

HEADING No.	DESCRIPTION	RATE OF DUTY	
		Autonomous % or Levy (ACR)	Conventional %
03.03 50 90	- - From 16 June to 14 February	20 (1)	15 (1,2)
60	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:		
11	- - Of the species <i>Gadus morhua</i>	15	12 (8)
19	- - Of the species <i>Gadus ogac</i>	15	15 (8)
90	- - Of the species <i>Gadus macrocephalus</i>	15	15
	- Other fish, excluding livers and roes:		
71	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella ( <i>Sardinella</i> spp.) brisling or sprats ( <i>Sprattus sprattus</i> ):		
10	- - - Sardines of the species <i>Sardina pilchardus</i>	25	23
30	- - - Sardines of the species <i>Sardinops</i> ; sardinella ( <i>Sardinella</i> spp.)	15	15
	- - - Brisling or sprats ( <i>Sprattus sprattus</i> ):		
91	- - - From 15 February to 15 June	Free	Free
99	- - - From 16 June to 14 February	20	13
72 00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	15	15
73 00	- - Coalfish ( <i>Pollachius virens</i> )	15	15
74	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		
	- - - Of the species <i>Scomber scombrus</i> and <i>Scomber japonicus</i> :		
11	- - - From 15 February to 15 June	Free	Free
19	- - - From 16 June to 14 February	20	20
90	- - - Of the species <i>Scomber australasicus</i>	15	15
75	- - Dogfish and other sharks:		
20	- - - Dogfish of the species <i>Squalus acanthias</i>	15	8 (4)
50	- - - Dogfish of the species <i>Scylliorhinus</i> spp.	15	8
90	- - - Other	15	8
76 00	- - Eels ( <i>Anguilla</i> spp.)	10	3
77 00	- - Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	15	15
78	- - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.):		
10	- - - Hake of the genus <i>Merluccius</i>	15	15 (5)
90	- - - Hake of the genus <i>Urophycis</i>	15	15
79	- - Other:		
	- - - Freshwater fish:		
11	- - - - Carp	10	8
19	- - - - Other	10	8
	- - - Saltwater fish:		
	- - - - Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonitos ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ) mentioned in sub-headings Nos. 03.02 43 10 and 43 90:		
	- - - - - For the industrial manufacture of products falling within heading No. 16.04 (6):		
21	- - - - - Whole	25 (1,7)	22 (1,8)
23	- - - - - Gilled and gutted	25 (1,7)	22 (1,8)
29	- - - - - Other (for example "heads off")	25 (1,7)	22 (1,8)
31	- - - - - Other	25 (1)	22 (1,8)
	- - - - - Redfish ( <i>Sebastes</i> spp.):		
35	- - - - - Of the species <i>Sebastes marinus</i>	15	8
37	- - - - - Other	15	15

- (1) Subject to compliance with the reference price. A countervailing tax is provided for in the case of non-compliance with the reference price.
- (2) Duty exemption for herring falling within subheadings 03.02 40 90, 03.03 50 90, 03.04 10 93, 03.04 10 98 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.
- (3) Subject to limits and conditions to be determined by the competent authorities.
- (4) Duty rate reduced to 6% for piked dogfish (*Squalus acanthias*) falling within subheadings 03.02 65 20 and 03.03 75 20 within the limits of a global annual tariff quota of 5 000 tons to be granted by the competent Community authorities.
- (5) Duty rate reduced to 8% for silver hake (*Merluccius bilinearis*) falling within subheadings 03.02 69 65, 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.
- (6) Entry under this subheading is subject to conditions laid down in the relevant Community provisions.
- (7) Total suspension for an indefinite period.
- (8) Duty exemption for tuna and fish of the genus *Euthynnus*, falling within headings Nos. 03.02 and 03.03, intended for the canning industry, within the limits of a global annual tariff quota of 17 250 tonnes to be granted by the competent Community authorities and subject to compliance with the reference price. Qualification for this quota is subject to conditions laid down in the relevant Community provisions.