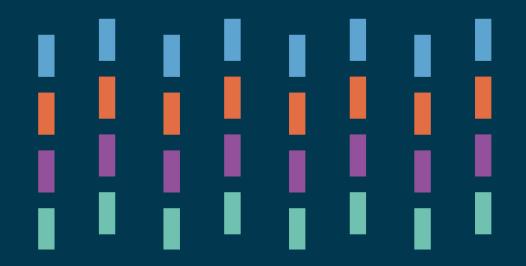


Food and Agriculture Organization of the United Nations



# HS codes for fish and fish products

Harmonized System Nomenclature – 2017 Edition



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Harmonized System Nomenclature – 2017 Edition

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#### Introduction

The classification of products is a key element in international trade. The Harmonized System (HS) of the World Customs Organization (WCO) provides an internationally recognised system of product classification. It is used for many purposes, including import duties, rules of origin, freight documents and statistics.

The Harmonized System was approved in 1983 and entered into force in 1988. Its official name is the "International Convention on the Harmonized Commodity Description and Coding System".

Before the Harmonized System, different approaches existed trying to address the coding of products since ancient times. However, a truly global system was only implemented with the adoption of the HS.

The Harmonized System is also an important tool for trade negotiations – it allows countries to negotiate trade agreements using a common language for products at the multilateral, regional, or bilateral levels. In addition, the HS allows countries to implement national control of specific products covered by international conventions or agreements, such as the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

The Harmonized System is a nomenclature structure allowing the classification of any product under a unique six-digit code. The system is built in layers – sections, chapters, headings and subheadings. Chapters (two digits) describe broad categories of goods, while headings (four digits) group related products, and subheadings (six digits) list the products themselves.

#### **Example Classification: Live Trout**



While the HS at a six-digit level provides an internationally agreed basis, countries can freely create national subdivisions after the sixth digit based on specific needs. The HS system is also used by the private sector for many purposes, as it is internationally consistent and comprehensive enough to be able to classify every product.

The Harmonized System also have a set of six rules and principles to ensure uniform interpretation of the system and classification of products. Those rules are called "General Rules for the Interpretation of the Harmonized System" or "General Interpretative Rules (or GIRs)". Those rules should be applied hierarchically – Rule 1 takes precedence over Rule 2; Rule 2 over Rule 3; and so on. The "General Rules for the Interpretation of the Harmonized System" are also presented in this publication.

Fish is often one of the most complex commodities to classify, with several specificities. There is a multiplicity of phyla, species, and treatments, which create an intricate set of different layers covering different products and and make it especially difficult to classify fish and fish products.

This publication, developed by the Food and Agriculture Organization of the United Nations (FAO), with the active support of the World Customs Organization (WCO), builds on the Harmonized System 2017 Edition. It presents all possible classifications for fish and fish products by species with a full description of each HS code, to facilitate its use within the fisheries sector.

This publication does not modify the structure of the HS or modify species grouping, as it is an auxiliary tool to facilitate classification and enhance understanding of the system from the angle of fish and fish products.

The information presented herein was compiled by FAO staff with every effort made to ensure its accuracy and completeness. Users are kindly asked to report any eventual errors or deficiencies in this product to FAO GLOBEFISH (globefish@fao.org).

#### THE FAO GLOBEFISH TEAM

#### How to use this handbook

This publication presents the commodity codes for fish, including their derivative products, of the Harmonized System 2017 Edition.<sup>1</sup>

It includes products classified in the following HS chapters:

- Chapter 3: Fish and crustaceans, molluscs and other aquatic invertebrates
- Chapter 5: Products of animal origin, not elsewhere specified or included
- Chapter 12: Oil seeds and oleaginous fruits; miscellaneous grains, seed and fruit; industrial or medicinal plants; straw and fodder
- · Chapter 13: Lac; gums, resins and other vegetable saps and extracts
- Chapter 15: Animal or vegetable fats and oils and their cleavage products;
   prepared edible fats; animal or vegetable waxes
- Chapter 16: Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- · Chapter 23: Residues and waste from the food industries; prepared animal fodder

The following table gives an overview of all classifications in the HS relevant to the fisheries and aquaculture sector. In general, fish, crustaceans and molluscs, including when they are filleted, dried, salted, brined or smoked, are classified under Chapter 3. Processed food preparations which contain at least 20% by weight of fish, crustaceans or molluscs are classified under Chapter 16.

		Live	Whole; fresh, chilled	Whole; frozen	Fillets; fresh, chilled, frozen	Dried, salted, in brine, smoked	Flours, meals, pellets	Prepared, preserved
Fish		0301	0302	0303	0304	0305	0305 or 2301	1604
Crustaceans		0306	0306	0306		0306	0306 or 2301	1604
Molluscs		0307	0307	0307		0307	0307 or 2301	1605
Other aquatic invertebrates		0308	0308	0308		0308	0308 or 2301	
Seaweed, algae	1212 or 1302							
Oils	1504 1516.10 1517.90							

HS classification of fish and fish products

This publication is divided into two sections.

The first section presents all species which are directly referenced in the Harmonized System, with commodity codes for all possible classifications of their products and treatments. The species are listed in alphabetical order and divided by groups based on their phyla (fish, crustaceans, molluscs or aquatic invertebrates).

The first section is particularly useful to find the classification of a product from the common name of the species. If a species is not listed, it will usually be classified under one of the generic descriptions of "fish, crustaceans, molluscs or aquatic invertebrates not elsewhere specified". These generic descriptions are found at the end of each respective group – fish on page 70, crustaceans on page 80, molluscs on page 94 and aquatic invertebrates on page 98.

In the first section, a plus sign (+) next to an HS code indicates that there is no explicit reference to the species or grouping of fish listed on that page within the description of that particular HS code. Therefore, if an HS code does not have a plus sign, it means that the species is explicitly listed.

For example, in the first section, live Alaska pollock is classified under HS code 0301.99 +, indicating that there is no explicit reference to live Alaska pollock in the description of HS code 0301.99. On the other hand, fresh or chilled Alaska pollock, classified under HS code 0302.55, has no plus sign (+) after it, indicating that the description of HS code 0302.55 explicitly refers to fresh or chilled Alaska pollock. The second section lists all HS codes for fish and fish products with an exhaustive description of each code. They are listed in the order they appear in the Harmonized System and are particularly useful to search by commodity code. This exhaustive description of the product, including all possible exceptions.

The two sections of the publication are natural complements of each other. After looking for a product in the first section and checking its HS code, the second section will provide a comprehensive description of the product. Likewise, having found an HS code in the second section, the first section may be used to crosscheck for other treatments of similar products. This system of complementary referencing, to be used in conjunction with the Harmonized System 2017 Edition, can facilitate the process of product classification.

<sup>&</sup>lt;sup>1</sup> Available at <a href="http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2017-edition/hs-nomenclature-2017-edition.aspx">http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2017-edition/hs-nomenclature-2017-edition.aspx</a>

Between the first and the second sections, there are two sets of complementary information – the "General Rules for the Interpretation of the Harmonized System" or "General Interpretative Rules (GIRs)" and a set of applicable Legal Notes to the respective chapters.

The "General Rules for the Interpretation of the Harmonized System" are a set of six rules and principles to ensure uniform interpretation of the system and classification of products. Those rules are applied hierarchically – Rule 1 takes precedence over Rule 2; Rule 2 over Rule 3; and so on.

The Legal Notes preceding each relevant chapter are an integral part of the Harmonized System. They delineate the scope and limits of sections, chapters, headings or subheadings, defining lists of products which are included or excluded, explaining the classification of a particular product or group of products, among other issues.

This publication does not include product classifications for mammals, such as 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).

#### Alaska Pollock

Theragra chalcogramma

(see also fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.55
Frozen		0303.67
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44 +
	frozen	0304.75
	dried, but not smoked	0305.32 +
	salted, but not smoked	0305.32 +
	in brine, but not smoked	0305.32 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	
Other meat	fresh or chilled	0304.53 +
	frozen	0304.94
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	101/100
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1004.10
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1304.20
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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T U V W X Y

#### Albacore tunas

#### Thunnus alalunga (see also longfinned tunas and tunas of the genus Thunnus)

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TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.31
Frozen		0303.41
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0005 40
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Anchovies

Engraulis spp.

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.42
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.63
n brine		0305.63
Prepared or preserved	whole or in pieces but not minced	1604.16
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking process	0305.49 +
Other meat	fresh or chilled	0304.59 +
other meat	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
Livers, roes and min	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +
		3000112

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Atlantic bluefin tunas

#### Thunnus thynnus (see also longfinned tunas and tunas of the genus Thunnus)

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TREATMENT		HS CODE
Live		0301.94
Fresh or chilled		0302.35
Frozen		0303.45
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0005 40
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
liouis	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
wicuis	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
01003	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Atlantic salmon

#### Salmo salar

(see also Salmonidae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.14
Frozen		0303.13
Smoked	cooked before or during the smoking process	0305.41
	not cooked before or during the smoking process	0305.41
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.11 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.41
	frozen	0304.81
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.41
	smoked, not cooked before or during the smoking	0305.41
	process	0303.41
Other meat	fresh or chilled	0304.52 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
other cubic only and his	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Bregmacerotidae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.59 +
Frozen		0303.69 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44
	frozen	0304.79 +
	dried, but not smoked	0305.32
	salted, but not smoked	0305.32
	in brine, but not smoked	0305.32
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.53
	frozen	0304.95
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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M N O P Q R S T U V W X Y

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	101/100
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Bigeye tunas Thunnus obesus

#### Thunnus obesus (see also tunas of the genus Thunnus)

Live 0301.99 Fresh or chilled 0301.99 Frozen 0303.44 Smoked cooked before or during the smoking process 0305.49 Dried but not smoked 0305.59 Salted but not smoked 0305.69 Prepared or preserved whole or in pieces but not minced 1604.14 minced 1604.20 Fillets fresh or chilled 0304.87 dried, but not smoked 0305.39 salted, but not smoked 0305.39	
Frozen     0303.44       Smoked     cooked before or during the smoking process     0305.49       Dried     but not smoked     0305.59       Salted     but not dried or smoked     0305.69       In brine     0305.69     0305.69       Prepared or preserved     whole or in pieces but not minced     1604.14       minced     1604.20       Fillets     fresh or chilled     0304.49       dried, but not smoked     0304.87       dried, but not smoked     0305.39	
Smoked         cooked before or during the smoking process         0305.49           Dried         but not smoked         0305.59           Salted         but not smoked         0305.69           In brine         0305.69         0305.69           Prepared or preserved         whole or in pieces but not minced         1604.14           minced         1604.20         1604.20           Fillets         fresh or chilled         0304.49           dried, but not smoked         0304.39           galach, but not smoked         0305.39	_
Instruction         Instruction <thinstruction< th=""> <thinstruction< th=""></thinstruction<></thinstruction<>	L
Dried         but not smoked         0305.59           Salted         but not dried or smoked         0305.69           In brine         0305.69           Prepared or preserved         whole or in pieces but not minced         1604.14           minced         1604.20           Fillets         fresh or chilled         0304.49           frozen         0304.39           galted, but not smoked         0305.39           salted, but not smoked         0305.39	r.
Salted     but not dried or smoked     0305.69       In brine     0305.69       Prepared or preserved     whole or in pieces but not minced     1604.14       minced     1604.20       Fillets     fresh or chilled     0304.49       frozen     0304.87       dried, but not smoked     0305.39       salted, but not smoked     0305.39	t
In brine         0305.69           Prepared or preserved         whole or in pieces but not minced         1604.14           minced         1604.20           Fillets         fresh or chilled         0304.49           frozen         0304.87           dried, but not smoked         0305.39	+
Prepared or preserved         whole or in pieces but not minced         1604.14           minced         1604.20           Fillets         fresh or chilled         0304.49           frozen         0304.87           dried, but not smoked         0305.39           salted, but not smoked         0305.39	+
minced         1604.20           Fillets         fresh or chilled         0304.49           frozen         0304.87         0305.39           dried, but not smoked         0305.39         salted, but not smoked	t
Fillets fresh or chilled 0304.49 frozen 0304.87 dried, but not smoked 0305.39 salted, but not smoked 0305.39	+
frozen         0304.87           dried, but not smoked         0305.39           salted, but not smoked         0305.39	+
dried, but not smoked 0305.39 salted, but not smoked 0305.39	+
salted, but not smoked 0305.39	+
	+
	+
in brine, but not smoked 0305.39	+
smoked, cooked before or during the smoking process 0305.49	+
smoked, not cooked before or during the smoking 0305.49	
process 0303.49	r
Other meat fresh or chilled 0304.59	+
frozen 0304.99	ł
Livers, roes and milt fresh or chilled 0302.91	+
frozen 0303.91	+
dried 0305.20	+
smoked 0305.20	+
salted 0305.20	+
in brine 0305.20	+
Heads, tails and maws fresh or chilled 0302.99	+
frozen 0303.99	+
dried 0305.72	+
smoked 0305.72	+
salted 0305.72	
in brine 0305.72	+

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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M N O P Q R S T U V W X Y

## Blue whitings

Micromesistius poutassou, Micromesistius australis

(see also fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.56
Frozen		0303.68
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44 +
	frozen	0304.79 +
	dried, but not smoked	0305.32 +
	salted, but not smoked	0305.32 +
	in brine, but not smoked	0305.32 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0005 40 1
	process	0305.49 +
Other meat	fresh or chilled	0304.53 +
	frozen	0304.95 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Bonito Sarda spp.

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0303.43
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Brisling Sprattus sprattus (see also sprats)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.43
Frozen		0303.53
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
n brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.13
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 1
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
leads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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## Capelin Mallotus villosus

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.30
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.30
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Carp

Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.

TREATMENT		HS CODE
Live		0301.93
Fresh or chilled		0302.73
Frozen		0303.25
Smoked	cooked before or during the smoking process	0305.44
	not cooked before or during the smoking process	0305.44
Dried	but not smoked	0305.52
Salted	but not dried or smoked	0305.64
In brine		0305.64
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.39 +
	frozen	0304.69 +
	dried, but not smoked	0305.31
	salted, but not smoked	0305.31
	in brine, but not smoked	0305.31
	smoked, cooked before or during the smoking process	0305.44
	smoked, not cooked before or during the smoking	0005 44
	process	0305.44
Other meat	fresh or chilled	0304.51
	frozen	0304.93
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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M N O P Q R S T U V W X Y

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### **Catfish** Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.72
Frozen		0303.24
Smoked	cooked before or during the smoking process	0305.44
	not cooked before or during the smoking process	0305.44
Dried	but not smoked	0305.52
Salted	but not dried or smoked	0305.64
In brine		0305.64
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.32
	frozen	0304.62
	dried, but not smoked	0305.31
	salted, but not smoked	0305.31
	in brine, but not smoked	0305.31
	smoked, cooked before or during the smoking process	0305.44
	smoked, not cooked before or during the smoking	0305.44
	process	0305.44
Other meat	fresh or chilled	0304.51
	frozen	0304.93
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
Dils	prepared liver oils and their fractions, whether or not refined, but	
JIIS	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Coalfish

#### Pollachius virens

(see also fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.53
Frozen		0303.65
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44 +
	frozen	0304.73
	dried, but not smoked	0305.32 +
	salted, but not smoked	0305.32 +
	in brine, but not smoked	0305.32 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0005 40 1
	process	0305.49 +
Other meat	fresh or chilled	0304.53 +
	frozen	0304.95 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Cobia Rachycentron canadum

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.46
Frozen		0303.56
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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#### Cod

#### Gadus morhua, Gadus ogac, Gadus macrocephalus

(see also fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.51
Frozen		0303.63
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.51
Salted	but not dried or smoked	0305.62
In brine		0305.62
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44 +
	frozen	0304.71
	dried, but not smoked	0305.32 +
	salted, but not smoked	0305.32 +
	in brine, but not smoked	0305.32 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.53 +
	frozen	0304.95 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4543.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Crevalles

#### Caranx spp. (see also jacks, horse mackerel and jack makerel)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0205 40
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Danube salmon

Hucho Hucho

(see also Salmonidae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.14
Frozen		0303.13
Smoked	cooked before or during the smoking process	0305.41
	not cooked before or during the smoking process	0305.41
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.11 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.41
	frozen	0304.81
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.41
	smoked, not cooked before or during the smoking	
	process	0305.41
Other meat	fresh or chilled	0304.52 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1004.20
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	100
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1004.20
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Dogfish (see also sharks)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.81
Frozen		0303.81
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.47
	frozen	0304.88
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	
	process	0305.49 +
Other meat	fresh or chilled	0304.56
	frozen	0304.96
Livers, roes and milt	fresh or chilled	0302.91 +
,	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Shark fins	fresh or chilled	0302.92 +
	frozen	0303.92 +
	dried	0305.71 +
	smoked	0305.71 +
	salted	0305.71 +
	in brine	0305.71 +
	prepared or preserved, whole or in pieces but not	1604.18 +
	minced	1604.18 +
	prepared or preserved, minced	0305.20 +
Heads and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1304.10
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1304.20
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1011100
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### **Eels** Anguilla spp.

TREATMENT		HS CODE
Live		0301.92
Fresh or chilled		0302.74
Frozen		0303.26
Smoked	cooked before or during the smoking process	0305.44
	not cooked before or during the smoking process	0305.44
Dried	but not smoked	0305.52
Salted	but not dried or smoked	0305.64
In brine		0305.64
Prepared or preserved	whole or in pieces but not minced	1604.17
	minced	1604.20 +
Fillets	fresh or chilled	0304.39 +
	frozen	0304.69 +
	dried, but not smoked	0305.31
	salted, but not smoked	0305.31
	in brine, but not smoked	0305.31
	smoked, cooked before or during the smoking process	0305.44
	smoked, not cooked before or during the smoking	0205 44
	process	0305.44
Other meat	fresh or chilled	0304.51
	frozen	0304.93
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Euclichthyidae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Bregmacerotidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.59 +
Frozen		0303.69 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44
	frozen	0304.79 +
	dried, but not smoked	0305.32
	salted, but not smoked	0305.32
	in brine, but not smoked	0305.32
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0303.45
Other meat	fresh or chilled	0304.53
	frozen	0304.95
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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## Flat fish

Pleuronectidae, Bothidae, Citharidae, Cynoglossidae, Scophthalmida, Soleidae

(see also halibut, plaice, sole and turbots)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.29 +
Frozen		0303.39 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.43
	frozen	0304.83
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	1510.10 +
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.30 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Gadidae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Bregmacerotidae, Euclichthyidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.59 +
Frozen		0303.69 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44
	frozen	0304.79 +
	dried, but not smoked	0305.32
	salted, but not smoked	0305.32
	in brine, but not smoked	0305.32
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0304.53
Other meat	fresh or chilled	
	frozen	0304.95
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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#### Haddock

#### Melanogrammus aeglefinus

(see also fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.52
Frozen		0303.64
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44 +
	frozen	0304.72
	dried, but not smoked	0305.32 +
	salted, but not smoked	0305.32 +
	in brine, but not smoked	0305.32 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0005 40 1
	process	0305.49 +
Other meat	fresh or chilled	0304.53 +
	frozen	0304.95 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
,	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	1010110
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
inotalo	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere	· · · · · · · · · · · · · · · · · · ·	
specified	unfit for human consumption	0511.91 +
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## Hake

#### Merluccius spp., Urophycis spp.

(see also fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.54
Frozen		0303.66
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44 +
	frozen	0304.74
	dried, but not smoked	0305.32 +
	salted, but not smoked	0305.32 +
	in brine, but not smoked	0305.32 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	
Other meat	fresh or chilled	0304.53 +
	frozen	0304.95 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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## Halibut

Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis

#### (see also flat fish)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.21
Frozen		0303.31
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.43 +
	frozen	0304.83 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
Oils	prepared	
Olis	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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### Herrings Clupea harengus, Clupea pallasii

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.41
Frozen		0303.51
Smoked	cooked before or during the smoking process	0305.42
	not cooked before or during the smoking process	0305.42
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.61
In brine		0305.61
Prepared or preserved	whole or in pieces but not minced	1604.12
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.86
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.42
	smoked, not cooked before or during the smoking process	0305.42
Other meat	fresh or chilled	0304.59 +
Other meat		0304.59 +
Linear and sold	frozen fresh or chilled	0304.99 +
Livers, roes and milt	frozen	0302.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1017.00
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Horse mackerel

#### Trachurus spp. (see also jack mackerel, crevalles and jacks)

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TREATMENT		HS CODE
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Live		0301.99 +
Fresh or chilled		0302.45
Frozen		0303.55
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0303.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	1310.10 +
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
Olis	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	1510.10
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
inotalo	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Indian mackerel

#### Rastrelliger spp.

(see also mackerel and seerfishes)

TREATMENT		HS CODE	E
Live		0301.99	+
Fresh or chilled		0302.49	+
Frozen		0303.59	+
Smoked	cooked before or during the smoking process	0305.49	+
	not cooked before or during the smoking process	0305.49	+
Dried	but not smoked	0305.54	
Salted	but not dried or smoked	0305.69	+
In brine		0305.69	+
Prepared or preserved	whole or in pieces but not minced	1604.15 ·	+
	minced	1604.20 ·	+
Fillets	fresh or chilled	0304.49	+
	frozen	0304.89 ·	+
	dried, but not smoked	0305.39 ·	+
	salted, but not smoked	0305.39	+
	in brine, but not smoked	0305.39	+
	smoked, cooked before or during the smoking process	0305.49	+
	smoked, not cooked before or during the smoking	0305.49	
	process	0305.49	+
Other meat	fresh or chilled	0304.59 ·	+
	frozen	0304.99	+
Livers, roes and milt	fresh or chilled	0302.91 ·	+
	frozen	0303.91	+
	dried	0305.20	+
	smoked	0305.20	+
	salted	0305.20	+
	in brine	0305.20	+
Heads, tails and maws	fresh or chilled	0302.99 ·	+
,	frozen	0303.99	+
	dried	0305.72	+
	smoked	0305.72	+
	salted	0305.72	+
	in brine	0305.72	+

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.30
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Jack mackerel

#### Trachurus spp. (see also crevalles, horse mackerel and jacks)

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TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.45
Frozen		0303.55
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Vieals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Jacks

#### Caranx spp. (see also crevalles, horse mackerel and jack mackerel)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +
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#### Kawakawa Euthynnus affinis

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TREATMENT		HS COD	E
Live		0301.99	+
Fresh or chilled		0302.49	+
Frozen		0303.59	+
Smoked	cooked before or during the smoking process	0305.49	+
	not cooked before or during the smoking process	0305.49	+
Dried	but not smoked	0305.54	
Salted	but not dried or smoked	0305.69	+
n brine		0305.69	+
Prepared or preserved	whole or in pieces but not minced	1604.19	+
	minced	1604.20	+
Fillets	fresh or chilled	0304.49	+
	frozen	0304.89	+
	dried, but not smoked	0305.39	+
	salted, but not smoked	0305.39	+
	in brine, but not smoked	0305.39	+
	smoked, cooked before or during the smoking process	0305.49	+
	smoked, not cooked before or during the smoking	0005 40	
	process	0305.49	+
Other meat	fresh or chilled	0304.59	+
	frozen	0304.99	+
Livers, roes and milt	fresh or chilled	0302.91	+
	frozen	0303.91	+
	dried	0305.20	+
	smoked	0305.20	+
	salted	0305.20	+
	in brine	0305.20	+
Heads, tails and maws	fresh or chilled	0302.99	+
	frozen	0303.99	+
	dried	0305.72	+
	smoked	0305.72	+
	salted	0305.72	+
	in brine	0305.72	+

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# Longfinned tunas Thunnus alalunga

(see also albacore tunas and tunas of the genus Thunnus)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.31
Frozen		0303.41
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0303.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1004.10
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1304.20
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Mackerel

Scomber scombrus, Scomber australasicus, Scomber japonicus

(see also Indian mackerel and seerfishes)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.44
Frozen		0303.54
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.15
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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Other edible offal and fins frozen dried smoked salted	0302.99 + 0303.99 + 0305.79 + 0305.79 + 0305.79 + 0305.79 + 0305.79 + 0305.79 +
dried smoked salted	0305.79 + 0305.79 + 0305.79 + 0305.79 +
smoked salted	0305.79 + 0305.79 + 0305.79 + whether or not
salted	0305.79 + 0305.79 + whether or not
	0305.79 +
	whether or not
in brine	whether or not
Fats and their fractions, other than liver oils,	
refined, but not chemically modified	1304.20 +
and their fractions, partly or wholly hydr	rogenated,
inter-esterified, re-esterified or elaidinis	ed, whether or 1516.10 +
not refined, but not further prepared	
edible mixtures or preparations, excludi	ing partly or
wholly hydrogenated, inter-esterified, re	e-esterified 1517.90 +
or elaidinised, whether or not refined, b	ut not further
prepared	
Oils liver oils and their fractions, whether or	not refined, but 1504.10 +
not chemically modified	1504.10 +
and their fractions, other than liver oils,	whether or not 1504.20 +
refined, but not chemically modified	1504.20 +
and their fractions, partly or wholly hydr	rogenated,
inter-esterified, re-esterified or elaidinis	ed, whether or 1516.10 +
not refined, but not further prepared	
edible mixtures or preparations, excludi	ing partly or
wholly hydrogenated, inter-esterified, re	e-esterified 1517.90 +
or elaidinised, whether or not refined, b	out not further
prepared	
Flours fit for human consumption	0305.10 +
unfit for human consumption	2301.20 +
Meals fit for human consumption	0305.10 +
unfit for human consumption	2301.20 +
Pellets fit for human consumption	0305.10 +
unfit for human consumption	2301.20 +
Dead unfit for human consumption	0511.91 +
Products not elsewhere unfit for human consumption	0511.91 +
specified	0511.91 +

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#### Macrouridae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.59 +
Frozen		0303.69 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44
	frozen	0304.79 +
	dried, but not smoked	0305.32
	salted, but not smoked	0305.32
	in brine, but not smoked	0305.32
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
Oth an an a st	process	0304.53
Other meat	fresh or chilled	
Linear and a state	frozen fresh or chilled	0304.95
Livers, roes and milt		
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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#### Marlins

#### Istiophoridae

(see also sailfishes and spearfish)

TREATMENT		HS COD	E
Live		0301.99	+
Fresh or chilled		0302.49	+
Frozen		0303.59	+
Smoked	cooked before or during the smoking process	0305.49	+
	not cooked before or during the smoking process	0305.49	+
Dried	but not smoked	0305.54	
Salted	but not dried or smoked	0305.69	+
In brine		0305.69	+
Prepared or preserved	whole or in pieces but not minced	1604.19	+
	minced	1604.20	+
Fillets	fresh or chilled	0304.49	
	frozen	0304.89	+
	dried, but not smoked	0305.39	
	salted, but not smoked	0305.39	
	in brine, but not smoked	0305.39	
	smoked, cooked before or during the smoking process	0305.49	+
	smoked, not cooked before or during the smoking	0305.49	
	process	0305.49	Τ.
Other meat	fresh or chilled	0304.59	
	frozen	0304.99	
Livers, roes and milt	fresh or chilled	0302.91	+
	frozen	0303.91	+
	dried	0305.20	+
	smoked	0305.20	+
	salted	0305.20	+
	in brine	0305.20	+
Heads, tails and maws	fresh or chilled	0302.99	+
	frozen	0303.99	+
	dried	0305.72	+
	smoked	0305.72	+
	salted	0305.72	+
	in brine	0305.72	+

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Melanonidae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Merlucciidae, Moridae and Muraenolepididae)

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TREATMENT		HS CODE
TREATIVIENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.59 +
Frozen		0303.69 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44
	frozen	0304.79 +
	dried, but not smoked	0305.32
	salted, but not smoked	0305.32
	in brine, but not smoked	0305.32
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.53
	frozen	0304.95
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
Flours	prepared fit for human consumption	0005 40 1
FIGUIS	unfit for human consumption	0305.10 + 2301.20 +
Meals	fit for human consumption	0305.10 +
Wears	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
Felicis	unfit for human consumption	2301.20 +
Dead	unit for human consumption	
Products not elsewhere specified	unfit for human consumption	0511.91 + 0511.91 +

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#### Merlucciidae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae and Muraenolepididae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.59 +
Frozen		0303.69 +
Smoked	cooked before or during the smoking process	0305.49 +
Sillokeu	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine	Sat not and or smoked	0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
· · oparou or procorrou	minced	1604.20 +
Fillets	fresh or chilled	0304.44
	frozen	0304.79 +
	dried, but not smoked	0305.32
	salted, but not smoked	0305.32
	in brine, but not smoked	0305.32
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	
	process	0305.49 +
Other meat	fresh or chilled	0304.53
	frozen	0304.95
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Moridae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae and Muraenolepididae)

TREATMENT		HS COD	E
Live		0301.99	+
Fresh or chilled		0302.59	+
Frozen		0303.69	+
Smoked	cooked before or during the smoking process	0305.49	+
	not cooked before or during the smoking process	0305.49	+
Dried	but not smoked	0305.53	
Salted	but not dried or smoked	0305.69	+
In brine		0305.69	+
Prepared or preserved	whole or in pieces but not minced	1604.19	+
	minced	1604.20	+
Fillets	fresh or chilled	0304.44	
	frozen	0304.79	+
	dried, but not smoked	0305.32	
	salted, but not smoked	0305.32	
	in brine, but not smoked	0305.32	
	smoked, cooked before or during the smoking process	0305.49	+
	smoked, not cooked before or during the smoking	0305.49	+
	process	0305.49	τ.
Other meat	fresh or chilled	0304.53	
	frozen	0304.95	
Livers, roes and milt	fresh or chilled	0302.91	+
	frozen	0303.91	+
	dried	0305.20	+
	smoked	0305.20	+
	salted	0305.20	+
	in brine	0305.20	+
Heads, tails and maws	fresh or chilled	0302.99	+
	frozen	0303.99	+
	dried	0305.72	+
	smoked	0305.72	+
	salted	0305.72	+
	in brine	0305.72	+

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	1510.10 +
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1304.10
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Muraenolepididae, fish of the family

(see also Alaska pollock, blue whitings, coalfish, cod, haddock, hake, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae and Moridae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.59 +
Frozen		0303.69 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.53
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.44
	frozen	0304.79 +
	dried, but not smoked	0305.32
	salted, but not smoked	0305.32
	in brine, but not smoked	0305.32
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0205 40
	process	0305.49 +
Other meat	fresh or chilled	0304.53
	frozen	0304.95
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# Nile perch

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.79 +
Frozen		0303.29 +
Smoked	cooked before or during the smoking process	0305.44
	not cooked before or during the smoking process	0305.44
Dried	but not smoked	0305.52
Salted	but not dried or smoked	0305.64
In brine		0305.64
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.33
	frozen	0304.63
	dried, but not smoked	0305.31
	salted, but not smoked	0305.31
	in brine, but not smoked	0305.31
	smoked, cooked before or during the smoking process	0305.44
	smoked, not cooked before or during the smoking	0305.44
	process	0305.44
Other meat	fresh or chilled	0304.51
	frozen	0304.93
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Dils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Α В С D Е F G Н J К Μ Ν 0 Ρ Q R S Т U V W Х Y

#### Pacific bluefin tunas

Thunnus orientalis

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(see also tunas of the genus Thunnus)

TREATMENT		HS CODE
Live		0301.94
Fresh or chilled		0302.35
Frozen		0303.45
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### **Pacific salmon**

Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus (see also Salmonidae and sockeye salmon (red salmon))

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.13
Frozen		0303.12
Smoked	cooked before or during the smoking process	0305.41
	not cooked before or during the smoking process	0305.41
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.11 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.41
	frozen	0304.81
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.41
	smoked, not cooked before or during the smoking process	0305.41
Other meat	fresh or chilled	0304.52 +
o thor mout	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
,	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
,	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	1510.10 +
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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#### Pacific saury Cololabis spp.

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TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1017.00
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Plaice Pleuronectes platessa (see also flat fish)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.22
Frozen		0303.32
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.43 +
	frozen	0304.83 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4543.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### **Rays** Rajidae

(see also skates)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.82
Frozen		0303.82
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.48
	frozen	0304.88
	dried, but not smoked	0305.39 -
	salted, but not smoked	0305.39 -
	in brine, but not smoked	0305.39 -
	smoked, cooked before or during the smoking process	0305.49 -
	smoked, not cooked before or during the smoking	0305.49
	process	0305.49
Other meat	fresh or chilled	0304.57
	frozen	0304.97
Livers, roes and milt	fresh or chilled	0302.91 -
	frozen	0303.91 -
	dried	0305.20 +
	smoked	0305.20 -
	salted	0305.20 -
	in brine	0305.20
Heads, tails and maws	fresh or chilled	0302.99 ·
	frozen	0303.99
	dried	0305.72
	smoked	0305.72 ·
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Sailfishes

#### Istiophoridae

(see also marlins and spearfish)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0005 40 1
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Salmonidae (see also Atlantic salmon, Danube salmon, Pacific salmon, sockeye salmon (red salmon) and trout)

TREATMENT		HS CODE
Live		0301.99
Fresh or chilled		0302.19
Frozen		0303.19
Smoked	cooked before or during the smoking process	0305.49
	not cooked before or during the smoking process	0305.49
Dried	but not smoked	0305.59
Salted	but not dried or smoked	0305.69
In brine		0305.69
Prepared or preserved	whole or in pieces but not minced	1604.11
	minced	1604.20
Fillets	fresh or chilled	0304.49
	frozen	0304.89
	dried, but not smoked	0305.39
	salted, but not smoked	0305.39
	in brine, but not smoked	0305.39
	smoked, cooked before or during the smoking process	0305.49
	smoked, not cooked before or during the smoking	
	process	0305.49
Other meat	fresh or chilled	0304.52
	frozen	0304.99
Livers, roes and milt	fresh or chilled	0302.91
,	frozen	0303.91
	dried	0305.20
	smoked	0305.20
	salted	0305.20
	in brine	0305.20
Heads, tails and maws	fresh or chilled	0302.99
	frozen	0303.99
	dried	0305.72
	smoked	0305.72
	salted	0305.72
	in brine	0305.72

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
Oils	prepared	
Olis	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Sardinella

Sardinella spp.

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.43
Frozen		0303.53
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.13
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4594.99
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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#### **Sardines** Sardina pilchardus, Sardinops spp.

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TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.43
Frozen		0303.53
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.13
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0005 40
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Dils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Scads Decapterus spp.

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49
Frozen		0303.59
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	450440 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.00 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Seabass Dicentrarchus spp.

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TREATMENT		HS COD	E
Live		0301.99	+
Fresh or chilled		0302.84	
Frozen		0303.84	
Smoked	cooked before or during the smoking process	0305.49	+
	not cooked before or during the smoking process	0305.49	+
Dried	but not smoked	0305.59	+
Salted	but not dried or smoked	0305.69	+
In brine		0305.69	+
Prepared or preserved	whole or in pieces but not minced	1604.19	+
	minced	1604.20	+
Fillets	fresh or chilled	0304.49	+
	frozen	0304.89	+
	dried, but not smoked	0305.39	+
	salted, but not smoked	0305.39	+
	in brine, but not smoked	0305.39	+
	smoked, cooked before or during the smoking process	0305.49	+
	smoked, not cooked before or during the smoking	0305.49	+
	process	0303.49	т
Other meat	fresh or chilled	0304.59	+
	frozen	0304.99	+
Livers, roes and milt	fresh or chilled	0302.91	+
	frozen	0303.91	+
	dried	0305.20	+
	smoked	0305.20	+
	salted	0305.20	+
	in brine	0305.20	+
Heads, tails and maws	fresh or chilled	0302.99	+
	frozen	0303.99	+
	dried	0305.72	+
	smoked	0305.72	+
	salted	0305.72	+
	in brine	0305.72	+

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Seabream Sparidae

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.85
Frozen		0303.89
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0303.45 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Seerfishes

#### Scomberomorus spp.

(see also Indian mackerel and mackerel)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.15 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49
	frozen	0304.89 -
	dried, but not smoked	0305.39
	salted, but not smoked	0305.39
	in brine, but not smoked	0305.39
	smoked, cooked before or during the smoking process	0305.49
	smoked, not cooked before or during the smoking	0305.49
	process	0305.49
Other meat	fresh or chilled	0304.59
	frozen	0304.99
Livers, roes and milt	fresh or chilled	0302.91
	frozen	0303.91
	dried	0305.20
	smoked	0305.20 -
	salted	0305.20
	in brine	0305.20
Heads, tails and maws	fresh or chilled	0302.99
	frozen	0303.99
	dried	0305.72
	smoked	0305.72
	salted	0305.72 ·
	in brine	0305.72 +

Α

В

С

D E F G H

J K M N O P Q

S

U V W X Y

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Sharks (see also dogfish)

frozen         0303.91 +           dried         0305.20 +           smoked         0305.20 +           salted         0305.20 +           in brine         0305.20 +           Shark fins         fresh or chilled         0305.20 +           frozen         0303.92 +           dried         0305.21 +           in brine         0303.92 +           frozen         0303.92 +           dried         0305.71 +           salted         0305.71 +           in brine         0305.71 +           salted         0305.71 +           in brine         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not         minced           minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0303.99 +           fried         0303.92 +           salted         0305.72 +           salted         0305.72 +	TREATMENT		HS CODE
Frozen0303.81Smokedcooked before or during the smoking process0305.49Driedbut not smoked0305.59Saltedbut not dried or smoked0305.69Prepared or preservedwhole or in pieces but not minced1604.19Filletsfresh or chilled0304.47frozen0305.591604.19smoked0305.591604.19Filletsfresh or chilled0304.47frozen0305.491604.20frozen0304.880305.39dried, but not smoked0305.391salted, but not smoked0305.391in brine, but not smoked0305.391smoked, cooked before or during the smoking process0305.491Other meatfresh or chilled0304.96frozen0303.911dried0305.201frozen0303.911dried0305.201smoked0305.202smoked0305.202salted0305.201in brine0303.921dried0305.711salted0305.711in brine0305.711in brine0305.711in brine0305.201prepared or preserved, whole or in pieces but not minced1604.18prepared or preserved, minced0305.711in brine0305.711in brine0305.721prepared or preserved,	Live		0301.99 +
Smokedcooked before or during the smoking process0305.49+Driedbut not smoked0305.59+Saltedbut not dried or smoked0305.69+In brine0305.69+Prepared or preservedwhole or in pieces but not minced1604.10Filletsfresh or chilled0304.47frozen0305.39+salted, but not smoked0305.39+salted, but not smoked0305.39+salted, but not smoked0305.39+smoked, cooked before or during the smoking process0305.49+Other meatfresh or chilled0304.76frozen0304.960305.39+smoked, not cooked before or during the smoking process0305.49+Other meatfresh or chilled0305.20+frozen0305.20+smoked, 0305.20+in brine0305.20+smoked0305.20+Shark finsfresh or chilled0305.20+smoked0305.71+salted0305.71+salted0305.71+in brine0305.71+salted0305.71+salted0305.71+salted0305.71+in brine0305.71+salted0305.71+salted0305.72+frozen0305.72+fread or preserved, whole or in pieces but not mincedin brine0305.20+fread or preserved, whole or	Fresh or chilled		0302.81
not cooked before or during the smoking process0305.49Driedbut not smoked0305.59Saltedbut not dried or smoked0305.69In brine0305.691Prepared or preservedwhole or in pieces but not minced1604.19Filletsfresh or chilled0304.47frozen0305.690305.39atled, but not smoked0305.39aslted, but not smoked0305.39in brine, but not smoked0305.39smoked, cooked before or during the smoking process0305.49Other meatfresh or chilled0304.96frozen0304.96smoked, not cooked before or during the smoking process0305.49Other meatfresh or chilled0305.20frozen0305.20+salted0305.20+salted0305.20+in brine0305.20+salted0305.20+in brine0305.20+salted0305.71+salted0305.71+salted0305.71+salted0305.71+salted0305.71+salted0305.71+in brine0305.71+salted0305.72+horine0305.20+frozen0305.71+salted0305.72+in brine0305.71+salted0305.72+in brine0305.20+frozen <td>Frozen</td> <td></td> <td>0303.81</td>	Frozen		0303.81
Driedbut not smoked0305.59+Saltedbut not dried or smoked0305.69+In brine0305.69+Prepared or preservedwhole or in pieces but not minced1604.19+Filletsfresh or chilled0304.871604.20+Filletsfresh or chilled0305.39+3004.88dried, but not smoked0305.39+3005.49+smoked, cooked before or during the smoking process0305.49+Other meatfresh or chilled0304.860305.39+frozen0304.960305.49+smoked, not cooked before or during the smoking process0305.49+Other meatfresh or chilled0302.91+frozen0303.91+dried0305.20+smoked0305.20+salted0305.20+salted0305.20+salted0305.20+salted0305.71+salted0305.71+salted0305.71+salted0305.71+salted0305.71+salted0305.71+in brine0305.71+salted0305.71+salted0305.71+salted0305.71+in brine0305.71+salted0305.71+salted0305.71+salted0305.72+salted0305.72+salted0305.72+froz	Smoked	cooked before or during the smoking process	0305.49 +
Salted         but not dried or smoked         0305.69         +           In brine         0305.69         +           Prepared or preserved         whole or in pieces but not minced         1604.19         +           Fillets         fresh or chilled         0305.69         +           Fillets         fresh or chilled         0304.20         +           frozen         0304.88         0305.39         +           dried, but not smoked         0305.39         +         salted, but not smoked         0305.39         +           smoked, cooked before or during the smoking process         0305.49         +         smoked, cooked before or during the smoking process         0305.49         +           Other meat         fresh or chilled         0304.56         100305.20         +           frozen         0303.91         +         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1		not cooked before or during the smoking process	0305.49 +
In brine         0305.69         +           Prepared or preserved         whole or in pieces but not minced         1604.19         +           Fillets         fresh or chilled         0305.69         +           Fillets         fresh or chilled         0304.47         +           frozen         0304.88         0305.39         +           dried, but not smoked         0305.39         +         -           salted, but not smoked         0305.39         +         -           smoked, cooked before or during the smoking process         0305.49         +           smoked, cooked before or during the smoking process         0304.56         +           Livers, roes and milt         fresh or chilled         0302.91         +           frozen         0303.92         +         -           salted         0305.20         +         -           smoked         0305.20         +         -           salted         0305.20         +         -           in brine         0303.92         +         -           frozen         0303.92         +         -           frozen         0305.20         +         -         -           salted	Dried	but not smoked	0305.59 +
Prepared or preservedwhole or in pieces but not minced1604.19 + mincedFilletsfresh or chilled0304.47Filletsfresh or chilled0305.39 + salted, but not smoked0305.39 + smoked, cooked before or during the smoking process0305.49 +Other meatfresh or chilled0304.560305.49 +Livers, roes and miltfresh or chilled0304.96frozen0304.960305.20 +smoked, not cooked before or during the smoking process0305.20 +fresh or chilled0305.20 +smoked0305.20 +salted0305.20 +in brine0305.20 +smoked0305.20 +smoked0305.20 +salted0305.20 +in brine0305.20 +salted0305.20 +in brine0305.20 +salted0305.71 +in brine0305.71 +prepared or preserved, whole or in pieces but not minced1604.18 +miced0305.20 +Heads and mawsfresh or chilled0305.20 +frozen0303.92 +1604.18 +miced0305.71 +salted0305.72 +in brine0305.72 +frozen0303.99 +dr	Salted	but not dried or smoked	0305.69 +
Topological process1604.20Filletsfresh or chilled0304.47frozen0304.880305.39in brine, but not smoked0305.39satted, but not smoked0305.39in brine, but not smoked0305.39smoked, cooked before or during the smoking process0305.49Other meatfresh or chilled0304.96Livers, roes and miltfresh or chilled0305.20frozen0305.20+smoked0305.20in brine0305.20satted0305.20in brine0305.20satted0305.20in brine0305.20satted0305.20in brine0305.20satted0305.20in brine0305.20satted0305.20in brine0305.20satted0305.20in brine0305.20fresh or chilled0305.20fresh or chilled0305.20satted0305.20in brine0305.20satted0305.20in brine0305.20fresh or chilled0305.20fresh or chilled0305.20satted0305.20in brine0305.20fresh or chilled0305.20fresh or chilled0305.21fresh or chilled0305.71in brine0305.71prepared or preserved, whole or in pieces but not mincedprepared or preserved, whole or in pieces but not minced1604.18freed0	In brine		0305.69 +
Fillets       fresh or chilled       0304.47         frozen       0304.88         dried, but not smoked       0305.39 +         salted, but not smoked       0305.39 +         in brine, but not smoked       0305.39 +         smoked, cooked before or during the smoking process       0305.49 +         other meat       fresh or chilled       0304.56         frozen       0304.96       0305.20 +         Livers, roes and milt       fresh or chilled       0305.20 +         smoked       0305.20 +       salted       0305.20 +         salted       0305.20 +       salted       0305.21 +         salted       0305.71 +       prepared or preserved, whole or in pieces but not       minced         dried       0305.71 +       salted       0305.71 +         prepared or preserved, wh	Prepared or preserved	whole or in pieces but not minced	1604.19 +
frozen         0304.88           dried, but not smoked         0305.39           salted, but not smoked         0305.39           in brine, but not smoked         0305.39           smoked, cooked before or during the smoking process         0305.49           Smoked, cooked before or during the smoking process         0304.56           Livers, roes and milt         fresh or chilled         0304.96           Livers, roes and milt         fresh or chilled         0305.20           frozen         0305.20         +           smoked         0305.20         +           smoked         0305.20         +           in brine         0305.20         +           smoked         0305.20         +           smoked         0305.20         +           smoked         0305.20         +           smoked         0305.20         +           salted         0305.20         +           salted         0305.20         +           salted         0305.20         +           smoked         0305.20         +           frozen         0305.20         +           forcen         0305.71         +           salted <t< td=""><td></td><td>minced</td><td>1604.20 +</td></t<>		minced	1604.20 +
dried, but not smoked         0305.39         +           salted, but not smoked         0305.39         +           in brine, but not smoked         0305.39         +           smoked, cooked before or during the smoking process         0305.49         +           Other meat         fresh or chilled         0304.56           frozen         0304.96         0304.96           Livers, roes and milt         fresh or chilled         0305.20         +           moked         0305.20         +         3005.20         +           smoked         0305.20         +         3005.20         +           salted         0305.20         +         3005.20         +           salted         0305.20         +         -         -           frozen         0303.92.0         +         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Fillets	fresh or chilled	0304.47
salted, but not smoked         0305.39         +           in brine, but not smoked         0305.39         +           smoked, cooked before or during the smoking process         0305.49         +           Other meat         fresh or chilled         0304.96         +           Ivers, roes and milt         fresh or chilled         0304.96         +           Mied         0304.96         -         -           Ivers, roes and milt         fresh or chilled         0305.20         +           Mied         0305.20         +         -           Shark fins         fresh or chilled         0305.20         +           Mired         0305.20         +         -           Shark fins         fresh or chilled         0302.92         +           frozen         0303.92         +         -           Mired         0305.20         +         -           Shark fins         fresh or chilled         0305.20         +           Smoked         0305.71         +         -           salted         0305.71         +         -           salted         0305.71         +         -           in brine         0305.71         +         -		frozen	0304.88
in brine, but not smoked0305.39 + smoked, cooked before or during the smoking processOther meatfresh or chilled0304.56frozen0304.96Livers, roes and miltfresh or chilled0302.91 + frozendried0305.20 + salted0305.20 + saltedShark finsfresh or chilled0305.20 + saltedbark finsfresh or chilled0305.71 + smokedbark finsfresh or chilled0305.71 + saltedbark finemineed1604.18 + rprepared or preserved, whole or in pieces but not mincedbar fresh or chilled0305.72 + frozenbar firesh or chilled0305.72 + saltedbar firesh or chilled0305.72 + 		dried, but not smoked	0305.39 +
In orther order or during the smoking process         0305.49 +           smoked, cooked before or during the smoking process         0305.49 +           Other meat         fresh or chilled         0304.56           frozen         0304.96         0304.96           Livers, roes and milt         fresh or chilled         0302.91 +           frozen         0303.91 +         1           dried         0305.20 +         3005.20 +           salted         0305.20 +         3005.20 +           smoked         0305.20 +         3005.20 +           salted         0305.20 +         3005.20 +           frozen         0305.20 +         3005.20 +           salted         0305.20 +         3005.20 +           frozen         0305.20 +         3005.20 +           salted         0305.20 +         3005.20 +           frozen         0305.20 +         3005.20 +           salted         0305.20 +         3005.20 +           dried         0305.20 +         3005.71 +           moked         0305.71 +         3005.71 +           grepared or preserved, whole or in pieces but not         1604.18 +           minced         0305.20 +         1604.18 +           prepared or preserved		salted, but not smoked	0305.39 +
smoked, not cooked before or during the smoking process0305.49 +Other meatfresh or chilled0304.56Livers, roes and miltfresh or chilled0302.91 +frozen0303.91 +dried0305.20 +smoked0305.20 +salted0305.20 +smoked0305.20 +salted0305.20 +smoked0305.20 +salted0305.20 +smoked0305.20 +salted0305.20 +shark finsfresh or chilled0305.20 +dried0305.21 +in brine0305.20 +shark finsfresh or chilled0305.21 +dried0305.71 +salted0305.71 +salted0305.71 +in brine0305.71 +in brine0305.71 +salted0305.71 +in brine0305.71 +salted0305.71 +frozen0305.71 +salted0305.72 +in brine0305.72 +1604.18 +mincedminced0305.20 +Heads and mawsfresh or chilled0305.72 +frozen0303.99 +dried0305.72 +salted0305.72 +salted0305.72 +salted0305.72 +salted0305.72 +salted0305.72 +salted0305.72 +		in brine, but not smoked	0305.39 +
process         0305.49         +           Other meat         fresh or chilled         0304.96           Livers, roes and milt         fresh or chilled         0302.91           fresh or chilled         0305.20         +           dried         0305.20         +           salted         0305.20         +           in brine         0305.20         +           Shark fins         fresh or chilled         0305.20           frozen         0305.20         +           salted         0305.20         +           salted         0305.20         +           salted         0305.20         +           salted         0305.20         +           frozen         0303.92.20         +           dried         0305.20         +           Shark fins         fresh or chilled         0305.71           frozen         0303.92.71         +           salted         0305.71         +           in brine         0305.71         +           prepared or preserved, whole or in pieces but not minced         1604.18         +           prepared or preserved, minced         0305.20         +           Heads and maws <td></td> <td>smoked, cooked before or during the smoking process</td> <td>0305.49 +</td>		smoked, cooked before or during the smoking process	0305.49 +
bit         bit           Other meat         fresh or chilled         0304.56           frozen         0304.96         0302.91 +           Livers, roes and milt         fresh or chilled         0302.91 +           frozen         0303.91 +         1           dried         0305.20 +         3005.20 +           salted         0305.20 +         3005.20 +           salted         0305.20 +         3005.20 +           Shark fins         fresh or chilled         0305.20 +           frozen         0303.92 +         1           dried         0305.20 +         3005.20 +           Shark fins         fresh or chilled         0305.20 +           dried         0305.20 +         3005.20 +           Shark fins         fresh or chilled         0305.20 +           dried         0305.20 +         3005.71 +           salted         0305.71 +         3alted         0305.71 +           in brine         0305.71 +         3alted         0305.72 +           horepared or preserved, whole or in pieces but not         minced         1604.18 +           prepared or preserved, minced         0305.72 +         4           dried         0305.72 +         3alted		smoked, not cooked before or during the smoking	0005 40 1
Item of the ansatz         Item of the ansatz         Item of the ansatz           frozen         0304.96           Livers, roes and milt         fresh or chilled         0302.91 +           frozen         0303.91 +           dried         0305.20 +           smoked         0305.20 +           salted         0305.20 +           frozen         0302.92 +           frozen         0305.20 +           salted         0305.20 +           dried         0305.21 +           smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not         minced           minced         1604.18 +           prepared or preserved, minced         0305.72 +           dried         0305.72 +           salted         0305.72 +           salted         0305.72 + <td></td> <td>process</td> <td>0305.49 +</td>		process	0305.49 +
Livers, roes and milt         fresh or chilled         0302.91 +           frozen         0303.91 +           dried         0305.20 +           smoked         0305.20 +           salted         0305.20 +           in brine         0305.20 +           Shark fins         fresh or chilled         0305.20 +           frozen         0305.20 +           in brine         0305.20 +           Shark fins         fresh or chilled         0305.20 +           dried         0305.20 +           dried         0305.20 +           moked         0305.20 +           dried         0305.20 +           dried         0305.20 +           moked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not         minced           minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0303.99 +           forzen         0303.99 +            salted         0305.72 +            salted         0305.72 +	Other meat	fresh or chilled	0304.56
frozen         0303.91 +           dried         0305.20 +           smoked         0305.20 +           salted         0305.20 +           in brine         0305.20 +           Shark fins         fresh or chilled         0302.92 +           frozen         0303.92 +           dried         0305.20 +           salted         0305.20 +           in brine         0305.20 +           frozen         0303.92 +           dried         0305.71 +           smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           minced         0305.71 +           prepared or preserved, whole or in pieces but not         minced           minced         0305.71 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0302.99 +           frozen         0303.92 +            dried         0305.72 +            salted         0305.72 +		frozen	0304.96
dried         0305.20 +           smoked         0305.20 +           salted         0305.20 +           in brine         0305.20 +           Shark fins         fresh or chilled         0302.92 +           frozen         0305.71 +           smoked         0305.71 +           salted         0305.71 +           smoked         0305.71 +           salted         0305.71 +           prepared or preserved, whole or in pieces but not minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0305.72 +           salted         0305.72 +           salted         0305.72 +	Livers, roes and milt	fresh or chilled	0302.91 +
smoked         0305.20         +           salted         0305.20         +           in brine         0305.20         +           Shark fins         fresh or chilled         0302.92         +           frozen         0305.71         +           salted         0305.71         +           smoked         0305.71         +           salted         0305.71         +           in brine         0305.71         +           salted         0305.71         +           in brine         0305.71         +           prepared or preserved, whole or in pieces but not minced         1604.18         +           prepared or preserved, minced         0305.20         +           Heads and maws         fresh or chilled         0305.21         +           frozen         0305.20         +         +           dried         0305.20         +         +           minced         1604.18         +         +           prepared or preserved, minced         0305.20         +           Heads and maws         fresh or chilled         0305.72         +           smoked         0305.72         +         -      <		frozen	0303.91 +
Salted         0305.20 +           in brine         0305.20 +           Shark fins         fresh or chilled         0302.92 +           frozen         0303.92 +           dried         0305.71 +           smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0302.99 +           dried         0303.92 +         dried           salted         0305.72 +         salted		dried	0305.20 +
in brine         0305.20 +           Shark fins         fresh or chilled         0302.92 +           frozen         0303.92 +           dried         0305.71 +           smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0302.99 +           frozen         0303.99 +           dried         0305.72 +           salted         0305.72 +		smoked	0305.20 +
Shark fins         fresh or chilled         0302.92 +           frozen         0303.92 +           dried         0305.71 +           smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0303.99 +           dried         0305.72 +         smoked         0305.72 +           smoked         0305.72 +         salted         0305.72 +		salted	0305.20 +
frozen         0303.92 +           dried         0305.71 +           smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0309.92 +           dried         0305.72 +           smoked         0305.72 +           salted         0305.72 +		in brine	0305.20 +
dried         0305.71 +           smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0302.99 +           frozen         0303.99 +           dried         0305.72 +           smoked         0305.72 +           salted         0305.72 +	Shark fins	fresh or chilled	0302.92 +
smoked         0305.71 +           salted         0305.71 +           in brine         0305.71 +           prepared or preserved, whole or in pieces but not minced         1604.18 +           prepared or preserved, minced         0305.20 +           Heads and maws         fresh or chilled         0303.99 +           dried         0305.72 +           smoked         0305.72 +		frozen	0303.92 +
salted         0305.71         +           in brine         0305.71         +           prepared or preserved, whole or in pieces but not minced         1604.18         +           prepared or preserved, minced         0305.20         +           Heads and maws         fresh or chilled         0302.99         +           frozen         0303.99         +           dried         0305.72         +           salted         0305.72         +		dried	0305.71 +
in brine     0305.71 +       prepared or preserved, whole or in pieces but not minced     1604.18 +       prepared or preserved, minced     0305.20 +       Heads and maws     fresh or chilled     0302.99 +       frozen     0303.99 +       dried     0305.72 +       smoked     0305.72 +       salted     0305.72 +		smoked	0305.71 +
prepared or preserved, whole or in pieces but not minced     1604.18 +       prepared or preserved, minced     0305.20 +       Heads and maws     fresh or chilled     0302.99 +       frozen     0303.99 +       dried     0305.72 +       smoked     0305.72 +       salted     0305.72 +		salted	0305.71 +
minced         1604.18         +           prepared or preserved, minced         0305.20         +           Heads and maws         fresh or chilled         0302.99         +           frozen         0303.99         +         -           dried         0305.72         +           smoked         0305.72         +           salted         0305.72         +		in brine	0305.71 +
Heads and maws         fresh or chilled         0302.99         +           frozen         0303.99         +           dried         0305.72         +           smoked         0305.72         +           salted         0305.72         +			1604.18 +
Heads and maws         fresh or chilled         0302.99         +           frozen         0303.99         +           dried         0305.72         +           smoked         0305.72         +           salted         0305.72         +		prepared or preserved, minced	0305.20 +
frozen         0303.99         +           dried         0305.72         +           smoked         0305.72         +           salted         0305.72         +	Heads and maws	fresh or chilled	
smoked 0305.72 + salted 0305.72 +		frozen	0303.99 +
smoked         0305.72 +           salted         0305.72 +		dried	0305.72 +
salted 0305.72 +		smoked	
		salted	
		in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Silver pomfrets Pampus spp.

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TREATMENT		HS CODE
IREATIVIENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.49 +
Frozen		0303.59 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
Oils	prepared	
JIIS	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# Skipjack Euthynnus (Katsuwonus) pelamis

(see also stripe-bellied bonito and tunas of the genus Thunnus)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.33
Frozen		0303.43
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
n brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
,	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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#### Snakeheads Channa spp.

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TREATMENT		HS CODE
1.5		0201.00
Live		0301.99 +
Fresh or chilled		0302.79 +
Frozen		0303.29 +
Smoked	cooked before or during the smoking process	0305.44
	not cooked before or during the smoking process	0305.44
Dried	but not smoked	0305.52
Salted	but not dried or smoked	0305.64
In brine		0305.64
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.39 +
	frozen	0304.69 +
	dried, but not smoked	0305.31
	salted, but not smoked	0305.31
	in brine, but not smoked	0305.31
	smoked, cooked before or during the smoking process	0305.44
	smoked, not cooked before or during the smoking	0005 44
	process	0305.44
Other meat	fresh or chilled	0304.51
	frozen	0304.93
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 4
	prepared	
Dils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 4
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Sockeye salmon (red salmon)

Oncorhynchus nerka

(see also Pacific salmon and Salmonidae)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.13 +
Frozen		0303.11
Smoked	cooked before or during the smoking process	0305.41 +
	not cooked before or during the smoking process	0305.41 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.11 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.41 +
	frozen	0304.81 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.41 +
	smoked, not cooked before or during the smoking	0305.41 +
	process	0305.41 +
Other meat	fresh or chilled	0304.52 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### Solea spp. (see also flat fish)

TREATMENT		HS COD	E
Live		0301.99	+
Fresh or chilled		0302.23	
Frozen		0303.33	
Smoked	cooked before or during the smoking process	0305.49	+
	not cooked before or during the smoking process	0305.49	+
Dried	but not smoked	0305.59	+
Salted	but not dried or smoked	0305.69	+
In brine		0305.69	+
Prepared or preserved	whole or in pieces but not minced	1604.19	+
	minced	1604.20	+
Fillets	fresh or chilled	0304.43	+
	frozen	0304.83	+
	dried, but not smoked	0305.39	+
	salted, but not smoked	0305.39	+
	in brine, but not smoked	0305.39	+
	smoked, cooked before or during the smoking process	0305.49	+
	smoked, not cooked before or during the smoking	0305.49	
	process	0303.49	т
Other meat	fresh or chilled	0304.59	+
	frozen	0304.99	+
Livers, roes and milt	fresh or chilled	0302.91	+
	frozen	0303.91	+
	dried	0305.20	+
	smoked	0305.20	+
	salted	0305.20	+
	in brine	0305.20	+
Heads, tails and maws	fresh or chilled	0302.99	+
	frozen	0303.99	+
	dried	0305.72	+
	smoked	0305.72	+
	salted	0305.72	+
	in brine	0305.72	+

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J K L M O P Q

S

U V W X Y

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

#### Southern bluefin tunas

### Thunnus maccoyii

(see also tunas of the genus Thunnus)

TREATMENT		HS CODE
Live		0301.95
Fresh or chilled		0302.36
Frozen		0303.46
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
Other meat	process fresh or chilled	
Other meat		0304.59 +
	frozen	
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### Spearfish

Istiophoridae

#### (see also marlins and sailfish)

TREATMENT		HS CODE
Live		0301.99
Fresh or chilled		0302.49
Frozen		0303.59
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
,	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

Y

# **S**prats

### Sprattus sprattus

(see also brisling)

TREATMENT		HS CODE
_ive		0301.99 +
Fresh or chilled		0302.43
rozen		0303.53
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.54
Salted	but not dried or smoked	0305.69 +
n brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.13
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0205 40
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
_ivers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# **Stripe-bellied bonito** *Euthynnus (Katsuwonus) pelamis*

(see also skipjack and tunas of the genus Thunnus)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.33
Frozen		0303.43
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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U V W Х Y

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	4547.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### Swordfish Xiphias gladius

Fresh or chilled       0302.47         Frozen       0303.57         Smoked       cooked before or during the smoking process       0305.49         Dried       but not smoked       0305.69         Salted       but not dried or smoked       0305.69         In brine       0305.69       +         Prepared or preserved       whole or in pieces but not minced       1604.10         Fillets       fresh or chilled       0305.39         Fresh or chilled       0304.45       1604.20         in brine       0304.45       1604.20         Fillets       fresh or chilled       0304.84         dried, but not smoked       0305.39       +         salted, but not smoked       0305.39       +         smoked, cocked before or during the smoking process       0305.49       +         smoked, not cooked before or during the smoking process       0305.49       +         smoked, not cooked before or during the smoking process       0305.49       +         smoked, not cooked before or during the smoking process       0305.49       +         smoked, not cooked before or during the smoking process       0305.49       +         smoked, not cooked before or during the smoking process       0305.20       + <t< th=""><th>TREATMENT</th><th></th><th>HS CODE</th></t<>	TREATMENT		HS CODE
Frozen0303.57Smokedcooked before or during the smoking process0305.49Driedbut not smoked0305.54Saltedbut not dried or smoked0305.69In brine0305.691604.19Prepared or preservedwhole or in pieces but not minced1604.19Filletsfresh or chilled0305.39frozen0304.450305.39frozen0304.450305.39salted, but not smoked0305.39fresh or chilled0305.39in brine, but not smoked0305.39salted, but not smoked0305.39salted, not cooked before or during the smoking process0305.49Other meatfresh or chilled0305.49frozen0304.91Livers, roes and miltfresh or chilled0305.20frozen0305.20+in brine0305.20+in brine0305.20+ <td< td=""><td>Live</td><td></td><td>0301.99 +</td></td<>	Live		0301.99 +
Smokedcooked before or during the smoking process0305.49Driedbut not smoked0305.54Saltedbut not smoked0305.69In brine0305.69*Prepared or preservedwhole or in pieces but not minced1604.19Filletsfresh or chilled0305.39fried, but not smoked0305.39*salted, but not smoked0305.39fried, but not smoked0305.39salted, but not smoked0305.39fried, but not smoked0305.39salted, but not smoked0305.39salted, but not smoked0305.39smoked, cooked before or during the smoking process0305.49Other meatfresh or chilled0304.54frozen0304.54frozen0304.91Livers, roes and miltfresh or chilled0305.20fresh or chilled0305.20+smoked, tails and mawsfresh or chilled0305.20frozen0305.20+in brine0305.20+in brine0	Fresh or chilled		0302.47
Indication of concepts of during the smoking process         0305.49           Dried         but not smoked         0305.54           Salted         but not dried or smoked         0305.69           In brine         0305.69         +           Prepared or preserved         whole or in pieces but not minced         1604.19           Fillets         fresh or chilled         0305.39           fried, but not smoked         0305.39           salted, but not smoked         0305.39           in brine, but not smoked         0305.39           salted, but not smoked         0305.39           in brine, but not smoked         0305.49           ordied, but not smoked         0305.49           in brine, but not smoked         0305.49           ordied, bot not smoked         0305.49           process         0305.49           Other meat         fresh or chilled         0304.54           frozen         0303.91         +           dried         0305.20         +           smoked, tails and maws         fresh or chilled         0305.20           frozen         0303.99         +           in brine         0305.20         +           moked         0305.20         +	Frozen		0303.57
Driedbut not smoked0305.54Saltedbut not dried or smoked0305.69In brine0305.69Prepared or preservedwhole or in pieces but not minced1604.19Filletsfresh or chilled0304.45frozen0305.39+in brine, but not smoked0305.39salted, but not smoked0305.39in brine, but not smoked0305.39smoked, cooked before or during the smoking process0305.49Other meatfresh or chilled0304.54frozen0304.54frozen0304.54frozen0304.54frozen0304.54frozen0304.54frozen0304.54frozen0303.91Livers, roes and miltfresh or chilledfrozen0305.20in brine0305.20in brine0305.20in brine0305.20frozen0305.20frozen0305.20in brine0305.20in brine0305.20in brine0305.20frozen0305.20frozen0305.20in brine0305.20in brine0305.20in brine0305.20in brine0305.20frozen0305.20in brine0305.72salted0305.72salted0305.72salted0305.72salted0305.72salted0305.72salted0305.72salted0305.72 <td>Smoked</td> <td>cooked before or during the smoking process</td> <td>0305.49 +</td>	Smoked	cooked before or during the smoking process	0305.49 +
Salted         but not dried or smoked         0305.69         +           In brine         0305.69         +           Prepared or preserved         whole or in pieces but not minced         1604.19         +           minced         1604.20         +         1604.20         +           Fillets         fresh or chilled         0305.69         +         1604.20         +           frozen         0304.84         0305.39         +         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		not cooked before or during the smoking process	0305.49 +
In brine         0305.69         +           Prepared or preserved         whole or in pieces but not minced         1604.19         +           Fillets         fresh or chilled         0305.69         +           Fillets         fresh or chilled         0304.45         +           dried, but not smoked         0305.39         +         +           salted, but not smoked         0305.49         +           smoked, cooked before or during the smoking process         0305.49         +           Other meat         fresh or chilled         0304.91         +           Livers, roes and milt         fresh or chilled         0305.20         +           in brine         0305.20         +         -           salted         0305.20         +         -           in brine         0305.20         +         -           in brine         0305.20         +         -           salted         0305.20         +         -           in brine         0305.20         +	Dried	but not smoked	0305.54
Prepared or preserved         whole or in pieces but not minced         1604.19         +           Fillets         fresh or chilled         0304.45         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Salted	but not dried or smoked	0305.69 +
minced         1604.20         +           Fillets         fresh or chilled         0304.45         0304.84           frozen         0304.84         0305.39         +           salted, but not smoked         0305.39         +           in brine, but not smoked         0305.39         +           smoked, cooked before or during the smoking process         0305.49         +           otter meat         fresh or chilled         0304.91         +           frozen         0304.91         +         +           trozen         0305.20         +         +           smoked         0305.20         +         +           salted         0305.20         +         +           min brine         0305.20         +         +           salted         0305.20         +         +           salted         0305.20         +         +           in brine         0305.20         +         +           frozen         0303.99         +         +           in brine         0305.20         +         +           salted         0305.72         +         +           salted         0305.72         +	In brine		0305.69 +
Fillets         fresh or chilled         0304.45           frozen         0304.84           dried, but not smoked         0305.39           salted, but not smoked         0305.39           in brine, but not smoked         0305.39           smoked, cooked before or during the smoking process         0305.49           Other meat         fresh or chilled           frozen         0304.54           frozen         0304.91           Livers, roes and milt         fresh or chilled           frozen         0305.20           in brine         0305.72           foread         0305.72	Prepared or preserved	whole or in pieces but not minced	1604.19 +
frozen         0304.84           dried, but not smoked         0305.39           salted, but not smoked         0305.39           in brine, but not smoked         0305.39           smoked, cooked before or during the smoking process         0305.49           other meat         fresh or chilled           frozen         0304.91           Livers, roes and milt         fresh or chilled           frozen         0305.20           brine         0305.20           in brine         0305.20           is alted         0305.20           is brine         0305.20           is brine         0305.20           is brine         0305.20           is brine         <		minced	1604.20 +
dried, but not smoked         0305.39         +           salted, but not smoked         0305.39         +           in brine, but not smoked         0305.39         +           smoked, cooked before or during the smoking process         0305.49         +           smoked, not cooked before or during the smoking process         0305.49         +           Other meat         fresh or chilled         0304.54         +           frozen         0304.91         +         +           Livers, roes and milt         fresh or chilled         0305.20         +           gmoked         0305.20         +         +           salted         0305.20         +         +           in brine         0305.20         +         +           frozen         0305.20         +         +           in brine         0305.20         +         +           in brine         0305.20         +         +           frozen         0303.91         +         +           dried         0305.20         +         +         +           salted         0305.20         +         -         +           frozen         03030.72         +         +	Fillets	fresh or chilled	0304.45
salted, but not smoked         0305.39         +           in brine, but not smoked         0305.39         +           smoked, cooked before or during the smoking process         0305.49         +           other meat         fresh or chilled         0304.91         +           frozen         0305.20         +           moked, cooked before or during the smoking process         0304.91         +           Uters, roes and milt         fresh or chilled         0305.20         +           frozen         0305.20         +         +           smoked         0305.20         +         +           salted         0305.20         +         +           in brine         0305.20         +         +           Heads, tails and maws         fresh or chilled         0305.72         +           frozen         0303.99         +         -           dried         0305.72         +         -           salted         0305.72         +         -		frozen	0304.84
in brine, but not smoked0305.39+smoked, cooked before or during the smoking process0305.49+smoked, not cooked before or during the smoking process0305.49+Other meatfresh or chilled0304.51+frozen0304.91+frozen0303.91+dried0305.20+salted0305.20+in brine0305.20+frozen0305.20+galted0305.20+salted0305.20+in brine0305.20+in brine0305.20+forzen0303.91+dried0305.72+salted0305.72+salted0305.72+		dried, but not smoked	0305.39 +
smoked, cooked before or during the smoking process         0305.49         +           smoked, not cooked before or during the smoking process         0305.49         +           Other meat         fresh or chilled         0304.54         +           frozen         0304.91         +         +           Livers, roes and milt         fresh or chilled         0305.20         +           dried         0305.20         +         +           salted         0305.20         +           in brine         0305.72         +           forzen         0305.72         +           salted         0305.72         +           salted         0305.72		salted, but not smoked	0305.39 +
smoked, not cooked before or during the smoking process       0305.49 +         Other meat       fresh or chilled       0304.54         frozen       0304.91         Livers, roes and milt       fresh or chilled       0302.91 +         frozen       0305.20 +         smoked       0305.20 +         smoked       0305.20 +         in brine       0305.20 +         fresh or chilled       0305.20 +         salted       0305.20 +         in brine       0305.20 +         frozen       0305.20 +         salted       0305.20 +         in brine       0305.20 +         frozen       0303.99 +         frozen       0303.91 +         dried       0305.72 +         salted       0305.72 +		in brine, but not smoked	0305.39 +
process         0305.49 +           Other meat         fresh or chilled         0304.54           frozen         0304.91           Livers, roes and milt         fresh or chilled         0302.91 +           frozen         0305.20 +           smoked         0305.20 +           in brine         0305.20 +           frozen         0305.20 +           salted         0305.20 +           in brine         0305.20 +           dried         0305.20 +           salted         0305.20 +           in brine         0305.20 +           frozen         0305.20 +           salted         0305.20 +           is alted         0305.20 +           salted         0305.72 +           frozen         0303.99 +           dried         0305.72 +           salted         0305.72 +		smoked, cooked before or during the smoking process	0305.49 +
process         000000000000000000000000000000000000		smoked, not cooked before or during the smoking	0205 40 ±
frozen         0304.91           Livers, roes and milt         fresh or chilled         0302.91 +           frozen         0303.91 +         dried           dried         0305.20 +         smoked           smoked         0305.20 +         in brine           heads, tails and maws         fresh or chilled         0305.20 +           frozen         0305.20 +         in brine           frozen         0305.20 +         in brine           in brine         0305.20 +         in brine           frozen         0305.20 +         in brine           dried         0305.20 +         in brine           frozen         0305.72 +         in brine           moked         0305.72 +         salted		process	0305.49 +
Livers, roes and milt fresh or chilled 0302.91 + frozen 0303.91 + dried 0305.20 + smoked 0305.20 + salted 0305.20 + in brine 0305.20 + in brine 0305.20 + frozen 0303.99 + frozen 0303.99 + frozen 0303.97 + salted 0305.72 + salted 0305.72 +	Other meat	fresh or chilled	0304.54
frozen         0303.91 +           dried         0305.20 +           smoked         0305.20 +           salted         0305.20 +           in brine         0305.20 +           frozen         0305.20 +           frozen         0305.20 +           in brine         0305.20 +           frozen         0303.99 +           dried         0303.99 +           dried         0305.72 +           salted         0305.72 +		frozen	0304.91
dried         0305.20         +           smoked         0305.20         +           salted         0305.20         +           in brine         0305.20         +           Heads, tails and maws         fresh or chilled         0302.90         +           frozen         0303.99         +         dried         0305.72         +           salted         0305.72         +         -         salted         0305.72         +	Livers, roes and milt	fresh or chilled	0302.91 +
smoked         0305.20         +           salted         0305.20         +           in brine         0305.20         +           Heads, tails and maws         fresh or chilled         0302.99         +           frozen         0303.99         +         -           dried         0305.72         +           salted         0305.72         +		frozen	0303.91 +
salted         0305.20         +           in brine         0305.20         +           Heads, tails and maws         fresh or chilled         0302.99         +           frozen         0303.99         +         dried         0305.72         +           smoked         0305.72         +         salted         0305.72         +		dried	0305.20 +
In brine         0305.20         +           Heads, tails and maws         fresh or chilled         0302.99         +           frozen         0303.99         +         dried         0305.72         +           smoked         0305.72         +         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td></td><td>smoked</td><td>0305.20 +</td></td<>		smoked	0305.20 +
Heads, tails and maws         fresh or chilled         0302.99         +           frozen         0303.99         +           dried         0305.72         +           smoked         0305.72         +           salted         0305.72         +		salted	0305.20 +
frozen 0303.99 + dried 0305.72 + smoked 0305.72 + salted 0305.72 +		in brine	0305.20 +
dried 0305.72 + smoked 0305.72 + salted 0305.72 +	Heads, tails and maws	fresh or chilled	0302.99 +
smoked 0305.72 + salted 0305.72 +		frozen	0303.99 +
salted 0305.72 +		dried	0305.72 +
outou -		smoked	0305.72 +
		salted	0305.72 +
in brine 0305.72 +		in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.50
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

Α В С D Е F G Н J К Μ Ν 0 Ρ Q R S U V W Х Y Ζ

# **Tilapia** Oreochromis spp.

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.71
Frozen		0303.23
Smoked	cooked before or during the smoking process	0305.44
	not cooked before or during the smoking process	0305.44
Dried	but not smoked	0305.52
Salted	but not dried or smoked	0305.64
In brine		0305.64
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.31
	frozen	0304.61
	dried, but not smoked	0305.31
	salted, but not smoked	0305.31
	in brine, but not smoked	0305.31
	smoked, cooked before or during the smoking process	0305.44
	smoked, not cooked before or during the smoking	0205 44
	process	0305.44
Other meat	fresh or chilled	0304.51
	frozen	0304.93
Livers, roes and milt	fresh or chilled	0302.91
	frozen	0303.91
	dried	0305.20 -
	smoked	0305.20 -
	salted	0305.20
	in brine	0305.20
Heads, tails and maws	fresh or chilled	0302.99
	frozen	0303.99
	dried	0305.72 ·
	smoked	0305.72
	salted	0305.72 ·
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### Trout

Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache, Oncorhynchus chrysogaster

### (see also Salmonidae)

TREATMENT		HS CODE
Live		0301.91
Fresh or chilled		0302.11
Frozen		0303.14
Smoked	cooked before or during the smoking process	0305.43
	not cooked before or during the smoking process	0305.43
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.11 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.42
	frozen	0304.82
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.43
	smoked, not cooked before or during the smoking	0305.43
	process	0303.43
Other meat	fresh or chilled	0304.52 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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## Tunas of the genus Thunnus

not elsewhere specified

(see also albacore tunas, Atlantic bluefin tunas, bigeye tunas, longfinned tunas, Pacific bluefin tunas, skipjack, stripe-bellied bonito, southern bluefin tunas and yellowfin tunas)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.39 +
Frozen		0303.49 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0303.45 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	1504.10 +
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1317.30
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Turbots

### Psetta maxima

(see also flat fish)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.24
Frozen		0303.34
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.43 +
	frozen	0304.83 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.00
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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### Yellowfin tunas

Thunnus albacares

(see also tunas of the genus Thunnus)

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.32
Frozen		0303.42
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.14 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.87 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0305.49 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

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TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not	1504.20 +
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Oils	liver oils and their fractions, whether or not refined, but	4504.40
	not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not	4504.00
	refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated,	
	inter-esterified, re-esterified or elaidinised, whether or	1516.10 +
	not refined, but not further prepared	
	edible mixtures or preparations, excluding partly or	
	wholly hydrogenated, inter-esterified, re-esterified	1517.90 +
	or elaidinised, whether or not refined, but not further	1517.90 +
	prepared	
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### Fish not elsewhere specified

TREATMENT		HS CODE
Live		0301.99 +
Fresh or chilled		0302.89 +
Frozen		0303.89 +
Smoked	cooked before or during the smoking process	0305.49 +
	not cooked before or during the smoking process	0305.49 +
Dried	but not smoked	0305.59 +
Salted	but not dried or smoked	0305.69 +
In brine		0305.69 +
Prepared or preserved	whole or in pieces but not minced	1604.19 +
	minced	1604.20 +
Fillets	fresh or chilled	0304.49 +
	frozen	0304.89 +
	dried, but not smoked	0305.39 +
	salted, but not smoked	0305.39 +
	in brine, but not smoked	0305.39 +
	smoked, cooked before or during the smoking process	0305.49 +
	smoked, not cooked before or during the smoking	0305.49 +
	process	0303.45 +
Other meat	fresh or chilled	0304.59 +
	frozen	0304.99 +
Livers, roes and milt	fresh or chilled	0302.91 +
	frozen	0303.91 +
	dried	0305.20 +
	smoked	0305.20 +
	salted	0305.20 +
	in brine	0305.20 +
Heads, tails and maws	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.72 +
	smoked	0305.72 +
	salted	0305.72 +
	in brine	0305.72 +

TREATMENT		HS CODE
Other edible offal and fins	fresh or chilled	0302.99 +
	frozen	0303.99 +
	dried	0305.79 +
	smoked	0305.79 +
	salted	0305.79 +
	in brine	0305.79 +
Fats	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Oils	liver oils and their fractions, whether or not refined, but not chemically modified	1504.10 +
	and their fractions, other than liver oils, whether or not refined, but not chemically modified	1504.20 +
	and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1516.10 +
	edible mixtures or preparations, excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1517.90 +
Flours	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Meals	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Pellets	fit for human consumption	0305.10 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# Cold-water prawns

## Pandalus spp.

(see also cold-water shrimps, shrimps and prawns)

TREATMENT		HS CODE
Live		0306.35
Fresh or chilled	in shell, not cooked	0306.35
	in shell, cooked by steaming or by boiling in water	0306.35
	not in shell, not cooked	0306.35
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +
Frozen	in shell, not cooked	0306.16
	in shell, cooked by steaming or by boiling in water	0306.16
	not in shell, not cooked	0306.16
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29 +
Smoked	in shell, not cooked before or during the smoking process	0306.95 +
	in shell, cooked before or during the smoking process	0306.95 +
	not in shell, not cooked before or during the smoking process	0306.95 +
	not in shell, cooked before or during the smoking	4005.04
	process, not in airtight container	1605.21 +
	not in shell, cooked before or during the smoking	1605.29
	process	+
	cooked after the smoking process, whether in shell or not	1605.29 +
Dried	in shell, not cooked	0306.95 +
	in shell, cooked by steaming or by boiling in water	0306.95 +
	not in shell, not cooked	0306.95 +
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +
Salted	in shell, not cooked	0306.95 +
	in shell, cooked by steaming or by boiling in water	0306.95 +
	not in shell, not cooked	0306.95 +
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.95 +
	in shell, cooked by steaming or by boiling in water	0306.95 +
	not in shell, not cooked	0306.95 +
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +
Prepared or preserved	not in airtight container	1605.21 +
	in airtight container	1605.29 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# **Cold-water shrimps**

### Crangon crangon (see also cold-water prawns, shrimps and prawns)

TREATMENT		HS CODE
Live		0306.35
Fresh or chilled	in shell, not cooked	0306.35
	in shell, cooked by steaming or by boiling in water	0306.35
	not in shell, not cooked	0306.35
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +
Frozen	in shell, not cooked	0306.16
	in shell, cooked by steaming or by boiling in water	0306.16
	not in shell, not cooked	0306.16
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29 +
Smoked	in shell, not cooked before or during the smoking	0306.95
	process	0306.95 +
	in shell, cooked before or during the smoking process	0306.95 +
	not in shell, not cooked before or during the smoking	0306.95
	process	0300.95 +
	not in shell, cooked before or during the smoking	1605.21
	process, not in airtight container	+ +
	not in shell, cooked before or during the smoking	1605.29
	process	+
	cooked after the smoking process, whether in shell	1605.29
	or not	+
Dried	in shell, not cooked	0306.95 +
	in shell, cooked by steaming or by boiling in water	0306.95 +
	not in shell, not cooked	0306.95 +
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +
Salted	in shell, not cooked	0306.95 +
	in shell, cooked by steaming or by boiling in water	0306.95 +
	not in shell, not cooked	0306.95 +
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.95 +
	in shell, cooked by steaming or by boiling in water	0306.95 +
	not in shell, not cooked	0306.95 +
	not in shell, cooked, not in airtight container	1605.21 +
	not in shell, cooked, in airtight container	1605.29 +
Prepared or preserved	not in airtight container	1605.21 +
	in airtight container	1605.29 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# Crabs

TREATMENT		HS CODE
Live		0306.33
Fresh or chilled	in shell, not cooked	0306.33
	in shell, cooked by steaming or by boiling in water	0306.33
	not in shell, not cooked	0306.33
Frozen	not in shell, cooked	1605.10
	in shell, not cooked	0306.14
	in shell, cooked by steaming or by boiling in water	0306.14
	not in shell, not cooked	0306.14
Smoked	not in shell, cooked	1605.10
	in shell, not cooked before or during the smoking	0306.93
	process	0306.93
	in shell, cooked before or during the smoking process	0306.93
	not in shell, not cooked before or during the smoking	0306.93
	process	0306.93
	not in shell, cooked before or during the smoking	
	process	1605.10
	cooked after the smoking process, whether in shell	
	or not	1605.10
Dried	in shell, not cooked	0306.93 +
	in shell, cooked by steaming or by boiling in water	0306.93 +
	not in shell, not cooked	0306.93 +
	not in shell, cooked	1605.10 +
Salted	in shell, not cooked	0306.93 +
	in shell, cooked by steaming or by boiling in water	0306.93 +
	not in shell, not cooked	0306.93 +
	not in shell, cooked	1605.10 +

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.93 +
	in shell, cooked by steaming or by boiling in water	0306.93 +
	not in shell, not cooked	0306.93 +
	not in shell, cooked	1605.10 +
Prepared or preserved		1605.10 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## Lobsters

### Homarus spp. (see also Norway lobster, rock lobster and sea crawfish)

TREATMENT		HS CODE
Live		0306.33
Fresh or chilled	in shell, not cooked	0306.33
	in shell, cooked by steaming or by boiling in water	0306.33
	not in shell, not cooked	0306.33
Frozen	not in shell, cooked	1605.10
	in shell, not cooked	0306.14
	in shell, cooked by steaming or by boiling in water	0306.14
	not in shell, not cooked	0306.14
Smoked	not in shell, cooked	1605.10
	in shell, not cooked before or during the smoking	0306.93
	process	0306.93
	in shell, cooked before or during the smoking process	0306.93
	not in shell, not cooked before or during the smoking	0306.93
	process	0300.93
	not in shell, cooked before or during the smoking	
	process	1605.10
	cooked after the smoking process, whether in shell	
	or not	1605.10
Dried	in shell, not cooked	0306.93 +
	in shell, cooked by steaming or by boiling in water	0306.93 +
	not in shell, not cooked	0306.93 +
	not in shell, cooked	1605.10 +
Salted	in shell, not cooked	0306.93 +
	in shell, cooked by steaming or by boiling in water	0306.93 +
	not in shell, not cooked	0306.93 +
	not in shell, cooked	1605.10 +

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.93 +
	in shell, cooked by steaming or by boiling in water	0306.93 +
	not in shell, not cooked	0306.93 +
	not in shell, cooked	1605.10 +
Prepared or preserved		1605.10 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

Α В С D F G Н J Κ Μ Ν 0 Ρ Q R S т U W Y Ζ

# Norway lobster Nephrops norvegicus

(see also lobsters, rock lobster and sea crawfish)

TREATMENT		HS CODE
Live		0306.34
Fresh or chilled	in shell, not cooked	0306.34
	in shell, cooked by steaming or by boiling in water	0306.34
	not in shell, not cooked	0306.34
Frozen	not in shell, cooked	1605.30 +
	in shell, not cooked	0306.15
	in shell, cooked by steaming or by boiling in water	0306.15
	not in shell, not cooked	0306.15
Smoked	not in shell, cooked	1605.30 +
	in shell, not cooked before or during the smoking	0306.94
	process in shell, cooked before or during the smoking process	0306.94
	not in shell, not cooked before or during the smoking	
	process	0306.94
	not in shell, cooked before or during the smoking	
	process	1605.30 +
	cooked after the smoking process, whether in shell	
	or not	1605.30 +
Dried	in shell, not cooked	0306.94
	in shell, cooked by steaming or by boiling in water	0306.94
	not in shell, not cooked	0306.94
	not in shell, cooked	1605.30
Salted	in shell, not cooked	0306.94 +
	in shell, cooked by steaming or by boiling in water	0306.94
	not in shell, not cooked	0306.94
	not in shell, cooked	1605.30 +

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.93 +
	in shell, cooked by steaming or by boiling in water	0306.93 +
	not in shell, not cooked	0306.93 +
	not in shell, cooked	1605.10 +
Prepared or preserved		1605.10 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

## **P**rawns

### Homarus spp.

(see also shrimps, and cold-water shrimps and prawns)

TREATMENT		HS CODE
Live		0306.36
Fresh or chilled	in shell, not cooked	0306.36
	in shell, cooked by steaming or by boiling in water	0306.36
	not in shell, not cooked	0306.36
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Frozen	in shell, not cooked	0306.17
	in shell, cooked by steaming or by boiling in water	0306.17
	not in shell, not cooked	0306.17
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Smoked	in shell, not cooked before or during the smoking process	0306.95
	in shell, cooked before or during the smoking process	0306.95
	not in shell, not cooked before or during the smoking process	0306.95
	not in shell, cooked before or during the smoking process, not in airtight container	1605.21
	not in shell, cooked before or during the smoking process	1605.29
	cooked after the smoking process, whether in shell or not	1605.29
Dried	in shell, not cooked	0306.95
	in shell, cooked by steaming or by boiling in water	0306.95
	not in shell, not cooked	0306.95
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Salted	in shell, not cooked	0306.95
	in shell, cooked by steaming or by boiling in water	0306.95
	not in shell, not cooked	0306.95
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
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TREATMENT		HS CODE
In brine	in shell, not cooked	0306.95
	in shell, cooked by steaming or by boiling in water	0306.95
	not in shell, not cooked	0306.95
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Prepared or preserved	not in airtight container	1605.21
	in airtight container	1605.29
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### Rock lobster

Palinurus spp., Panulirus spp., Jasus spp.

(see also lobsters, Norway lobsters and sea crawfish)

TREATMENT		HS CODE
Live		0306.31
Fresh or chilled	in shell, not cooked	0306.31
	in shell, cooked by steaming or by boiling in water	0306.31
	not in shell, not cooked	0306.31
	not in shell, cooked	1605.30 +
Frozen	in shell, not cooked	0306.11
	in shell, cooked by steaming or by boiling in water	0306.11
	not in shell, not cooked	0306.11
	not in shell, cooked	1605.30 +
Smoked	in shell, not cooked before or during the smoking	0000.04
	process	0306.91
	in shell, cooked before or during the smoking process	0306.91
	not in shell, not cooked before or during the smoking	
	process	0306.91
	not in shell, cooked before or during the smoking	
	process	1605.30 +
	cooked after the smoking process, whether in shell	
	or not	1605.30 +
Dried	in shell, not cooked	0306.91
	in shell, cooked by steaming or by boiling in water	0306.91
	not in shell, not cooked	0306.91
	not in shell, cooked	1605.30 +
Salted	in shell, not cooked	0306.91
	in shell, cooked by steaming or by boiling in water	0306.91
	not in shell, not cooked	0306.91
	not in shell, cooked	1605.30 +

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.91
	in shell, cooked by steaming or by boiling in water	0306.91
	not in shell, not cooked	0306.91
	not in shell, cooked	1605.30 +
Prepared or preserved		1605.30 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# Sea crawfish

(see also lobsters, Norway lobsters and sea crawfish)

TREATMENT		HS CODE
Live		0306.31
Fresh or chilled	in shell, not cooked	0306.31
	in shell, cooked by steaming or by boiling in water	0306.31
	not in shell, not cooked	0306.31
	not in shell, cooked	1605.30 +
Frozen	in shell, not cooked	0306.11
	in shell, cooked by steaming or by boiling in water	0306.11
	not in shell, not cooked	0306.11
	not in shell, cooked	1605.30 +
Smoked	in shell, not cooked before or during the smoking process	0306.91
	in shell, cooked before or during the smoking process	0306.91
	not in shell, not cooked before or during the smoking process	0306.91
	not in shell, cooked before or during the smoking process	1605.30 +
	cooked after the smoking process, whether in shell or not	1605.30 +
Dried	in shell, not cooked	0306.91
	in shell, cooked by steaming or by boiling in water	0306.91
	not in shell, not cooked	0306.91
	not in shell, cooked	1605.30 +
Salted	in shell, not cooked	0306.91
	in shell, cooked by steaming or by boiling in water	0306.91
	not in shell, not cooked	0306.91
	not in shell, cooked	1605.30 +

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.91
	in shell, cooked by steaming or by boiling in water	0306.91
	not in shell, not cooked	0306.91
	not in shell, cooked	1605.30 +
Prepared or preserved		1605.30 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.19 +
	salted, fit for human consumption	0306.19 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.19 +
	salted, fit for human consumption	0306.19 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.19 +
	dried, fit for human consumption	0306.19 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# **S**hrimps

### (see also prawns, and cold-water shrimps and prawns)

TREATMENT		HS CODE
Live		0306.36
Fresh or chilled	in shell, not cooked	0306.36
	in shell, cooked by steaming or by boiling in water	0306.36
	not in shell, not cooked	0306.36
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Frozen	in shell, not cooked	0306.17
	in shell, cooked by steaming or by boiling in water	0306.17
	not in shell, not cooked	0306.17
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Smoked	in shell, not cooked before or during the smoking	0306.95
	process	0306.95
	in shell, cooked before or during the smoking process	0306.95
	not in shell, not cooked before or during the smoking	
	process	0306.95
	not in shell, cooked before or during the smoking	
	process, not in airtight container	1605.21
	not in shell, cooked before or during the smoking	
	process	1605.29
	cooked after the smoking process, whether in shell	4005.00
	or not	1605.29
Dried	in shell, not cooked	0306.95
	in shell, cooked by steaming or by boiling in water	0306.95
	not in shell, not cooked	0306.95
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Salted	in shell, not cooked	0306.95
	in shell, cooked by steaming or by boiling in water	0306.95
	not in shell, not cooked	0306.95
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29

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TREATMENT		HS CODE
In brine	in shell, not cooked	0306.95
	in shell, cooked by steaming or by boiling in water	0306.95
	not in shell, not cooked	0306.95
	not in shell, cooked, not in airtight container	1605.21
	not in shell, cooked, in airtight container	1605.29
Prepared or preserved	not in airtight container	1605.21
	in airtight container	1605.29
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### **Crustaceans** not elsewhere specified

TREATMENT		HS COD	E
Live		0306.39	+
Fresh or chilled	in shell, not cooked	0306.39	+
	in shell, cooked by steaming or by boiling in water	0306.39	+
	not in shell, not cooked	0306.39	+
	not in shell, cooked	1605.40	+
Frozen	in shell, not cooked	0306.19	+
	in shell, cooked by steaming or by boiling in water	0306.19	+
	not in shell, not cooked	0306.19	+
	not in shell, cooked	1605.40	+
Smoked	in shell, not cooked before or during the smoking	0306.99	+
	process	0300.33	÷
	in shell, cooked before or during the smoking process	0306.99	+
	not in shell, not cooked before or during the smoking	0306.99	<b>_</b>
	process	0300.99	т
	not in shell, cooked before or during the smoking	1605.40	+
	process	1005.40	÷
	cooked after the smoking process, whether in shell	1605.40	<b>_</b>
	or not	1005.40	т
Dried	in shell, not cooked	0306.99	+
	in shell, cooked by steaming or by boiling in water	0306.99	+
	not in shell, not cooked	0306.99	+
	not in shell, cooked	1605.40	+
Salted	in shell, not cooked	0306.99	+
	in shell, cooked by steaming or by boiling in water	0306.99	+
	not in shell, not cooked	0306.99	+
	not in shell, cooked	1605.40	+

TREATMENT		HS CODE
In brine	in shell, not cooked	0306.99 +
	in shell, cooked by steaming or by boiling in water	0306.99 +
	not in shell, not cooked	0306.99 +
	not in shell, cooked	1605.40 +
Prepared or preserved		1605.40 +
Flours	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0306.39 +
	frozen, fit for human consumption	0306.19 +
	smoked, fit for human consumption	0306.99 +
	dried, fit for human consumption	0306.99 +
	salted, fit for human consumption	0306.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

S T V W X Y

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# Abalone

Haliotis spp.

### Ark shells

Families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae,

Semelidae, Solecurtidae, Solenidae, Tridacnidae, Veneridae

(see also clams and cockles)

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TREATMENT		HS CODE
Live		0307.81
Fresh or chilled	in shell	0307.81
	not in shell	0307.81
Frozen	in shell	0307.83
	not in shell	0307.83
Smoked	in shell, not cooked before or during the smoking	0307.87
	process	
	in shell, cooked before or during the smoking process	0307.87
	not in shell, not cooked before or during the smoking process	0307.87
	not in shell, cooked before or during the smoking	1605.57
	process	
	cooked after the smoking process, whether in shell	1605.57
	or not	
Dried	in shell	0307.87
	not in shell	0307.87
Salted	in shell	0307.87
	not in shell	0307.87
In brine	in shell	0307.87
	not in shell	0307.87
Prepared or preserved		1605.57
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

TREATMENT		HS CODE
Live		0307.71
Fresh or chilled	in shell	0307.71
	not in shell	0307.71
Frozen	in shell	0307.72
	not in shell	0307.72
Smoked	in shell, not cooked before or during the smoking process	0307.79
	in shell, cooked before or during the smoking process	0307.79
	not in shell, not cooked before or during the smoking process	0307.79
	not in shell, cooked before or during the smoking process	1605.56
	cooked after the smoking process, whether in shell or not	1605.56
Dried	in shell	0307.79
	not in shell	0307.79
Salted	in shell	0307.79
	not in shell	0307.79
In brine	in shell	0307.79
	not in shell	0307.79
Prepared or preserved		1605.56
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

### Clams

Families Arcticidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae,

#### Semelidae, Solecuttidae, Solenidae, Tridacnidae, Veneridae (see also ark shells and cockles)

HS CODE

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0307.91 +

0307.92 +

0307.99 +

0307.99 +

2301.20 +

0307.91 +

0307.92 +

0307.99 +

0307.99 +

2301.20 +

0511.91 +

0511.91 +

	(See also aik shelis and cockles)
TREATMENT	
Live	
Fresh or chilled	in shell
	not in shell
Frozen	in shell
	not in shell
Smoked	in shell, not cooked before or during the smoking
	process
	in shell, cooked before or during the smoking process
	not in shell, not cooked before or during the smoking
	process
	not in shell, cooked before or during the smoking
	process
	cooked after the smoking process, whether in shell

fresh or chilled, fit for human consumption

fresh or chilled, fit for human consumption

fresh or chilled, fit for human consumption

frozen, fit for human consumption

salted, fit for human consumption

frozen, fit for human consumption

salted, fit for human consumption

frozen, fit for human consumption

salted, fit for human consumption

smoked, fit for human consumption

unfit for human consumption

unfit for human consumption

unfit for human consumption

unfit for human consumption

smoked, fit for human consumption

unfit for human consumption

smoked, fit for human consumption

or not

in shell

in shell

in shell not in shell

not in shell

not in shell

Dried

Salted

In brine

Flours

Meals

Pellets

Dead

specified

Product not elsewhere

Prepared or preserved

	Cocl	kles
achiih	Donacidae	Histollidad

#### Families Arcticidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecuttidae, Solenidae, Tridacnidae, Veneridae (see also ark shells and clams)

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TREATMENT		HS CODE
Live		0307.71
Fresh or chilled	in shell	0307.71
	not in shell	0307.71
Frozen	in shell	0307.72
	not in shell	0307.72
Smoked	in shell, not cooked before or during the smoking	
	process	0307.79
	in shell, cooked before or during the smoking process	0307.79
	not in shell, not cooked before or during the smoking	0007 70
	process	0307.79
	not in shell, cooked before or during the smoking	4005 50
	process	1605.56
	cooked after the smoking process, whether in shell	4005 50
	or not	1605.56
Dried	in shell	0307.79
	not in shell	0307.79
Salted	in shell	0307.79
	not in shell	0307.79
In brine	in shell	0307.79
	not in shell	0307.79
Prepared or preserved		1605.56
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

# Cuttle fish

(see also squid)

TREATMENT		HS CODE
Live		0307.42
Fresh or chilled		0307.42
Frozen		0307.43
Smoked	not cooked before or during the smoking process	0307.49
	cooked before or during the smoking process	0307.49
	cooked after the smoking process	1605.54
Dried		0307.49
Salted		0307.49
In brine		0307.49
Prepared or preserved		1605.54
Flours	fresh or chilled, fit for human consumption	0307.91
	frozen, fit for human consumption	0307.92
	smoked, fit for human consumption	0307.99
	salted, fit for human consumption	0307.99
	unfit for human consumption	2301.20
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

W X Y

# Mussles Mytilus spp., Perna spp.

TREATMENT		HS CODE
Live		0307.31
Fresh or chilled	in shell	0307.31
	not in shell	0307.31
Frozen	in shell	0307.32
	not in shell	0307.32
Smoked	in shell, not cooked before or during the smoking	0307.39
	process	0307.39
	in shell, cooked before or during the smoking process	0307.39
	not in shell, not cooked before or during the smoking	0307.39
	process	0307.39
	not in shell, cooked before or during the smoking	1605.53
	process	1005.55
	cooked after the smoking process, whether in shell	1605.53
	or not	1005.53
Dried	in shell	0307.39
	not in shell	0307.39
Salted	in shell	0307.39
	not in shell	0307.39
In brine	in shell	0307.39
	not in shell	0307.39
Prepared or preserved		1605.53
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

P Q R S T U V W X Y

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# Octopus spp.

# Oysters

TREATMENT		HS CODE
Live		0307.51
Fresh or chilled		0307.51
Frozen		0307.52
Smoked	not cooked before or during the smoking process	0307.59
	cooked before or during the smoking process	0307.59
	cooked after the smoking process	1605.55
Dried		0307.59
Salted		0307.59
In brine		0307.59
Prepared or preserved		1605.55
Flours	fresh or chilled, fit for human consumption	0307.91
	frozen, fit for human consumption	0307.92
	smoked, fit for human consumption	0307.99
	salted, fit for human consumption	0307.99
	unfit for human consumption	2301.20
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

TREATMENT		HS CODE
Live		0307.11
Fresh or chilled	in shell	0307.11
	not in shell	0307.11
Frozen	in shell	0307.12
	not in shell	0307.12
Smoked	in shell, not cooked before or during the smoking	0307.19
	process	0307.19
	in shell, cooked before or during the smoking process	0307.19
	not in shell, not cooked before or during the smoking	0307.19
	process	
	not in shell, cooked before or during the smoking	1605.51
	process	
	cooked after the smoking process, whether in shell	1605.51
	or not	
Dried	in shell	0307.19
	not in shell	0307.19
Salted	in shell	0307.19
	not in shell	0307.19
In brine	in shell	0307.19
	not in shell	0307.19
Prepared or preserved	A 1 111 1 40 A 1	1605.51
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

**Gueen scallops** of the genera Pecten, Chlamys, Placopecten (see also scallops)

TREATMENT		HS CODE
Live		0307.21
Fresh or chilled	in shell	0307.21
	not in shell	0307.21
Frozen	in shell	0307.22
	not in shell	0307.22
Smoked	in shell, not cooked before or during the smoking	0307.29
	process	0307.29
	in shell, cooked before or during the smoking process	0307.29
	not in shell, not cooked before or during the smoking	0307.29
	process	0307.29
	not in shell, cooked before or during the smoking	1605.52
	process	1003.32
	cooked after the smoking process, whether in shell	1605.52
	or not	1005.52
Dried	in shell	0307.29
	not in shell	0307.29
Salted	in shell	0307.29
	not in shell	0307.29
In brine	in shell	0307.29
	not in shell	0307.29
Prepared or preserved		1605.52
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

### Scallops of the genera Pecten, Chlamys, Placopecten (see also queen scallops)

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TREATMENT		HS CODE
Live		0307.21
Fresh or chilled	in shell	0307.21
	not in shell	0307.21
Frozen	in shell	0307.22
	not in shell	0307.22
Smoked	in shell, not cooked before or during the smoking	
	process	0307.29
	in shell, cooked before or during the smoking process	0307.29
	not in shell, not cooked before or during the smoking	
	process	0307.29
	not in shell, cooked before or during the smoking	
	process	1605.52
	cooked after the smoking process, whether in shell	
	or not	1605.52
Dried	in shell	0307.29
	not in shell	0307.29
Salted	in shell	0307.29
	not in shell	0307.29
In brine	in shell	0307.29
	not in shell	0307.29
Prepared or preserved		1605.52
Flours	fresh or chilled, fit for human consumption	0307.91
	frozen, fit for human consumption	0307.92
	smoked, fit for human consumption	0307.99
	salted, fit for human consumption	0307.99
	unfit for human consumption	2301.20
Meals	fresh or chilled, fit for human consumption	0307.91
	frozen, fit for human consumption	0307.92
	smoked, fit for human consumption	0307.99
	salted, fit for human consumption	0307.99
	unfit for human consumption	2301.20
Pellets	fresh or chilled, fit for human consumption	0307.91
	frozen, fit for human consumption	0307.92
	smoked, fit for human consumption	0307.99
	salted, fit for human consumption	0307.99
	unfit for human consumption	2301.20
Dead	unfit for human consumption	0511.91
Product not elsewhere	unfit for human consumption	0511.91

TREATMENT		HS CODE
Live		0307.60
Fresh or chilled	in shell	0307.60
	not in shell	0307.60
Frozen	in shell	0307.60
	not in shell	0307.60
Smoked	in shell, not cooked before or during the smoking process	0307.60
	in shell, cooked before or during the smoking process	0307.60
	not in shell, not cooked before or during the smoking process	0307.00
	process	0307.60
	not in shell, cooked before or during the smoking process	1605.58
	cooked after the smoking process, whether in shell	1605.58
	or not	
Dried	in shell	0307.60
	not in shell	0307.60
Salted	in shell	0307.60
	not in shell	0307.60
In brine	in shell	0307.60
	not in shell	0307.60
Prepared or preserved		1605.58
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

# Squid (see also cuttle fish)

# Stromboid conchs Strombus spp.

TREATMENT		HS CODE
Live		0307.42
Fresh or chilled		0307.42
Frozen		0307.43
Smoked	not cooked before or during the smoking process	0307.49
	cooked before or during the smoking process	0307.49
	cooked after the smoking process	1605.54
Dried		0307.49
Salted		0307.49
In brine		0307.49
Prepared or preserved		1605.54
Flours	fresh or chilled, fit for human consumption	0307.91
	frozen, fit for human consumption	0307.92
	smoked, fit for human consumption	0307.99
	salted, fit for human consumption	0307.99
	unfit for human consumption	2301.20
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

TREATMENT		HS CODE
Live		0307.82
Fresh or chilled	in shell	0307.82
	not in shell	0307.82
Frozen	in shell	0307.84
	not in shell	0307.84
Smoked	in shell, not cooked before or during the smoking process	0307.88
	in shell, cooked before or during the smoking process	0307.88
	not in shell, not cooked before or during the smoking process	0307.88
	not in shell, cooked before or during the smoking process	1605.59
	cooked after the smoking process, whether in shell or not	1605.59
Dried	in shell	0307.88
	not in shell	0307.88
Salted	in shell	0307.88
	not in shell	0307.88
In brine	in shell	0307.88
	not in shell	0307.88
Prepared or preserved		1605.59
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

### Molluscs

not elsewhere specified

TREATMENT		HS CODE
Live		0307.91 +
Fresh or chilled	in shell	0307.91 +
	not in shell	0307.91 +
Frozen	in shell	0307.92 +
	not in shell	0307.92 +
Smoked	in shell, not cooked before or during the smoking	
	process	0307.99 +
	in shell, cooked before or during the smoking process	0307.99 +
	not in shell, not cooked before or during the smoking	
	process	0307.99 +
	not in shell, cooked before or during the smoking	
	process	1605.59 +
	cooked after the smoking process, whether in shell	1605.59
	or not	1005.59 +
Dried	in shell	0307.99 +
	not in shell	0307.99 +
Salted	in shell	0307.99 +
	not in shell	0307.99 +
n brine	in shell	0307.99 +
	not in shell	0307.99 +
Prepared or preserved		1605.59 +
Flours	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0307.91 +
	frozen, fit for human consumption	0307.92 +
	smoked, fit for human consumption	0307.99 +
	salted, fit for human consumption	0307.99 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Product not elsewhere specified	unfit for human consumption	0511.91 +

### Jellyfish Rhopilema spp.

TREATMENT		HS CODE
Live		0308.30
Fresh or chilled		0308.30
Frozen		0308.30
Smoked	not cooked before or during the smoking process	0308.30
	cooked before or during the smoking process	0308.30
	cooked after the smoking process	1605.63
Dried		0308.30
Salted		0308.30
In brine		0308.30
Prepared or preserved		1605.63
Flours	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

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## Sea cucumbers

Stichopus japonicus, Holothuroidea

### Sea urchins

Strongylocentrotus spp, Paracentrotus lividus, Loxechinus albus, Echinus esculentus

TREATMENT		HS CODE
Live		0308.11
Fresh or chilled		0308.11
Frozen		0308.12
Smoked	not cooked before or during the smoking process	0308.19
	cooked before or during the smoking process	0308.19
	cooked after the smoking process	1605.61
Dried		0308.19
Salted		0308.19
In brine		0308.19
Prepared or preserved		1605.61
Flours	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

TREATMENT		HS CODE
Live		0308.21
Fresh or chilled		0308.21
Frozen		0308.22
Smoked	not cooked before or during the smoking process	0308.29
	cooked before or during the smoking process	0308.29
	cooked after the smoking process	1605.62
Dried		0308.29
Salted		0308.29
In brine		0308.29
Prepared or preserved		1605.62
Flours	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

# Aquatic invertebrates not elsewhere specified

TREATMENT		HS CODE
Live		0308.90 +
Fresh or chilled		0308.90 +
Frozen		0308.90 +
Smoked	not cooked before or during the smoking process	0308.90 +
	cooked before or during the smoking process	0308.90 +
	cooked after the smoking process	1605.69 +
Dried		0308.90 +
Salted		0308.90 +
In brine		0308.90 +
Prepared or preserved		1605.69 +
Flours	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Meals	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Pellets	fresh or chilled, fit for human consumption	0308.90 +
	frozen, fit for human consumption	0308.90 +
	smoked, fit for human consumption	0308.90 +
	dried, fit for human consumption	0308.90 +
	salted, fit for human consumption	0308.90 +
	unfit for human consumption	2301.20 +
Dead	unfit for human consumption	0511.91 +
Products not elsewhere specified	unfit for human consumption	0511.91 +

### Section and Chapter Notes

Each section or chapter of the Harmonized System can have notes, commonly named "Legal Notes", and form an integral part of the HS Convention. Section and chapter notes directly or indirectly linked to the fish and fish products are presented herein. They should be read in conjunction with the respective chapter, heading or subheading. They should be read in conjunction with the respective chapter, heading or subheading of the Harmonized System. These Notes form an integral part of the Harmonized System Convention commonly named "Legal Notes".

In addition there are Explanatory Notes which provide a commentary on the scope of each heading, giving a list of the main products included and excluded, together with technical descriptions of the goods concerned (their appearance, properties, method of production and uses) and practical guidance for their identification. Where appropriate, the Explanatory Notes also clarify the scope of particular subheadings.

The Explanatory Notes do not form an integral part of the Harmonized System Convention, but they constitute the official interpretation of the Harmonized System at the international level and are an indispensable complement to the System, as approved by the Council of the World Customs Organization.

The Explanatory Notes are drafted by the Harmonized System Committee and adopted by the Council of Customs Cooperation. They can be purchased via World Customs Organisation (WCO) online bookshop (http://wcoomdpublications.org/).

#### NOTES

#### Section I - Live Animals; Animal Products

#### Section Note

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.

Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

#### Chapter 3 - Fish and crustaceans, molluscs and other aquatic invertebrates

#### Notes

1. This Chapter does not cover:

(a) Mammals of heading 01.06 – 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);

(b) Meat of mammals of heading 01.06 (heading 02.08 – meat and edible meat offal, fresh chilled or frozen; or 02.10 – meat and edible meat offal, salted, in brine, dried or smoked, and edible flours and meals of meat of meat offal);

(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 – Products of animal origin, not elsewhere specified or included); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01 – Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves); 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.

#### 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 – Raw hides and skins (other than furskins) and leather; or 43 – Furskins and artificial fur; manufactures thereof);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI – Textiles and textile articles); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03 – Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)).

2. For the purposes of heading 05.01 (Human hair, unworked, whether or not washed or scoured; waste of human air), 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 Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 (Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption) covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

#### Section II - Vegetable Products

#### Section Note

 In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 12 - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

#### Notes

1. Heading 12.07 (Other oil seeds and oleaginous fruits, whether or not broken) applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 (Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled) or 08.02 (Other nuts, fresh or dried, whether or not shelled or peeled) or to olives (Chapter 7 (Edible vegetables and certain roots and tubers) or Chapter 20 (Preparations of vegetables, fruit, nuts or other parts of plants)).

2. Heading 12.08 (Flours and meals of oil seeds or oleaginous fruits, other than those of mustard) applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 (Oil-cake and other solid residues, whether or not ground or not in the form of pellets, resulting from the extraction of soyabean oil) to 23.06 (Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those resulting from the extraction of soyabean oil or of ground-nut oil).

3. For the purposes of heading 12.09 (Seeds, fruits and spores, of a kind used of sowing), beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing". Heading 12.09 does not, however, apply to the following even if for sowing:

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 (Soyabeans, whether or not broken) to 12.07 (Other soil seeds and oleaginous fruits, whether or not broken) or 12.11 (Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered).

4. Heading 12.11 applies, inter alia, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood. Heading 12.11 does not, however, apply to:

(a) Medicaments of Chapter 30 (Pharmaceutical products);

(b) Perfumery, cosmetic or toilet preparations of Chapter 33 (Essential oils and resinoids; perfumery, cosmetic or toilet preparations); or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12 (Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included), the term "seaweeds and other algae" does not include:

 (a) Dead single-cell micro-organisms of heading 21.02 (Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders);

(b) Cultures of micro-organisms of heading 30.02 (Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products); or

(c) Fertilisers of heading 31.01 (Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products) or 31.05 (Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg).

#### Subheading Note

1. For the purposes of subheading 1205.10 (Low erucic acid rape or colza seeds), the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

#### Chapter 13 - Lac; gums, resins and other vegetable saps and extracts

#### Notes

1. Heading 13.02 (Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products) applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea or maté (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);

(h) Tanning or dyeing extracts (heading 32.01 or 32.03);

 (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Section III - Animals or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Chapter 15 - Animal or vegetable fats and oils and their cleavage products; prepard edible fats; animal or vegetable waxes

#### Notes

1. This Chapter does not cover:

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or (f) Factice derived from oils (heading 40.02).

 Heading 15.09 (Olive oil and its fractions, whether or not refined, but not chemically modified) does not apply to oils obtained from olives by solvent extraction (heading 15.10
 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of olive oil, whether virgin or not).

3. Heading 15.18 (Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included) does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22 (Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured).

#### Subheading Note

1. For the purposes of subheadings 1514.11 (Crude oil) and 1514.19 (Other low erucid adcid rape or colza oil and its fractions except crude oil), the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 % by weight.

Section IV - Prepared food stuffs; beverages, spirits and vinegar; to bacco and manufactured to bacco substitutes

#### Section Note

1.In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

#### Notes

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 (Meat and edible meat offal) or 3 (Fish and crustaceans, molluscs and other aquatic invertebrates) or heading 05.04 (Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked).

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 (Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard) or 21.04 (Soups and broths and preparations therefor; homogenised composite food preparations). Subheading Note

1. For the purposes of subheading 1602.10 (Homogenised preparations), the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This

subheading takes precedence over all other subheadings of heading 16.02 – other prepared or preserved meat, meat offal or blood.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 (Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs) or 16.05 (Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved) under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

### Chapter 23 - Residue and waste from the food industries; prepared animal fodder

#### Notes

1. Heading 23.09 (Preparations of a kind used in animal feeding) includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

### Subheading Note

1. For the purposes of subheading 2306.41 (Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds), the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12 - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.

# Full description of fish and fish products

0301.11	Ornamental freshwater fish, live
0301.19	Ornamental fish, live; excluding freshwater fish
0301.91	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,
	Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and
	Oncorhynchus chrysogaster), live
0301.92	Eels (Anguilla spp.), live
0301.93	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthal-
	michthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp.,
	Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), live
0301.94	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis), live
0301.95	Southern bluefin tunas (Thunnus maccoyii), live
0301.99	Fish, live; excluding Atlantic bluefin tunas, carp, eels, Pacific bluefin tunas,
	Southern bluefin tunas and trout
0302.11	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,
	Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and
	Oncorhynchus chrysogaster), fresh or chilled; excluding fillets and other meat
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal
0302.13	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus
	keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou
	and Oncorhynchus rhodurus), fresh or chilled; excluding fillets and other meat
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal
0302.14	Atlantic salmon (Salmo salar), fresh or chilled; excluding fillets and other meat
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal
0302.19	Salmonidae, fresh or chilled; excluding trout, Atlantic salmon,
	Danube salmon and Pacific salmon, and also excluding fillets and other meat
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal
0302.21	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglos-
	sus stenolepis), fresh or chilled; excluding fillets and other meat (whether or not
	minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
0302.22	Plaice ( <i>Pleuronectes platessa</i> ), fresh or chilled; excluding fillets and other meat
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal

0302.23	Sole (Solea spp.), fresh or chilled; excluding fillets and other meat (whether or not
	minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
0302.24	Turbots (Psetta maxima), fresh or chilled; excluding fillets and other meat
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal
0302.29	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Halibut, Scoph-
	thalmidae and Citharidae), fresh or chilled; excluding halibut, plaice, sole and
	turbots, and also excluding fillets and other meat (whether or not minced), livers,
	roes, milt, fins, heads, tails, maws and other edible offal
0302.31	Albacore tunas or longfinned tunas (Thunnus alalunga), fresh or chilled; excluding
	fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails,
	maws and other edible offal
0302.32	Yellowfin tunas (Thunnus albacares), fresh or chilled; excluding fillets and other
	meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal
0302.33	Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), fresh or
	chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt,
	fins, heads, tails, maws and other edible offal
0302.34	Bigeye tunas (Thunnus obesus), fresh or chilled; excluding fillets and other meat
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	edible offal
0302.35	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis), fresh or
	chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt,
	fins, heads, tails, maws and other edible offal
0302.36	Southern bluefin tunas (Thunnus maccoyii), fresh or chilled;
	excluding fillets and other meat (whether or not minced), livers, roes, milt, fins,
	heads, tails, maws and other edible offal
0302.39	Tunas (of the genus Thunnus), fresh or chilled; excluding albacore or longfinned
	tunas, Atlantic bluefin tunas, bigePacific bluefin tunas, skipjack or stripe-bellied
	bonito, southern bluefin tunas and yellowfin tunas, and also excluding fillets and
	other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and
	other edible offal
0302.41	Herrings (Clupea harengus, Clupea pallasii), fresh or chilled;
	excluding fillets and other meat (whether or not minced), livers, roes, milt, fins,
	heads, tails, maws and other edible offal

0302.42	Anchovies ( <i>Engraulis spp.</i> ), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal	0302.54	Hake (Merluccius spp., Urophycis spp.), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
0302.43	Sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ) fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other	0302.55	Alaska pollock ( <i>Theragra chalcogramma</i> ), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	edible offal Sardinella	0302.56	Blue whitings (Micromesistius poutassou, Micromesistius australis), fresh or
0302.44	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes,		chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	milt, fins, heads, tails, maws and other edible offal	0302.59	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae,
0302.45	Jack and horse mackerel ( <i>Trachurus spp.</i> ), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal		Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh or chilled; ex- cluding cod, haddock, coalfish, hake, Alaska Pollock and blue whitings, and also excluding fillets and other meat (whether or not minced), livers, roes, milt, fins,
0302.46	Cobia (Rachycentron canadum), fresh or chilled; excluding fillets and other meat		heads, tails, maws and other edible offal
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal	0302.71	Tilapias ( <i>Oreochromis spp.</i> ), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
0302.47	Swordfish (Xiphias gladius), fresh or chilled; excluding fillets and other meat		edible offal
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal	0302.72	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt,
0302.49	Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jacks,		fins, heads, tails, maws and other edible offal
0002.40	crevalles ( <i>Caranx spp.</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis</i>	0302.73	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthal-
	saira), scads (Decapterus spp.), capelin (Mallotus villosus), Kawakawa (Euthyn-	0002.00	michthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp.,
	nus affinis), bonitos (Sarda spp.), experim (manous vinosus), retwardawa (Euriyin		Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), fresh or chilled;
	fresh or chilled; excluding fillets and other meat (whether or not minced), livers,		excluding fillets and other meat (whether or not minced), livers, roes, milt, fins,
	roes, milt, fins, heads, tails, maws and other edible offal		heads, tails, maws and other edible offal
0302.51	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), fresh or chilled;	0302.74	Eels ( <i>Anguilla spp.</i> ), fresh or chilled; excluding fillets and other meat (whether or
	excluding fillets and other meat (whether or not minced), livers, roes, milt, fins,		not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	heads, tails, maws and other edible offal	0302.79	Nile perch ( <i>Lates niloticus</i> ), fresh or chilled; excluding fillets and other meat
0302.52	Haddock ( <i>Melanogrammus aeglefinus</i> ), fresh or chilled; excluding fillets and other		(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other
	meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other		edible offal
	edible offal	0302.81	Dogfish and other sharks, fresh or chilled; excluding fillets and other meat (wheth-
0302.53	Coalfish (Pollachius virens), fresh or chilled; excluding fillets and other meat		er or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal	0302.82	Rays and skates ( <i>Rajidae</i> ), fresh or chilled; excluding fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal

0302.83	Toothfish (Dissostichus spp.), fresh or chilled; excluding fillets and other meat	0303.14	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other		Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and
	edible offal		Oncorhynchus chrysogaster), frozen; excluding fillets and meat (whether or not
0302.84	Seabass (Dicentrarchus spp.), fresh or chilled; excluding fillets and other meat		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other	0303.19	Salmonidae, frozen; excluding Pacific salmon, Atlantic salmon,
	edible offal		Danube salmon and trout, and also excluding fillets and meat (whether or not
0302.85	Seabream (Sparidae), fresh or chilled; excluding fillets and other meat (whether or		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal	0303.23	Tilapias (Oreochromis spp.), frozen; excluding fillets and meat (whether or not
0302.89	Fish, fresh or chilled; excluding Salmonidae, flat fish, tunas, skipjack or		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	stripe-bellied bonito, herrings, anchovies, sardines, sardinella, brisling	0303.24	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), frozen; exclu-
	or sprats, mackerel, jack and horse mackerel, cobia, swordfish, Indian		ding fillets and meat (whether or not minced), livers, roes, milt, fins, heads, tails,
	mackerels, seerfishes, jacks, crevalles, silver pomfrets, Pacific saury, scads,		maws and other edible offal
	capelin, Kawakawa, bonitos, marlins, sailfishes, spearfish, tilapias, catfish,	0303.25	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthal-
	carp, eels, Nile perch, snakeheads, dogfish and other sharks, rays and		michthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp.,
	skates, toothfish, seabass, seabream, fish of the families Bregmacerotidae,		Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), frozen; excluding
	Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and		fillets and meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws
	Muraenolepididae, and also excluding fish fillets and other fish meat (whether or		and other edible offal
	not minced), livers, roes, milt, fins, heads, tails, maws and other edible fish offal	0303.26	Eels (Anguilla spp.), frozen; excluding fillets and meat (whether or not minced),
0302.91	Livers, roes and milt, fresh or chilledShark fins, fresh or chilled		livers, roes, milt, fins, heads, tails, maws and other edible offal
0302.92	Shark fins, fresh or chilled	0303.29	Nile perch (Lates niloticus), frozen; excluding fillets and meat (whether or not
0302.99	Fish fins, heads, tails, maws and other edible fish offal, fresh or chilled; excluding		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	livers, roes, milt and shark fins	0303.31	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus
0303.11	Sockeye salmon (red salmon) (Oncorhynchus nerka), frozen; excluding other		stenolepis), frozen; excluding fillets and other meat (whether or not minced),
	Pacific salmon, and also excluding fillets and meat (whether or not minced), livers,		livers, roes, milt, fins, heads, tails, maws and other edible offal
	roes, milt, fins, heads, tails, maws and other edible offal	0303.32	Plaice (Pleuronectes platessa), frozen; excluding fillets and other meat (whether
0303.12	Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus		or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus	0303.33	Sole (Solea spp.), frozen; excluding fillets and other meat (whether or not
	rhodurus), frozen; excluding sockeye salmon (red salmon) and also excluding		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	fillets and meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws	0303.34	Turbots (Psetta maxima), frozen; excluding fillets and other meat (whether or not
	and other edible offal		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
0303.13	Atlantic salmon (Salmo salar), frozen; excluding fillets and meat (whether or not	0303.39	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae
	minced), livers, roes, milt, fins, heads, tails, maws and other edible offal		and Citharidae), frozen; excluding halibut, plaice, sole and turbots, and also
	Danube salmon (Hucho hucho), frozen; excluding fillets and meat (whether or not		excluding fillets and other meat (whether or not minced), livers, roes, milt, fins,
	minced), livers, roes, milt, fins, heads, tails, maws and other edible offal		heads, tails, maws and other edible offal

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, roes, milt, fins, heads, tails, maws		or not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	0303.57	Swordfish (Xiphias gladius), frozen; excluding fillets and other meat (whether or not
xcluding fillets and other meat		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
heads, tails, maws and other	0303.59	Anchovies (Engraulis spp.), Indian mackerels (Rastrelliger spp.), seerfishes
		(Scomberomorus spp.), jacks, crevalles (Caranx spp.), silver pomfrets (Pampus
atsuwonus) pelamis), frozen;		spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus
t minced), livers, roes, milt, fins,		villosus), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes,
		spearfish (Istiophoridae), frozen; excluding fillets and other meat (whether or not
ding fillets and other meat (whether		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
ils, maws and other edible offal	0303.63	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen; excluding fillets
nnus, Thunnus orientalis), frozen;		and other meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws
t minced), livers, roes, milt, fins,		and other edible offal
	0303.64	Haddock (Melanogrammus aeglefinus), frozen; excluding fillets and other meat
zen; excluding fillets and other		(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible
, fins, heads, tails, maws and other		offal
	0303.65	Coalfish (Pollachius virens), frozen; excluding fillets and other meat (whether or not
ng albacore or		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
tripe-bellied bonito, bigeye tunas,	0303.66	Hake (Merluccius spp., Urophycis spp.), frozen; excluding fillets and other meat
southern bluefin tunas, and also		(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible
t minced), livers, roes, milt, fins,		offal
	0303.67	Alaska Pollock (Theragra chalcogramma), frozen; excluding fillets and other meat
ozen; excluding fillets and other		(whether or not minced), livers, roes, milt, fins, heads, tails, maws and other edible
, fins, heads, tails, maws and other		offal
	0303.68	Blue whitings (Micromesistius poutassou, Micromesistius australis), frozen; exclud-
sardinella (Sardinella spp.), bris-		ing fillets and other meat (whether or not minced), livers, roes, milt, fins, heads,
ling fillets and other meat (whether		tails, maws and other edible offal
ils, maws and other edible offal	0303.69	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae,
alasicus, Scomber japonicus),		Melanonidae, Merlucciidae, Moridae and Muraenolepididae, frozen; excluding
er or not minced), livers, roes, milt,		cod, haddock, coalfish, hake, Alaska Pollock and blue whitings, and also excluding
		fillets and other meat (whether or not minced), livers, roes, milt, fins, heads, tails,
zen; excluding fillets and other		maws and other edible offal
, fins, heads, tails, maws and other	0303.81	Dogfish and other sharks, frozen; excluding fillets and other meat (whether or not
		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal
	0303.82	Rays and skates (Rajidae), frozen; excluding fillets and other meat (whether or not
		minced), livers, roes, milt, fins, heads, tails, maws and other edible offal

0303.56

Cobia (Rachycentron canadum), frozen; excluding fillets and other meat (whether

0303.41 Albacore tunas or longfinned tuna (Thunnus alalunga), frozen; excluding fillets and other meat (whether or not minced), livers, i and other edible offal Yellowfin tunas (Thunnus albacares), frozen; exe 0303.42 (whether or not minced), livers, roes, milt, fins, h edible offal 0303.43 Skipjack or stripe-bellied bonito (Euthynnus (Kat excluding fillets and other meat (whether or not heads, tails, maws and other edible offal 0303.44 Bigeye tunas (Thunnus obesus), frozen; excludi or not minced), livers, roes, milt, fins, heads, tail 0303.45 Atlantic and Pacific bluefin tunas (Thunnus thyn excluding fillets and other meat (whether or not heads, tails, maws and other edible offal Southern bluefin tunas (Thunnus maccovii), froz 0303.46 meat (whether or not minced), livers, roes, milt, edible offal 0303.49 Tunas (of the genus Thunnus), frozen; excluding longfinned tunas, yellowfin tunas, skipjack or str Atlantic bluefin tunas, Pacific bluefin tunas and s excluding fillets and other meat (whether or not heads, tails, maws and other edible offal 0303.51 Herrings (Clupea harengus, Clupea pallasii), froz meat (whether or not minced), livers, roes, milt, edible offal Sardines (Sardina pilchardus, Sardinops spp.), s 0303.53 ling or sprats (Sprattus sprattus) frozen; excludir or not minced), livers, roes, milt, fins, heads, tail 0303.54 Mackerel (Scomber scombrus, Scomber austral frozen; excluding fillets and other meat (whether fins, heads, tails, maws and other edible offal Jack and horse mackerel (Trachurus spp.), froze 0303.55 meat (whether or not minced), livers, roes, milt, edible offal

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0303.83	Toothfish (Dissostichus spp.), frozen; excluding fillets and other meat (whether or	0304.44	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae,
	not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal		Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh o
0303.84	Seabass (Dicentrarchus spp.), frozen; excluding fillets and other meat (whether or		chilled
	not minced), livers, roes, milt, fins, heads, tails, maws and other edible offal	0304.45	Fillets of swordfish (Xiphias gladius), fresh or chilled
0303.89	Fish, frozen; excluding Salmonidae, tilapias, catfish, carp, eels, Nile perch,	0304.46	Fillets of toothfish (Dissostichus spp.), fresh or chilled
	snakeheads, flat fish, tunas, skipjack or stripe-bellied bonito, herrings, sardines,	0304.47	Fillets of dogfish or other sharks, fresh or chilled
	sardinella, brisling or sprats, mackerel, jack and horse mackerel, cobia, swordfish,	0304.48	Fillets of rays or skates ( <i>Rajidae</i> ), fresh or chilled
	anchovies, Indian mackerels, seerfishes, jacks, crevalles, silver pomfrets, Pacific	0304.49	Fillets of fish, fresh or chilled; excluding tilapias, catfish, carp, eels, Nile
	saury, scads, capelin, Kawakawa, bonitos, marlins, sailfishes, spearfish, dogfish		perch, snakeheads, Pacific salmon, Atlantic salmon, Danube salmon, trout,
	and other sharks, rays and skates, toothfish, seabass, seabream, fish of the		flat fish, swordfish, toothfish, dogfish, sharks, rays, skates, fish of the families
	families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,		Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,
	Merlucciidae, Moridae and Muraenolepididae, and also excluding fish fillets and		Merlucciidae, Moridae and Muraenolepididae
	other fish meat (whether or not minced), livers, roes, milt, fins, heads, tails, maws	0304.51	Meat of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias
	and other edible fish offal		spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon
0303.91	Livers, roes and milt, frozen		idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla
0303.92	Shark fins, frozen		catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)
0303.99	Fish fins, heads, tails, maws and other edible fish offal, frozen; excluding fillets		eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.),
	and other meat (whether or not minced), livers, roes, milt and shark fins		fresh or chilled (whether or not minced); excluding fillets
0304.31	Fillets of tilapias (Oreochromis spp.), fresh or chilled	0304.52	Meat of Salmonidae, fresh or chilled (whether or not minced); excluding fillets
0304.32	Fillets of catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), fresh	0304.53	Meat of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouri-
	or chilled		dae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh or chilled
0304.33	Fillets of Nile perch (Lates niloticus), fresh or chilled		(whether or not minced); excluding fillets
0304.39	Fillets of carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,	0304.54	Meat of swordfish (Xiphias gladius), fresh or chilled (whether or not minced);
	Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla,		excluding fillets
	Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), fresh	0304.55	Meat of toothfish (Dissostichus spp.), fresh or chilled (whether or not minced);
	or chilled		excluding fillets
0304.41	Fillets of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha,	0304.56	Meat of dogfish and other sharks, fresh or chilled (whether or not minced); exclu-
	Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch,		ding fillets
	Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo	0304.57	Meat of rays and skates (Rajidae), fresh or chilled (whether or not minced);
	salar) and Danube salmon (Hucho hucho), fresh or chilled		excluding fillets
0304.42	Fillets of trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,	0304.59	Meat of fish, fresh or chilled (whether or not minced); excluding tilapias, catfish,
	Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and		carp, eels, Nile perch, snakeheads, Salmonidae, swordfish, toothfish, dogfish,
	Oncorhynchus chrysogaster), fresh or chilled		sharks, rays, skates, fish of the families Bregmacerotidae, Euclichthyidae, Gadi-
0304.43	Fillets of flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae,		dae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae,
	Scophthalmidae and Citharidae), fresh or chilled		and also excluding fillets

0304.61	Fillets of tilapias (Oreochromis spp.), frozen
0304.62	Fillets of catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), frozen
0304.63	Fillets of Nile perch (Lates niloticus), frozen
0304.69	Fillets of carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypoph-
	thalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp.,
	Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.)
	snakeheads (Channa spp.), frozen
304.71	Fillets of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen
0304.72	Fillets of haddock (Melanogrammus aeglefinus), frozen
0304.73	Fillets of coalfish (Pollachius virens), frozen
0304.74	Fillets of hake (Merluccius spp., Urophycis spp.), frozen
304.75	Fillets of Alaska Pollock (Theragra chalcogramma), frozen
0304.79	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae
	Melanonidae, Merlucciidae, Moridae and Muraenolepididae), frozen; excluding cod,
	haddock, coalfish, hake and Alaska Pollock
304.81	Fillets of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Onco-
	rhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus
	masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube
	salmon (Hucho hucho) frozen
0304.82	Fillets of trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhyn-
	chus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus
	chrysogaster), frozen
304.83	Fillets of flat fish (Pleuronectidae, Bothidae, Cynoglossidae,
	Soleidae, Scophthalmidae and Citharidae), frozen
304.84	Fillets of swordfish (Xiphias gladius), frozen
304.85	Fillets of toothfish (Dissostichus spp.), frozen
0304.86	Fillets of herrings (Clupea harengus, Clupea pallasii), frozen
0304.87	Fillets of tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus
	(Katsuwonus) pelamis) frozen
304.88	Fillets of dogfish, other sharks, rays and skates (Rajidae), frozen
304.89	Fillets of fish, frozen; excluding tilapias, catfish, carp, eels, Nile perch, snakeheads,
	Pacific salmon, Atlantic salmon, Danube salmon, trout, flat fish, swordfish, toothfish,
	herrings, tunas, skipjack or striped-bellied bonito, dogfish and other sharks, rays and
	skates, fish of the families Bregmacerotidae, Euclichthyidae, Gadidae,
	Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae
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0304.91	Meat of swordfish ( <i>Xiphias gladius</i> ), frozen (whether or not minced); excluding fillets
0304.92	Meat of toothfish ( <i>Dissostichus spp.</i> ), frozen (whether or not minced); excluding fillets
0304.93	Meat 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.), frozen (whether or not minced); excluding fillets
0304.94	Meat of Alaska Pollock ( <i>Theragra chalcogramma</i> ), frozen (whether or not minced); excluding fillets
0304.95	Meat of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouri- dae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , frozen (whether or not minced); excluding Alaska Pollock, and also excluding fillets
0304.96	Meat of dogfish and other sharks, frozen (whether or not minced); excluding fillets
0304.97	Meat of rays and skates (Rajidae), frozen (whether or not minced); excluding fillets
0304.99	Meat of fish, frozen (whether or not minced); excluding swordfish, toothfish, tilapias, catfish, carp, eels, Nile perch, snakeheads, dogfish and other sharks, rays and skates, 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> , and also excluding fish fillets
0305.10	Flours, meals and pellets of fish, fit for human consumption
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine
0305.31	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.), dried, salted or in brine; excluding smoked fillets
0305.32	Fillets of fish of the families <i>Bregmacerotidae, Euclichthyidae,</i> Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, dried, salted or in brine; excluding smoked fillets

0305.39	Fillets of fish, dried, salted or in brine; excluding tilapias, catfish, carp, eels, Nile perch, snakeheads, fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae,</i>	0305.54	Herrings ( <i>Clupea harengus, Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus, Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats
	Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, and also		(Sprattus sprattus), Indian mackerels (Rastrelliger spp.), seerfishes (Scombero-
	excluding smoked fish fillets		morus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx
0305.41	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus		spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury
	keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou		(Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish
	and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon		(Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins,
	(Hucho hucho) smoked, including fillets; excluding edible offal		sailfishes, spearfish (Istiophoridae), dried, whether or not salted; excluding smoked
0305.42	Herrings (Clupea harengus, Clupea pallasii), smoked, including fillets; excluding		fish and edible offal
	edible offal	0305.59	Fish, dried, whether or not salted; excluding tilapias, catfish, carp, eels, Nile perch,
0305.43	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus		snakeheads, herrings, anchovies, sardines, sardinella, brisling or sprats, mackerel,
	aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus		Indian mackerels, seerfishes, jack and horse mackerel, jacks, crevalles, cobia,
	chrysogaster), smoked, including fillets; excluding edible offal		silver pomfrets, Pacific saury, scads, capelin, swordfish, Kawakawa, bonitos,
0305.44	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp.,		marlins, sailfishes and spearfish, fish of the families Bregmacerotidae, Euclichthy-
	Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hy-		idae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraeno-
	pophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo		lepididae, and also excluding smoked fish and edible fish offal
	spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla	0305.61	Herrings (Clupea harengus, Clupea pallasii), salted or in brine; excluding dried or
	spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), smoked, whether		smoked fish and edible fish offal
	or not cooked before or during the smoking process, including fillets; excluding	0305.62	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), salted or in brine;
	edible offal		excluding dried or smoked fish and edible fish offal
0305.49	Fish, smoked, including fillets; excluding Pacific salmon, Atlantic salmon, Danube	0305.63	Anchovies (Engraulis spp.), salted or in brine; excluding dried or smoked fish and
	salmon, herrings, trout, tilapias, catfish, carp, eels, Nile perch, snakeheads, and also		edible fish offal
	excluding edible fish offal	0305.64	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp.,
0305.51	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), dried, whether or not		Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,
	salted; excluding smoked fish and edible fish offal		Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla,
0305.52	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp.,		Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels
	Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,		(Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), salted
	Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla,		or in brine; excluding dried or smoked fish and edible fish offal
	Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels	0305.69	Fish, salted or in brine; excluding herrings, cod, anchovies, tilapias, catfish, carp,
	(Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), smoked		eels, Nile perch, snakeheads, and also excluding dried or smoked fish and edible
	fish and edible fish offal		fish offal
0305.53	Fillets of fish of the families Bregmacerotidae, Euclichthyidae,	0305.71	Shark fins, dried, smoked, salted or in brine, whether or not cooked before or
	Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and		during the smoking process
	Muraenolepididae, dried, whether or not salted; excluding cod, and also excluding	0305.72	Fish heads, tails and maws, dried, smoked, salted or in brine,
	smoked fish and edible fish offal		whether or not cooked before or during the smoking process

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		crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns
		Crustaceans, in shell, cooked by steaming or by boiling in water,
s spp., Jasus spp.),		frozen; excluding rock lobster and other sea crawfish, lobsters, crabs, Norway
pp.), Norway lobsters		lobsters, shrimps and prawns
		Flours, meals and pellets of crustaceans, frozen, fit for human consumption
s spp., Jasus spp.),	0306.31	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),
cluding lobsters		live, fresh or chilled, whether in shell or not; excluding lobsters (Homarus spp.),
		Norway lobsters (Nephrops norvegicus)
uding rock lobster and		Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),
), Norway lobsters		in shell, cooked by steaming or by boiling in water, live, fresh or chilled; excluding
		lobsters (Homarus spp.), Norway lobsters (Nephrops norvegicus)
poiling in water,	0306.32	Lobsters (Homarus spp.), live, fresh or chilled, whether in shell or not; excluding
		rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),
		Norway lobsters (Nephrops norvegicus)
		Lobsters (Homarus spp.), in shell, cooked by steaming or by boiling in water, live,
		fresh or chilled; excluding rock lobster and other sea crawfish (Palinurus spp.,
zen		Panulirus spp., Jasus spp.), Norway
nell or not; excluding		lobsters (Nephrops norvegicus)
spp., Jasus spp.),	0306.33	Crabs, live, fresh or chilled, whether in shell or not
		Crabs, in shell, cooked by steaming or by boiling in water, live, fresh or chilled
	0306.34	Norway lobsters (Nephrops norvegicus), live, fresh or chilled, whether in shell or
and other sea craw-		not; excluding rock lobster and other sea crawfish (Palinurus spp., Panulirus spp.,
marus spp.)		Jasus spp.), lobsters (Homarus spp.)
ngon), frozen, whether		Norway lobsters (Nephrops norvegicus), in shell, cooked by
		steaming or by boiling in water, live, fresh or chilled; excluding rock lobster and
ngon), in shell, cooked		other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), lobsters (Homarus
		spp.)
g cold-water shrimps	0306.35	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon), live, fresh or
		chilled, whether in shell or not
ıg in water, frozen;		Cold-water shrimps and prawns (Pandalus spp., Crangon crangon), in shell,
		cooked by steaming or by boiling in water, live, fresh or chilled
	0306.36	Shrimps and prawns, live, fresh or chilled, whether in shell or not; excluding
		cold-water shrimps and prawns
		Shrimps and prawns, in shell, cooked by steaming or by boiling in water, live, fresh
		or chilled; excluding cold-water shrimps and prawns

Crustaceans, frozen, whether in shell or not; excluding rock lobster and other sea

0305.79	Fish fins and other edible fish offal, dried, smoked, salted or in brine, whether or not
	cooked before or during the smoking process;
	excluding shark fins, fish heads, tails and maws
0306.11	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),
	frozen, whether in shell or not; excluding lobsters (Homarus spp.), Norway lobsters
	(Nephrops norvegicus),
	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),
	in shell, cooked by steaming or by boiling in water, frozen; excluding lobsters
	(Homarus spp.), Norway lobsters (Nephrops norvegicus)
0306.12	Lobsters (Homarus spp.), frozen, whether in shell or not; excluding rock lobster and
	other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), Norway lobsters
	(Nephrops norvegicus)
	Lobsters (Homarus spp.), in shell, cooked by steaming or by boiling in water,
	frozen; excluding rock lobster and other sea crawfish
	(Palinurus spp., Panulirus spp., Jasus spp.), Norway lobsters
	(Nephrops norvegicus)
0306.14	Crabs, frozen, whether in shell or not
	Crabs, in shell, cooked by steaming or by boiling in water, frozen
0306.15	Norway lobsters (Nephrops norvegicus), frozen, whether in shell or not; excluding
	rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),
	lobsters (Homarus spp.)
	Norway lobsters (Nephrops norvegicus), in shell, cooked by
	steaming or by boiling in water, frozen; excluding rock lobster and other sea craw-
	fish (Palinurus spp., Panulirus spp., Jasus spp.), lobsters (Homarus spp.)
0306.16	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon), frozen, whether
	in shell or not
	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon), in shell, cooked
	by steaming or by boiling in water, frozen
0306.17	Shrimps and prawns, frozen, whether in shell or not; excluding cold-water shrimps
	and prawns
	Shrimps and prawns, in shell, cooked by steaming or by boiling in water, frozen;
	excluding cold-water shrimps and prawns

0306.19

0306.39	Crustaceans, live, fresh or chilled, whether in shell or not; excluding rock lobster	0306.94	Norway lobsters (Nephrops norvegicus), dried, salted or in brine, whether in shell
	and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns		or not; excluding rock lobster and other sea crawfish (Palinurus spp., Panulirus
	Crustaceans, in shell, cooked by steaming or by boiling in water, live, fresh or		spp., Jasus spp.), lobsters (Homarus spp.)
	chilled; excluding rock lobster and other sea crawfish, lobsters, crabs, Norway		Norway lobsters (Nephrops norvegicus), smoked, whether in shell or not, whether
	lobsters, shrimps and prawns		or not cooked during the smoking process; excluding rock lobster and other sea
	Flours, meals and pellets of crustaceans, live, fresh or chilled, fit for human con-		crawfish (Palinurus spp., Panulirus spp., Jasus spp.), lobsters (Homarus spp.)
	sumption		Norway lobsters (Nephrops norvegicus), in shell, cooked by steaming or by boiling
0306.91	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),		in water, dried, salted or in brine; excluding rock lobster and other sea crawfish
	dried, salted or in brine, whether in shell or not; excluding lobsters (Homarus spp.),		(Palinurus spp., Panulirus spp., Jasus spp.), lobsters (Homarus spp.)
	Norway lobsters (Nephrops norvegicus)	0306.95	Shrimps and prawns, dried, salted or in brine, whether in shell or not
	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),		Shrimps and prawns, smoked, whether in shell or not, whether or not cooked
	smoked, whether in shell or not, whether or not cooked during the smoking process;		during the smoking process
	excluding lobsters (Homarus spp.), Norway lobsters (Nephrops norvegicus)		Shrimps and prawns, in shell, cooked by steaming or by boiling in water, dried,
	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), in		salted or in brine
	shell, cooked by steaming or by boiling in water, dried, salted or in brine; excluding	0306.99	Crustaceans, dried, salted or in brine, whether in shell or not; excluding rock
	lobsters (Homarus spp.), Norway lobsters (Nephrops norvegicus)		lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps
0306.92	Lobsters (Homarus spp.), dried, salted or in brine, whether in shell or not; excluding		and prawns
	rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.),		Crustaceans, smoked, whether in shell or not, whether or not cooked during the
	Norway lobsters (Nephrops norvegicus)		smoking process; excluding rock lobster and other sea crawfish, lobsters, crabs,
	Lobsters (Homarus spp.), smoked, whether in shell or not, whether or not cooked		Norway lobsters, shrimps and prawns
	during the smoking process; excluding rock lobster and other sea crawfish (Palin-		Crustaceans, in shell, cooked by steaming or by boiling in water, dried, salted or in
	urus spp., Panulirus spp., Jasus spp.), Norway lobsters (Nephrops norvegicus)		brine; excluding rock lobster and other sea
	Lobsters (Homarus spp.), in shell, cooked by steaming or by boiling in water, dried,		crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns
	salted or in brine; excluding rock lobster and other sea crawfish (Palinurus spp.,		Flours, meals and pellets of crustaceans, dried, salted, in brine or smoked, fit for
	Panulirus spp., Jasus spp.), Norway lobsters (Nephrops norvegicus)		human consumption
0306.93	Crabs, dried, salted or in brine, whether in shell or not	0307.11	Oysters, live, fresh or chilled, whether in shell or not
	Crabs, smoked, whether in shell or not, whether or not cooked during the smoking	0307.12	Oysters, frozen, whether in shell or not
	process	0307.19	Oysters, dried, salted or in brine, whether in shell or not
	Crabs, in shell, cooked by steaming or by boiling in water, dried, salted or in brine		Oysters, smoked, whether in shell or not, whether or not cooked during the
			smoking process
		0307.21	Scallops, including queen scallops (of the genera Pecten, Chlamys or Placo-
			pecten), live, fresh or chilled, whether in shell or not
		0307.22	Scallops, including queen scallops (of the genera Pecten, Chlamys or Placo-
			pecten), frozen, whether in shell or not

0307.29	Scallops, including queen scallops (of the genera Pecten, Chlamys or Placo-			
	pecten), dried, salted or in brine, whether in shell or not			
	Scallops, including queen scallops (of the genera Pecten, Chlamys or Placo-			
	pecten), smoked, whether in shell or not, whether or not cooked during the smoking			
	process			
0307.31	Mussels (Mytilus spp., Perna spp.), live, fresh or chilled, whether in shell or not			
0307.32	Mussels (Mytilus spp., Perna spp.), frozen, whether in shell or not			
307.39	Mussels (Mytilus spp., Perna spp.), dried, salted or in brine, whether in shell or not			
	Mussels (Mytilus spp., Perna spp.), smoked, whether in shell or not, whether or not			
	cooked during the smoking process			
0307.42	Cuttle fish and squid, live, fresh or chilled, whether in shell or not			
0307.43	Cuttle fish and squid, frozen, whether in shell or not			
0307.49	Cuttle fish and squid, dried, salted or in brine, whether in shell or not			
	Cuttle fish and squid, smoked, whether in shell or not, whether or not cooked during			
	the smoking process			
307.51	Octopus (Octopus spp.), live, fresh or chilled, whether in shell or not			
307.52	Octopus (Octopus spp.), frozen, whether in shell or not			
307.59	Octopus (Octopus spp.), dried, salted or in brine, whether in shell or not			
	Octopus (Octopus spp.), smoked, whether in shell or not, whether or not cooked			
	during the smoking process			
0307.60	Snails, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine;			
	excluding sea snails			
	Snails, smoked, whether in shell or not, whether or not cooked during the smoking			
	process; excluding sea snails			
307.71	Clams, cockles and ark shells (families Arcidae, Arcticidae,			
	Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Seme-			
	lidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae), live, fresh or chilled,			
	whether in shell or not			
307.72	Clams, cockles and ark shells (families Arcidae, Arcticidae,			
	Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semeli-			
	dae, Solecurtidae, Solenidae, Tridacnidae and			
	Veneridae), frozen, whether in shell or not			

0307.79	Clams, cockles and ark shells (families Arcidae, Arcticidae,
	Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semeli-
	dae, Solecurtidae, Solenidae, Tridacnidae and
	Veneridae), dried, salted or in brine, whether in shell or not
	Clams, cockles and ark shells (families Arcidae, Arcticidae,
	Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semel-
	idae, Solecurtidae, Solenidae, Tridacnidae and Veneridae), smoked, whether in
	shell or not, whether or not cooked before or during the smoking process
0307.81	Abalone (Haliotis spp.), live, fresh or chilled, whether in shell or not
0307.82	Stromboid conchs (Strombus spp.), live, fresh or chilled, whether in shell or not
0307.83	Abalone (Haliotis spp.), frozen, whether in shell or not
0307.84	Stromboid conchs (Strombus spp.), frozen, whether in shell or not
0307.87	Abalone (Haliotis spp.), dried, salted or in brine, whether in shell or not
	Abalone (Haliotis spp.), smoked, whether in shell or not, whether or not cooked
	before or during the smoking process
0307.88	Stromboid conchs (Strombus spp.), dried, salted or in brine, whether in shell or not
	Stromboid conchs (Strombus spp.), smoked, whether in shell or not, whether or
	not cooked before or during the smoking process
0307.91	Molluscs, live, fresh or chilled, whether in shell or not; excluding oysters, scallops,
	mussels, cuttle fish and squid, octopus, snails, clams, cockles and ark shells,
	abalone and stromboid conchs
	Flours, meals and pellets of molluscs, live, fresh or chilled, fit for human consump-
	tion
0307.92	Molluscs, frozen, whether in shell or not; excluding oysters, scallops, mussels,
	cuttle fish and squid, octopus, snails, clams, cockles and ark shells, abalone and
	stromboid conchs
	Flours, meals and pellets of molluscs, frozen, fit for human consumption
0307.99	Molluscs, dried, salted or in brine, whether in shell or not; excluding oysters, scal-
	lops, mussels, cuttle fish and squid, octopus, snails, clams, cockles and ark shells,
	abalone and stromboid conchs
	Molluscs, smoked, whether in shell or not, whether or not cooked before or during
	the smoking process; excluding oysters, scallops, mussels, cuttle fish and squid,
	octopus, snails, clams, cockles and ark shells, abalone and stromboid conchs
	Flours, meals and pellets of molluscs, dried, salted, in brine or smoked, fit for
	human consumption

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0308.11- 1	0308.11	Sea cucumbers (Stichopus japonicus, Holothuroidea), live, fresh or chilled
	0308.12	Sea cucumbers (Stichopus japonicus, Holothuroidea), frozen
	0308.19	Sea cucumbers (Stichopus japonicus, Holothuroidea), dried, salted, in brine or
		smoked, whether or not cooked before or during the smoking process
		Sea cucumbers (Stichopus japonicus, Holothuroidea), smoked, whether or not
		cooked before or during the smoking process
	0308.21	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus,
		Echinus esculentus), live, fresh or chilled
	0308.22	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus,
		Echinus esculentus), frozen
	0308.29	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus,
		Loxechinus albus, Echinus esculentus), dried, salted or in brine
		Sea urchins (Strongylocentrotus spp., Paracentrotus lividus,
		Loxechinus albus, Echinus esculentus), smoked, whether or not cooked before or
		during the smoking process
	0308.30	Jellyfish (Rhopilema spp.), live, fresh, chilled, frozen, dried, salted or in brine
		Jellyfish (Rhopilema spp.), smoked, whether or not cooked before or during the
		smoking process
	0308.90	Aquatic invertebrates, live, fresh, chilled, dried, salted or in brine; excluding crusta-
		ceans, molluscs, sea cucumbers, sea urchins and jellyfish
		Aquatic invertebrates, smoked, whether or not cooked before or during the smoking
		process
		Flours, meals and pellets of aquatic invertebrates, fit for human consumption;
		excluding crustaceans and molluscs
	0511.91	Products of fish or crustaceans, molluscs or other aquatic
		invertebrates, not elsewhere specified or included
		Dead fish, unfit for human consumption
	1212.21	Seaweeds and other algae, fresh, chilled, frozen or dried, fit for human consump-
		tion, whether or not ground
	1212.29	Seaweeds and other algae, fresh, chilled, frozen or dried, unfit for human consump
		tion, whether or not ground
	1302.31	Agar-agar
	1504.10	Fish-liver oils and their fractions, whether or not refined; excluding chemically
		modified oils and their fractions
	1504.20	Fats and oils and their fractions, of fish, whether or not refined; excluding chemical-
		ly modified oils and their fractions, and liver oils

1504.30	Fats and oils and their fractions, of marine mammals, whether or not refined;
	excluding chemically modified oils and their fractions
1516.10	Fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified,
	re-esterified or elaidinised, whether or not refined, but not further prepared
1517.90	Fats or oils or of fractions, edible mixtures or preparations of different fats or oils;
	excluding partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised,
	whether or not refined, but not further prepared
1603.00	Extracts and juices of meat, fish, crustaceans, molluscs or other aquatic inverte-
	brates
1604.11	Salmon, prepared or preserved, whole or in pieces; excluding minced fish
1604.12	Herrings (Clupea harengus, Clupea pallasii), prepared or preserved, whole or in
	pieces; excluding minced fish
1604.13	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling
	or sprats (Sprattus sprattus), prepared or preserved, whole or in pieces; excluding
	minced fish
1604.14	Tunas (of the genus Thunnus), skipjack (Euthynnus (Katsuwonus) pelamis) and
	bonito (Sarda spp.), prepared or preserved, whole or in pieces; excluding minced
	fish
1604.15	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), pre-
	pared or preserved, whole or in pieces; excluding minced fish
1604.16	Anchovies (Engraulis spp.), prepared or preserved, whole or in pieces; excluding
	minced fish
1604.17	Eels (Anguilla spp.), prepared or preserved, whole or in pieces; excluding minced
	fish
1604.18	Shark fins, prepared or preserved, whole or in pieces; excluding minced fish
1604.19	Fish, prepared or preserved, whole or in pieces; excluding salmon, herrings,
	sardines, sardinella, brisling, sprats, tunas, skipjack, bonito, mackerel, anchovies,
	eels, shark fins, and also excluding minced fish
1604.20	Fish, prepared or preserved, minced
1604.31	Caviar
1604.32	Caviar substitutes, prepared from fish eggs
1605.10	Crab, prepared or preserved
1605.21	Shrimps and prawns, prepared or preserved, not in airtight container
1605.29	Shrimps and prawns, prepared or preserved, in airtight container

1605.30	Lobster (Homarus spp.), prepared or preserved; excluding rock lobster and sea
	crawfish (Palinurus spp., Panulirus spp., Jasus spp.), Norway lobsters (Nephrops
	norvegicus)
1605.40	Crustaceans, prepared or preserved; excluding crab, shrimps, prawns, lobster
1605.51	Oysters, prepared or preserved
1605.52	Scallops, including queen scallops (of the genera Pecten, Chlamys or Placo-
	pecten), prepared or preserved
1605.53	Mussels (Mytilus spp., Perna spp.), prepared or preserved
1605.54	Cuttle fish and squid, prepared or preserved
1605.55	Octopus (Octopus spp.), prepared or preserved
1605.56	Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae,
	Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Soleni-
	dae, Tridacnidae and Veneridae), prepared or preserved
1605.57	Abalone (Haliotis spp.), prepared or preserved
1605.58	Snails, prepared or preserved; excluding sea snails
1605.59	Molluscs, prepared or preserved; excluding oysters, scallops, including queen scal-
	lops, mussels, cuttle fish, squid, octopus, clams, cockles, ark shells, abalone, snails
1605.61	Sea cucumbers (Stichopus japonicus, Holothuroidea), prepared or preserved
1605.62	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus,
	Echinus esculentus), prepared or preserved
1605.63	Jellyfish (Rhopilema spp.), prepared or preserved
1605.69	Aquatic invertebrates, prepared or preserved; excluding crustaceans, molluscs,
	sea cucumbers, sea urchins, jellyfish
2301.20	Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic inver-
	tebrates, unfit for human consumption

Fish and fish products are strongly associated with international trade. A total of 221 States and territories report some fish trading activity. Furthermore, fish and fish products usually have long value chains. A given fish may be harvested in one country, processed in another, and consumed in yet another.

Fish is often one of the most complex commodities to classify, with several specificities. There is a multiplicity of phyla, species, and treatments, which creates an intricate set of different layers covering different products and make it especially difficult to classify fish and fish products.

This publication, developed by the Food and Agriculture Organization of the United Nations (FAO), with the support of the World Customs Organization (WCO), builds on the Harmonized System 2017 Edition. It presents all possible classifications for fish and fish products by species with a full description of each HS code, to facilitate its use within the fisheries and aquaculture sector.

This publication does not modify the structure of the HS or modify species grouping, as it is an auxiliary tool to facilitate classification and enhance understanding of the system from the angle of fish and fish products.

## GLOBEFISH

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