

PART I THE STANDARD TARIFF

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES:

- 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.
- 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:

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

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
01.01		Live horses, asses, mules and hinnies:		
		– Horses:		
0101.21.00	No	– – Pure-bred breeding animals	Free	Free
0101.29.00	No	– – Other	Free	Free
0101.30.00	No	– Asses	Free	Free
0101.90.00	No	– Other	Free	Free
01.02		Live bovine animals:		
		– Cattle		
0102.21.00	No	– – Pure-bred breeding animals	Free	Free
0102.29.00	No	– – Other	Free	Free
		– Buffalo:		
0102.31.00	No	– – Pure-bred breeding animals	Free	Free
0102.39.00	No	– – Other	Free	Free
0102.90.00	No	– Other	Free	Free
01.03		Live bovine animals:		
0103.10.00	No	– Pure-bred breeding animals	Free	Free
		– Other		
0103.91.00	No	– – Weighing less than 50 Kg	Free	Free
0103.92.00	No	– – Weighing 50 Kg or more	Free	Free
01.04		Live sheep and goats:		
0104.10.00	No	– Sheep	Free	Free
0104.20.00	No	– Goats	Free	Free
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:		
		– Weighing not more than 185 g:		
0105.11.00	No	– – Fowls of the species <i>Gallus domesticus</i>	Free	Free
0105.12.00	No	– – Turkeys	Free	Free
0105.13.00	No	– – Ducks	Free	Free
0105.14.00	No	– – Geese	Free	Free
0105.15.00	No	– – Guinea fowls	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
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Live poultry, that is to say, etc. –continued.

– Other

0105.94.00	No	-- Fowls of the species <i>Gallus domesticus</i>	Free	Free
0105.99.00	No	--Other	Free	Free

01.06

Other live animals:

– Mammals

0106.11.00	No	-- Primates	Free	Free
0106.12		-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		

0106.12.10	No	--- Dolphins and porpoises	Free	Free
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0106.12.90	No	--- Other	Free	Free
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0106.13.00	No	-- Camels and other camelids (<i>Camelidae</i>)	Free	Free
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0106.14.00	No	-- Rabbits and hares	Free	Free
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0106.19.00	No	-- Other	Free	Free
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0106.20.00	No	– Reptiles (including snakes and turtles)	Free	Free
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– Birds

0106.31.00	No	-- Birds of prey	Free	Free
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0106.32.00	No	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	Free
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0106.33.00	No	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	Free	Free
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0106.39.00	No	-- Other	Free	Free
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– Insects

0106.41.00	No	-- Bees	Free	Free
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0106.49.00	No	-- Other	Free	Free
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0106.90.00	No	– Other	Free	Free
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Chapter 2

Meat and edible meat offal

NOTES:

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) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
02.01		Meat of bovine animals, fresh or chilled:		
0201.10.00	kg	– Carcasses and half-carcasses	Free	Free
0201.20.00	kg	– Other cuts with bone in	Free	Free
0201.30.00	kg	– Boneless	Free	Free
02.02		Meat of bovine animals, frozen:		
0202.10.00	kg	– Carcasses and half-carcasses	Free	Free
0202.20.00	kg	– Other cuts with bone in	Free	Free
0202.30.00	kg	– Boneless	Free	Free
02.03		Meat of swine, fresh, chilled or frozen:		
		– Fresh or chilled:		
0203.11.00	kg	– – Carcasses and half-carcasses	Free	Free
0203.12.00	kg	– – Hams, shoulders and cuts thereof, with bone in	Free	Free
0203.19		– – Other		
0203.19.10	kg	– – – Pig Trotters	Free	Free
0203.19.90	kg	– – – Other	Free	Free
		– Frozen:		
0203.21.00	kg	– – Carcasses and half-carcasses	Free	Free
0203.22.00	kg	– – Hams, shoulders and cuts thereof, with bone in	Free	Free
0203.29		– – Other		
0203.29.10	kg	– – – Pig Trotters	Free	Free
0203.29.90	kg	– – – Other	Free	Free
02.04		Meat of sheep or goats, fresh, chilled or frozen:		
0204.10.00	kg	– Carcasses and half-carcasses of lamb, fresh or chilled	Free	Free
		– Other meat of sheep, fresh or chilled:		
0204.21.00	kg	– – Carcasses and half-carcasses	Free	Free
0204.22.00	kg	– – Other cuts with bone in	Free	Free
0204.23		– – Boneless		
0204.23.10	kg	– – – Mutton flaps (inexpensive cut of meat from sheep)	Free	Free
0204.23.90	kg	– – – Other	Free	Free
0204.30.00	kg	– Carcasses and half-carcasses of lamb, frozen	Free	Free
		– Other meat of sheep, frozen:		
0204.41.00	kg	– – Carcasses and half-carcasses	Free	Free
0204.42.00	kg	– – Other cuts with bone in	Free	Free
0204.43		– – Boneless		
0204.43.10	kg	– – – Mutton flaps (inexpensive cut of meat from sheep)	Free	Free
0204.43.90	kg	– – – Other	Free	Free
0204.50.00	kg	– Meat of goats	Free	Free
02.05		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
0205.00.00	kg		Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, or hinnies, fresh, chilled or frozen: mules		
0206.10.00	kg	– Of bovine animals, fresh or chilled	Free	Free
		– Of bovine animals, frozen:		
0206.21.00	kg	– – Tongues	Free	Free
0206.22.00	kg	– – Livers	Free	Free
0206.29.00	kg	– – Other	Free	Free
0206.30.00	kg	– Of swine, fresh or chilled	Free	Free
		– Of swine, frozen:		
0206.41.00	kg	– – Livers	Free	Free
0206.49.00	kg	– – Other	Free	Free
0206.80.00	kg	– Other, fresh or chilled	Free	Free
0206.90.00	kg	– Other, frozen	Free	Free
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
		– Of fowls of the species <i>Gallus domesticus</i> :		
0207.11		– – Not cut in pieces, fresh or chilled		
0207.11.10	kg	– – – Livers	Free	Free
0207.11.20	kg	– – – Wings	Free	Free
0207.11.90	kg	– – – Other	Free	Free
0207.12		– – Not cut in pieces, frozen		
0207.12.10	kg	– – – Livers	Free	Free
0207.12.20	kg	– – – Wings	Free	Free
0207.12.90	kg	– – – Other	Free	Free
0207.13		– – Cuts and offal, fresh or chilled		
0207.13.10	kg	– – – Livers	Free	Free
0207.13.20	kg	– – – Wings	Free	Free
0207.13.90	kg	– – – Other	Free	Free
0207.14		– – Cuts and offal, frozen:		
0207.14.10	kg	– – – Livers	Free	Free
0207.14.20	kg	– – – Wings	Free	Free
0207.14.90	kg	– – – Other	Free	Free
		– Of turkeys:		
0207.24.00	kg	– – Not cut in pieces, fresh or chilled	Free	Free
0207.25.00	kg	– – Not cut in pieces, frozen	Free	Free
0207.26		– – Cuts and offal, fresh or chilled		
0207.26.10	kg	– – – Livers	Free	Free
0207.26.20	kg	– – – Wings	Free	Free
0207.26.30	kg	– – – Tails	Free	Free
0207.26.90	kg	– – – Other	Free	Free
0207.27		– – Cuts and offal, frozen:		
0207.27.10	kg	– – – Livers	Free	Free
0207.27.20	kg	– – – Wings	Free	Free
0207.27.30	kg	– – – Tails	Free	Free
0207.27.90	kg	– – – Other	Free	Free
		– Of ducks:		
0207.41.00	kg	– – Not cut in pieces, fresh or chilled	Free	Free
0207.42.00	kg	– – Not cut in pieces, frozen	Free	Free
0207.43.00	kg	– – Fatty livers, fresh or chilled	Free	Free
0207.44.00	kg	– – Other, fresh or chilled	Free	Free
0207.45		– – Other, frozen:		
0207.45.10	kg	– – – Livers	Free	Free
0207.45.90	kg	– – – Other	Free	Free
		– Of geese:		
0207.51.00	kg	– – Not cut in pieces, fresh or chilled	Free	Free
0207.52.00	kg	– – Not cut in pieces, frozen	Free	Free
0207.53.00	kg	– – Fatty livers, fresh or chilled	Free	Free
0207.54.00	kg	– – Other, fresh or chilled	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
		Meat and edible offal, of the poultry of heading 01.05, etc. -continued		
		– Of geese, etc. -continued		
0207.55		– – Other, frozen:		
0207.55.10	kg	– – – Livers	Free	Free
0207.55.90	kg	– – – Other	Free	Free
0207.60		– Of guinea fowls:		
0207.60.10	kg	– – Fatty livers, fresh or chilled	Free	Free
0207.60.20	kg	– – – Livers, frozen	Free	Free
0207.60.90	kg	– – – Other	Free	Free
02.08		Other meat and edible meat offal, fresh, chilled or frozen:		
0208.10.00	kg	– Of rabbits or hares	Free	Free
0208.30.00	kg	– Of primates	Free	Free
0208.40		– Of whales, dolphins and porpoises (mammals of the order of Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0208.40.10	kg	– – Dolphins and porpoises	Free	Free
0208.40.90	kg	– – Other	Free	Free
0208.50		– Of reptiles (including snakes and turtles)		
0208.50.10	kg	– – – Of Crocodiles	Free	Free
0208.50.90	kg	– – – Other	Free	Free
0208.60.00	kg	– Of camels and other camelids (<i>Camelidae</i>)	Free	Free
0208.90.00	kg	– Other	Free	Free
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:		
0209.10.00	tne	– Of pigs	Free	Free
0209.90.00	tne	– Other	Free	Free
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
		– Meat of swine		
0210.11.00	kg	– – Hams, shoulders and cuts thereof, with bone in	Free	Free
0210.12.00	kg	– – Bellies (streaky) and cuts thereof	Free	Free
0210.19		– – Other		
0210.19.10	kg	– – – Bacon	Free	Free
0210.19.90	kg	– – – Other	Free	Free
0210.20		– Meat of bovine animals		
0210.20.10	kg	– – – Beef, corned	Free	Free
0210.20.20	kg	– – – Tongues	Free	Free
0210.20.90	kg	– – – Other	Free	Free
		– Other, including edible flours and meals of meat or meat offal:		
0210.91.00	kg	– – Of primates	Free	Free
0210.92.00	kg	– – Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0210.93		– – Of reptiles (including snakes and turtles)		
0210.93.10	kg	– – – Of crocodiles	Free	Free
0210.93.90	kg	– – – Other	Free	Free
0210.99		– – Other:		
0210.99.10	kg	– – – Shearwaters (mutton birds)	Free	Free
0210.99.20	kg	– – – Wild poultry liver	Free	Free
0210.99.30	kg	– – – Other	Free	Free

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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.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
03.01		Live fish:		
		– Ornamental fish:		
0301.11.00	kg	– – Freshwater	Free	Free
0301.19.00	kg	– – Other	Free	Free
		– Other live fish:		
0301.91.00	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
0301.92.00	kg	– – Eels (<i>Anguilla</i> spp.)	Free	Free
0301.93.00	kg	– – Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.).	Free	Free
0301.94.00	kg	– – Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	Free
0301.95.00	kg	– – Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	Free
0301.99		– – Other		
0301.99.10	kg	– – – Live Tilapia fingerlinks (<i>Oreochromis</i> spp.)	Free	Free
0301.99.20	kg	– – – Live Vietnamese catfish fingerlinks (<i>Pangassius</i> spp.)	Free	Free
0301.99.30	kg	– – – Other live juvenile fingerlinks	Free	Free
0301.99.90	kg	– – – Other	Free	Free
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:		
		– Salmonidae, excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.11.00	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
0302.13.00	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>)	Free	Free
0302.14.00	kg	– – Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	Free
0302.19.00	kg	– – Other	Free	Free
		– Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.21.00	kg	– – Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	Free
0302.22.00	kg	– – Plaice (<i>Pleuronectes platessa</i>)	Free	Free
0302.23.00	kg	– – Sole (<i>Solea</i> spp.)	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fish, fresh or chilled, etc. –continued.		
		– Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , etc. –continued.)		
0302.24.00	kg	– – Turbot (<i>Psetta maxima</i>)	Free	Free
0302.29.00	kg	– – Other	Free	Free
		– Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.31.00	kg	– – Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	Free
0302.32.00	kg	– – Yellowfin tunas (<i>Thunnus albacares</i>)	Free	Free
0302.33.00	kg	– – Skipjack or stripe-bellied bonito	Free	Free
0302.34.00	kg	– – Bigeye tunas (<i>Thunnus obesus</i>)	Free	Free
0302.35.00	kg	– – Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	Free
0302.36.00	kg	– – Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	Free
0302.39.00	kg	– – Other	Free	Free
		– 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 subheading 0302.91, 0302.92 or 0302.99:		
0302.41.00	kg	– – Herrings (<i>Clupea harengus</i> , <i>Culpea pallasii</i>)	Free	Free
0302.42.00	kg	– – Anchovies (<i>Engraulis spp.</i>)	Free	Free
0302.43.00	kg	– – Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	Free	Free
0302.44.00	kg	– – Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i>	Free	Free
0302.45.00	kg	– – Jack and horse mackerel (<i>Trachurus spp.</i>)	Free	Free
0302.46.00	kg	– – Cobia (<i>Rachycentron canadum</i>)	Free	Free
0302.47.00	kg	– – Swordfish (<i>Xiphias gladius</i>)	Free	Free
0302.49		– – Other		
0302.49.10	kg	– – – Marlin	Free	Free
0302.49.20	kg	– – – Sailfish	Free	Free
0302.49.90	kg	– – – Other	Free	Free
		– Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91, 0302.92 or 0302.99		
0302.51.00	kg	– – Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0302.52.00	kg	– – Haddock (<i>Melanogrammus aeglefinus</i>)	Free	Free
0302.53.00	kg	– – Coalfish (<i>Pollachius virens</i>)	Free	Free
0302.54.00	kg	– – Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Free	Free
0302.55.00	kg	– – Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0302.56.00	kg	– – Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	Free
0302.59.00	kg	– – Other	Free	Free
		– Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), edible fish offal of subheadings 0302.91, 0302.92 or 0302.99.		
0302.71.00	kg	– – Tilapias (<i>Oreochromis spp.</i>)	Free	Free
0302.72.00	kg	– – Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0302.73.00	kg	– – 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
0302.74.00	kg	– – Eels (<i>Anguilla spp.</i>)	Free	Free
0302.79.00	kg	– – Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fish, fresh or chilled etc. –continued.		
		– Other fish, excluding edible fish offal of subheadings 0302.91, 0302.92 or 0302.99.		
0302.81.00	kg	-- Dogfish and other sharks	Free	Free
0302.82.00	kg	-- Rays and skates (<i>Rajidae</i>)	Free	Free
0302.83.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0302.84.00	kg	-- Seabass (<i>Dicentrarchus spp.</i>)	Free	Free
0302.85.00	kg	-- Seabream (<i>Sparidae</i>)	Free	Free
0302.89		-- Other:		
0302.89.10	kg	--- Barramundi	Free	Free
0302.89.20	kg	--- Barracuda	Free	Free
0302.89.30	kg	--- Barracouta	Free	Free
0302.89.90	kg	--- Other	Free	Free
		– Livers, roes, milt, fish fins, heads, tails, maws and other edible fish		
0302.91.00	kg	--Livers, roes and milt	Free	Free
0302.92.00	kg	--Shark fins	Free	Free
0302.99.00	kg	--Other.	Free	Free
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:		
		– Salmonidae, excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.11.00	kg	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	Free	Free
0303.12.00	kg	-- Other Pacific salmon (<i>Oncorhynchus goroscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Free	Free
0303.13.00	kg	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	Free
0303.14.00	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
0303.19.00	kg	-- Other	Free	Free
		– Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius 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 subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.23.00	kg	-- Tilapias (<i>Oreochromis spp.</i>)	Free	Free
0303.24.00	kg	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0303.25.00	kg	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>spp.</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
0303.26.00	kg	-- Eels (<i>Anguilla spp.</i>)	Free	Free
0303.29.00	kg	-- Other	Free	Free
		– Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.31.00	kg	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	Free
0303.32.00	kg	-- Plaice (<i>Pleuronectes platessa</i>)	Free	Free
0303.33.00	kg	-- Sole (<i>Solea spp.</i>)	Free	Free
0303.34.00	kg	-- Turbots (<i>Psetta maxima</i>)	Free	Free
0303.39.00	kg	-- Other	Free	Free
		– Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.41.00	kg	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	Free
0303.42.00	kg	-- Yellowfin tunas (<i>Thunnus albacares</i>)	Free	Free
0303.43.00	kg	-- Skipjack or stripe-bellied bonito	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fish, frozen, etc. –continued.		
		– Tunas (of the genus <i>Thunnus</i>), etc. –continued.		
0303.44.00	kg	-- Bigeye tunas (<i>Thunnus obesus</i>)	Free	Free
0303.45.00	kg	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	Free
0303.46.00	kg	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	Free
0303.49.00	kg	-- Other	Free	Free
		– 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>), 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 (Istiophoridae), excluding edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.51.00	kg	-- Herrings (<i>Clupea Harengus</i> , <i>Clupea pallasii</i>)	Free	Free
0303.53.00	kg	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	Free	Free
0303.54.00	kg	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i>	Free	Free
0303.55.00	kg	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	Free	Free
0303.56.00	kg	-- Cobia (<i>Rachycentron canadum</i>)	Free	Free
0303.57.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0303.59.00	kg	-- Other	Free	Free
		– 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 subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.63.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0303.64.00	kg	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Free	Free
0303.65.00	kg	-- Coalfish (<i>Pollachius virens</i>)	Free	Free
0303.66.00	kg	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Free	Free
0303.67.00	kg	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0303.68.00	kg	-- Blue Whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	Free
0303.69.00	kg	-- Other	Free	Free
		– Other fish, excluding edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.81.00	kg	-- Dogfish and other sharks	Free	Free
0303.82.00	kg	-- Rays and skates (<i>Rajidae</i>)	Free	Free
0303.83.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0303.84.00	kg	-- Seabass (<i>Dicentrarchus spp.</i>)	Free	Free
0303.89		-- Other:		
0303.89.10	kg	--- Barramundi	Free	Free
0303.89.20	kg	--- Barracuda	Free	Free
0303.89.30	kg	--- Barracouta	Free	Free
0303.89.90	kg	--- Other	Free	Free
		– Livers, roes, milt, fish, fins, heads, tails, maws and other edible fish offal:		
0303.91.00	kg	-- Livers, roes and milt	Free	Free
0303.92.00	kg	-- Shark fins	Free	Free
0303.99.00	kg	-- Other.	Free	Free
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
		– Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</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	kg	-- Tilapias (<i>Oreochromis spp.</i>)	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fish fillets and other fish meat, etc. –continued.		
		– Fresh or chilled fillets of tilapias, etc. –continued.		
0304.32.00	kg	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0304.33.00	kg	-- Nile perch (<i>Lates niloticus</i>)	Free	Free
0304.39.00	kg	-- Other	Free	Free
		– Fresh or chilled fillets of other fish:		
0304.41.00	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	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	kg	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Free	Free
0304.44.00	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>	Free	Free
0304.45.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.46.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.47.00	kg	-- Dogfish and other sharks	Free	Free
0304.48.00	kg	-- Rays and skates (<i>Rajidae</i>).	Free	Free
0304.49.00	kg	-- Other	Free	Free
		– Other, fresh or chilled:		
0304.51.00	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
0304.52.00	kg	-- Salmonidae	Free	Free
0304.53.00	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>	Free	Free
0304.54.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.55.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.56.00	kg	-- Dogfish and sharks	Free	Free
0304.57.00	kg	-- Rays and skates (<i>Rajidae</i>)	Free	Free
0304.59.00	kg	-- Other	Free	Free
		– 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	kg	-- Tilapias (<i>Oreochromis spp.</i>)	Free	Free
0304.62.00	kg	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0304.63.00	kg	-- Nile Perch (<i>Lates niloticus</i>)	Free	Free
0304.69.00	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	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0304.72.00	kg	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Free	Free
0304.73.00	kg	-- Coalfish (<i>Pollachius virens</i>)	Free	Free
0304.74.00	kg	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Free	Free
0304.75.00	kg	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0304.79.00	kg	-- Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
Fish fillets and other fish meat, etc. –continued.				
– Frozen fillets of other fish:				
0304.81.00	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
0304.82.00	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
0304.83.00	kg	– – Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Free	Free
0304.84.00	kg	– – Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.85.00	kg	– – Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.86.00	kg	– – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free
0304.87.00	kg	– – Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	Free	Free
0304.88.00	kg	– – Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	Free	Free
0304.89.00	kg	– – Other	Free	Free
– Other				
0304.91.00	kg	– – Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.92.00	kg	– – Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.93.00	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
0304.94.00	kg	– – Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0304.95.00	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 Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0304.96.00	kg	– – Dogfish and other sharks	Free	Free
0304.97.00	kg	– – Rays and skates (<i>Rajidae</i>)	Free	Free
0304.99		– – Other		
0304.99.10	kg	– – – Barramundi	Free	Free
0304.99.20	kg	– – – Barracuda	Free	Free
0304.99.30	kg	– – – Barracouta	Free	Free
0304.99.90	kg	– – – Other	Free	Free
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305.10.00	kg	– Flours, meals and pellets of fish, fit for human consumption	Free	Free
0305.20.00	kg	– Livers, roes and milt of fish, dried, smoked, salted or in brine	Free	Free
– Fish fillets, dried, salted or in brine, but not smoked:				
0305.31.00	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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceu</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
0305.32.00	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>	Free	Free
0305.39.00	kg	– – Other	Free	Free
– Smoked fish, including fillets, other than edible fish offal:				
0305.41.00	kg	– – Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytsch a</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	kg	– – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fish, dried, salted or in brine; smoked fish, whether or etc. –continued.		
		– Smoked fish, including fillets, etc. –continued.		
0305.43.00	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	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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceu</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
0305.49		-- Other		
0305.49.10	kg	--- Sardines	Free	Free
0305.49.20	kg	--- Tunas	Free	Free
0305.49.30	kg	--- Mackerals	Free	Free
0305.49.90	kg	--- Other	Free	Free
		– Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.52.00	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 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>) ⁷ .	Free	Free
0305.53.00	kg	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.54.00	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>) ⁷ .	Free	Free
0305.59		-- Other		
0305.59.10	kg	--- Sardines	Free	Free
0305.59.20	kg	--- Tunas	Free	Free
0305.59.30	kg	--- Mackerals	Free	Free
0305.59.40	kg	--- Salmon	Free	Free
0305.59.90	kg	--- Other	Free	Free
		– Fish, salted but not dried or smoked and fish in brine, other than edible fish offal		
0305.61.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free
0305.62.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.63.00	kg	-- Anchovies (<i>Engraulis spp.</i>)	Free	Free
0305.64.00	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		-- Other		
0305.69.10	kg	--- Sardines	Free	Free
0305.69.20	kg	--- Tunas	Free	Free
0305.69.30	kg	--- Mackerals	Free	Free
0305.69.40	kg	--- Salmon	Free	Free
0305.69.90	kg	--- Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Fish, dried, salted or in brine; smoked fish, whether or etc. –continued.		
		– Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	kg	-- Shark fins	Free	Free
0305.72.00	kg	-- Fish heads, tails and maws	Free	Free
0305.79.00	kg	-- Other	Free	Free
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
		– Frozen:		
0306.11		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)		
0306.11.10	kg	---Crayfish	Free	Free
0306.11.90	kg	---Other	Free	Free
0306.12.00	kg	-- Lobsters (<i>Homarus spp.</i>)	Free	Free
0306.14.00	kg	-- Crabs	Free	Free
0306.15.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Free	Free
0306.16.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	Free	Free
0306.17.00	kg	-- Other shrimps and prawns	Free	Free
0306.19.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free	Free
		– Live, fresh or chilled:		
0306.31.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	Free	Free
0306.32.00	kg	-- Lobsters (<i>Homarus spp.</i>):	Free	Free
0306.33.00	kg	-- Crabs	Free	Free
0306.34.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>):	Free	Free
0306.35.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	Free	Free
0306.36.00	kg	-- Other shrimps and prawns:	Free	Free
0306.39.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	Free	Free
0306.91.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	Free	Free
0306.92.00	kg	-- Lobsters (<i>Homarus spp.</i>):	Free	Free
0306.93.00	kg	-- Crabs	Free	Free
0306.94.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>):	Free	Free
0306.95.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	Free	Free
0306.96.00	kg	-- Other shrimps and prawns:	Free	Free
0306.99.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	Free	Free
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption:		
		– Oysters:		
0307.11.00	doz	-- Live, fresh or chilled	Free	Free
0307.12.00	doz	-- Frozen	Free	Free
0307.19.00	doz	-- Other	Free	Free
		–Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	kg	-- Live, fresh or chilled	Free	Free
0307.22.00	kg	-- Frozen	Free	Free
0307.29.00	kg	-- Other	Free	Free
		–Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307.31.00	kg	-- Live, fresh or chilled	Free	Free
0307.32.00	kg	-- Frozen	Free	Free
0307.39.00	kg	-- Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
Molluscs, whether in shell or not, live, fresh, chilled, etc. –continued.				
– Cuttle fish and squid				
0307.42.00	kg	-- Live, fresh or chilled	Free	Free
0307.43.00	kg	-- Frozen	Free	Free
0307.49.00	kg	-- Other	Free	Free
– Octopus (<i>Octopus spp.</i>):				
0307.51.00	kg	-- Live, fresh or chilled	Free	Free
0307.52.00	kg	-- Frozen	Free	Free
0307.59.00	kg	-- Other	Free	Free
0307.60		– Snails, other than sea snails		
0307.60.10	kg	. . . Live, fresh or chilled	Free	Free
0307.60.20	kg	. . . Frozen	Free	Free
0307.60.90	kg	. . . Other	Free	Free
– Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Maclridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):				
0307.71		-- Live, fresh or chilled		
0307.71.10	kg	. . . Clams	Free	Free
0307.71.90	kg	. . . Other	Free	Free
0307.72		-- Frozen		
0307.72.10	kg	. . . Clams	Free	Free
0307.72.90	kg	. . . Other	Free	Free
0307.79		-- Other		
0307.79.10	kg	. . . Clams	Free	Free
0307.79.90	kg	. . . Other	Free	Free
– Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):				
0307.81.00	kg	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	Free	Free
0307.82.00	kg	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	Free	Free
0307.83.00	kg	-- Frozen abalone (<i>Haliotis spp.</i>)	Free	Free
0307.84.00	kg	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	Free	Free
0307.87.00	kg	-- Other abalone (<i>Haliotis spp.</i>)	Free	Free
0307.88.00	kg	-- Other stromboid conchs (<i>Strombus spp.</i>)	Free	Free
– Other, including flours, meals and pellets, fit for human consumption:				
0307.91.00	kg	-- Live, fresh or chilled	Free	Free
0307.92.00	kg	-- Frozen	Free	Free
0307.99.00	kg	-- Other	Free	Free
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:		
– Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):				
0308.11.00	kg	-- Live, fresh or chilled	Free	Free
0308.12.00	kg	-- Frozen	Free	Free
0308.19		-- Other:		
0308.19.10	kg	. . . Smoked	Free	Free
0308.19.90	kg	. . . Other	Free	Free
– Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):				
0308.21.00	kg	-- Live, fresh or chilled	Free	Free
0308.22.00	kg	-- Frozen	Free	Free
0308.29.00	kg	-- Other	Free	Free
0308.30		– Jellyfish (<i>Rhopilema spp.</i>):		
0308.30.10	kg	. . . Live, fresh or chilled	Free	Free
0308.30.20	kg	. . . Frozen	Free	Free
0308.30.90	kg	. . . Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
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Aquatic invertebrates other than crustaceans, etc.-continued.

0308.90		– Other:		
		. . . Seahorse		
0308.90.11	kg Live, fresh or chilled	Free	Free
0308.90.13	kg Frozen	Free	Free
0308.90.19	kg Other	Free	Free
		. . . Other:		
0308.90.91	kg Live, fresh or chilled	Free	Free
0308.90.92	kg Frozen	Free	Free
0308.90.99	kg Other	Free	Free

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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 04.05:
 - 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.
3. 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.
4. This Chapter does not cover:
 - a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02);
 - b) 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
 - c) 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).

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).

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
0401.10		– Of a fat content, by weight, not exceeding 1 %:		
		– – – Packed in glass containers		
0401.10.11	1	– – – – Milk	Free	Free
0401.10.19	1	– – – – Other	Free	Free
		– – – Packed in plastic containers		
0401.10.21	1	– – – – Milk	Free	Free
0401.10.29	1	– – – – Other	Free	Free
		– – – Other packages		
0401.10.31	1	– – – – Milk	Free	Free
0401.10.39	1	– – – – Other	Free	Free
0401.20		– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:		
		– – – Packed in glass containers		
0401.20.11	1	– – – – Milk	Free	Free
0401.20.19	1	– – – – Other	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
Milk and cream, not concentrated nor, etc.-continued.				
– Of a fat content, by weight, etc.-cont'd.				
---- Packed in plastic containers				
0401.20.21	1	----- Milk	Free	Free
0401.20.29	1	----- Other	Free	Free
---- Other packages				
0401.20.31	1	----- Milk	Free	Free
0401.20.39	1	----- Other	Free	Free
0401.40		– Of a fat content, by weight, exceeding 6 % but not exceeding 10%		
---- Packed in glass containers				
0401.40.11	1	----- Milk	Free	Free
0401.40.19	1	----- Other	Free	Free
---- Packed in plastic containers				
0401.40.21	1	----- Milk	Free	Free
0401.40.29	1	----- Other	Free	Free
---- Other packages				
0401.40.31	1	----- Milk	Free	Free
0401.40.39	1	----- Other	Free	Free
0401.50		– Of a fat content, by weight, exceeding 10%		
---- Packed in glass containers				
0401.50.11	1	----- Milk	Free	Free
0401.50.19	1	----- Other	Free	Free
---- Packed in plastic containers				
0401.50.21	1	----- Milk	Free	Free
0401.50.29	1	----- Other	Free	Free
---- Other packages				
0401.50.31	1	----- Milk	Free	Free
0401.50.39	1	----- Other	Free	Free
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter:		
0402.10		– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %		
-- Not containing added sugar or other sweetening matter				
---- Packed in plastic containers				
0402.10.12	kg	----- Milk	Free	Free
0402.10.13	kg	----- Other	Free	Free
---- Other.				
0402.10.21	kg	----- Milk	Free	Free
0402.10.29	kg	----- Other	Free	Free
-- Containing added sugar or other sweetening matter				
---- Packed in plastic containers				
0402.10.32	kg	----- Milk	Free	Free
0402.10.39	kg	----- Other	Free	Free
---- Other.				
0402.10.42	kg	----- Milk	Free	Free
0402.10.49	kg	----- Other	Free	Free
– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:				
0402.21		– Not containing added sugar or other sweetening matter		
---- Packed in plastic containers				
0402.21.11	kg	----- Milk for infant use	Free	Free
0402.21.12	kg	----- Cream	Free	Free
---- Other.				
0402.21.91	kg	----- Milk for infant use	Free	Free
0402.21.99	kg	----- Cream	Free	Free
0402.29		-- Other		
---- Packed in plastic containers				
0402.29.11	kg	----- Milk	Free	Free
0402.29.12	kg	----- Cream	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
		Milk and cream, concentrated or containing added sugar, etc.-continued		
		– In powder, granules or other solid forms, etc.-continued.		
		– – Other, etc.-cont'd.		
		– – – Other.		
0402.29.91	kg	– – – – Milk	Free	Free
0402.29.99	kg	– – – – Cream	Free	Free
		– Other:		
0402.91.00	kg	– – Not containing added sugar or other sweetening matter	Free	Free
0402.99		– – Other		
0402.99.10	kg	– – – Evaporated milk	Free	Free
0402.99.20	kg	– – – Condensed milk	Free	Free
0402.99.90	kg	– – – Other	Free	Free
04.03		Buttermilk, curdled milk and cream, yogurt, 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:		
0403.10		– Yogurt		
0403.10.10	kg	– – Natural yogurt	Free	Free
0403.10.90	kg	– – Other	Free	Free
0403.90.00	kg	– Other:	Free	Free
04.04		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:		
0404.10.00	kg	– Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free	Free
0404.90.00	kg	– Other:	Free	Free
04.05		Butter and other fats and oils derived from milk; dairy spreads:		
0405.10.00	kg	– Butter	Free	Free
0405.20.00	kg	– Dairy spreads	Free	Free
0405.90		– Other		
0405.90.10	kg	– – Ghee (refer 1516.20.10 for Vanaspati ghee)	Free	Free
0405.90.90	kg	– – Other	Free	Free
04.06		Cheese and curd:		
0406.10.00	kg	– Fresh (unripened or uncured) cheese, including whey cheese and curd	Free	Free
0406.20.00	kg	– Grated or powdered cheese, of all kinds	Free	Free
0406.30.00	kg	– Processed cheese, not grated or powdered	Free	Free
0406.40.00	kg	– Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	Free
0406.90.00	kg	– Other cheese	Free	Free
04.07		Birds eggs, in shell, fresh, preserved or cooked:		
		– Fertilised eggs for incubation:		
0407.11.00	doz	– – Of fowls of the species <i>Gallus domesticus</i>	Free	Free
0407.19.00	doz	– – Other	Free	Free
		– Other fresh eggs:		
0407.21.00	kg	– – Of fowls of the species <i>Gallus domesticus</i>	Free	Free
0407.29.00	kg	– – Other	Free	Free
0407.90.00	kg	– Other	Free	Free
04.08		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:		
		– Egg yolks:		
0408.11.00	kg	– – Dried	Free	Free
0408.19.00	kg	– – Other	Free	Free
		– Other:		
0408.91.00	kg	– – Dried	Free	Free
0408.99.00	kg	– – Other	Free	Free

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rate
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04.09

0409.00.00	kg	Natural honey	Free	Free
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04.10

0410.00.00	kg	Edible products of animal origin, not elsewhere specified or included	Free	Free
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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 Nomenclature, 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.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
05.01				
0501.00.00	. .	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	Free
05.02				
Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:				
0502.10.00	kg	–Pigs', hogs' or boars' bristles and hair and waste thereof	Free	Free
0502.90.00	kg	–Other	Free	Free
05.04				
0504.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
0504.00.10	hnk	– –Fresh, chilled or frozen	Free	Free
0504.00.90	hnk	– –Other	Free	Free
05.05				
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:				
0505.10.00	kg	– Feathers of a kind used for stuffing; down	Free	Free
0505.90.00	kg	– Other	Free	Free
05.06				
Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:				
0506.10.00	. .	–Ossein and bones treated with acid	Free	Free
0506.90.00	tne	–Other	Free	Free
05.07				
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:				
0507.10.00	. .	–Ivory; ivory powder and waste	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
		Ivory, tortoise-shell, whalebone and whalebone hair, etc. - continued		
0507.90		--Other		
0507.90.10	kg	--Tortoiseshell	Free	Free
0507.90.90	kg	--Other	Free	Free
05.08				
0508.00		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		
0508.00.10	. .	--Coral and similar materials	Free	Free
0508.00.20	. .	--Sea fan	Free	Free
		--Shells :		
0508.00.31	. .	---Trochus shell	Free	Free
0508.00.32	. .	---Mother of pearl shell	Free	Free
0508.00.33	. .	---Green snail money	Free	Free
0508.00.34	. .	---Shell money, unworked or unprocessed	Free	Free
0508.00.39	. .	---Other shells	Free	Free
0508.00.90	. .	--Other	Free	Free
05.10				
0510.00.00	kg	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	Free	Free
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511.10.00	. .	--Bovine semen	Free	Free
		--Other:		
0511.91.00	kg	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	Free
0511.99		--Other		
0511.99.10	kg	---Fish, including cuttle fish and squid for use as fish bait	Free	Free
0511.99.20	kg	---Fertile fish eggs for hatching	Free	Free
0511.99.30	kg	---Silkworm eggs	Free	Free
0511.99.90	kg	---Other	Free	Free

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