

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 this Schedule, any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

Live animals

NOTE

This Chapter covers all live animals except:

(a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306, 0307 or 0308;

(b) cultures of micro-organisms and other products of heading 3002; and

(c) animals of heading 9508.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0101	LIVE HORSES, ASSES, MULES AND HINNIES		
	- <i>Horses:</i>		
0101 21 00	-- Pure-bred breeding animals	u	
0101 29	-- Other:	u	
0101 29 10	--- Horses for Polo	u	
0101 29 90	--- Other		
0101 30	- Asses:		
0101 30 10	--- Pure-bred breeding animals:	u	
0101 30 20	--- Livestock	u	
0101 30 90	--- Other	u	
0101 90	- Other:	u	
0101 90 30	--- Mules and hinnies as livestock	u	
0101 90 90	--- Other	u	
0102	LIVE BOVINE ANIMALS		
	- <i>Cattle:</i>		
0102 21	-- <i>Pure-bred breeding animals:</i>		
0102 21 10	--- <i>Bulls</i>	u	
0102 21 20	--- <i>Cows</i>	u	
0102 29	-- <i>Other</i>	u	
0102 29 10	--- <i>Bulls</i>	u	
0102 29 90	--- <i>Other: Including calves</i>		
	- <i>Buffalo:</i>		
0102 31 00	-- <i>Pure-bred breeding animals:</i>	u	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0102 39 00	--- <i>Other</i>	u	
0102 90	--- Other:	u	
0102 90 10	--- <i>Pure-bred breeding animals</i>		
0102 90 90	--- Other		
0103	LIVE SWINE		
0103 10 00	- Pure-bred breeding animals	u	
	- <i>Other:</i>		
0103 91 00	-- Weighing less than 50 kg.	u	
0103 92 00	-- Weighing 50 kg. or more	u	
0104	LIVE SHEEP AND GOATS		
0104 10	- <i>Sheep:</i>		
0104 10 10	--- Sheep including lamb for breeding purpose	u	
0104 10 90	--- Other	u	
0104 20 00	- Goats	u	
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES GALLUS DOMESTICUS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS		
	- <i>Weighing not more than 185 g:</i>		
0105 11 00	-- Fowls of the species <i>Gallus domesticus</i>	u	
0105 12 00	-- Turkeys	u	
0105 13 00	-- Duck	u	
0105 14 00	-- Geese	u	
0105 15 00	-- Guinea fowls	u	
	- <i>Other:</i>		
0105 94 00	-- Fowls of the species <i>Gallus domesticus</i> ,	u	
0105 99 00	-- Other	u	
0106	OTHER LIVE ANIMALS		
	- <i>Mammals:</i>		
0106 11 00	-- Primates	u	
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia): seals, sea lions and sairuses (mammals of the sub-order pinnipedia)	u	
0106 13 00	-- Camels and Other camelids (camelidae)	u	
0106 14 00	-- Rabbits heres	u	
0106 19 00	-- Other	u	
0106 20 00	-- Reptiles (including snakes and turtles)	u	
	- <i>Birds:</i>		
0106 31 00	-- Birds of prey	u	
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	
0106 33 00	-- Ostriches; emus (<i>Dromaius Dromaius novaehollandiae</i>)	u	
0106 39 00	-- Other	u	

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- Insects:		
0106 41	-- Bees:	u	
0106 41 10	--- Pureline stock	u	
0106 41 90	--- Other	u	
0106 49	-- Other		
0106 49 10	--- Pureline stock	u	
0106 49 90	--- Other	u	
0106 99 00	- Other	u	

CHAPTER 2

Meat and edible meat offal

NOTE

This Chapter does not cover:

(a) products of the kinds described in headings 0201 to 0208 or heading 0210, unfit or unsuitable for human consumption;

(b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or

(c) animal fat, other than products of heading 0209 (Chapter 15).

SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0201	MEAT OF BOVINE ANIMALS, FRESH AND CHILLED		
0201 10 00	- Carcasses and half-carcasses	kg.	Nil
0201 20 00	- Other cuts with bone in	kg.	Nil
0201 30 00	- Boneless	kg.	Nil
0202	MEAT OF BOVINE ANIMALS, FROZEN		
0202 10 00	- Carcasses and half-carcasses	kg.	Nil
0202 20 00	- Other cuts with bone in	kg.	Nil
0202 30 00	- Boneless	kg.	Nil
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN		
	- <i>Fresh or chilled:</i>		
0203 11 00	-- Carcasses and half-carcasses	kg.	Nil
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 19 00	-- Other	kg.	Nil
	- <i>Frozen:</i>		
0203 21 00	-- Carcasses and half-carcasses	kg.	Nil
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0203 29 00	-- Other	kg.	Nil
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN		
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg.	Nil
	- <i>Other meat of sheep, fresh or chilled:</i>		
0204 21 00	-- Carcasses and half-carcasses	kg.	Nil
0204 22 00	-- Other cuts with bone in	kg.	Nil
0204 23 00	-- Boneless	kg.	Nil
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	kg.	Nil
	- <i>Other meat of sheep, frozen:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0204 41 00	-- Carcasses and half-carcasses	kg.	Nil
0204 42 00	-- Other cuts with bone in	kg.	Nil
0204 43 00	-- Boneless	kg.	Nil
0204 50 00	- Meat of goats	kg.	Nil
0205 00 00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	kg.	Nil
0206	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 - <i>Of bovine animals, frozen:</i>	kg.	Nil
0206 21 00	-- Tongues	kg.	Nil
0206 22 00	-- Livers	kg.	Nil
0206 29 00	-- Other	kg.	Nil
0206 30 00	- Of swine, fresh or chilled - <i>Of swine, frozen:</i>	kg.	Nil
0206 41 00	-- Livers	kg.	Nil
0206 49 00	-- Other	kg.	Nil
0206 80	- <i>Other, fresh or chilled:</i>		
0206 80 10	--- Of sheep or goats	kg.	Nil
0206 80 90	--- Other	kg.	Nil
0206 90	- <i>Other, frozen:</i>		
0206 90 10	--- Of sheep or goats	kg.	Nil
0206 90 90	--- Other	kg.	Nil
0207	MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN - <i>Of fowls of the species Gallus domesticus:</i>		
0207 11 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 12 00	-- Not cut in pieces, frozen	kg.	Nil
0207 13 00	-- Cuts and offal, fresh or chilled	kg.	Nil
0207 14 00	-- Cuts and offal, frozen - <i>Of turkeys:</i>	kg.	Nil
0207 24 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 25 00	-- Not cut in pieces, frozen	kg.	Nil
0207 26 00	-- Cuts and offal, fresh or chilled	kg.	Nil
0207 27 00	-- Cuts and offal, frozen - <i>Of ducks:</i>	kg.	Nil
0207 41 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 42 00	-- Not cut in pieces, frozen	kg.	Nil
0207 43 00	-- Fatty livers, fresh or chilled	kg.	Nil
0207 44 00	-- Other, fresh or chilled	kg.	Nil
0207 45 00	-- Other, frozen	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Of ducks:</i>		
0207 51 00	-- Not cut in pieces, fresh or chilled	kg.	Nil
0207 52 00	-- Not cut in pieces, frozen	kg.	Nil
0207 53 00	-- Fatty livers, fresh or chilled	kg.	Nil
0207 54 00	-- Other, fresh or chilled	kg.	Nil
0207 55 00	-- Other, frozen	kg.	Nil
0207 60 00	- Of guinea fowls	kg.	Nil
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN		
0208 10 00	- Of rabbits or hares	kg.	Nil
0208 30 00	- Of primates	kg.	Nil
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order <i>cetacea</i>); of manatees and dugongs (mammals of the order <i>sirenia</i>)of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)	kg.	Nil
0208 50 00	- Of reptiles (including snakes and turtles)	kg.	Nil
0208 60 00	- Of camels and other camelids (camelidae)	kg.	Nil
0208 90	- <i>Other:</i>		
0208 90 10	--- Of wild animals	kg.	Nil
0208 90 90	--- Other	kg.	Nil
0209 00	PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	kg.	Nil
0209 10 00	- Of pigs	kg.	Nil
0209 90 00	- Other	kg.	Nil
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL		
	- <i>Meat of swine:</i>		
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	Nil
0210 12 00	-- Bellies (streaky) and cuts thereof	kg.	Nil
0210 19 00	-- Other	kg.	Nil
0210 20 00	- Meat of bovine animals	kg.	Nil
	- <i>Other, including edible flours and meals of meat or meat offal:</i>		
0210 91 00	-- Of primates	kg.	Nil
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order <i>cetacea</i>); of manatees and dugongs (mammals of the order <i>sirenia</i>)of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)	kg.	Nil
0210 93 00	-- Of reptiles (including snakes and turtles)	kg.	Nil
0210 99 00	-- Other	kg.	Nil

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

NOTES

1. This Chapter does not cover :

(a) mammals of heading 0106;

(b) meat of mammals of heading 0106 (heading 0208 or 0210);

(c) fish (including livers and roes 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 2301); or

(d) caviar or caviar substitutes prepared from fish eggs (heading 1604).

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.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0301	LIVE FISH		
	- Ornamental fish:		
0301 11 00	-- Freshwater	kg.	Nil
0301 19 00	-- Other	kg.	Nil
	- Other Life Fish		
0301 91 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	kg.	Nil
0301 92 00	-- Eels (<i>Anguilla spp.</i>)	kg.	Nil
0301 93 00	-- Carp (<i>Cyprinus carpio</i> , <i>carassius</i> , <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys cirrhinus spp.</i> , <i>Mylophary-</i> <i>ngodon piceus</i>)	kg.	Nil
0301 94 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil
0301 95 00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil
0301 99 00	-- Other	kg.	Nil
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	- <i>Salmonidae</i> , excluding livers and roes:		
0302 11 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> ,	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0302 13 00	<i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> -- Pacific salmon (<i>Oncorhynchus nerka</i> ,	kg.	Nil
0302 14 00	<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> , -- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
0302 19 00	-- Other	kg.	Nil
0302 21 00	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: -- Halibut (<i>Reinhardtius hippoglossoides</i> ,	kg.	Nil
0302 22 00	<i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>) -- Plaice (<i>Pleuronectes platessa</i>)	kg.	Nil
0302 23 00	-- Sole (<i>Solea spp.</i>)	kg.	Nil
0302 24 00	-- Turbots (<i>Psetta maxima</i>)	kg.	Nil
0302 29 00	-- Other	kg.	Nil
0302 31 00	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus)</i> <i>pelamis</i>], excluding livers and roes: -- Albacore or longfinned tunas	kg.	Nil
0302 32 00	(<i>Thunnus alalunga</i>) -- Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	Nil
0302 33 00	-- Skipjack or stripe-bellied bonito	kg.	Nil
0302 34 00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg.	Nil
0302 35 00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg.	Nil
0302 36 00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0302 39 00	-- Other - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:	kg.	Nil
0302 41 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0302 42 00	-- Anchovies (<i>Engraulis</i> spp .)	kg.	Nil
0302 43 00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp .), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg.	Nil
0302 44 00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg.	Nil
0302 45 00	-- Jack and horse mackerel (<i>Trachurus</i> spp .)	kg.	Nil
0302 46 00	-- Cobia (<i>Rachycentron canadum</i>)	kg.	Nil
0302 47 00	-- Swordfish (<i>Xiphias gladius</i>) - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :	kg.	Nil
0302 51 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0302 52 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	Nil
0302 53 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	Nil
0302 54 00	-- Hake (<i>Merluccius</i> spp . , <i>Urophycis</i> spp .)	kg.	Nil
0302 55 00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	kg.	Nil
0302 56 00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg.	Nil
0302 59 00	-- Other - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp, <i>cirrhinus</i> spp, <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes :	kg.	Nil
0302 71 00	-- Tilapias (<i>Oreochromis</i> spp .)	kg.	Nil
0302 72 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg.	Nil
0302 73 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	kg.	Nil
0302 74 00	-- Eels (<i>Anguilla</i> spp .)	kg.	Nil
0302 79 00	-- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- Other fish, excluding livers and roes :		
0302 81 00	-- Dogfish and other sharks	kg.	Nil
0302 82 00	-- Rays and skates (Rajidae)	kg.	Nil
0302 83 00	-- Toothfish (Dissostichus spp .)	kg.	Nil
0302 84 00	-- Seabass (Dicentrarchus spp .)	kg.	Nil
0302 85 00	-- Seabream (Sparidae)	kg.	Nil
0302 89	-- <i>Other:</i>		
0302 89 10	--- Hilsa	kg.	Nil
0302 89 20	--- Dara	kg.	Nil
0302 89 30	--- Pomfret	kg.	Nil
0302 89 90	--- Other	kg.	Nil
0302 90 00	- Livers and roes	kg.	Nil
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
	- Salmonidae, excluding livers and roes :		
0303 11 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg.	Nil
0303 12 00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg.	Nil
0303 13 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0303 14 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg.	Nil
0303 19 00	-- Other	kg.	Nil
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes :		
0303 23 00	-- Tilapias (<i>Oreochromis</i> spp .)	kg.	Nil
0303 24 00	-- Catfish (<i>Pangasius</i> spp ., <i>Silurus</i> spp ., <i>Clarias</i> spp. , <i>Ictalurus</i> spp.)	kg.	Nil
0303 25 00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	kg.	Nil
0303 26 00	-- Eels (<i>Anguilla</i> spp.)	kg.	Nil
0303 29 00	-- Other	kg.	Nil
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :		
0303 31 00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus</i>	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	hippoglossus, Hippoglossus stenolepis)		
0303 32 00	-- Plaice (Pleuronectes platessa)	kg.	Nil
0303 33 00	-- Sole (Solea spp.)	kg.	Nil
0303 34 00	-- Turbots (Psetta maxima)	kg.	Nil
0303 39 00	-- Other	kg.	Nil
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes :		
0303 41 00	-- Albacore or longfinned tunas (Thunnus alalunga)	kg.	Nil
0303 42 00	-- Yellowfin tunas (Thunnus albacares)	kg.	Nil
0303 43 00	-- Skipjack or stripe-bellied bonito	kg.	Nil
0303 44 00	-- Bigeye tunas (thunnus obesus)	kg.	Nil
0303 45 00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	kg.	Nil
0303 46 00	-- Southern bluefin tunas (thunnus maccoyii)	kg.	Nil
0303 49 00	-- Other	kg.	Nil
	- Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina ilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes :		
0303 51 00	-- Herrings (Clupea harengus, Clupea pallasii)	kg.	Nil
0303 53 00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	kg.	Nil
0303 54 00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	kg.	Nil
0303 55 00	-- Jack and horse mackerel (Trachurus spp.)	kg.	Nil
0303 56 00	-- Cobia (Rachycentron canadum)	kg.	Nil
0303 57 00	-- Swordfish (Xiphias gladius)	kg.	Nil
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :		
0303 63 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	Nil
0303 64 00	-- Haddock (Melanogrammus aeglefinus)	kg.	Nil
0303 65 00	-- Coalfish (Pollachius virens)	kg.	Nil
0303 66 00	-- Hake (Merluccius spp., Urophycis spp.)	kg.	Nil
0303 67 00	-- Alaska Pollack (Theragra chalcogramma)	kg.	Nil
0303 68 00	-- Blue whittings (Micromesistius poutassou, Micromesistius australis)	kg.	Nil
0303 69 00	-- Other	kg.	Nil
	- Other fish, excluding livers and roes :		
0303 81	-- Dogfish and other sharks:		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0303 81 10	--- Dogfish	kg.	Nil
0303 81 90	--- Other Sharks	kg.	Nil
0303 82 00	-- Rays and skates (Rajidae)	kg.	Nil
0303 83 00	-- Toothfish (Dissostichus spp.)	kg.	Nil
0303 84 00	-- Seabass (Dicentrarchus spp.)	kg.	Nil
0303 89	-- <i>Other:</i>		
0303 89 10	--- Hilsa	kg.	Nil
0303 89 20	--- Dara	kg.	Nil
0303 89 30	--- Ribbon fish	kg.	Nil
0303 89 40	--- Seer	kg.	Nil
0303 89 50	--- Pomfret (white or silver or black)	kg.	Nil
0303 89 60	--- Ghole	kg.	Nil
0303 89 70	--- Threadfin	kg.	Nil
0303 89 80	--- Croackers, groupers, flounders	kg.	Nil
	--- <i>Other:</i>		
0303 89 91	---- Edible fishmaws of wild life	kg.	Nil
0303 89 92	---- Edible sharkfins of wild life	kg.	Nil
0303 89 99	---- Other	kg.	Nil
0303 90	- <i>Livers and roes:</i>		
0303 90 10	--- Egg or egg yolk of fish	kg.	Nil
0303 90 90	--- Other	kg.	Nil
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
	- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
0304 31 00	-- Tilapias (<i>Oreochromis</i> spp.)	kg.	Nil
0304 32 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg.	Nil
0304 33 00	-- Nile Perch (<i>Lates niloticus</i>)	kg.	Nil
0304 39 00	-- Other	kg.	Nil
	- Fresh or chilled fillets of other fish :		Nil
0304 41 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	Nil
0304 42 00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarkii</i> , <i>Oncorhynchus aguabonita</i> ,	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0304 43 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae)	kg.	Nil
0304 44 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	Nil
0304 45 00	-- Swordfish (Xiphias gladius)	kg.	Nil
0304 46 00	-- Toothfish (Dissostichus spp.)	kg.	Nil
0304 49	-- <i>Other:</i>		
0304 49 10	--- Hilsa	kg.	Nil
0304 49 20	--- Shark	kg.	Nil
0304 49 30	--- Seer	kg.	Nil
0304 49 40	--- Tuna	kg.	Nil
0304 49 90	--- Other	kg.	Nil
	- Other, fresh or chilled :		
0304 51 00	-- Tilapias (Oreochromis spp .), catfish (Pangasius spp ., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	Nil
0304 52 00	-- Salmonidae	kg.	Nil
0304 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	Nil
0304 54 00	-- Swordfish (Xiphias gladius)	kg.	Nil
0304 55 00	-- Toothfish (Dissostichus spp .)	kg.	Nil
0304 59	-- <i>Other :</i>		
0304 59 10	--- Hilsa	kg.	Nil
0304 59 20	--- Shark	kg.	Nil
0304 59 30	--- Seer	kg.	Nil
0304 59 40	--- Tuna	kg.	Nil
0304 59 90	--- Other	kg.	Nil
	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp. (Cyprinus arpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :		
0304 61 00	-- Tilapias (Oreochromis spp.)	kg.	Nil
0304 62 00	-- Catfish (Pangasius spp ., Silurus spp., Clarias spp .,Ictalurus spp .)	kg.	Nil
0304 63 00	-- Nile Perch (Lates niloticus)	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0304 69 00	-- Other - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:	kg.	Nil
0304 71 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	Nil
0304 72 00	-- Haddock (Melanogrammus aeglefinus)	kg.	Nil
0304 73 00	-- Coalfish (Pollachius virens)	kg.	Nil
0304 74 00	-- Hake (Merluccius spp., Urophycis spp.)	kg.	Nil
0304 75 00	-- Alaska Pollack (Theragra chalcogramma)	kg.	Nil
0304 79 00	-- Other - Frozen fillets of other fish :	kg.	Nil
0304 81 00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg.	Nil
0304 82 00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg.	Nil
0304 83 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg.	Nil
0304 84 00	-- Swordfish (Xiphias gladius)	kg.	Nil
0304 85 00	-- Toothfish (Dissostichus spp .)	kg.	Nil
0304 86 00	-- Herrings (Clupea harengus, Clupea pallasii)	kg.	Nil
0304 87 00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito[Euthynnus (Katsuwonus) pelamis]	kg.	Nil
0304 89	-- Other:		
0304 89 10	--- Hilsa	kg.	Nil
0304 89 20	--- Shark	kg.	Nil
0304 89 30	--- Seer	kg.	Nil
0304 89 90	--- Other - Other, frozen:	kg.	Nil
0304 91 00	-- Swordfish (Xiphias gladius)	kg.	Nil
0304 92 00	-- Toothfish (Dissostichus spp.)	kg.	Nil
0304 93 00	-- Tilapias (Oreochromis spp .), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	Nil
0304 94 00	-- Alaska Pollack (Theragra chalcogramma)	kg.	Nil
0304 95 00	-- Fish of the families Bregmacerotidae, Euclichthyidae,	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0304 99 00	Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	kg.	Nil
0305	-- Other FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS, OF FISH FIT FOR HUMAN CONSUMPTION		
0305 10 00	- Flours, meals and pellets, of fish fit for human consumption	kg.	Nil
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	kg.	Nil
0305 31 00	-- Fish fillets, dried, salted or in brine, but not smoked : - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	Nil
0305 32 00	-- Fish of the families Bregmacerotidae, Ulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg.	Nil
0305 39 00	-- Other	kg.	Nil
0305 41 00	- Smoked fish, including fillets, other than edible fish offal : -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg.	Nil
0305 42 00	-- Herrings (Clupea harengus, Clupea pallasii)	kg.	Nil
0305 43 00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg.	Nil
0305 44 00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg.	Nil
0305 49 00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked:	kg.	Nil
0305 51 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	Nil
0305 59	-- <i>Other:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0305 59 10	--- Mumbai Duck	kg.	Nil
0305 59 20	--- Seer without head	kg.	Nil
0305 59 30	--- Sprats	kg.	Nil
0305 59 90	--- Other	kg.	Nil
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305 61 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg.	Nil
0305 62 00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg.	Nil
0305 63 00	-- Anchovies (<i>Engraulis</i> spp.)		
0305 64 00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp ., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg.	Nil
0305 69	-- <i>Other:</i>		
0305 69 10	--- Mumbai Duck	kg.	Nil
0305 69 20	--- Seer without head	kg.	Nil
0305 69 30	--- Sprats	kg.	Nil
0305 69 90	--- Other	kg.	Nil
	- Fish fins, heads, tails, maws and other edible fish offal :		
0305 71 00	-- Shark fins	kg.	Nil
0305 72 00	-- Fish heads, tails and maws	kg.	Nil
0305 79 00	-- Other	kg.	Nil
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.		
	- <i>Frozen :</i>		
0306 11 00	-- Rock lobster and other sea craw fish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg.	Nil
0306 12	-- <i>Lobsters (Homarus spp.):</i>		
0306 12 10	--- Whole, cooked	kg.	Nil
0306 12 90	--- Other	kg.	Nil
0306 13	<i>Omitted</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0306 13 11	<i>Omitted</i>		
0306 13 19	<i>Omitted</i>		
0306 13 20	<i>Omitted</i>		
0306 14 00	-- Crabs	kg.	Nil
0306 15 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	Nil
0306 16	-- <i>Cold-water shrimps and prawns</i> (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):		
0306 16 10	--- Accelerated Freeze Dried(AFD)	kg.	Nil
0306 16 90	--- Other	kg.	Nil
0306 17	-- <i>Other shrimps and prawns</i> :		
	--- Scampi (<i>Macrobrachium spp</i>):		
0306 17 11	---- Accelerated Freeze Dried(AFD)	kg.	Nil
0306 17 19	---- Other	kg.	Nil
0306 17 90	--- Other	kg.	Nil
0306 19 00	-- Other, including flours, meals and pellets, of crustaceans, fit for human consumption - <i>Not frozen</i> :	kg.	Nil
0306 21 00	-- Rock lobster and other sea craw fish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg.	Nil
0306 22 00	-- Lobsters (<i>Homarus spp.</i>)	kg.	Nil
0306 23	<i>Omitted</i>		
0306 23 10	<i>Omitted</i>		
0306 23 90	<i>Omitted</i>		
0306 24 00	-- Crabs	kg.	Nil
0306 25 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg.	Nil
0306 26 00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg.	Nil
0306 27	-- <i>Other shrimps and prawns</i> :		
0306 27 10	--- Powdered	kg.	Nil
0306 27 90	--- Other	kg.	Nil
0306 29 00	-- Other, including flours, meals and pellets, Nil of crustaceans, fit for human consumption	kg.	
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER ON NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSES, FIT FOR HUMAN CONSUMPTION. - Oysters :		
0307 11 00	-- Live, fresh or chilled	kg.	Nil
0307 19 00	-- Other	kg.	Nil
0307 21 00	-- Live, fresh or chilled	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0307 29 00	-- Other	kg.	Nil
	- <i>Mussels (Mytilus spp., Perna spp.):</i>		
0307 31 00	-- Live, fresh or chilled	kg.	Nil
0307 39	-- <i>Other :</i>		
0307 39 10	--- Clams, clam meat (<i>bivalves-Victorita, spp.,</i>	kg.	Nil
	<i>Mertrix spp. and Katalysia spp.)</i>		
0307 39 90	--- Other	kg.	Nil
	- <i>Cuttle fish (Sepia officinalis, Rossia macrosoma, Septioloa spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) :</i>		
0307 41	-- <i>Live, fresh and chilled :</i>		
0307 41 10	--- Cuttle fish	kg.	Nil
0307 41 20	--- Squid	kg.	Nil
0307 49	-- <i>Other :</i>		
0307 49 10	--- Squid tubes, frozen	kg.	Nil
0307 49 20	--- Whole squids, frozen	kg.	Nil
0307 49 30	--- Dried squids	kg.	Nil
0307 49 90	--- Other	kg.	Nil
	- <i>Octopus (Octopus spp.) :</i>		
0307 51 00	-- Live, fresh or chilled	kg.	Nil
0307 59 00	-- Other	kg.	Nil
0307 60 00	- Snails, other than sea snails	kg.	Nil
	- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :		
0307 71 00	-- Live, fresh or chilled	kg.	Nil
0307 79 00	-- Other	kg.	Nil
	- Abalone (<i>Haliotis spp.):</i>		
0307 81 00	-- Live, fresh or chilled	kg.	Nil
0307 89 00	-- Other	kg.	Nil
	- Other, including flours, meals and pellets, fit for		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	human consumption :		
0307 91 00	-- Live, fresh or chilled	kg.	Nil
0307 99 00	-- Other	kg.	Nil
0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION.		
	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>) :		
0308 11 00	-- Live, fresh or chilled	kg.	Nil
0308 19 00	-- Other	kg.	Nil
	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>) :		
0308 21 00	-- Live, fresh or chilled	kg.	Nil
0308 29 00	-- Other	kg.	Nil
0308 30	- <i>Jellyfish (Rhopilema spp.):</i>		
0308 30 10	--- Live, fresh or chilled	kg.	Nil
0308 30 20	--- Dried, salted or frozen	kg.	Nil
0308 90 00	-- Other	kg.	Nil

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 0405 :
 - (a) the term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;
 - (b) the expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 0406 provided that they have the three following characteristics :
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover :
 - (a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); or
 - (b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 3502) or globulin (heading 3504).
5. In this Chapter, the expression "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister), designed to hold a predetermined quantity or number.
6. In relation to products of this Chapter, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.
7. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING NOTES

1. For the purposes of sub-heading 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 sub-heading 0405 10, the term “butter” does not include dehydrated butter or ghee (sub-heading 0405 90).

SUPPLEMENTARY NOTE

In this Chapter, “wild animal” means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0401 10 00	- Of a fat content, by weight, not exceeding 1%	kg.	Nil
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	Nil
0401 40 00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	Nil
0401 50 00	- Of a fat content, by weight, exceeding 10%	kg.	Nil
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0402 10	- <i>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :</i>		
0402 10 10	--- Skimmed Milk	kg.	Nil
0402 10 20	--- Milk food for babies	kg.	Nil
0402 10 90	--- Other	kg.	Nil
	- <i>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% :</i>		
0402 21 00	-- Not containing added sugar or other sweetening matter	kg.	Nil
0402 29	-- <i>Other :</i>		
0402 29 10	--- Whole milk	kg.	Nil
0402 29 20	--- Milk for babies	kg.	Nil
0402 29 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	- <i>Other :</i>		
0402 91	-- <i>Not containing added sugar or other sweetening matter:</i>		
0402 91 10	--- Condensed milk	kg.	12.5%
0402 91 90	--- Other	kg.	Nil
0402 99	-- <i>Other :</i>		
0402 99 10	--- Whole milk	kg.	Nil
0402 99 20	--- Condensed milk	kg.	12.5%
0402 99 90	--- Other	kg.	Nil
0403	BUTTER MILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA		
0403 10 00	- Yogurt	kg.	Nil
0403 90	- <i>Other :</i>		
0403 90 10	--- Butter milk	kg.	Nil
0403 90 90	--- Other	kg.	Nil
0404	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	- <i>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :</i>		
0404 10 10	--- Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	Nil
0404 10 20	--- Whey, dry, blocks and powdered	kg.	Nil
0404 10 90	--- Other	kg.	Nil
0404 90 00	- Other	kg.	Nil
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS		
0405 10 00	- Butter	kg.	Nil
0405 20 00	- Dairy spreads	kg.	Nil
0405 90	- <i>Other :</i>		
0405 90 10	--- Butter oil	kg.	Nil
0405 90 20	--- Ghee	kg.	Nil
0405 90 90	--- Other	kg.	Nil

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0406	CHEESE AND CURD		
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese and curd	kg.	Nil
0406 20 00	- Grated or powdered cheese, of all kinds	kg.	Nil
0406 30 00	- Processed cheese not grated or powdered	kg.	Nil
0406 40 00	- *Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg.	Nil
0406 90 00	- Other cheese	kg.	Nil
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
	- Fertilised eggs for incubation:		
0407 11 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	
0407 19	-- <i>Other:</i>		
0407 19 10	--- Of ducks	u	
0407 19 90	--- Other	u	
	- Other fresh eggs :		
0407 21 00	-- Of fowls of the species <i>Gallus domesticus</i>	u	
0407 29 00	-- Other	u	
0407 90 00	- Other	u	
0408	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		
	- <i>Egg yolks :</i>		
0408 11 00	-- Dried	kg.	
0408 19 00	-- Other	kg.	
	- <i>Other :</i>		
0408 91 00	-- Dried	kg.	
0408 99 00	-- Other	kg.	
0409 00 00	NATURAL HONEY	kg.	
0410	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0410 00	- <i>Edible products of animal origin, not elsewhere specified or included:</i>		
0410 00 10	--- Of wild animals	kg.	Nil
0410 00 20	--- Turtle eggs and Salanganes' nests ("birds' nests")	kg.	Nil
0410 00 90	--- Other	kg.	Nil

*Substituted vide section 67(b) of Finance Act, 2006 [With effect from 1.1.2007]

- **The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.**