

HEADING No.	DESCRIPTION	RATE OF DUTY	
		Autonomous % or Levy (ACR)	Conventional %
03.03 79 41	- - - - Fish of the species <i>Boreogadus saida</i>	15	12 (1)
45	- - - - Whiting (<i>Merlangus merlangus</i>)	15	15
51	- - - - Ling (<i>Molva</i> spp.)	15	15
55	- - - - Alaska pollack (<i>Theragra chalcogramma</i>) and pollack (<i>Pollachius pollachius</i>)	15	15
	- - - - Fish of the species <i>Orcynopsis unicolor</i> :		
61	- - - - - From 15 February to 15 June	Free	Free
63	- - - - - From 16 June to 14 February	20	20
65	- - - - Anchovies (<i>Engraulis</i> spp.)	15	15
71	- - - - Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.)	15	15
75	- - - - Ray's Bream (<i>Brama</i> spp.)	15	15
81	- - - - Monkfish (<i>Lophius</i> spp.)	15	15
83	- - - - Blue whiting (<i>Micromesistius poutassou</i> or <i>Gadus poutassou</i>)	15	15
99	- - - - Other	15	15
80 00	- Livers and roes	14	10
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
10	- Fresh or chilled:		
	- - Fillets:		
	- - - Of freshwater fish:		
11	- - - - Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	16	12
13	- - - - Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	16	2
19	- - - - Of other freshwater fish	13	9
	- - - Other:		
31	- - - - Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and of fish of the species <i>Boreogadus saida</i>	18	18
39	- - - - Other	18	18
	- - Other fish meat (whether or not minced):		
91	- - - - Of freshwater fish	8	8
	- - - Other:		
	- - - - Flaps of herring:		
92	- - - - - From 15 February to 15 June	Free	Free
93	- - - - - From 16 June to 14 February	20	15
98	- - - - Other	18	15 (2)
20	- Frozen fillets:		
	- - Of freshwater fish:		
11	- - - - Of trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>)	16	12
13	- - - - Of Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	16	2
19	- - - - Of other freshwater fish	13	9
	- - Of cod (<i>Gadus morhua</i> , <i>Gadus macrocephalus</i> , <i>Gadus ogac</i>) and of fish of the species <i>Boreogadus saida</i> :		
21	- - - - Of cod of the species <i>Gadus macrocephalus</i>	18	15
29	- - - - Other	18	15 (1,3)
31	- - - - Of coalfish (<i>Pollachius virens</i>)	18	15
33	- - - - Of haddock (<i>Merlanogrammus aeglefinus</i>)	18	15
	- - - - Of redfish (<i>Sebastes</i> spp.):		
35	- - - - - Of the species <i>Sebastes marinus</i>	18	12
37	- - - - Other	18	15
41	- - - - Of whiting (<i>Merlangus merlangus</i>)	18	15
43	- - - - Of ling (<i>Molva</i> spp.)	18	15
45	- - - - Of tuna (of the genus <i>Thunnus</i>) and of fish of the genus <i>Euthynnus</i>	18	18
	- - - - Of mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) and of fish of the species <i>Orcynopsis unicolor</i> :		
51	- - - - - Of mackerel of the species <i>Scomber australasicus</i>	18	15

(1) Subject to limits and conditions to be determined by the competent authorities.
 (2) 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 75, 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.
 (2) Duty rate reduced to 8% for cod of the species *Gadus morhua* within the limits of a global annual tariff quota of 10 000 tonnes to be granted by the competent Community authorities.