curd:</b>                                                                                                                                                                                             |                  |                         |
| 0406.10.00   |                 |      | – Fresh (unripened or uncured) cheese, including whey cheese, and curd                                                                                                                                              | Free             | Free                    |
|              | 01H             | kg   | . . . Fresh cheese                                                                                                                                                                                                  |                  |                         |
|              | 09C             | kg   | . . . Curd                                                                                                                                                                                                          |                  |                         |
| 0406.20.00   |                 |      | – Grated or powdered cheese, of all kinds                                                                                                                                                                           | Free             | Free                    |
|              | 01A             | kg   | . . . Cheddar                                                                                                                                                                                                       |                  |                         |
|              | 09G             | kg   | . . . Colby                                                                                                                                                                                                         |                  |                         |
|              | 11J             | kg   | . . . Cheshire                                                                                                                                                                                                      |                  |                         |
|              | 19D             | kg   | . . . Egmont                                                                                                                                                                                                        |                  |                         |
|              | 21F             | kg   | . . . Gouda                                                                                                                                                                                                         |                  |                         |
|              | 29A             | kg   | . . . Other                                                                                                                                                                                                         |                  |                         |
| 0406.30.00   | 00G             | kg   | – Processed cheese, not grated or powdered                                                                                                                                                                          | Free             | Free                    |
| 0406.40.00   | 00L             | kg   | – Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>                                                                                                                    | Free             | Free                    |
| 0406.90.00   |                 |      | – Other cheese                                                                                                                                                                                                      | Free             | Free                    |
|              | 01G             | kg   | . . . In tins                                                                                                                                                                                                       |                  |                         |
|              |                 |      | . . . Other:                                                                                                                                                                                                        |                  |                         |
|              | 11D             | kg   | . . . Cheddar                                                                                                                                                                                                       |                  |                         |
|              | 19K             | kg   | . . . Colby                                                                                                                                                                                                         |                  |                         |
|              | 21A             | kg   | . . . Cheshire                                                                                                                                                                                                      |                  |                         |
|              | 29G             | kg   | . . . Egmont                                                                                                                                                                                                        |                  |                         |
|              | 31J             | kg   | . . . Gouda                                                                                                                                                                                                         |                  |                         |
|              | 39D             | kg   | . . . Other                                                                                                                                                                                                         |                  |                         |
| <b>04.07</b> |                 |      | <b>Birds' eggs, in shell, fresh, preserved or cooked:</b>                                                                                                                                                           |                  |                         |
|              |                 |      | – Fertilised eggs for incubation:                                                                                                                                                                                   |                  |                         |
| 0407.11.00   | 00B             | doz  | – – Of fowls of the species <i>Gallus domesticus</i>                                                                                                                                                                | Free             | Free                    |
| 0407.19.00   | 00J             | doz  | – – Other                                                                                                                                                                                                           | Free             | Free                    |
|              |                 |      | – Other fresh eggs:                                                                                                                                                                                                 |                  |                         |
| 0407.21.00   | 00F             | kg   | – – Of fowls of the species <i>Gallus domesticus</i>                                                                                                                                                                | Free             | Free                    |
| 0407.29.00   | 00B             | kg   | – – Other                                                                                                                                                                                                           | Free             | Free                    |
| 0407.90.00   | 00G             | kg   | – Other                                                                                                                                                                                                             | Free             | Free                    |
| <b>04.08</b> |                 |      | <b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:</b> |                  |                         |
|              |                 |      | – Egg yolks:                                                                                                                                                                                                        |                  |                         |
| 0408.11.00   | 00L             | kg   | – – Dried                                                                                                                                                                                                           | Free             | Free                    |
| 0408.19.00   |                 |      | – – Other                                                                                                                                                                                                           | Free             | Free                    |
|              | 01E             | kg   | . . . Liquid                                                                                                                                                                                                        |                  |                         |
|              | 09L             | kg   | . . . Other                                                                                                                                                                                                         |                  |                         |
|              |                 |      | – Other:                                                                                                                                                                                                            |                  |                         |
| 0408.91.00   | 00K             | kg   | – – Dried                                                                                                                                                                                                           | Free             | Free                    |
| 0408.99.00   |                 |      | – – Other                                                                                                                                                                                                           | Free             | Free                    |
|              | 01D             | kg   | . . . Liquid                                                                                                                                                                                                        |                  |                         |
|              | 09K             | kg   | . . . Other                                                                                                                                                                                                         |                  |                         |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included—*continued***

| Number       | Statistical Key |      | Goods                                                                                           | Rates of Duty    |                                                                |
|--------------|-----------------|------|-------------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------------|
|              | Code            | Unit |                                                                                                 | Normal<br>Tariff | *Preferential<br>Tariff                                        |
| <b>04.09</b> |                 |      |                                                                                                 |                  |                                                                |
| 0409.00.00   |                 |      | <b>Natural honey</b>                                                                            | 5                | Free<br>*See Below<br>CA 2<br>RCEP 3.3<br>1/2027 3             |
|              |                 |      | . Extracted:                                                                                    |                  |                                                                |
|              |                 |      | . . In bulk:                                                                                    |                  |                                                                |
|              |                 |      | . . . Manuka honey as defined by the Ministry for Primary Industries:                           |                  |                                                                |
| 10H          | kg              |      | . . . . Monofloral                                                                              |                  |                                                                |
| 13B          | kg              |      | . . . . Multifloral                                                                             |                  |                                                                |
| 17E          | kg              |      | . . . Other                                                                                     |                  |                                                                |
|              |                 |      | . . In retail packs:                                                                            |                  |                                                                |
|              |                 |      | . . . Manuka honey as defined by the Ministry for Primary Industries:                           |                  |                                                                |
| 21C          | kg              |      | . . . . Monofloral                                                                              |                  |                                                                |
| 23K          | kg              |      | . . . . Multifloral                                                                             |                  |                                                                |
| 25F          | kg              |      | . . . Other                                                                                     |                  |                                                                |
| 27B          | kg              |      | . Comb                                                                                          |                  |                                                                |
| 31L          | kg              |      | . Honeydew                                                                                      |                  |                                                                |
|              |                 |      | . Other:                                                                                        |                  |                                                                |
|              |                 |      | . . Manuka honey as defined by the Ministry for Primary Industries:                             |                  |                                                                |
| 33G          | kg              |      | . . . Monofloral                                                                                |                  |                                                                |
| 35C          | kg              |      | . . . Multifloral                                                                               |                  |                                                                |
| 39F          | kg              |      | . . Other                                                                                       |                  |                                                                |
| <b>04.10</b> |                 |      | <b>Insects and other edible products of animal origin, not elsewhere specified or included:</b> |                  |                                                                |
| 0410.10      |                 |      | — Insects:                                                                                      |                  |                                                                |
| 0410.10.01   | 00D             | kg   | — — Salted, in brine, dried or smoked; edible flour or meal                                     | 5                | Free<br>*See Below<br>CA Free<br>LDC 4<br>RCEP 2.5<br>1/2027 2 |
| 0410.10.05   | 00K             | kg   | — — Other                                                                                       | Free             | Free                                                           |
| 0410.90.00   | 00G             | kg   | — Other                                                                                         | Free             | Free                                                           |
|              |                 |      | * * *                                                                                           |                  |                                                                |

Chapter 5

**Products of animal origin, not elsewhere specified or included**

NOTES—

1. This Chapter does not cover:
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Tariff, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.
4. Throughout the Tariff, the expression “horsehair” means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

\* \* \*



## Chapter 5—continued

## Products of animal origin, not elsewhere specified or included—continued

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                                                                                         | Rates of Duty    |                         |
|--------------|-----------------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                                                                               | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>05.01</b> |                 |      |                                                                                                                                                                                                                                                                               |                  |                         |
| 0501.00.00   | 00A             | ..   | <b>Human hair, unworked, whether or not washed or scoured; waste of human hair</b>                                                                                                                                                                                            | Free             | Free                    |
| <b>05.02</b> |                 |      | <b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:</b>                                                                                                                                                     |                  |                         |
| 0502.10.00   | 00C             | kg   | – Pigs', hogs' or boars' bristles and hair and waste thereof                                                                                                                                                                                                                  | Free             | Free                    |
| 0502.90.00   | 00B             | kg   | – Other                                                                                                                                                                                                                                                                       | Free             | Free                    |
| <b>05.04</b> |                 |      |                                                                                                                                                                                                                                                                               |                  |                         |
| 0504.00.00   |                 |      | <b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked</b>                                                                                                                          | Free             | Free                    |
|              |                 |      | . Sausage casings made from the guts of:                                                                                                                                                                                                                                      |                  |                         |
|              | 01D             | hnk  | . . . Hogs                                                                                                                                                                                                                                                                    |                  |                         |
|              |                 |      | . . . Other animals:                                                                                                                                                                                                                                                          |                  |                         |
|              | 11A             | hnk  | . . . . Bovine                                                                                                                                                                                                                                                                |                  |                         |
|              | 19G             | hnk  | . . . . Lamb                                                                                                                                                                                                                                                                  |                  |                         |
|              | 21J             | hnk  | . . . . Sheep                                                                                                                                                                                                                                                                 |                  |                         |
|              | 29D             | hnk  | . . . . Other                                                                                                                                                                                                                                                                 |                  |                         |
|              |                 |      | . Other:                                                                                                                                                                                                                                                                      |                  |                         |
|              | 31F             | kg   | . . . Lamb caps                                                                                                                                                                                                                                                               |                  |                         |
|              | 39A             | kg   | . . . Sheep bungs                                                                                                                                                                                                                                                             |                  |                         |
|              | 49J             | No.  | . . . Vells (rennet bags)                                                                                                                                                                                                                                                     |                  |                         |
|              |                 |      | . . . Tripe:                                                                                                                                                                                                                                                                  |                  |                         |
|              | 51L             | kg   | . . . . Beef and veal                                                                                                                                                                                                                                                         |                  |                         |
|              | 59F             | kg   | . . . . Sheep and lamb                                                                                                                                                                                                                                                        |                  |                         |
|              | 69C             | kg   | . . . . Other                                                                                                                                                                                                                                                                 |                  |                         |
|              | 81B             | kg   | . . . Of deer                                                                                                                                                                                                                                                                 |                  |                         |
|              | 89H             | ..   | . . . Other                                                                                                                                                                                                                                                                   |                  |                         |
| <b>05.05</b> |                 |      | <b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:</b> |                  |                         |
| 0505.10.00   | 00H             | kg   | – Feathers of a kind used for stuffing; down                                                                                                                                                                                                                                  | Free             | Free                    |
| 0505.90.00   | 00G             | kg   | – Other                                                                                                                                                                                                                                                                       | Free             | Free                    |
| <b>05.06</b> |                 |      | <b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:</b>                                                                                                              |                  |                         |
| 0506.10.00   | 00F             | ..   | – Ossein and bones treated with acid                                                                                                                                                                                                                                          | Free             | Free                    |
| 0506.90.00   |                 |      | – Other                                                                                                                                                                                                                                                                       | Free             | Free                    |
|              | 01C             | tne  | . . Bone meal or powder, irrespective of the end use to which it is to be put (including bone char)                                                                                                                                                                           |                  |                         |
|              | 09J             | ..   | . . . Other                                                                                                                                                                                                                                                                   |                  |                         |
| <b>05.07</b> |                 |      | <b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:</b>                                                                             |                  |                         |
| 0507.10.00   | 00D             | ..   | – Ivory; ivory powder and waste                                                                                                                                                                                                                                               | Free             | Free                    |
| 0507.90.00   |                 |      | – Other                                                                                                                                                                                                                                                                       | Free             | Free                    |
|              |                 |      | . . . Horns and antlers:                                                                                                                                                                                                                                                      |                  |                         |
|              | 02K             | kg   | . . . . Deer                                                                                                                                                                                                                                                                  |                  |                         |
|              | 09G             | ..   | . . . . Other                                                                                                                                                                                                                                                                 |                  |                         |
|              |                 |      | . . . Velvet:                                                                                                                                                                                                                                                                 |                  |                         |
|              |                 |      | . . . . Deer:                                                                                                                                                                                                                                                                 |                  |                         |
|              | 11J             | kg   | . . . . . Frozen                                                                                                                                                                                                                                                              |                  |                         |
|              | 12G             | kg   | . . . . . Dried                                                                                                                                                                                                                                                               |                  |                         |
|              | 15A             | kg   | . . . . . Other                                                                                                                                                                                                                                                               |                  |                         |
|              |                 |      | . . . . Other:                                                                                                                                                                                                                                                                |                  |                         |
|              | 21F             | kg   | . . . . . Frozen                                                                                                                                                                                                                                                              |                  |                         |
|              | 29A             | kg   | . . . . . Other                                                                                                                                                                                                                                                               |                  |                         |
|              |                 |      | . . . Powder of horns and velvet:                                                                                                                                                                                                                                             |                  |                         |
|              | 38L             | kg   | . . . . Deer                                                                                                                                                                                                                                                                  |                  |                         |
|              | 39J             | ..   | . . . . Other                                                                                                                                                                                                                                                                 |                  |                         |
|              | 41L             | ..   | . . . Whale products                                                                                                                                                                                                                                                          |                  |                         |
|              | 48H             | ..   | . . . Other                                                                                                                                                                                                                                                                   |                  |                         |
| <b>05.08</b> |                 |      |                                                                                                                                                                                                                                                                               |                  |                         |
| 0508.00.00   | 00J             | ..   | <b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof</b>                                          | Free             | Free                    |

\*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 5—*continued*

**Products of animal origin, not elsewhere specified or included—*continued***

| Number       | Statistical Key |      | Goods                                                                                                                                                                                                                                  | Rates of Duty    |                         |
|--------------|-----------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
|              | Code            | Unit |                                                                                                                                                                                                                                        | Normal<br>Tariff | *Preferential<br>Tariff |
| <b>05.10</b> |                 |      |                                                                                                                                                                                                                                        |                  |                         |
| 0510.00.00   |                 |      | <b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved</b> | Free             | Free                    |
|              | 01J             | kg   | . Glands, fresh or preserved but not dried                                                                                                                                                                                             |                  |                         |
|              | 11F             | ..   | . Ambergris                                                                                                                                                                                                                            |                  |                         |
|              | 19A             | ..   | . Other                                                                                                                                                                                                                                |                  |                         |
| <b>05.11</b> |                 |      | <b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:</b>                                                                                                               |                  |                         |
| 0511.10.00   | 00B             | ..   | – Bovine semen                                                                                                                                                                                                                         | Free             | Free                    |
|              |                 |      | – Other:                                                                                                                                                                                                                               |                  |                         |
| 0511.91.00   |                 |      | – – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3                                                                                                                                | Free             | Free                    |
|              | 01D             | kg   | . . . Fish                                                                                                                                                                                                                             |                  |                         |
|              | 09K             | ..   | . . . Other                                                                                                                                                                                                                            |                  |                         |
| 0511.99.00   |                 |      | – – Other                                                                                                                                                                                                                              | Free             | Free                    |
|              |                 |      | . . . Sinews and tendons; parings and similar waste, of raw hides or skins:                                                                                                                                                            |                  |                         |
|              | 02J             | kg   | . . . . Of deer                                                                                                                                                                                                                        |                  |                         |
|              | 03G             | ..   | . . . . Other                                                                                                                                                                                                                          |                  |                         |
|              |                 |      | . . . Animal semen, other than bovine:                                                                                                                                                                                                 |                  |                         |
|              | 07K             | ..   | . . . . Sheep                                                                                                                                                                                                                          |                  |                         |
|              | 08H             | ..   | . . . . Other                                                                                                                                                                                                                          |                  |                         |
|              |                 |      | . . . Dried blood:                                                                                                                                                                                                                     |                  |                         |
|              | 12F             | kg   | . . . . Of deer                                                                                                                                                                                                                        |                  |                         |
|              | 15L             | kg   | . . . . Other                                                                                                                                                                                                                          |                  |                         |
|              | 21E             | ..   | . . . Whale products                                                                                                                                                                                                                   |                  |                         |
|              |                 |      | . . . Other:                                                                                                                                                                                                                           |                  |                         |
|              |                 |      | . . . . Of deer:                                                                                                                                                                                                                       |                  |                         |
|              | 31B             | kg   | . . . . . Blood                                                                                                                                                                                                                        |                  |                         |
|              | 35E             | kg   | . . . . . Other                                                                                                                                                                                                                        |                  |                         |
|              |                 |      | . . . . Other:                                                                                                                                                                                                                         |                  |                         |
|              | 41K             | ..   | . . . . . Sheep ova                                                                                                                                                                                                                    |                  |                         |
|              | 45B             | ..   | . . . . . Embryos                                                                                                                                                                                                                      |                  |                         |
|              | 47J             | kg   | . . . . . Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material                                                                                                                          |                  |                         |
|              | 48G             | ..   | . . . . . Natural sponges of animal origin                                                                                                                                                                                             |                  |                         |
|              | 49E             | ..   | . . . . . Other                                                                                                                                                                                                                        |                  |                         |
|              |                 |      | * * *                                                                                                                                                                                                                                  |                  |                         |

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