

| 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.