

HEADING No.	DESCRIPTION	RATE OF DUTY	
		Autonomous % or Levy (AGR)	Conventional %
(02.10 19)	Other:		
51	Boneless	25 (AGR)	-
59	Other	25 (AGR)	-
	Dried or smoked:		
60	Fore-ends and parts thereof	25 (AGR)	-
70	Loins and cuts thereof	25 (AGR)	-
	Other:		
81	Boneless	25 (AGR)	-
89	Other	25 (AGR)	-
90	Other	24	-
20	Meat of bovine animals:		
10	With bone in	24 + AGR (1)	-
90	Boneless	24 + AGR (1)	-
90	Other, including edible flours and meals of meat or meat offal:		
	Meat:		
10	Horsemeat, salted, in brine or dried	16	10
	Of sheep and goats:		
11	With bone in	24 (AGR)	-
19	Boneless	24 (AGR)	-
20	Other	24	-
	Offal:		
	Of domestic swine:		
31	Livers	25 (AGR)	-
39	Other	25 (AGR)	-
	Of bovine animals:		
41	Thick skirt and thin skirt	24 (AGR) (1)	-
49	Other	24	20
60	Of sheep and goats	24	-
	Other:		
	Poultry liver:		
71	Fatty livers of geese or ducks, salted or in brine	5 (AGR)	3
79	Other	16 (AGR)	10
80	Other	24	-
90	Edible flours and meals of meat or meat offal	24 + AGR (1)	-

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTE

1. This Chapter does not cover:

- a) marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- b) 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 No. 23.01); or
- c) caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

HEADING No.	DESCRIPTION	RATE OF DUTY	
		Autonomous % or Levy (AGR)	Conventional %
03.01	Live fish:		
10	Ornamental fish:		
10	Freshwater fish	10	Free
90	Saltwater fish	15	15
	Other live fish:		
91 00	Trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)	16	12

(1) Under certain conditions, a levy is applicable in addition to the customs duty.