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 Tariff	*Preferential Tariff
01.01			**Live horses, asses, mules and hinnies:**		
			– 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
01.02			**Live bovine animals:**		
			– 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		

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential 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 *Gallus domesticus*, ducks, geese, turkeys and guinea fowls:**		
			– Weighing not more than 185 g:		
0105.11.00			– – Fowls of the species *Gallus domesticus*	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 *Gallus domesticus*	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); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0106.13.00	00D	No.	– – Camels and other camelids (*Camelidae*)	Free	Free
0106.14.00	00J	No.	– – Rabbits and hares	Free	Free

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other live animals—*continued* – Mammals—*continued*		
0106.19.00			– – Other . . . Deer	Free	Free
	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 (*Dromaius novaehollandiae*)	Free	Free
0106.39.00	10F	No.	– – Other	Free	Free
			– Insects:		
0106.41.00			– – Bees . . . Queen bees:	Free	Free
	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 Tariff	*Preferential Tariff
02.01			**Meat of bovine animals, fresh or chilled:**		
0201.10.00			– Carcasses and half-carcasses	Free	Free
	01D	kg	. . Carcasses		
			. . Half-carcasses:		
	11A	kg	. . . Veal (not bobby)		
	19G	kg	. . . 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' 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' Board definition		
	09G	kg	. . . Other		
	11J	kg	. . Bull		
			. . Veal:		
	21F	kg	. . . Bobby		
	29A	kg	. . . Other		
02.02			**Meat of bovine animals, frozen:**		
0202.10.00			– Carcasses and half-carcasses	Free	Free
	01B	kg	. . Carcasses		
			. . Half-carcasses:		
	11K	kg	. . . Veal (not bobby)		
	19E	kg	. . . 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' 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' Board definition		
	09E	kg	. . . Other		
	11G	kg	. . Bull		
			. . Veal:		
	21D	kg	. . . Bobby		
	29K	kg	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, 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 Tariff	*Preferential Tariff
02.03			**Meat of swine, fresh, chilled or frozen:**		
			– Fresh or chilled:		
0203.11.00			– – Carcasses and half-carcasses	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	02C	kg	. . . Wild pork		
	08B	kg	. . . Other		
0203.12.00			– – Hams, shoulders and cuts thereof, with bone in	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	01K	kg	. . . Wild pork		
	09E	kg	. . . Other		
0203.19.00			– – Other	5	Free *See Below CA Free LDC 4
	01A	kg	. . . Wild pork		
	09G	kg	. . . Other		
			– Frozen:		
0203.21.00			– – Carcasses and half-carcasses	5	Free *See Below CA Free LDC 4
	02G	kg	. . . Wild pork		
	08F	kg	. . . Other		
0203.22.00			– – Hams, shoulders and cuts thereof, with bone in	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	01C	kg	. . . Wild pork		
	09J	kg	. . . Other		
0203.29.00			– – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
	01E	kg	. . . Wild pork		
			. . . Other:		
	11B	kg	. . . . Meat bones and hocks		
	19H	kg	. . . . Other		
02.04			**Meat of sheep or goats, fresh, chilled or frozen:**		
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		

Chapter 2—*continued*

Meat and edible meat offal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential 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		

Chapter 2—*continued*

Meat and edible meat offal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential 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		

Chapter 2—*continued*

Meat and edible meat offal—*continued*

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

Chapter 2—*continued*

Meat and edible meat offal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential 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 *See Below CA Free
0207.45			– – Other, frozen:		
0207.45.10	00D	kg	– – – Livers	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
0207.45.90	00H	kg	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			– Of geese:		
0207.51.00	00D	kg	– – Not cut in pieces, fresh or chilled	5	Free *See Below CA Free RCEP 2.5 1/2027 2
0207.52.00	00J	kg	– – Not cut in pieces, frozen	5	Free *See Below CA Free RCEP 2.5 1/2027 2
0207.53.00	00C	kg	– – Fatty livers, fresh or chilled	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
0207.54.00	00H	kg	– – Other, fresh or chilled	5	Free *See Below CA Free RCEP 2.5 1/2027 2
0207.55			– – Other, frozen:		
0207.55.10	00H	kg	– – – Livers	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
0207.55.90	00A	kg	– – – Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
0207.60			– Of guinea fowls:		
0207.60.10	00J	kg	– – Fatty livers, fresh or chilled	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
0207.60.20	00D	kg	– – Livers, frozen	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
0207.60.90			– – Other	5	Free *See Below CA Free RCEP 2.5 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, IN, 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 Tariff	*Preferential Tariff
02.08			**Other meat and edible meat offal, fresh, chilled or frozen:**		
0208.10.00			– Of rabbits or hares	Free	Free
	01A	kg	. . Rabbits		
	09G	kg	. . 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); of manatees and dugongs (mammals of the order Sirenia); of seals, 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 (*Camelidae*)	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 in heading 02.07		
	31B	kg	. . Frogs' legs		
	50J	kg	. . Other		
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	00A	tne	– Of pigs	Free	Free
0209.90.00	00L	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			– – 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 *See Below CA Free LDC 4
			– Other, including edible flours and meals of meat or meat offal:		
0210.91.00	00J	kg	– – Of primates	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
0210.92.00			– – 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)	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
	10L	kg	. . . Of whales		
	29A	kg	. . . Other		
0210.93.00	00H	kg	– – Of reptiles (including snakes and turtles)	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3

Chapter 2—*continued*

Meat and edible meat offal—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Meat and edible meat offal, salted, in brine, dried, etc.—*continued* – Other, including edible flours and meals of meat or, etc.—*continued*		
0210.99			– – Other:		
0210.99.10	00L	kg	– – – Mutton birds	5	Free *See Below CA Free LDC 4 RCEP 3.3 1/2027 3
0210.99.20	00F	kg	– – – Poultry liver	Free	Free
0210.99.30			– – – Other	5	Free *See Below CA Free LDC 4 RCEP 2.5 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		

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

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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 Tariff	*Preferential Tariff
03.01			**Live fish:**		
			– 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 *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*	Free	Free
	01D	kg	. . . Trout *(Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)*		
	09K	kg	. . . Other		
0301.92.00	00L	kg	– – Eels *(Anguilla spp.)*	Free	Free
0301.93.00	11L	kg	– – Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	Free	Free
0301.94.00	10G	kg	– – Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Free	Free
0301.95.00	00D	kg	– – Southern bluefin tunas *(Thunnus maccoyii)*	Free	Free
0301.99.00			– – Other	Free	Free
	11H	kg	. . . Snapper		
	39H	kg	. . . Other		
03.02			**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:**		
			– Salmonidae, excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.11.00			– – Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)*	Free	Free
			. . . Trout *(Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)*:		
	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 (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*)	Free	Free
	10A	kg	. . . Whole		
	15B	kg	. . . Headed and gutted		
	29B	kg	. . . Other		
0302.14.00			– – Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	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 (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.21.00			– – Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)*	Free	Free
	02E	kg	. . . Whole		
	12B	kg	. . . Headed and gutted		
	29G	kg	. . . Other		
0302.22.00			– – Plaice *(Pleuronectes platessa)*	Free	Free
	01A	kg	. . . Whole		
	11J	kg	. . . Headed and gutted		
	29A	kg	. . . Other		
0302.23.00			– – Sole *(Solea spp.)*	Free	Free
	01F	kg	. . . Whole		
	11C	kg	. . . Headed and gutted		
	29F	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 Tariff	*Preferential Tariff
			Fish, fresh or chilled, excluding fish fillets, etc.—*continued*		
			– Flat fish *(Pleuronectidae, Bothidae*, etc.—*continued*		
0302.24.00			– – Turbots (*Psetta maxima*)	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 *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.31.00			– – Albacore or longfinned tunas *(Thunnus alalunga)*	Free	Free
	01L	kg	. . . Whole		
	11H	kg	. . . Headed and gutted		
	29L	kg	. . . Other		
0302.32.00			– –Yellowfin tunas *(Thunnus albacares)*	Free	Free
	01E	kg	. . . Whole		
	11B	kg	. . . Headed and gutted		
	29E	kg	. . . Other		
0302.33.00			– – Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free	Free
	01K	kg	. . . Whole		
	11G	kg	. . . Headed and gutted		
	29K	kg	. . . Other		
0302.34.00			– – Bigeye tunas *(Thunnus obesus)*	Free	Free
	10C	kg	. . . Whole		
	12K	kg	. . . Headed and gutted		
	29D	kg	. . . Other		
0302.35.00			– – Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	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 *(Thunnus maccoyii)*	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		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish, fresh or chilled, excluding fish fillets, etc.—*continued*		
			– Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*) jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.41.00			– – Herrings (*Clupea harengus, Clupea pallasii*)	Free	Free
	10C	kg	. . . Whole		
	15D	kg	. . . Headed and gutted		
	29D	kg	. . . Other		
0302.42.00			– – Anchovies (*Engraulis spp.*)	Free	Free
	10H	kg	. . . Whole		
	15J	kg	. . . Headed and gutted		
	29J	kg	. . . Other		
0302.43.00			– – Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	Free	Free
	10B	kg	. . . Whole		
	15C	kg	. . . Headed and gutted		
	29C	kg	. . . Other		
0302.44.00			– – Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	Free	Free
	10G	kg	. . . Whole		
	15H	kg	. . . Headed and gutted		
	29H	kg	. . . Other		
0302.45.00			– – Jack and horse mackerel (*Trachurus spp.*)	Free	Free
	10A	kg	. . . Whole		
	15B	kg	. . . Headed and gutted		
	29B	kg	. . . Other		
0302.46.00			– – Cobia (*Rachycentron canadum*)	Free	Free
	10F	kg	. . . Whole		
	15G	kg	. . . Headed and gutted		
	29G	kg	. . . Other		
0302.47.00			– – Swordfish (*Xiphias gladius*)	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, *Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.51.00			– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free	Free
	10G	kg	. . . Whole		
	15H	kg	. . . Headed and gutted		
	29H	kg	. . . Other		
0302.52.00			– – Haddock (*Melanogrammus aeglefinus*)	Free	Free
	10A	kg	. . . Whole		
	15B	kg	. . . Headed and gutted		
	29B	kg	. . . Other		
0302.53.00			– – Coalfish (*Pollachius virens*)	Free	Free
	10F	kg	. . . Whole		
	15G	kg	. . . Headed and gutted		
	29G	kg	. . . Other		
0302.54.00			– – Hake (*Merluccius spp., Urophycis spp.*)	Free	Free
	10L	kg	. . . Whole		
	15A	kg	. . . Headed and gutted		
	29A	kg	. . . Other		
0302.55.00			– – Alaska Pollock (*Theragra chalcogramma*)	Free	Free
	10E	kg	. . . Whole		
	15F	kg	. . . Headed and gutted		
	29F	kg	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish, fresh or chilled, excluding fish fillets, etc.—*continued*		
			– Fish of the families Bregmacerotidae, *Euclichthyidae,* etc.—*continued*		
0302.56.00			– – Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	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 (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.), excluding edible fish offal of Tariff items 0302.91.00, 0302.92.00 or 0302.99.00:		
0302.71.00			– – Tilapias (*Oreochromis spp*.)	Free	Free
	10D	kg	. . . Whole		
	15E	kg	. . . Headed and gutted		
	29E	kg	. . . Other		
0302.72.00			– – Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	Free	Free
	10J	kg	. . . Whole		
	15K	kg	. . . Headed and gutted		
	29K	kg	. . . Other		
0302.73.00			– – Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.)	Free	Free
	11A	kg	. . . Whole		
	17L	kg	. . . Headed and gutted		
	29D	kg	. . . Other		
0302.74.00			– – Eels (*Anguilla spp*.)	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 (*Rajidae*)	Free	Free
	10B	kg	. . . Whole		
	15C	kg	. . . Headed and gutted		
	29C	kg	. . . Other		
0302.83.00			– – Toothfish (*Dissostichus spp*.)	Free	Free
			. . . Whole:		
	10G	kg	. . . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	15H	kg	. . . . Patagonian Toothfish (*Dissostichus eleginoides*)		
	17D	kg	. . . . Other		
			. . . Headed and gutted:		
	20D	kg	. . . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	25E	kg	. . . . Patagonian Toothfish (*Dissostichus eleginoides*)		
	27A	kg	. . . . Other		
			. . . Other:		
	32H	kg	. . . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	36L	kg	. . . . Patagonian Toothfish (*Dissostichus eleginoides*)		
	49B	kg	. . . . Other		
0302.84.00			– – Seabass (*Dicentrarchus spp*.)	Free	Free
	10A	kg	. . . Whole		
	15B	kg	. . . Headed and gutted		
	29B	kg	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish, fresh or chilled, excluding fish fillets, etc.—*continued*		
			– Other fish, excluding edible fish offal, etc.—*continued*		
0302.85.00			– – Seabream (*Sparidae*)	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
03.03			**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:**		
			– 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) (*Oncorhynchus nerka*)	Free	Free
	10L	kg	. . . Whole		
	12G	kg	. . . Headed and gutted		
	29A	kg	. . . Other		
0303.12.00			– – Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus*)	Free	Free
	10E	kg	. . . Whole		
	15F	kg	. . . Headed and gutted		
	29F	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 Tariff	*Preferential Tariff
			Fish, frozen, excluding fish fillets and other fish meat, etc.—*continued*		
			– Salmonidae, excluding edible fish offal of Tariff items, etc.—*continued*		
0303.13.00			– – Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free	Free
	10K	kg	. . . Whole		
	15L	kg	. . . Headed and gutted		
	29L	kg	. . . Other		
0303.14.00			– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster*)	Free	Free
			. . . Trout (*Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aquabonita, Salmo gilae*):		
	10D	kg	. . . . Whole		
	15E	kg	. . . . Headed and gutted		
	18K	kg	. . . . Other		
			. . . Other:		
	25B	kg	. . . . Whole		
	29E	kg	. . . . Headed and gutted		
	49K	kg	. . . . Other		
0303.19.00			– – Other	Free	Free
	11E	kg	. . . Whole		
	15H	kg	. . . Headed and gutted		
	39E	kg	. . . Other		
			– Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.23.00			– – Tilapias (*Oreochromis spp.*)	Free	Free
	10C	kg	. . . Whole		
	15D	kg	. . . Headed and gutted		
	29D	kg	. . . Other		
0303.24.00			– – Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free	Free
	10H	kg	. . . Whole		
	15J	kg	. . . Headed and gutted		
	29J	kg	. . . Other		
0303.25.00			– – Carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*)	Free	Free
	11L	kg	. . . Whole		
	21H	kg	. . . Headed and gutted		
	29C	kg	. . . Other		
0303.26.00			– – Eels (*Anguilla spp.*)	Free	Free
	10G	kg	. . . Whole		
	15H	kg	. . . Headed and gutted		
	29H	kg	. . . Other		
0303.29.00			– – Other	Free	Free
	10L	kg	. . . Whole		
	15A	kg	. . . Headed and gutted		
	49F	kg	. . . Other		
			– Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*), excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.31.00			– – Halibut *(Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)*	Free	Free
	01J	kg	. . . Whole		
	11F	kg	. . . Headed and gutted		
	29J	kg	. . . Other		
0303.32.00			– – Plaice *(Pleuronectes platessa)*	Free	Free
	01C	kg	. . . Whole		
	11L	kg	. . . Headed and gutted		
	29C	kg	. . . Other		
0303.33.00			– – Sole *(Solea spp.)*	Free	Free
	01H	kg	. . . Whole		
	11E	kg	. . . Headed and gutted		
	29H	kg	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish, frozen, excluding fish fillets and other fish meat, etc.—*continued* – Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae,* etc.—*continued*		
0303.34.00			– – Turbots (*Psetta maxima*)	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 *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.41.00			– – Albacore or longfinned tunas *(Thunnus alalunga)*	Free	Free
	01B	kg	. . . Whole		
	11K	kg	. . . Headed and gutted		
	29B	kg	. . . Other		
0303.42.00			– – Yellowfin tunas *(Thunnus albacares)*	Free	Free
	01G	kg	. . . Whole		
	11D	kg	. . . Headed and gutted		
	29G	kg	. . . Other		
0303.43.00			– – Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free	Free
	01A	kg	. . . Whole		
	11J	kg	. . . Headed and gutted		
	29A	kg	. . . Other		
0303.44.00			– – Bigeye tunas *(Thunnus obesus)*	Free	Free
	10E	kg	. . . Whole		
	12A	kg	. . . Headed and gutted		
	29F	kg	. . . Other		
0303.45.00			– – Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	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 *(Thunnus maccoyii)*	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 Tariff	*Preferential Tariff
			Fish, frozen, excluding fish fillets and other fish meat, etc.—*continued*		
			– Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*caranx spp.*), cobia (*rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.51.00			– – Herrings (*Clupea Harengus, Clupea pallasii*)	Free	Free
	10E	kg	. . . Whole		
	13K	kg	. . . Headed and gutted		
	29F	kg	. . . Other		
0303.53.00			– – Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	Free	Free
	10D	kg	. . . Whole		
	15E	kg	. . . Headed and gutted		
	29E	kg	. . . Other		
0303.54.00			– – Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	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 (*Trachurus spp.*)	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 (*Rachycentron canadum*)	Free	Free
	10H	kg	. . . Whole		
	15J	kg	. . . Headed and gutted		
	29J	kg	. . . Other		
0303.57.00			– – Swordfish (*Xiphias gladius*)	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 *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding edible fish offal of Tariff items 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.63.00			– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free	Free
	10H	kg	. . . Whole		
	15J	kg	. . . Headed and gutted		
	29J	kg	. . . Other		
0303.64.00			– – Haddock (*Melanogrammus aeglefinus*)	Free	Free
	10B	kg	. . . Whole		
	15C	kg	. . . Headed and gutted		
	29C	kg	. . . Other		
0303.65.00			– – Coalfish (*Pollachius virens*)	Free	Free
	10G	kg	. . . Whole		
	15H	kg	. . . Headed and gutted		
	29H	kg	. . . Other		
0303.66.00			– – Hake (*Merluccius spp., Urophycis spp.*)	Free	Free
	10A	kg	. . . Whole		
	15B	kg	. . . Headed and gutted		
	29B	kg	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish, frozen, excluding fish fillets and other fish meat, etc.—*continued* – Fish of the families *Bremacerotidae, Euclichthyidae*, etc.—*continued*		
0303.67.00			– – Alaska Pollock (*Theragra chalcogramma*)	Free	Free
	10F	kg	. . . Whole		
	15G	kg	. . . Headed and gutted		
	29G	kg	. . . Other		
0303.68.00			– – Blue Whitings (*Micromesistius poutassou, Micromesistius australis*)	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, 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 (*Rajidae*)	Free	Free
	10L	kg	. . . Whole		
	15A	kg	. . . Headed and gutted		
	29A	kg	. . . Other		
0303.83.00			– – Toothfish (*Dissostichus spp*.)	Free	Free
			. . . Whole:		
	10E	kg	. . . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	13K	kg	. . . . Patagonian Toothfish (*Dissoctichus eleginoides*)		
	15F	kg	. . . . Other		
			. . . Headed and gutted:		
	17B	kg	. . . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	19J	kg	. . . . Patagonian Toothfish (*Dissoctichus eleginoides*)		
	21L	kg	. . . . Other		
			. . . Other:		
	31H	kg	. . . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	35L	kg	. . . . Patagonian Toothfish (*Dissoctichus eleginoides*)		
	39C	kg	. . . . Other		
0303.84.00			– – Seabass (*Dicentrarchus spp*.)	Free	Free
	10K	kg	. . . Whole		
	15L	kg	. . . Headed and gutted		
	29L	kg	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish, frozen, excluding fish fillets and other fish meat, etc.—*continued*		
			– Other fish, excluding edible fish offal of Tariff items, etc.—*continued*		
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		
			. . . . Oreo dory:		
	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		
			. . . . Oreo dory:		
	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		

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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 Tariff	*Preferential Tariff
			Fish, frozen, excluding fish fillets and other fish meat, etc.—*continued* – Other fish, excluding edible fish offal of Tariff items, etc.—*continued* – – 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		
			. . . . Oreo dory:		
	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
03.04			**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:**		
			– Fresh or chilled fillets of tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus, Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus, Catla catla, Labeo spp*., *Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.):		
0304.31.00	00J	kg	– – Tilapias (*Oreochromis spp*.)	Free	Free
0304.32.00	00C	kg	– – Catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.)	Free	Free
0304.33.00	00H	kg	– – Nile perch (*Lates niloticus*)	Free	Free
0304.39.00	10B	kg	– – Other	Free	Free
			– Fresh or chilled fillets of other fish:		
0304.41.00	00B	kg	– – Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free	Free
0304.42.00	00G	kg	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free	Free
0304.43.00			– – Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*)	Free	Free
	10J	kg	. . . Flounder		
	15K	kg	. . . Lemon sole		
	19B	kg	. . . New Zealand sole		
	29K	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 Tariff	*Preferential Tariff
			Fish fillets and other fish meat (whether or not minced), etc.—*continued*		
			– Fresh or chilled fillets of other fish—*continued*		
0304.44.00			– – Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	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 (*Xiphias gladius*)	Free	Free
0304.46.00			– – Toothfish (*Dissostichus spp.*)	Free	Free
	10B	kg	. . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	15C	kg	. . . Patagonian Toothfish (*Dissostichus eleginoides*)		
	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 (*Rajidae*)	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 (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free	Free
0304.52.00	00L	kg	– – Salmonidae	Free	Free
0304.53.00			– – Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	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 (*Xiphias gladius*)	Free	Free
0304.55.00			– – Toothfish (*Dissostichus spp.*)	Free	Free
	10A	kg	. . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	15B	kg	. . . Patagonian Toothfish (*Dissostichus eleginoides*)		
	19E	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 Tariff	*Preferential Tariff
			Fish fillets and other fish meat (whether or not minced), etc.—*continued*		
			– 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 (*Rajidae*)	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 (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):		
0304.61.00	00K	kg	– – Tilapias (*Oreochromis spp.*)	Free	Free
0304.62.00	00D	kg	– – Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free	Free
0304.63.00	00J	kg	– – Nile Perch (*Lates niloticus*)	Free	Free
0304.69.00	10C	kg	– – Other	Free	Free
			– Frozen fillets of fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*:		
0304.71.00	00C	kg	– – Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free	Free
0304.72.00	00H	kg	– – Haddock (*Melanogrammus aeglefinus*)	Free	Free
0304.73.00	00B	kg	– – Coalfish (*Pollachius virens*)	Free	Free
0304.74.00			– – Hake (*Merluccius spp., Urophycis spp.*)	Free	Free
	10D	kg	. . . In blocks		
	19H	kg	. . . Other		
0304.75.00			– – Alaska Pollock (*Theragra chalcogramma*)	Free	Free
	10J	kg	. . . In blocks		
	19B	kg	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish fillets and other fish meat (whether or not minced), etc.—*continued*		
			– Frozen fillets of fish of the families *Bregmacerotidae,* etc.—*continued*		
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 (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free	Free
0304.82.00	00A	kg	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free	Free
0304.83.00			– – Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae*)	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 (*Xiphias gladius*)	Free	Free
0304.85.00			– – Toothfish (*Dissostichus spp.*)	Free	Free
	10B	kg	. . . Antarctic Toothfish (*Dissostichus mawsoni*)		
	19F	kg	. . . Patagonian Toothfish (*Dissostichus eleginoides*)		
	29C	kg	. . . Other		
0304.86.00	00K	kg	– – Herrings (*Clupea harengus, Clupea pallasii*)	Free	Free
0304.87.00			– – Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free	Free
	10A	kg	. . . Southern Bluefin		
	19E	kg	. . . Other		
0304.88.00			– – Dogfish, other sharks, rays and skates (*Rajidae*)	Free	Free
	10F	kg	. . . Elephant fish		
	17C	kg	. . . School shark		
	21A	kg	. . . Skate		
	25D	kg	. . . Spotted dogfish (Rig)		
	29G	kg	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Fish fillets and other fish meat (whether or not minced), etc.—*continued*		
			– Frozen fillets of other fish—*continued*		
0304.89.00			– – Other	Free	Free
	10L	kg	. . . 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 *(Xiphias gladius)*	Free	Free
0304.92.00			– – Toothfish *(Dissostichus spp.)*	Free	Free
	10B	kg	. . . Antarctic Toothfish *(Dissostichus mawsoni)*		
	13G	kg	. . . Patagonian Toothfish *(Dissostichus eleginoides)*		
	16A	kg	. . . Other		
0304.93.00			– – Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free	Free
	10G	kg	. . . Minced blocks		
	19L	kg	. . . Surimi		
	39E	kg	. . . Other		
0304.94.00			– – Alaska Pollock (*Theragra chalcogramma*)	Free	Free
	10A	kg	. . . Minced blocks		
	19E	kg	. . . Surimi		
	29B	kg	. . . Other		
0304.95.00			– – Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouidae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than Alaska Pollock (*Theragra chalcogramma*)	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 (*Rajidae*)	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		

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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 Tariff	*Preferential Tariff
03.05			**Fish, dried, salted or in brine; smoked fish, whether or not cooked before, or during the smoking process:**		
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 (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free	Free
	11B	kg	. . . Dried		
	29E	kg	. . . Other		
0305.32.00			– – Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	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 *(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)*, Atlantic salmon *(Salmo salar)* and Danube salmon *(Hucho hucho)*	Free	Free
0305.42.00	10B	kg	– – Herrings *(Clupea harengus, Clupea pallasii)*	Free	Free
0305.43.00	00K	kg	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free	Free
0305.44.00			– – Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	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 *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	Free	Free
0305.52.00	00J	kg	– – Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free	Free
0305.53.00	00C	kg	– – Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free	Free

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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 Tariff	*Preferential Tariff
			Fish, dried, salted or in brine; smoked fish, whether, etc.—*continued* – Dried fish, other than edible fish offal, etc.—*continued*		
0305.54.00	00H	kg	– – Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*)	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 *(Clupea harengus, Clupea pallasii)*	Free	Free
0305.62.00	10K	kg	– – Cod *(Gadus morhua, Gadus ogac, Gadus macrocephalus)*	Free	Free
0305.63.00	10D	kg	– – Anchovies *(Engraulis spp.)*	Free	Free
0305.64.00	10J	kg	– – Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	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
03.06			**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine:**		
			– Frozen:		
0306.11.00			– – Rock lobster and other sea crawfish *(Palinurus spp., Panulirus spp., Jasus spp.)*	Free	Free
	01F	kg	. . . Whole		
			. . . Other:		
	11C	kg	. . . . Tails		
	29F	kg	. . . . Other		
0306.12.00	10K	kg	– – Lobsters *(Homarus spp.)*	Free	Free
0306.14.00	10J	kg	– – Crabs	Free	Free
0306.15.00	00F	kg	– – Norway lobsters (*Nephrops norvegicus*)	Free	Free
0306.16.00	00L	kg	– – Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	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 (*Palinurus spp., Panulirus spp., Jasus spp.*)	Free	Free
	10B	kg	. . . Live		
	19F	kg	. . . Other		
0306.32.00			– – Lobsters (*Homarus spp.*)	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 (*Nephrops norvegicus*)	Free	Free
	10F	kg	. . . Live		
	19K	kg	. . . Other		

Chapter 3—*continued*

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

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

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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 Tariff	*Preferential Tariff
03.07			**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process:**		
			– Oysters:		
0307.11.00			– – Live, fresh or chilled	Free	Free
			. . . New Zealand Dredge (*Ostrea chilensis, Tiostrea chilensis*):		
			. . . . 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 (Crassostrea gigas):		
	31F	doz	. . . . Live		
			. . . . Fresh or chilled:		
	35J	doz	. . . . . Whole		
	37E	doz	. . . . . Half-shell		
	39A	doz	. . . . . Meat		
			. . . Rock (*Saccostrea cucullatta, Saccostrea glomerata*):		
	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 (*Ostrea chilensis, Tiostrea chilensis*):		
			. . . . Farmed:		
	10H	doz	. . . . . Whole		
	13B	doz	. . . . . Half-shell		
	19A	doz	. . . . . Meat		
			. . . . Other:		
	21C	doz	. . . . . Whole		
	23K	doz	. . . . . Half-shell		
	29J	doz	. . . . . Meat		
			. . . Pacific (*Crassostrea gigas*):		
	31L	doz	. . . . Whole		
	33G	doz	. . . . Half-shell		
	39F	doz	. . . . Meat		
			. . . Rock (*Saccostrea cucullatta, Saccostrea glomerata*):		
	41H	doz	. . . . Whole		
	43D	doz	. . . . Half-shell		
	49C	doz	. . . . Meat		
	59L	doz	. . . Other		

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Molluscs, whether in shell or not, live, fresh, chilled, etc.—*continued*		
			– Oysters—*continued*		
0307.19.00			– – Other	Free	Free
			. . . New Zealand Dredge (*Ostrea chilensis, Tiostrea chilensis*):		
	11H	doz	. . . . Farmed		
	51G	doz	. . . . Other		
	53C	doz	. . . Pacific (*Crassostrea gigas*)		
	55K	doz	. . . Rock (*Saccostrea cucullatta, Saccostrea glomerata*)		
	69K	doz	. . . Other		
			– Scallops and other molluscs of the family *Pectinidae*:		
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 *(Mytilus spp., Perna spp.)*:		
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 *(Octopus spp.)*:		
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 Tariff	*Preferential Tariff
			Molluscs, whether in shell or not, live, fresh, chilled, etc.—*continued*		
			– Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):		
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 (*Haliotis spp*.) and stromboid conchs (*Strombus spp*.):		
0307.81.00			– – Live, fresh or chilled abalone (*Haliotis spp*.)	Free	Free
	11G	kg	. . . Live		
	17F	kg	. . . Chilled		
	29K	kg	. . . Other		
0307.82.00	00F	kg	– – Live, fresh or chilled stromboid conchs (*Strombus spp*.)	Free	Free
0307.83.00	00L	kg	– – Frozen abalone (*Haliotis spp*.)	Free	Free
0307.84.00	00E	kg	– – Frozen stromboid conchs (*Strombus spp*.)	Free	Free
0307.87.00	00J	kg	– – Other abalone (*Haliotis spp*.)	Free	Free
0307.88.00	00C	kg	– – Other stromboid conchs (*Strombus spp*.)	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
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:**		
			– Sea cucumbers (*Stichopus japonicus, Holothuroidea*):		
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 CA Free LDC 4
			– Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus*):		
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 CA Free LDC 4 RCEP 5 1/2027 5

Chapter 3—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
03.08			**Aquatic invertebrates other than crustaceans, etc.**—*continued*		
0308.30			– Jellyfish (*Rhopilema spp*.):		
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 *See Below CA Free 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 *See Below CA Free LDC 4
03.09			**Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption:**		
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 *See Below CA Free LDC 4

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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 04.03, 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 Tariff	*Preferential Tariff
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 %:		
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		
04.02			**Milk and cream, concentrated or containing added sugar or other sweetening matter:**		
0402.10.00			– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	5	Free *See Below CA Free 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 *See Below CA Free 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 *See Below CA Free 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		

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
04.03			**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:**		
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 *See Below CA 2 RCEP 5 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 *See Below CA Free
0403.20.09	00F	kg	– – Other	5	Free *See Below 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 *See Below CA Free 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		
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	00C	kg	– Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5	Free *See Below CA Free 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 *See Below CA Free 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 Tariff	*Preferential Tariff
04.05			**Butter and other fats and oils derived from milk; dairy spreads:**		
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		
04.06			**Cheese and curd:**		
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 *Penicillium roqueforti*	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		
04.07			**Birds' eggs, in shell, fresh, preserved or cooked:**		
			– Fertilised eggs for incubation:		
0407.11.00	00B	doz	– – Of fowls of the species *Gallus domesticus*	Free	Free
0407.19.00	00J	doz	– – Other	Free	Free
			– Other fresh eggs:		
0407.21.00	00F	kg	– – Of fowls of the species *Gallus domesticus*	Free	Free
0407.29.00	00B	kg	– – Other	Free	Free
0407.90.00	00G	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	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		

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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 Tariff	*Preferential Tariff
04.09					
0409.00.00			**Natural honey**	5	Free *See Below CA 2 RCEP 3.3 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		
04.10			**Insects and other edible products of animal origin, not elsewhere specified or included:**		
0410.10			– Insects:		
0410.10.01	00D	kg	– – Salted, in brine, dried or smoked; edible flour or meal	5	Free *See Below CA Free LDC 4 RCEP 2.5 1/2027 2
0410.10.05	00K	kg	– – Other	Free	Free
0410.90.00	00G	kg	– Other	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 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.

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Chapter 5—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
05.01					
0501.00.00	00A	. .	**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	00C	kg	– Pigs', hogs' or boars' bristles and hair and waste thereof	Free	Free
0502.90.00	00B	kg	– Other	Free	Free
05.04					
0504.00.00			**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked**	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		
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	00H	kg	– Feathers of a kind used for stuffing; down	Free	Free
0505.90.00	00G	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	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		
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	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		
05.08					
0508.00.00	00J	. .	**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**	Free	Free

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Chapter 5—*continued*

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

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
05.10					
0510.00.00			**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
	01J	kg	. Glands, fresh or preserved but not dried		
	11F	..	. Ambergris		
	19A	..	. Other		
05.11			**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:**		
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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