

HEADING No.	DESCRIPTION	RATE OF DUTY	
		Autonomous % or Levy (AGR)	Conventional %
03.04 20 53	- - - Other	18	15
	- - Of hake (Merluccius spp., Urophycis spp.):		
57	- - - Of hake of the genus Merluccius	18	15 (1,2)
59	- - - Of hake of the genus Urophycis	18	15
	- - Of dogfish and other sharks:		
61	- - - Of dogfish (Squalus acanthias and Scyllorhinus spp.)	18	15
69	- - - Of other sharks	18	15
71	- - Of plaice (Pleuronectes platessa)	18	15
73	- - Of flounder (Platichthys flesus)	18	15
75	- - Of herring (Clupea harengus, Clupea pallasii)	18	15
79	- - Of megrim (Lepidorhombus spp.)	18	15
81	- - Of Ray's Bream (Brama spp.)	18	15
83	- - Of monkfish (Lophius spp.)	18	15
85	- - Of Alaska pollack (Theragra chalcogramma)	18	15
98	- - Other	18	15
90	- Other:		
10	- - Of freshwater fish	8	8
	- - Other:		
	- - - Of herring (Clupea harengus, Clupea pallasii):		
21	- - - From 15 February to 15 June	Free	Free
25	- - - From 16 June to 14 February	20 (3)	13 (3,4)
31	- - - Of redfish (Sebastes spp.)	15	8
	- - - Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida:		
35	- - - Of cod of the species Gadus macrocephalus	15	15
38	- - - Of cod of the species Gadus morhua	15	12 (5)
39	- - - Other	15	15 (5)
41	- - Of coalfish (Pollachius virens)	15	15
45	- - Of haddock (Merlanogrammus aeglefinus)	15	15
	- - Of hake (Merluccius spp., Urophycis spp.):		
47	- - - Of hake of the genus Merluccius	15	15 (6)
49	- - - Of hake of the genus Urophycis	15	15
51	- - - Of megrim (Lepidorhombus spp.)	15	15
55	- - - Of Ray's Bream (Brama spp.)	15	15
57	- - - Of monkfish (Lophius spp.)	15	15
59	- - - Of blue whiting (Micromesistius poutassou or Gadus poutassou)	15	15
61	- - - Of Alaska pollack (Theragra chalcogramma)	15	15
98	- - - Other	15	15
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:		
10 00	- Fish meal fit for human consumption	15	13
20 00	- Livers and roes, dried, smoked, salted or in brine	15	11
30	- Fish fillets, dried, salted or in brine, but not smoked:		
	- - Of cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) and of fish of the species Boreogadus saida:		
11	- - - Of cod of the species Gadus macrocephalus	18	16
19	- - - Other	20	20
30	- - Of Pacific salmon (Oncorhynchus spp.), of Atlantic salmon (Salmo salar), and Danube salmon (Hucho hucho), salted or in brine	18	15
50	- - Of lesser or Greenland halibut (Reinhardtius hippoglossoides), salted or in brine	18	15
90	- - Other	18	16

- (1) Subject to compliance with the reference price.
- (2) Duty rate reduced to 10% subject to compliance with the reference price, for frozen fillets presented as industrial blocks, with bones (standard) within the limits of an annual tariff quota of 5 000 tonnes, for the period 1 July to 31 December, to be granted by the competent authorities.
- (3) Subject to compliance with the reference price. A countervailing tax is provided for in the case of non-compliance with the reference price.
- (4) Duty exemption for herring falling within subheadings 03.02 40 90, 03.03 50 90, 03.04 10 93, 03.04 10 95 and 03.04 90 25, within the limits of a global annual tariff quota of 34 000 tonnes to be granted by the competent Community authorities and subject to compliance with the reference price.
- (5) Subject to limits and conditions to be determined by the competent authorities.
- (6) Duty rate reduced to 8% for silver hake (Merluccius bilinearis) falling within subheadings 03.02 69 95, 03.03 78 10 and 03.04 90 47, within the limits of a global annual tariff quota of 2 000 tonnes to be granted by the competent Community authorities.