

SCHEDULE OF CANADA

Item	Article Description	Base Rate	Staging Category
0303.75.00	—Dogfish and other sharks	Free	D
0303.76.00	—Eels (<i>Anguilla spp.</i>)	Free	D
0303.77.00	—Sea bass (<i>Dicentrarchus labrax, Dicentrarchus punctatus</i>)	Free	D
0303.78.00	—Hake (<i>Merluccius spp., Urophycis spp.</i>)	Free	D
0303.79.00	—Other	Free	D
0303.80.00	—Livers and roes	5%	A
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
0304.10.00	—Fresh or chilled	Free	D
0304.20.00	—Frozen fillets	Free	D
0304.90.00	—Other	Free	D
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.		
0305.10.00	—Fish meal fit for human consumption	5%	A
0305.20.00	—Livers and roes, dried, smoked, salted or in brine	5%	A
0305.30.00	—Fish fillets, dried, salted or in brine, but not smoked	Free	D
	—Smoked fish, including fillets:		
0305.41.00	—Pacific salmon (<i>Oncorhynchus spp.</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	D
0305.42.00	—Herrings (<i>Clupea harengus, Clupea pallasii</i>)	Free	D
0305.49.00	—Other	Free	D
	—Dried fish, whether or not salted but not smoked:		
0305.51.00	—Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	Free	D