

SCHEDULE OF RATES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

CHAPTER I

LIVE ANIMALS

Note.

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

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
01.01	Live horses, asses, mules and hinnies.		
0101.10.00	Pure-bred breeding animals	Free	kg and No
0101.90.00	Other:		
0101.90.10	Race horses, not for breeding	Free	kg and No
0101.90.90	Other	40%	kg and No
01.02	Live bovine animals.		
0102.10.00	Pure-bred breeding animals:		
0102.10.10	Bulls	Free	kg and No
0102.10.20	Cows	Free	kg and No
0102.90.00	Other:		
0102.90.10	Bulls, for breeding	Free	kg and No
0102.90.20	Bulls, for rearing, weighing not more than 270 kg	Free	kg and No
0102.90.30	Other, bulls	40%	kg and No
0102.90.40	Cows, for breeding	Free	kg and No
0102.90.50	Cows, for rearing, weighing not more than 270 kg	Free	kg and No
0102.90.60	Other, cows	40%	kg and No
01.03	Live swine.		
0103.10.00	Pure-bred breeding animals	Free	kg and No
0103.90.00	Other:		
0103.91.00	Weighing less than 50 kg:		
0103.91.10	For breeding	Free	kg and No
0103.91.90	Other	40%	kg and No
0103.92.00	Weighing 50 kg or more:		
0103.92.10	For breeding	Free	kg and No
0103.92.90	Other	40%	kg and No
01.04	Live sheep and goats.		
0104.10.00	Sheep:		
0104.10.10	For breeding	Free	kg and No
0104.10.20	For rearing	40%	kg and No
0104.10.90	Other	40%	kg and No
0104.20.00	Goats:		
0104.20.10	For breeding	Free	kg and No
0104.20.20	For rearing	40%	kg and No
0104.20.90	Other	40%	kg and No
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.		
	Weighing not more than 185 g:		
0105.11.00	Fowls of the species <i>Gallus domesticus</i> :		
0105.11.10	For breeding	Free	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0105.11.20	For rearing	Free	kg and No
0105.12.00	Turkeys:		
0105.12.10	For breeding	Free	kg and No
0105.12.20	For rearing	40%	kg and No
0105.19.00	Other:		
0105.19.10	For breeding	Free	kg and No
0105.19.20	For rearing	40%	kg and No
0105.19.90	Other	40%	kg and No
	Other:		
0105.94.00	Fowls of the species <i>Gallus domesticus</i> :		
0105.94.10	Cocks for breeding	Free	kg and No
0105.94.20	Cocks for rearing	40%	kg and No
0105.94.30	Hens for breeding	Free	kg and No
0105.94.40	Hens for rearing	40%	kg and No
0105.94.90	Other	40%	kg and No
0105.99.00	Other:		
0105.99.10	For breeding	Free	kg and No
0105.99.20	For rearing	40%	kg and No
0105.99.90	Other	40%	kg and No
01.06	Other live animals.		
	Mammals:		
	Primates:		
0106.11.00	Primates:		
0106.11.10	Monkeys	40%	kg and No
0106.11.90	Other	40%	kg and No
0106.12.00	Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	kg and No
0106.19.00	Other	40%	kg and No
0106.20.00	Reptiles (including snakes and turtles):		
0106.20.10	Turtles	40%	kg and No
0106.20.90	Other	40%	kg and No
	Birds:		
0106.31.00	Birds of prey	40%	kg and No
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	kg and No
0106.39.00	Other:		
0106.39.10	Pigeons	40%	kg and No
0106.39.90	Other birds	40%	kg and No
0106.90.00	Other:		
0106.90.10	Bees for breeding	Free	kg and No
0106.90.30	Dogs	40%	kg and No
0106.90.40	Cats	40%	kg and No
0106.90.90	Other	40%	kg and No

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 0504.00) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
02.01	Meat of bovine animals, fresh or chilled.		
0201.10.00	Carcasses and half-carcasses	5%	kg
0201.20.00	Other cuts with bone in:		
0201.20.10	Brisket	5%	kg
0201.20.90	Other	5%	kg
0201.30.00	Boneless:		
0201.30.10	Tenderloin	5%	kg
0201.30.20	Sirloin	5%	kg
0201.30.30	Minced (Ground)	5%	kg
0201.30.90	Other	5%	kg
02.02	Meat of bovine animals, frozen.		
0202.10.00	Carcasses and half-carcasses	5%	kg
0202.20.00	Other cuts with bone in:		
0202.20.10	Brisket	5%	kg
0202.20.90	Other	5%	kg
0202.30.00	Boneless:		
0202.30.10	Tenderloin	5%	kg
0202.30.20	Sirloin	5%	kg
0202.30.30	Minced (Ground)	5%	kg
0202.30.90	Other	5%	kg
02.03	Meat of swine, fresh chilled or frozen.		
	Fresh or chilled:		
0203.11.00	Carcasses and half-carcasses	5%	kg
0203.12.00	Hams, shoulders and cuts thereof with bone in	Free	kg
0203.19.00	Other	5%	kg
	Frozen:		
0203.21.00	Carcasses and half-carcasses	5%	kg
0203.22.00	Hams, shoulders and cuts thereof with bone in	Free	kg
0203.29.00	Other	5%	kg
02.04	Meat of sheep or goats, fresh, chilled or frozen.		
0204.10.00	Carcasses and half-carcasses of lamb, fresh or Chilled	5%	kg
	Other meat of sheep, fresh or chilled:		
0204.21.00	Carcasses and half-carcasses	5%	kg
0204.22.00	Other cuts with bone in	5%	kg
0204.23.00	Boneless	5%	kg
0204.30.00	Carcasses and half-carcasses of lamb, frozen	5%	kg
	Other meat of sheep, frozen:		
0204.41.00	Carcasses and half-carcasses	5%	kg
0204.42.00	Other cuts with bone in	5%	kg
0204.43.00	Boneless	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0204.50.00	Meat of goats	5%	kg
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	kg
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
0206.10.00	Of bovine animals, fresh or chilled Of bovine animals, frozen:	5%	kg
0206.21.00	Tongues	5%	kg
0206.22.00	Livers	5%	kg
0206.29.00	Other	5%	kg
0206.30.00	Of swine, fresh or chilled Of swine frozen:	5%	kg
0206.41.00	Livers	5%	kg
0206.49.00	Other:		
0206.49.10	Pig trotters	5%	kg
0206.49.90	Other	5%	kg
0206.80.00	Other, fresh or chilled	5%	kg
0206.90.00	Other, frozen	5%	kg
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	Not cut in pieces, fresh or chilled	Free	kg
0207.12.00	Not cut in pieces, frozen	Free	kg
0207.13.00	Cuts and offal, fresh or chilled	Free	kg
0207.14.00	Cuts and offal, frozen:		
0207.14.10	Backs and necks	Free	kg
0207.14.20	Wings	Free	kg
0207.14.30	Livers	Free	kg
0207.14.90	Other Of turkeys:	Free	kg
0207.24.00	Not cut in pieces, fresh or chilled	5%	kg
0207.25.00	Not cut in pieces, frozen	5%	kg
0207.26.00	Cuts and offal, fresh or chilled	5%	kg
0207.27.00	Cuts and offal, frozen:	5%	kg
0207.27.10	Backs, necks and wings	Free	kg
0207.27.90	Other Of ducks, geese or guinea fowls:	5%	kg
0207.32.00	Not cut in pieces, fresh or chilled	5%	kg
0207.33.00	Not cut in pieces, frozen	5%	kg
0207.34.00	Fatty livers, fresh or chilled	5%	kg
0207.35.00	Other, fresh or chilled	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0207.36.00	Other, frozen	5%	kg
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		
0208.10.00	Of rabbits or hares	40%	kg
0208.30.00	Of primates	40%	kg
0208.40.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	kg
0208.50.00	Of reptiles (including snakes and turtles)	40%	kg
0208.90.00	Other:		
0208.90.10	Edible meat offal	40%	kg
0208.90.20	Frogs' legs	40%	kg
0208.90.90	Other	40%	kg
0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	kg
02.10	Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.		
	Meat of swine:		
0210.11.00	Hams, shoulders and cuts thereof, with bone in	15%	kg
0210.12.00	Bellies (streaky) and cuts thereof:		
0210.12.10	Bacon	15%	kg
0210.12.90	Other	15%	kg
0210.19.00	Other:		
0210.19.10	Salted or in brine	Free	kg
0210.19.90	Other	25%	kg
0210.20.00	Meat of bovine animals:		
0210.20.10	Salted or in brine	5%	kg
0210.20.20	Dried	25%	kg
0210.20.30	Smoked	25%	kg
	Other, including edible flours and meals of meat or meat offal:		
0210.91.00	Of primates	25%	kg
0210.92.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	25%	kg
0210.93.00	Of reptiles (including snakes and turtles)	25%	kg
0210.99.00	Other	25%	kg

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
03.01	Live Fish		
0301.10.00	Ornamental fish:		
0301.10.10	For breeding	Free	kg and No
0301.10.90	Other	40%	kg and No
	Other live fish:		
0301.91.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	kg
0301.92.00	Eels (<i>Anguilla spp.</i>)	5%	kg
0301.93.00	Carp	5%	kg
0301.94.00	Bluefin tunas (<i>Thunnus thunnus</i>)	5%	kg
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg
0301.99.00	Other:		
0301.99.10	For breeding	Free	kg
0301.99.90	Other	5%	kg
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04		
	Salmonidae, excluding livers and roes:		
0302.11.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	5%	kg
0302.12.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	kg
0302.19.00	Other Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	5%	kg
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	kg
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	5%	kg
0302.23.00	Sole (<i>Solea spp.</i>)	5%	kg
0302.29.00	Other Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0302.31.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):		
0302.31.10	For processing	Free	kg
0302.31.90	Other	5%	kg
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>):		
0302.32.10	For processing	Free	kg
0302.32.90	Other	5%	kg
0302.33.00	Skipjack or stripe-bellied bonito	5%	kg
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	5%	kg
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	5%	kg
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg
0302.39.00	Other	5%	kg
0302.40.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:		
0302.40.10	For processing	Free	kg
0302.40.90	Other	5%	kg
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding liver and roes:		
0302.50.10	For processing	Free	kg
0302.50.90	Other	5%	kg
0302.61.00	Other fish, excluding livers and roes: Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
0302.61.10	For processing	Free	kg
0302.61.90	Other	5%	kg
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>):		
0302.62.10	For processing	Free	kg
0302.62.90	Other	5%	kg
0302.63.00	Coalfish (<i>Pollachius virens</i>)	5%	kg
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
0302.64.10	For processing	Free	kg
0302.64.90	Other	5%	kg
0302.65.00	Dogfish and other sharks	5%	kg
0302.66.00	Eels (<i>Anguilla spp.</i>)	5%	kg
0302.67.00	Swordfish (<i>Xiphias gladius</i>)	5%	kg
0302.68.00	Toothfish (<i>Dissostichus spp.</i>)	5%	kg
0302.69.00	Other :		
0302.69.10	Alewives, saithe, pollock, and hake, for processing	Free	kg
0302.69.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout	5%	kg
0302.69.30	Flying fish	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0302.69.90	Other	5%	kg
0302.70.00	Livers and roes	5%	kg
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04		
	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:		
0303.11.00	Sockeye salmon (red salmon)(<i>Oncorhynchus nerka</i>)	15%	kg
0303.19.00	Other	15%	kg
	Other salmonidae, excluding livers and roes:		
0303.21.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15%	kg
0303.22.00	Atlantic salmon (<i>Salmo Salar</i>) and Danube Salmon (Hucho hucho)	15%	kg
0303.29.00	Other	15%	kg
	Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0303.31.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	15%	kg
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	15%	kg
0303.33.00	Sole (<i>Solea spp.</i>)	15%	kg
0303.39.00	Other	15%	kg
	Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):		
0303.41.10	For processing	Free	kg
0303.41.90	Other	5%	kg
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>):		
0303.42.10	For processing	Free	kg
0303.42.90	Other	5%	kg
0303.43.00	Skipjack or stripe-bellied bonito	5%	kg
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	5%	kg
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	kg
0303.49.00	Other	5%	kg
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>):		
0303.51.10	For processing	Free	kg
0303.51.90	Other	5%	kg
0303.52.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):		
0303.52.10	For processing	Free	kg
0303.52.90	Other	5%	kg
	Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp</i>) excluding livers and roes:		
0303.61.00	Swordfish (<i>Xiphias gladius</i>):		
0303.61.10	For processing	Free	kg
0303.61.90	Other	5%	kg
0303.62.00	Toothfish (<i>Dissostichus spp</i>):		
0303.62.10	For processing	Free	kg
0303.62.90	Other	5%	kg
	Other fish, excluding livers and roes:		
0303.71.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
0303.71.10	For processing	Free	kg
0303.71.90	Other	5%	kg
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>):		
0303.72.10	For processing	Free	kg
0303.72.90	Other	5%	kg
0303.73.00	Coalfish (<i>Pollachius virens</i>)	5%	kg
0303.74.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):		
0303.74.10	For processing	Free	kg
0303.74.90	Other	5%	kg
0303.75.00	Dogfish and other sharks	5%	kg
0303.76.00	Eels (<i>Anguilla spp.</i>)	5%	kg
0303.77.00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	5%	kg
0303.78.00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):		
0303.78.10	For processing	Free	kg
0303.78.90	Other	5%	kg
0303.79.00	Other:		
0303.79.10	Alewives, saithe, pollock, and hake, for processing	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0303.79.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout	5%	kg
0303.79.30	Flying fish	40%	kg
0303.79.90	Other	5%	kg
0303.80.00	Livers and roes:		
0303.80.10	Livers	5%	kg
0303.80.20	Roes	5%	kg
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
	Fresh or chilled:		
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.12.00	Toothfish (<i>Dissostichus spp</i>)	15%	kg
0304.19.00	Other:		
0304.19.10	Fillets of flying fish	40%	kg
0304.19.90	Other	15%	kg
	Frozen fillets:		
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.22.00	Toothfish (<i>Dissostichus spp</i>)	15%	kg
0304.29.00	Other:		
0304.29.10	Flying fish	40%	kg
0304.29.90	Other	15%	kg
	Other:		
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	15%	kg
0304.92.00	Toothfish (<i>Dissostichus spp</i>)	15%	kg
0304.99.00	Other	15%	kg
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.		
0305.10.00	Flours, meals and pellets of fish, fit for human Consumption	10%	kg
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	10%	kg
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked Smoked fish, including fillets:	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0305.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	kg
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg
0305.49.00	Other:		
0305.49.10	Cod, mackerel and alewives	Free	kg
0305.49.90	Other	10%	kg
0305.51.00	Dried fish, whether or not salted but not smoked: Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg
0305.59.00	Other:		
0305.59.10	Mackerel	Free	kg
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	Free	kg
0305.59.90	Other	10%	kg
	Fish, salted but not dried or smoked and fish in brine:		
0305.61.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg
0305.63.00	Anchovies (<i>Engraulis spp.</i>)	10%	kg
0305.69.00	Other:		
0305.69.10	Mackerel	Free	kg
0305.69.20	Alewives, saithe, pollock, haddock and hake	Free	kg
0305.69.90	Other	10%	kg
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. Frozen:		
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	15%	kg
0306.12.00	Lobsters (<i>Homarus spp.</i>)	15%	kg
0306.13.00	Shrimps and prawns	15%	kg
0306.14.00	Crabs	15%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0306.19.00	Other, including flours, meals and pellets of Crustaceans, fit for human consumption:		
0306.19.10	Conch	15%	kg
0306.19.20	Other Crustaceans	15%	kg
0306.19.90	Other	15%	kg
	Not frozen:		
0306.21.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):		
0306.21.10	Live, for breeding or rearing	Free	kg
0306.21.90	Other	15%	kg
0306.22.00	Lobsters (<i>Homarus spp.</i>):		
0306.22.10	Live for breeding or rearing	Free	kg
0306.22.90	Other	15%	kg
0306.23.00	Shrimps and prawns:		
0306.23.10	Live, for breeding or rearing	Free	kg
0306.23.20	Cultured	15%	kg
0306.23.30	Wild	15%	kg
0306.24.00	Crabs	15%	kg
	Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.29.10	Live for breeding or rearing	Free	kg
0306.29.20	Conch	15%	kg
0306.29.90	Other	15%	kg
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.		
	Oysters:		
0307.10.10	For breeding or rearing	Free	kg
0307.10.90	Other	40%	kg
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	Live, fresh or chilled	40%	kg
0307.29.00	Other	40%	kg
	Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307.31.00	Live, fresh or chilled	40%	kg
0307.39.00	Other	40%	kg
	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0307.41.00	Live, fresh or chilled	40%	kg
0307.49.00	Other	40%	kg
	Octopus (<i>Octopus spp.</i>):		
0307.51.00	Live, fresh or chilled	40%	kg
0307.59.00	Other	40%	kg
0307.60.00	Snails, other than sea snails	40%	kg
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.91.00	Live, fresh or chilled:		
0307.91.10	Live, for breeding or rearing	Free	kg
0307.91.90	Other	40%	kg
0307.99.00	Other:		
0307.99.10	Sea-eggs	40%	kg
0307.99.90	Other	40%	kg

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%;
and
 - (c) they are moulded or capable of being moulded.

4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1. For the purposes of subheading 0404.10.00, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
0401.10.00	Of a fat content, by weight, not exceeding 1%	5%	Kg
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	5%	kg
0401.30.00	Of a fat content, by weight, exceeding 6%	5%	kg
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.		
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	5%	kg
0402.21.00	In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%: Not containing added sugar or other sweetening matter	Free	kg
0402.29.00	Other	5%	kg
0402.91.00	Other: Not containing added sugar or other sweetening matter	Free	kg
0402.99.00	Other:		
0402.99.10	Condensed milk	5%	kg
0402.99.90	Other	25%	kg
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		
0403.10.00	Yogurt	25%	kg
0403.90.00	Other	10%	kg
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg
0404.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
04.05	Butter and other fats and oils derived from milk; dairy spreads.		
0405.10.00	Butter:		
0405.10.10	Fresh Butter	10%	kg
0405.10.20	Salted Butter	10%	kg
0405.20.00	Dairy spreads	10%	kg
0405.90.00	Other:		
0405.90.10	Butter fat and butter oil	5%	kg
0405.90.20	Ghee	10%	kg
0405.90.90	Other	10%	kg
04.06	Cheese and curd.		
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	Free	kg
0406.20.00	Grated or powdered cheese, of all kinds	Free	kg
0406.30.00	Processed cheese, not grated or powdered	Free	kg
0406.40.00	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	kg
0406.90.00	Other cheese	Free	kg
04.07	Birds' eggs, in shell, fresh, preserved or cooked.		
0407.00.10	Hatching eggs, for breeder flock	Free	kg and No
0407.00.20	Hatching eggs, not for breeder flock	5%	kg and No
0407.00.30	Other fresh eggs	20%	kg and No
0407.00.90	Other	40%	kg and No
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.		
	Egg yolks:		
0408.11.00	Dried	40%	kg
0408.19.00	Other	40%	kg
	Other:		
0408.91.00	Dried	40%	kg
0408.99.00	Other	40%	kg
0409.00.00	Natural honey.	40%	kg and litre
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	40%	kg

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the 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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg
05.02	Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	5%	kg
0502.90.00	Other	5%	kg
[05.03]			
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.		
0504.00.10	Tripe	5%	kg
0504.00.20	Sausage casings	5%	kg
0504.00.90	Other	5%	kg
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.		
0505.10.00	Feathers of a kind used for stuffing; down	5%	kg
0505.90.00	Other	5%	kg
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		
0506.10.00	Ossein and bones treated with acid	5%	kg
0506.90.00	Other	5%	kg
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		
0507.10.00	Ivory; ivory powder and waste	5%	kg
0507.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	5%	kg
[05.09]			
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	kg
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511.10.00	Bovine semen Other:	Free	kg
0511.91.00	Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3:		
0511.91.10	Fish waste	5%	kg
0511.91.90	Other	Free	kg
0511.99.00	Other	Free	kg