<u>2017 Tariff Classification – current at 31 December 2021</u>

Please be aware that some pages have been superseded.

To check the current tariff classification and rate of customs duty that applies to your goods, please check the Current Tariff Classification page on the Australian Border Force website.

SCHEDULE 3

Classification of goods and general and special rates of duty

Note 1: See sections 15 and 16.

(Sections 15 and 16 refer to sections of the Customs Tariff Act 1995).

- Note 2: The text in this Schedule is based on the wording in the Harmonized Commodity Description and Coding System that is referred to in the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983.
- Note 3: The text of the Convention is set out in Australian Treaty Series 1988 No. 30. In 2006, the text of a Convention in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

SECTION I

Live animals; animal products

Notes.

- 1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- Except where the context otherwise requires, throughout this Schedule any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

Live animals

- 0101 Live horses, asses, mules and hinnies
- 0102 Live bovine animals
- 0103 Live swine
- 0104 Live sheep and goats
- 0105 Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls
- 0106 Other live animals

Note.

- 1.- This Chapter covers all live animals except:
- ★ (a) Fish and crustaceans, molluses and other aquatic invertebrates, of 0301, 0306, 0307 or 0308;
 - (b) Cultures of micro-organisms and other products of 3002; and
 - (c) Animals of 9508.

Section 1 Chapter 1/3 R 6

				R.6	Chapter 1/3
	Reference Number		stical e/Unit	Goods	Rate #
	0101			LIVE HORSES, ASSES, MULES AND HINNIES:	
*	0101.2			- Horses:	
*	0101.21.00	21	No	Pure-bred breeding animals	Free
*	0101.29.00	23	No	Other	Free
*	0101.30.00	26	No	- Asses	Free
**	0101.90.00	27	No	- Other	Free
	0102			LIVE BOVINE ANIMALS:	
*	0102.2			- Cattle:	
*	0102.21.00	01	No	Pure-bred breeding animals	Free
*	0102.29.00	03	No	Other	Free
*	0102.3			- Buffalo:	
*	0102.31.00	31	No	Pure-bred breeding animals	Free
*	0102.39.00	33	No	Other	Free
**	0102.90.00	35	No	- Other	Free
	0103			LIVE SWINE:	
	0103.10.00	07	No	- Pure-bred breeding animals	Free
	0103.9			- Other:	
	0103.91.00	08	No	Weighing less than 50 kg	Free
	0103.92.00	09	No	Weighing 50 kg or more	Free
	0104			LIVE SHEEP AND GOATS:	
	0104.10.00	10	No	- Sheep	Free
	0104.20.00	11	No	- Goats	Free

DCT denotes the rate for HK, KR, SG and TW.

[★] Operative 1/1/12 **★★** S Operative 1/1/12 # Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free. Unless otherwise indicated general rate applies for CA. Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free. DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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Section 1 Chapter 1/4

(Chapter 2 follows)

	Chapter 1/4				(Chapter 2 follows	
	Reference Number		stical e/Unit	Goods	Rate #	
	0105			LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES Gallus domesticus, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS:		
	0105.1			- Weighing not more than 185 g:		
	0105.11.00	12	No	Fowls of the species Gallus domesticus	Free	
	0105.12.00	17	No	Turkeys	Free	
*	0105.13.00	13	No	Ducks	Free	
*	0105.14.00	16	No	Geese	Free	
*	0105.15.00	19	No	Guinea fowls	Free	
	0105.9			- Other:		
**	0105.94.00	39	No	Fowls of the species Gallus domesticus	Free	
	0105.99.00	15	No	Other	Free	
	0106			OTHER LIVE ANIMALS:		
	0106.1			- Mammals:		
	0106.11.00	40	No	Primates	Free	
*	0106.12.00	43	No	Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	Free	
*	0106.13.00	44	No	Camels and other camelids (Camelidae)	Free	
*	0106.14.00	46	No	Rabbits and hares	Free	
**	0106.19.00	48	No	Other	Free	
	0106.20.00	50	No	- Reptiles (including snakes and turtles)	Free	
	0106.3			-Birds:		
	0106.31.00	60	No	Birds of prey	Free	
	0106.32.00	62	No	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	
*	0106.33.00	01	No	Ostriches; emus (Dromaius novaehollandiae)	Free	
**	0106.39.00	05	No	Other	Free	
*	0106.4			- Insects:		
*	0106.41.00	06	No	Bees	Free	
*	0106.49.00	10	No	Other	Free	
**	0106.90.00	50	No	- Other	Free	

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Singapore unless the goods were imported before 1 December 2020.

CHAPTER 2

Meat and edible meat offal

201	Meat of bovine animals, fresh or chilled
202	Meat of bovine animals, frozen
203	Meat of swine, fresh, chilled or frozen
204	Meat of sheep or goats, fresh, chilled or frozen
205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
207	Meat and edible offal, of the poultry of 0105, fresh, chilled or frozen
208	Other meat and edible meat offal, fresh, chilled or frozen
209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
)210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal

Note.

- 1.- This Chapter does not cover:
 - (a) Products of the kinds described in 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (0504.00.00) or animal blood (0511 or 3002); or
- ★ (c) Animal fat, other than products of 0209 (Chapter 15).

Section 1

			R.3	Chapter 2/3
Reference Number		stical e/Unit	Goods	Rate #
0201			MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:	
0201.10.00	01	kg	- Carcasses and half-carcasses	Free
0201.20.00	02	kg	- Other cuts with bone in	Free
0201.30.00	03	kg	- Boneless	Free
0202			MEAT OF BOVINE ANIMALS, FROZEN:	
0202.10.00	04	kg	- Carcasses and half-carcasses	Free
0202.20.00	05	kg	- Other cuts with bone in	Free
0202.30.00	06	kg	- Boneless	Free
0203			MEAT OF SWINE, FRESH, CHILLED OR FROZEN:	
0203.1			- Fresh or chilled:	
0203.11.00	07	kg	Carcasses and half-carcasses	Free
0203.12.00	08	kg	Hams, shoulders and cuts thereof, with bone in	Free
0203.19.00	09	kg	Other	Free
0203.2			- Frozen:	
0203.21.00	10	kg	Carcasses and half-carcasses	Free
0203.22.00	11	kg	Hams, shoulders and cuts thereof, with bone in	Free
0203.29.00			Other	Free
	30	kg	With bone in (excluding salted, dried or smoked ham (0210))	
	40 41 42 45	kg kg kg kg	Boneless (excluding salted, dried or smoked ham (0210)): .Leg cuts .Middle cuts .Shoulder cuts .Other	

1/1/12

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Section 1 Chapter 2/4

Reference Number	Statis Code		Goods	Rate #
0204			MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:	
0204.10.00	13	kg	- Carcasses and half-carcasses of lamb, fresh or chilled	Free
0204.2			- Other meat of sheep, fresh or chilled:	
0204.21.00	14	kg	Carcasses and half-carcasses	Free
0204.22.00	15	kg	Other cuts with bone in	Free
0204.23.00	16	kg	Boneless	Free
0204.30.00	17	kg	- Carcasses and half-carcasses of lamb, frozen	Free
0204.4			- Other meat of sheep, frozen:	
0204.41.00	18	kg	Carcasses and half-carcasses	Free
0204.42.00	19	kg	Other cuts with bone in	Free
0204.43.00	20	kg	Boneless	Free
0204.50.00	21	kg	- Meat of goats	Free
0205.00.00	22	kg	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	Free
0206			EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN:	
0206.10.00	23	kg	- Of bovine animals, fresh or chilled	Free
0206.2			- Of bovine animals, frozen:	
0206.21.00	24	kg	Tongues	Free
0206.22.00	25	kg	Livers	Free
0206.29.00	26	kg	Other	Free
0206.30.00	27	kg	- Of swine, fresh or chilled	Free
0206.4			- Of swine, frozen:	
0206.41.00	28	kg	Livers	Free
0206.49.00	29	kg	Other	Free
0206.80.00	30	kg	- Other, fresh or chilled	Free
0206.90.00	01	kg	- Other, frozen	Free

1/1/12

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Section 1

				R.5	Chapter 2/5	
	Reference Number		stical e/Unit	Goods	Rate #	
	0207			MEAT AND EDIBLE OFFAL, OF THE POULTRY OF 0105, FRESH, CHILLED OR FROZEN:		
	0207.1			- Of fowls of the species Gallus domesticus:		
	0207.11.00	21	kg	Not cut in pieces, fresh or chilled	Free	
	0207.12.00	22	kg	Not cut in pieces, frozen	Free	
	0207.13.00	23	kg	Cuts and offal, fresh or chilled	Free	
	0207.14.00	24	kg	Cuts and offal, frozen	Free	
	0207.2			- Of turkeys:		
	0207.24.00	25	kg	Not cut in pieces, fresh or chilled	Free	
	0207.25.00	26	kg	Not cut in pieces, frozen	Free	
	0207.26.00	27	kg	Cuts and offal, fresh or chilled	Free	
	0207.27.00	28	kg	Cuts and offal, frozen	Free	
*	0207.4			- Of ducks:		
*	0207.41.00	30	kg	Not cut in pieces, fresh or chilled	Free	
*	0207.42.00	31	kg	Not cut in pieces, frozen	Free	
*	0207.43.00	32	kg	Fatty livers, fresh or chilled	Free	
*	0207.44.00	33	kg	Other, fresh or chilled	Free	
*	0207.45.00	34	kg	Other, frozen	Free	
*	0207.5			- Of geese:		
*	0207.51.00	35	kg	Not cut in pieces, fresh or chilled	Free	
*	0207.52.00	36	kg	Not cut in pieces, frozen	Free	
*	0207.53.00	37	kg	Fatty livers, fresh or chilled	Free	
*	0207.54.00	38	kg	Other, fresh or chilled	Free	
*	0207.55.00	39	kg	Other, frozen	Free	
*	0207.60.00	40	kg	- Of guinea fowls	Free	

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[★] Operative 1/1/12

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Section	1
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	Chapter 2/6				(Chapter 3 follows)
	Reference Number		istical e/Unit	Goods	Rate #
	0208			OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN:	
	0208.10.00	12	kg	- Of rabbits or hares	Free
	0208.30.00	22	kg	- Of primates	Free
*	0208.40.00	14	kg	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	Free
	0208.50.00	27	kg	- Of reptiles (including snakes and turtles)	Free
*	0208.60.00	16	kg	- Of camels and other camelids (Camelidae)	Free
**	0208.90.00	19	kg	- Other	Free
*	0209			PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	
*	0209.10.00	10	kg	- Of pigs	Free
*	0209.90.00	12	kg	- Other	Free
	0210			MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL:	
	0210.1			- Meat of swine:	
	0210.11.00	16	kg	Hams, shoulders and cuts thereof, with bone in	Free
	0210.12.00	17	kg	Bellies (streaky) and cuts thereof	Free
	0210.19.00	18	kg	Other	Free
	0210.20.00	19	kg	- Meat of bovine animals	Free
	0210.9			 Other, including edible flours and meals of meat or meat offal: 	
	0210.91.00	34	kg	Of primates	Free
*	0210.92.00	37	kg	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	Free
	0210.93.00	36	kg	Of reptiles (including snakes and turtles)	Free
**	0210.99.00	38	kg	Other	Free

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CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

- 0301 Live fish
- 0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of 0304
- 0303 Fish, frozen, excluding fish fillets and other fish meat of 0304
- 0304 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen
- 0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption
- 0306 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption
- 0307 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of moolluscs, fit for human consumption
- 0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption

Notes.

- ★ 1.- This Chapter does not cover:
 - (a) Mammals of 0106;
 - (b) Meat of mammals of 0106 (0208 or 0210);
 - (c) Fish (including livers, roes and milt) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (2301); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (1604).
 - 2.- In this Chapter, "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Section 1 Chapter 3/3 R 8

0301 0301.1		stical e/Unit	Goods	Rate #
0301.1				
			LIVE FISH:	
0201 11 00			- Ornamental fish:	
0301.11.00	37	No	Freshwater	Free
0301.19.00	39	No	Other	Free
0301.9			- Other live fish:	
0301.91.00	28	No	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free
0301.92.00	04	No	Eels (Anguilla spp.)	Free
0301.93.00	07	No	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	Free
0301.94.00	03	No	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	Free
0301.95.00	02	No	Southern bluefin tunas (Thunnus maccoyii)	Free
0301.99.00	10	No	Other	Free
0302			FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:	
0302.1			- Salmonidae, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.11.00	31	kg	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free
0302.13.00	11	kg	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	Free
0302.14.00	21	kg	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Free
0302.19.00	32	kg	Other	Free
	0301.9 0301.91.00 0301.92.00 0301.93.00 0301.94.00 0301.95.00 0301.99.00 0302 0302.1 0302.11.00	0301.9 0301.91.00 28 0301.92.00 04 0301.93.00 07 0301.94.00 03 0301.95.00 02 0301.99.00 10 0302 31 0302.11.00 31 0302.13.00 11 0302.14.00 21	0301.9 0301.91.00 28 No 0301.92.00 04 No 0301.93.00 07 No 0301.94.00 03 No 0301.95.00 02 No 0302. 10 No 0302.1 31 kg 0302.13.00 11 kg 0302.14.00 21 kg	O301.91.00 28

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·	Reference Statistical		-4!1		
	Reference Number		sticai e/Unit	Goods	Rate #
*	0302.2			- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
**	0302.21.00	26	kg	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	Free
**	0302.22.00	12	kg	Plaice (Pleuronectes platessa)	Free
**	0302.23.00	13	kg	Sole (Solea spp.)	Free
**	0302.24.00	14	kg	Turbots (Psetta maxima)	Free
**	0302.29.00	20	kg	Other	Free
*	0302.3			- Tunas (of the genus <i>Thunnus</i>), skipjack or stripebellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
**	0302.31.00	15	kg	Albacore or longfinned tunas (Thunnus alalunga)	Free
**	0302.32.00	16	kg	Yellowfin tunas (Thunnus albacares)	Free
**	0302.33.00	17	kg	Skipjack or stripe-bellied bonito	Free
**	0302.34.00	34	kg	Bigeye tunas (Thunnus obesus)	Free
**	0302.35.00	36	kg	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	Free
**	0302.36.00	38	kg	Southern bluefin tunas (Thunnus maccoyii)	Free
**	0302.39.00	40	kg	Other	Free
*	0302.4			-Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
**	0302.41.00	02	kg	Herrings (Clupea harengus, Clupea pallasii)	Free
**	0302.42.00	03	kg	Anchovies (Engraulis spp.)	Free
**	0302.43.00	04	kg	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	Free

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				t.8 Chapter 3/5			
-	Reference Number	Statis Code		Goods	Rate #		
**	0302.44.00	05	kg	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	Free		
**	0302.45.00	06	kg	Jack and horse mackerel (Trachurus spp.)	Free		
**	0302.46.00	07	kg	Cobia (Rachycentron canadum)	Free		
**	0302.47.00	08	kg	Swordfish (Xiphias gladius)	Free		
*	0302.49.00	01	kg	Other	Free		
**	0302.5			- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of 0302.91.00 to 0302.99.00:			
**	0302.51.00	19	kg	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free		
**	0302.52.00	20	kg	Haddock (Melanogrammus aeglefinus)	Free		
**	0302.53.00	21	kg	Coalfish (Pollachius virens)	Free		
**	0302.54.00	22	kg	Hake (Merluccius spp., Urophycis spp.)	Free		
**	0302.55.00	23	kg	Alaska Pollack (Theragra chalcogramma)	Free		
**	0302.56.00	24	kg	Blue whitings (Micromesistius poutassou, Micromesistius australis)	Free		
**	0302.59.00	30	kg	Other	Free		
*	0302.7			- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of 0302.91.00 to 0302.99.00:			
**	0302.71.00	32	kg	Tilapias (Oreochromis spp.)	Free		
**	0302.72.00	33	kg	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	Free		
**	0302.73.00	34	kg	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	Free		
**	0302.74.00	35	kg	Eels (Anguilla spp.)	Free		
**	0302.79.00	40	kg	Other	Free		

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	Reference Number	Statis Code	stical /Unit	Goods	Rate #
*	0302.8			- Other fish, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
**	0302.81.00	41	kg	Dogfish and other sharks	Free
**	0302.82.00	42	kg	Rays and skates (Rajidae)	Free
**	0302.83.00	43	kg	Toothfish (Dissostichus spp.)	Free
**	0302.84.00	44	kg	Seabass (Dicentrachus spp.)	Free
**	0302.85.00	45	kg	Seabream (Sparidae)	Free
**	0302.89.00	50	kg	Other	Free
*	0302.9			 Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: 	Free
**	0302.91.00	01	kg	Livers, roes and milt	Free
**	0302.92.00	02	kg	Shark fins	Free
**	0302.99.00	03	kg	Other	Free
	0303			FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:	
*	0303.1			- Salmonidae, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
**	0303.11.00	41	kg	Sockeye salmon (red salmon) (Oncorhynchus nerka)	Free
**	0303.12.00	42	kg	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	Free
**	0303.13.00	43	kg	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Free
**	0303.14.00	44	kg	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free
**	0303.19.00	50	kg	Other	Free

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Section 1 Chapter 3/7

				R.7	Section Chapter 3
	Reference Number		stical e/Unit	Goods	Rate #
*	0303.2			-Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
**	0303.23.00	51	kg	Tilapias (Oreochromis spp.)	Free
**	0303.24.00	52	kg	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	Free
* **	0303.25.00	53	kg	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	Free
**	0303.26.00	54	kg	Eels (Anguilla spp.)	Free
**	0303.29.00	60	kg	Other	Free
*	0303.3			- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
**	0303.31.00	06	kg	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	Free
**	0303.32.00	07	kg	Plaice (Pleuronectes platessa)	Free
**	0303.33.00	08	kg	Sole (Solea spp.)	Free
**	0303.34.00	09	kg	Turbots (Psetta maxima)	Free
**	0303.39.00	10	kg	Other	Free
*	0303.4			-Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
**	0303.41.00	10	kg	Albacore or longfinned tunas (Thunnus alalunga)	Free
**	0303.42.00	11	kg	Yellowfin tunas (Thunnus albacares)	Free
**	0303.43.00	12	kg	Skipjack or stripe-bellied bonito	Free
**	0303.44.00	51	kg	Bigeye tunas (Thunnus obesus)	Free
**	0303.45.00	54	kg	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	Free
**	0303.46.00	56	kg	Southern bluefin tunas (Thunnus maccoyii)	Free
**	0303.49.00	27	kg	Other	Free

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-	Reference Number	Statis Code		Goods	Rate #
*	0303.5	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of 0303.91.00 to 0303.99.00:			
**	0303.51.00	52	kg	Herrings (Clupea harengus, Clupea pallasii)	Free
**	0303.53.00	55	kg	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	Free
**	0303.54.00	57	kg	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	Free
**	0303.55.00	58	kg	Jack and horse mackerel (Trachurus spp.)	Free
**	0303.56.00	59	kg	Cobia (Rachycentron canadum)	Free
**	0303.57.00	60	kg	Swordfish (Xiphias gladius)	Free
* **	0303.59.00	90	kg	Other	Free
^ \$	0303.6			- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
**	0303.63.00	61	kg	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free
**	0303.64.00	62	kg	Haddock (Melanogrammus aeglefinus)	Free
**	0303.65.00	63	kg	Coalfish (Pollachius virens)	Free
**	0303.66.00	64	kg	Hake (Merluccius spp., Urophycis spp.)	Free
**	0303.67.00	65	kg	Alaska Pollack (Theragra chalcogramma)	Free
**	0303.68.00	66	kg	Blue whitings (Micromesistius poutassou, Micromesistius australis)	Free
**	0303.69.00	70	kg	Other	Free

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Unless otherwise indicated general rate applies for CA

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Section 1 R4 Chapter 3/9

				R.4 Chapter				
	Reference Number		stical e/Unit	Goods	Rate #			
*	0303.8			- Other fish, excluding edible fish offal of 0303.91.00 to 0303.99.00:				
**	0303.81.00	71	kg	Dogfish and other sharks	Free			
**	0303.82.00	72	kg	Rays and skates (Rajidae)	Free			
**	0303.83.00	73	kg	Toothfish (Dissostichus spp.)	Free			
**	0303.84.00	74	kg	Seabass (Dicentrachus spp.)	Free			
**	0303.89.00	80	kg	Other	Free			
*	0303.9			 Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: 	Free			
*	0303.91.00	90	kg	Livers, roes and milt	Free			
** *	0303.92.00	91	kg	Shark fins	Free			
*	0303.99.00	92	kg	Other	Free			
**	0304			FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN:				
*	0304.3			- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):				
	0304.31.00	60	kg	Tilapias (Oreochromis spp.)	Free			
	0304.32.00	61	kg	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	Free			
	0304.33.00	62	kg	Nile perch (Lates niloticus)	Free			
**	0304.39.00	68	kg	Other	Free			
	0304.4			- Fresh or chilled fillets of other fish:				
	0304.41.00	70	kg	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Free			
	0304.42.00	71	kg	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free			

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-	Reference Number		stical /Unit	Goods	Rate #
	0304.43.00	72	kg	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	Free
	0304.44.00	73	kg	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Free
	0304.45.00	74	kg	Swordfish (Xiphias gladius)	Free
	0304.46.00	75	kg	Toothfish (Dissostichus spp.)	Free
*	0304.47.00	76	kg	Dogfish and other sharks	Free
** **	0304.48.00	77	kg	Rays and skates (Rajidae)	Free
★	0304.49.00	80	kg	Other	Free
	0304.5			- Other, fresh or chilled:	
* **	0304.51.00	79	kg	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Free
	0304.52.00	81	kg	Salmonidae	Free
	0304.53.00	82	kg	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Free
	0304.54.00	83	kg	Swordfish (Xiphias gladius)	Free
	0304.55.00	84	kg	Toothfish (Dissostichus spp.)	Free
*	0304.56.00	85	kg	Dogfish and other sharks	Free
★	0304.57.00	86	kg	Rays and skates (Rajidae)	Free
★	0304.59.00	90	kg	Other	Free
*	0304.6 0304.61.00	11	kg	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): - Tilapias (Oreochromis spp.)	Free
	0304.62.00	12			Free
	UJU4.U4.UU	12	kg	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	rice
	0304.63.00	13	kg	Nile perch (Lates niloticus)	Free
*	0304.69.00	18	kg	Other	Free

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				R.3	Chapter 3/1	
-	Reference Number		stical /Unit	Goods	Rate #	
	0304.7			- Frozen fillest of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
	0304.71.00	20	kg	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free	
	0304.72.00	21	kg	Haddock (Melanogrammus aeglefinus)	Free	
	0304.73.00	22	kg	Coalfish (Pollachius virens)	Free	
	0304.74.00	23	kg	Hake (Merluccius spp., Urophycis spp.)	Free	
	0304.75.00	24	kg	Alaska pollack (Theragra chalcogramma)	Free	
	0304.79.00	29	kg	Other	Free	
	0304.8			- Frozen fillets of other fish:		
	0304.81.00	30	kg	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Free	
	0304.82.00	32	kg	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free	
	0304.83.00	33	kg	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	Free	
	0304.84.00	34	kg	Swordfish (Xiphias gladius)	Free	
	0304.85.00	35	kg	Toothfish (Dissostichus spp.)	Free	
	0304.86.00	36	kg	Herrings (Clupea harengus, Clupea pallasii)	Free	
	0304.87.00	37	kg	Tunas (of the genus Thunnus), skipjack or stripe- bellied bonito (Euthynnus (Katsuwonus) pelamis)	Free	
*	0304.88.00	38	kg	Dogfish, other sharks, rays and skates (Rajidae)	Free	
** **	0304.89.00	40	kg	Other	Free	
	0304.9			- Other, frozen:		
	0304.91.00	69	kg	Swordfish (Xiphias gladius)	Free	
	0304.92.00	70	kg	Toothfish (Dissostichus spp.)	Free	
**	0304.93.00	74	kg	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Free	

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<u>.</u>	Reference Number	Statis Code	stical e/Unit	Goods	Rate #
	0304.94.00	72	kg	Alaska Pollack (Theragra chalcogramma)	Free
	0304.95.00	73	kg	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae other than Alaska Pollack (Theragra chalcogramma)	Free
* **	0304.96.00	75	kg	Dogfish and other sharks	Free
^	0304.97.00	76	kg	Rays and skates (Rajidae)	Free
**	0304.99.00	80	kg	Other	Free
	0305			FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION:	
	0305.10.00	31	kg	 Flours, meals and pellets of fish, fit for human consumption 	Free
*	0305.20.00	32	kg	 Livers, roes and milt of fish, dried, smoked, salted or in brine 	Free
	0305.3			- Fish fillets, dried, salted or in brine, but not smoked:	
* **	0305.31.00	40	kg	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Free
	0305.32.00	42	kg	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Free
**	0305.39.00	50	kg	Other	Free
	0305.4			- Smoked fish, including fillets, other than edible fish offal:	
	0305.41.00	51	kg	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Free
	0305.42.00	52	kg	Herrings (Clupea harengus, Clupea pallasii)	Free
	0305.43.00	53	kg	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free

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DCT denotes the rate for HK, KR, SG and TW.

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The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

				R.2	Section 1 Chapter 3/13
	Reference Number		stical /Unit	Goods	Rate #
**	0305.44.00	55	kg	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Free
*	0305.49.00			Other	Free
		63 64	kg kg	In packs not exceeding 1 kg In packs exceeding 1 kg	
	0305.5			 Dried fish, other than edible fish offal, whether or not salted but not smoked: 	
	0305.51.00	71	kg	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free
**	0305.52.00	72	kg	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Free
* **	0305.53.00	73	kg	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free
**	0305.54.00	74	kg	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	Free
**	0305.59.00	80	kg	Other	Free
	0305.6			 Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: 	
	0305.61.00	81	kg	Herrings (Clupea harengus, Clupea pallasii)	Free
	0305.62.00	82	kg	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free
	0305.63.00	83	kg	Anchovies (Engraulis spp.)	Free

[#] Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

[★]Operative 1/1/17

Unless otherwise indicated general rate applies for CA.

^{★★} S Operative 1/1/17

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

	Chapter 3/14							
	Reference Number		stical e/Unit	Goods	Rate #			
*	0305.64.00	85 kg		Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Free			
*	0305.69.00	90	kg	Other	Free			
	0305.7			- Fish fins, heads, tails, maws and other edible fish offal:				
	0305.71.00	91	kg	Shark fins	Free			
	0305.72.00	92	kg	Fish heads, tails and maws	Free			
	0305.79.00	99	kg	Other	Free			
	0306			CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION:				
	0306.1			- Frozen:				
	0306.11.00	24	kg	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Free			
	0306.12.00	25	kg	Lobsters (Homarus spp.)	Free			
	0306.14.00	26	kg	Crabs	Free			
	0306.15.00	27	kg	Norway lobsters (Nephrops norvegicus)	Free			
	0306.16.00	28	kg	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	Free			
	0306.17.00			Other shrimps and prawns	Free			
		29	kg	Cooked				
		33 34	kg kg	Uncooked: .Farmed .Other				
	0306.19.00	46	kg	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free			

[#] Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020. **★**Operative 1/1/17 ★★ S Operative 1/1/17

R 2

				R.2	Chapter 3/15
	Reference Number		stical e/Unit	Goods	Rate #
*	0306.3			- Live, fresh or chilled:	
* **	0306.31.00	01	kg	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Free
* **	0306.32.00	02	kg	Lobsters (Homarus spp.)	Free
* **	0306.33.00	03	kg	Crabs	Free
* **	0306.34.00	04	kg	Norway lobsters (Nephrops norvegicus)	Free
* **	0306.35.00	05	kg	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	Free
* **	0306.36.00	06	kg	Other shrimps and prawns	Free
* **	0306.39.00	07	kg	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free
*	0306.9			- Other:	
* **	0306.91.00	11	kg	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Free
* **	0306.92.00	12	kg	Lobsters (Homarus spp.)	Free
* **	0306.93.00	13	kg	Crabs	Free
* **	0306.94.00	14	kg	Norway lobsters (Nephrops norvegicus)	Free
* **	0306.95.00	15	kg	Shrimps and prawns	Free
* **	0306.99.00	20	kg	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free
	0307			MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION:	
	0307.1			- Oysters:	
	0307.11.00	10	kg	Live, fresh or chilled	Free
**	0307.12.00	11	kg	Frozen	Free
∻ ∻	0307.19.00	12	kg	Other	Free

[#] Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free. Unless otherwise indicated general rate applies for CA. **★**Operative 1/1/17 ★★ S Operative 1/1/17 Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free. DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

0307.2 Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		Reference Number	Statis Code		Goods	Rate #
★ 0307.22.00 15 kg Frozen Free ★ 0307.39.00 36 kg Other Free 0307.31.00 16 kg Live, fresh or chilled Free ★ 0307.32.00 17 kg Frozen Free ★ 0307.39.00 38 kg Other Free ★ 0307.42.00 18 kg Live, fresh or chilled Free ★ 0307.42.00 18 kg Live, fresh or chilled Free ★ 0307.42.00 40 kg Other Free 0307.43.00 40 kg Other Free 0307.51.00 21 kg Live, fresh or chilled Free ★ 0307.52.00 22 kg Snails, other than sea snails Free ★ 0307.52.00 25 kg -Snails, other than sea snails Free A 0307.52.00 25 kg -Snails, other than sea snails		0307.2			- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:	
0307.29.00 36 kg Other Free 0307.3 -Mussels (Mytilus spp., Perna spp.):		0307.21.00	14	kg	Live, fresh or chilled	Free
\$\begin{array}{c c c c c c c c c c c c c c c c c c c		0307.22.00	15	kg	Frozen	Free
0307.31.00		0307.29.00	36	kg	Other	Free
★ 0307.32.00 17 kg Frozen Free ★ 0307.39.00 38 kg Other Free ★ 0307.42.00 18 kg Live, fresh or chilled Free ★ 0307.42.00 19 kg Frozen Free ★ 0307.43.00 19 kg Other Free ★ 0307.49.00 40 kg Other Free 0307.5 Octopus (Octopus spp.): Other Free 0307.5 Other Free ★ 0307.59.00 21 kg Live, fresh or chilled Free 0307.60.00 25 kg Snails, other than sea snails Free 0307.7 - Clams, cockles and arkshells (families Arcidae, Arcicidae, Arcicidae, Ascodesmatidae, Myidae, Semelidae, Soleutidae, So		0307.3			- Mussels (Mytilus spp., Perna spp.):	
\$\begin{array}{c c c c c c c c c c c c c c c c c c c		0307.31.00	16	kg	Live, fresh or chilled	Free
★ 0307.4 - Cuttle fish and squid: ★ 0307.42.00 18 kg Live, fresh or chilled Free ★ 0307.43.00 19 kg Frozen Free ★ 0307.49.00 40 kg Other Free 0307.5 - Octopus (Octopus spp.): Octopus (Octopus spp.): Octopus (Octopus spp.): Free 0307.51.00 21 kg Live, fresh or chilled Free ★ 0307.52.00 22 kg Other Free 0307.60.00 25 kg - Snails, other than sea snails Free 0307.7 - Clams, cockles and arkshells (families Arcidae, Arcidae, Arcticidae, Mesordsmatidae, Myidae, Semelidae, Solecuridae, Solecuridae, Solecuridae, Solecuridae, Solecuridae, Solecuridae, Tridacnidae and Veneridae): Free ★ 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.79.00 30 kg Other Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg	*	0307.32.00	17	kg	Frozen	Free
★ 0307.42.00 18 kg Live, fresh or chilled Free ★ 0307.43.00 19 kg Frozen Free ★ 0307.49.00 40 kg Other Free ★ 0307.51.00 21 kg Live, fresh or chilled Free ★ 0307.52.00 22 kg Frozen Free 0307.59.00 24 kg Other Free 0307.60.00 25 kg - Snails, other than sea snails Free 0307.7 Clams, cockles and arkshells (families Arcidae, Arcidae, Arcidae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solecurtidae, Solecurtidae, Solecurtidae, Solecurtidae, Solecurtidae and Veneridae): Free 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.81.00 31 kg Live, fresh or chilled ablone (Haliotis spp.) Free ★ 0307.82.00 32 kg Live, fresh or chilled strom	*	0307.39.00	38	kg	Other	Free
★ 0307.43.00 19 kg Frozen Free ★ 0307.49.00 40 kg Other Free ★ 0307.5 - Octopus (Octopus spp.): Free 0307.51.00 21 kg Live, fresh or chilled Free ★ 0307.52.00 22 kg Frozen Free 0307.60.00 25 kg - Snails, other than sea snails Free 0307.7 - Clams, cockles and arkshells (families Arcidae, Arcticidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Solecutridae, Solecutridae, Solecutridae, Solenidae, Fridacnidae and Veneridae): Free 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) Free	*	0307.4			- Cuttle fish and squid:	
★ 0307.43.00 19 kg Frozen Free ★ 0307.49.00 40 kg Other Free ★ 0307.5 Octopus (Octopus spp.): Free 0307.51.00 21 kg Live, fresh or chilled Free ★ 0307.52.00 22 kg Frozen Free 0307.59.00 24 kg Other Free 0307.60.00 25 kg -Snails, other than sea snails Free 0307.7 Clams, cockles and arkshells (families Arcidae, Arcticidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Solecutridae, Solenidae, Tridacnidae and Veneridae): Free 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.81.00 30 kg Other Free ★ 0307.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) Free ★ 0307.83.00 33 kg		0307.42.00	18	kg	Live, fresh or chilled	Free
★ 0307.5 - Octopus (Octopus spp.): 0307.51.00 21 kg Live, fresh or chilled Free ★ 0307.52.00 22 kg Frozen Free ★ 0307.59.00 24 kg Other Free 0307.60.00 25 kg - Snails, other than sea snails Free 0307.7 - Clams, cockles and arkshells (families Arcidae, Arcticidae, Arcticidae, Mesodesmatidae, Myidae, Semelidae, Solecutridae, Solenidae, Tridacnidae and Veneridae): Free 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) Free ★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.)		0307.43.00	19	kg	Frozen	Free
0307.5		0307.49.00	40	kg	Other	Free
★ 0307.52.00 22 kg Frozen Free ★ 0307.59.00 24 kg Other Free 0307.60.00 25 kg - Snails, other than sea snails Free 0307.7 - Clams, cockles and arkshells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): Free 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) Free ★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free	*	0307.5			- Octopus (Octopus spp.):	
★ 0307.59.00 24 kg Other Free 0307.60.00 25 kg -Snails, other than sea snails Free 0307.7 -Clams, cockles and arkshells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): Free 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) Free ★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free		0307.51.00	21	kg	Live, fresh or chilled	Free
★ 0307.59.00 24 kg Other Free 0307.60.00 25 kg - Snails, other than sea snails Free 0307.7 - Clams, cockles and arkshells (families Arcidae, Arcticidae, Mesodesmatidae, Myidae, Semelidae, Solecuridae, Solenidae, Tridacnidae and Veneridae): Free 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.8 - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) Free ★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free		0307.52.00	22	kg	Frozen	Free
0307.7 - Clams, cockles and arkshells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solecurtidae, Tridacnidae and Veneridae): 0307.71.00 28 kg Live, fresh or chilled Free 0307.72.00 29 kg Frozen Free 0307.79.00 30 kg Other - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): 10007.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free 10007.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) 10007.83.00 33 kg Frozen abalone (Haliotis spp.) 10007.83.00 34 kg Frozen stromboid conchs (Strombus spp.) 10007.83.00 35 kg Other abalone (Haliotis spp.) Free 10007.87.00 10007.		0307.59.00	24	kg	Other	Free
Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solecurtidae, Solecurtidae and Veneridae): 0307.71.00 28 kg Live, fresh or chilled Free ★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.8 - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Live, fresh or chilled stromboid conchs (Strombus spp.) ★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free		0307.60.00	25	kg	- Snails, other than sea snails	Free
★ 0307.72.00 29 kg Frozen Free ★ 0307.79.00 30 kg Other Free ★ 0307.8 Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Erozen abalone (Haliotis spp.) Free ★ 0307.83.00 33 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free		0307.7			Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae,	Free
★ 0307.79.00 30 kg Other Free ★ 0307.8 Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Frozen abalone (Haliotis spp.) Free ★ 0307.83.00 33 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free		0307.71.00	28	kg	Live, fresh or chilled	Free
★ 0307.79.00 30 kg Other Free ★ 0307.8 Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Free ★ 0307.81.00 31 kg Live, fresh or chilled abalone (Haliotis spp.) Free ★ 0307.82.00 32 kg Frozen abalone (Haliotis spp.) Free ★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free	*	0307.72.00	29	kg	Frozen	Free
(Strombus spp.): ★ 0307.81.00	^	0307.79.00	30	kg	Other	Free
★0307.82.0032 kg Live, fresh or chilled stromboid conchs (Strombus spp.)Free spp.)★0307.83.0033 kg Frozen abalone (Haliotis spp.)Free spp.)★0307.84.0034 kg Frozen stromboid conchs (Strombus spp.)Free spp.)★0307.87.0035 kg Other abalone (Haliotis spp.)Free	*	0307.8			- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):	
★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free	*	0307.81.00	31	kg	Live, fresh or chilled abalone (Haliotis spp.)	Free
★ 0307.83.00 33 kg Frozen abalone (Haliotis spp.) Free ★ 0307.84.00 34 kg Frozen stromboid conchs (Strombus spp.) Free ★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free ★ 0307.88.00 37 kg Other stromboid conchs (Strombus spp.) Free	* *	0307.82.00	32	kg		Free
1	*	0307.83.00	33	kg	Frozen abalone (Haliotis spp.)	Free
★ 0307.87.00 35 kg Other abalone (Haliotis spp.) Free ★ 0307.88.00 37 kg Other stromboid conchs (Strombus spp.) Free	★	0307.84.00	34	kg	Frozen stromboid conchs (Strombus spp.)	Free
\star 0307.88.00 37 kg Other stromboid conchs (Strombus spp.) Free	★	0307.87.00	35	kg	Other abalone (Haliotis spp.)	Free
×	^ ★	0307.88.00	37	kg	Other stromboid conchs (Strombus spp.)	Free

[#] Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

The State of CA in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020. **★**Operative 1/1/17 ★★ S Operative 1/1/17

Section 1 (Chapter 4 follows) Chapter 3/17 Reference **Statistical** Number Code/Unit Goods Rate # 0307.9 - Other, including flours, meals and pellets, fit for human consumption: 0307.91.00 39 -- Live, fresh or chilled Free kg 0307.92.00 60 - - Frozen Free kg 0307.99.00 61 -- Other Free kg 0308 AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR **HUMAN CONSUMPTION:** 0308.1 - Sea cucumbers (Stichopus japonicus, Holothuroidea): 0308.11.00 41 -- Live, fresh or chilled Free kg 0308.12.00 42 -- Frozen Free kg 0308.19.00 43 -- Other Free kg 0308.2 - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): 0308.21.00 51 kg -- Live, fresh or chilled Free 0308.22.00 52 kg -- Frozen Free 0308.29.00 53 -- Other Free kg 0308.30.00 56 - Jellyfish (Rhopilema spp.) Free kg 0308.90.00 90 - Other Free kg

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004. DCT denotes the rate for HK, KR, SG and TW.

[#] Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

★★ S Operative 1/1/17

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

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CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

- 0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter
- 0402 Milk and cream, concentrated or containing added sugar or other sweetening matter
- 0403 Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa
- 0404 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
- 0405 Butter and other fats and oils derived from milk; dairy spreads
- 0406 Cheese and curd
- 0407 Birds' eggs, in shell, fresh, preserved or cooked
- 0408 Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter
- 0409 Natural honey
- 0410 Edible products of animal origin, not elsewhere specified or included

Notes.

- 1.- "Milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of 0405:
 - (a) "Butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) "Dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in 0406 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - (c) they are moulded or capable of being moulded.

Section 1 Chapter 4/2

★4.- This Chapter does not cover:

- (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (1702); or
- (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (1901 or 2106); or
- (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (3502) or globulins (3504.00.00).

Subheading Notes.

- 1.- For the purposes of 0404.10.00, "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of 0405.10.00, "butter" does not include dehydrated butter or ghee (0405.90.00).

Section 1

			R.6	Chapter 4	
Reference Number		stical e/Unit	Goods	Rate #	
0401			MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0401.10.00	01	kg	- Of a fat content, by weight, not exceeding 1%	Free	
0401.20.00	02	kg	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Free	
0401.40.00	11	kg	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	Free	
0401.50.00	12	kg	- Of a fat content, by weight, exceeding 10%	Free	
0402			MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0402.10.00	04	kg	 In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% 	Free	
0402.2			 In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: 		
0402.21.00	05	kg	Not containing added sugar or other sweetening matter	Free	
0402.29.00	06	kg	Other	Free	
0402.9			-Other:		
0402.91.00	07	kg	Not containing added sugar or other sweetening matter	Free	
0402.99.00	08	kg	Other	Free	
0403			BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA:		
0403.10.00	09	kg	- Yogurt	Free	
0403.90.00	10	kg	- Other	Free	

1/1/12

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If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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Section 1 Chapter 4/4

Reference Number				Goods		Rate #
	0404			WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
	0404.10.00	25	kg	 Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter 		Free
	0404.90.00	17	kg	- Other		Free
	0405			BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS:		
	0405.10.00	18	kg	- Butter		Free
	0405.20.00	19	kg	-Dairy spreads		4% DCS:Free
	0405.90.00	20	kg	- Other		Free
	0406			CHEESE AND CURD:		
	0406.10.00			- Fresh (unripened or uncured) cheese, including whey cheese, and curd	•	\$1.220/kg DC:\$1.220/kg, less 5%
		41 42	kg kg	Mozzarella Other		
	0406.20.00			- Grated or powdered cheese, of all kinds	•	\$1.220/kg DC:\$1.220/kg, less 5%
		44 45	kg kg	Mozzarella Other		
	0406.30.00			- Processed cheese, not grated or powdered	•	\$1.220/kg DC:\$1.220/kg, less 5%
		05 31	kg kg	Cheddar Other		

• Item 55 in Schedule 4 provides reduced rates of duty for these goods, subject to quota controls.

★★ Operative 1/1/16

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Section 1 R 9 Chapter 4/5

			R.9	Chapter 4/5		
Reference Number	Statistical Code/Unit		Goods	Rate #		
0406.40			- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> :			
0406.40.10			Cheese, of the following types:	Free		
	09 10	kg kg	Roquefort Stilton			
0406.40.90	11	kg	Other	• \$1.220/kg DC:\$1.220/kg, less 5%		
0406.90			- Other cheese:			
0406.90.10			Cheese, of the following types: (a) made wholly from goats' milk, other than fetta or kasseri; (b) surface-ripened soft, having: (i) a fat content in the dry matter of not less than 50% by weight; and (ii) a moisture content of not less than 65% by weight of the non-fatty matter	Free		
	33 40	kg kg	Camembert and brie Other			
0406.90.90			Other	• \$1.220/kg DC:\$1.220/kg, less 5%		
	13 14 16 17 21 25 30 50	kg kg kg kg kg kg	Cheddar Colby Edam Gouda Parmesan Provolone Fetta Other			

• Item 55 in Schedule 4 provides reduced rates of duty for these goods, subject to quota controls.

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★★ S Operative 1/1/16

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Section 1

Chapter 4/6 (Chapter 5 follows) Reference **Statistical** Rate # Number Code/Unit Goods 0407 BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED: 0407.1 - Fertilised eggs for incubation: 0407.11.00 31 kg -- Of fowls of the specises Gallus domesticus Free 0407.19.00 32 kg -- Other Free 0407.2 - Other fresh eggs: 0407.21.00 34 -- Of fowls of the specises Gallus domesticus Free kg 0407.29.00 36 -- Other Free kg 0407.90.00 39 kg - Other Free BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY 0408 BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER **SWEETENING MATTER:** 0408.1 - Egg yolks: 0408.11.00 21 kg-- Dried Free 0408.19.00 22 -- Other Free kg 0408.9 -Other: 0408.91.00 23 - - Dried Free kg 0408.99.00 -- Other Free 24 kg 0409.00.00 25 kg **NATURAL HONEY** Free EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT 0410.00.00 Free 26

ELSEWHERE SPECIFIED OR INCLUDED

1/1/12

Unless otherwise indicated general rate applies for CA.

[#] Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

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CHAPTER 5

Products of animal origin, not elsewhere specified or included

- 0501 Human hair, unworked, whether or not washed or scoured; waste of human hair
- 0502 Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
- 0503 No heading
- 0504 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
- 0505 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
- 0506 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products
- 0507 Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products
- 0508 Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof
- 0509 No heading
- 0510 Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
- O511 Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption

Notes.

- 1.- This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of 0505 and parings and similar waste of raw hides or skins of 0511 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (9603).
- 2.- For the purposes of 0501.00.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout this Schedule, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- ★4.- Throughout this Schedule, "horsehair" means hair of the manes or tails of equine or bovine animals. 0511 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

1/1/12

CUSTOMS TARIFF SCHEDULE 3

D. (A 1 1		R.6	Chapter 5
Reference Number		istical le/Unit	Goods	Rate #
0501.00.00	01	kg	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	Free
0502			PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR:	
0502.10.00	02	kg	- Pigs', hogs' or boars' bristles and hair and waste thereof	Free
0502.90.00	03	kg	- Other	Free
0504.00.00			GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	Free
	22 23	No† No††	Sausage casings, not being bungs, caps and weasands: .Assembled in bundles .Unassembled (that is, in sets or runners)	
	26		Other	
0505			SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS:	
0505.10.00	09	kg	- Feathers of a kind used for stuffing; down	Free
0505.90.00	10		- Other	Free
0506			BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS:	
0506.10.00	11	kg	- Ossein and bones treated with acid	Free
0506.90.00	12	kg	- Other	Free

[†] No. of bundles

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^{††} No. of sets or runners

Section 1

(Section 2 follows)

			(Section 2 follows	
		Goods	Rate #	
0507		IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS:		
13	kg	-Ivory; ivory powder and waste	Free	
14	kg	- Other	Free	
15	kg	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	Free	
17	kg	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	Free	
		ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION:		
18	No	- Bovine semen	Free	
		-Other:		
20	kg	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	
		Other:		
21	kg	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5%	
29		Other	Free	
	13 14 15 17 20 21	14 kg 15 kg 17 kg 18 No 20 kg 21 kg	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS: 13 kg	

★★ S Operative 1/1/12

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