

## APPENDIX 3

TAXES AND TARIFFS APPLICABLE TO FISH PRODUCTS

(January, 1989)

## I. Fish, fresh (live or dead), chilled or frozen

<u>Species</u>	<u>"Fiscal Duty"</u>	<u>Customs Duty</u>	<u>V.A.T.</u>	<u>Special Tax</u>	<u>Customs Service Charge</u>
Freshwater fish fry	6%	0%	0%	0%	0.6%
Other freshwater fish	34%	5%	0%	0%	0.6%
Tuna	0%	0%	0%	8%	0.6%
Sardinella	0%	0%	0%	15%	0.6%
Sardines	0%	0%	0%	15%	0.6%
Mackerel	0%	0%	0%	15%	0.6%
Sole	0%	0%	0%	15%	0.6%
Other sea fish	0%	0%	0%	15%	0.6%

## II. Dried, salted or pickled fish; smoked fish

<u>Species</u>	<u>"Fiscal Duty"</u>	<u>Customs Duty</u>	<u>V.A.T.</u>	<u>Special Tax</u>	<u>Customs Service Charge</u>
Freshwater fish fry	34%	0%	25%	0%	0.6%
Seafish (except shark fins, tails)	43%	5%	25%	0%	0.6%
Shark fins and tails	14%	0%	25%	0%	0.6%
Fish meal for human use	43%	5%	25%	0%	0.6%

## III. Crustaceans and molluscs

<u>Species</u>	<u>"Fiscal Duty"</u>	<u>Customs Duty</u>	<u>V.A.T.</u>	<u>Special Tax</u>	<u>Customs Service Charge</u>
All molluscs and crustaceans	40%	5%	25%	0%	0.6%