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►B **COUNCIL REGULATION (EEC) No 2658/87**
of 23 July 1987
on the tariff and statistical nomenclature and on the Common Customs Tariff
(OJ L 256, 7.9.1987, p. 1)

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► <u>M206</u>	Commission Implementing Regulation (EU) 2016/2222 of 5 December 2016	L 336	17	10.12.2016
► <u>M207</u>	Commission Implementing Regulation (EU) 2016/2293 of 16 December 2016	L 344	79	17.12.2016
► <u>M208</u>	Commission Implementing Regulation (EU) 2017/705 of 19 April 2017	L 104	6	20.4.2017
► <u>M209</u>	Commission Implementing Regulation (EU) 2017/1343 of 18 July 2017	L 186	1	19.7.2017
► <u>M210</u>	Commission Implementing Regulation (EU) 2017/1344 of 18 July 2017	L 186	3	19.7.2017

► <u>M211</u>	Commission Implementing Regulation (EU) 2017/1925 of 12 October 2017	L 282	1	31.10.2017
► <u>M212</u>	Commission Implementing Regulation (EU) 2018/125 of 24 January 2018	L 22	10	26.1.2018
► <u>M213</u>	Commission Implementing Regulation (EU) 2018/396 of 13 March 2018	L 71	36	14.3.2018
► <u>M214</u>	Commission Implementing Regulation (EU) 2018/507 of 26 March 2018	L 83	11	27.3.2018
► <u>M215</u>	Commission Implementing Regulation (EU) 2018/549 of 6 April 2018	L 91	11	9.4.2018
► <u>M216</u>	Commission Implementing Regulation (EU) 2018/1602 of 11 October 2018	L 273	1	31.10.2018
► <u>M217</u>	Commission Implementing Regulation (EU) 2019/13 of 4 January 2019	L 3	1	7.1.2019

Corrected by:

► <u>C1</u>	Corrigendum, OJ L 341, 3.12.1987, p. 38 (2658/87)
► <u>C2</u>	Corrigendum, OJ L 378, 31.12.1987, p. 120 (2658/87)
► <u>C3</u>	Corrigendum, OJ L 130, 26.5.1988, p. 42 (2658/87)
► <u>C4</u>	Corrigendum, OJ L 221, 12.8.1988, p. 63 (1858/88)
► <u>C5</u>	Corrigendum, OJ L 102, 14.4.1989, p. 56 (3174/88)
► <u>C6</u>	Corrigendum, OJ L 149, 13.6.1990, p. 24 (1251/90)
► <u>C7</u>	Corrigendum, OJ L 158, 11.6.1992, p. 34 (3916/91)
► <u>C8</u>	Corrigendum, OJ L 230, 13.8.1992, p. 32 (2587/91)
► <u>C9</u>	Corrigendum, OJ L 312, 29.10.1992, p. 38 (2587/91)
► <u>C10</u>	Corrigendum, OJ L 328, 14.11.1992, p. 50 (2587/91)
► <u>C11</u>	Corrigendum, OJ L 117, 13.5.1993, p. 31 (3800/92)
► <u>C12</u>	Corrigendum, OJ L 247, 5.10.1993, p. 28 (1959/93)
► <u>C13</u>	Corrigendum, OJ L 181, 15.7.1994, p. 42 (2551/93)
► <u>C14</u>	Corrigendum, OJ L 48, 3.3.1995, p. 26 (3115/94)
► <u>C15</u>	Corrigendum, OJ L 92, 25.4.1995, p. 34 (3115/94)
► <u>C16</u>	Corrigendum, OJ L 123, 3.6.1995, p. 30 (3115/94)
► <u>C17</u>	Corrigendum, OJ L 123, 3.6.1995, p. 31 (3330/94)
► <u>C18</u>	Corrigendum, OJ L 141, 24.6.1995, p. 84 (1305/95)
► <u>C19</u>	Corrigendum, OJ L 77, 27.3.1996, p. 42 (3009/95)
► <u>C20</u>	Corrigendum, OJ L 319, 10.12.1996, p. 16 (1734/96)
► <u>C21</u>	Corrigendum, OJ L 8, 11.1.1997, p. 32 (2491/96)
► <u>C22</u>	Corrigendum, OJ L 126, 17.5.1997, p. 30 (1734/96)
► <u>C23</u>	Corrigendum, OJ L 214, 6.8.1997, p. 56 (1734/96)
► <u>C24</u>	Corrigendum, OJ L 347, 18.12.1997, p. 59 (2086/97)
► <u>C25</u>	Corrigendum, OJ L 62, 3.3.1998, p. 39 (2086/97)
► <u>C26</u>	Corrigendum, OJ L 96, 28.3.1998, p. 47 (2472/97)
► <u>C27</u>	Corrigendum, OJ L 178, 23.6.1998, p. 47 (2086/97)
► <u>C28</u>	Corrigendum, OJ L 7, 13.1.1999, p. 46 (2261/98)
► <u>C29</u>	Corrigendum, OJ L 40, 13.2.1999, p. 51 (2261/98)
► <u>C30</u>	Corrigendum, OJ L 12, 18.1.2000, p. 36 (2204/1999)
► <u>C31</u>	Corrigendum, OJ L 276, 28.10.2000, p. 92 (2263/2000)
► <u>C32</u>	Corrigendum, OJ L 10, 13.1.2001, p. 78 (2263/2000)
► <u>C33</u>	Corrigendum, OJ L 248, 18.9.2001, p. 63 (2263/2000)
► <u>C34</u>	Corrigendum, OJ L 335, 19.12.2001, p. 24 (2204/1999)
► <u>C35</u>	Corrigendum, OJ L 15, 17.1.2002, p. 58 (2031/2001)
► <u>C36</u>	Corrigendum, OJ L 213, 9.8.2002, p. 46 (2031/2001)

- ▶ **C37** Corrigendum, OJ L 24, 29.1.2003, p. 18 (1832/2002)
- ▶ **C38** Corrigendum, OJ L 25, 30.1.2003, p. 43 (2263/2000)
- ▶ **C39** Corrigendum, OJ L 32, 7.2.2003, p. 15 (2031/2001)
- ▶ **C40** Corrigendum, OJ L 3, 7.1.2004, p. 43 (1832/2002)
- ▶ **C41** Corrigendum, OJ L 6, 10.1.2004, p. 57 (1789/2003)
- ▶ **C42** Corrigendum, OJ L 14, 21.1.2004, p. 54 (2344/2003)
- ▶ **C43** Corrigendum, OJ L 118, 23.4.2004, p. 78 (2261/98)
- ▶ **C44** Corrigendum, OJ L 118, 23.4.2004, p. 78 (2204/1999)
- ▶ **C45** Corrigendum, OJ L 118, 23.4.2004, p. 79 (2263/2000)
- ▶ **C46** Corrigendum, OJ L 118, 23.4.2004, p. 79 (2031/2001)
- ▶ **C47** Corrigendum, OJ L 43, 15.2.2005, p. 30 (1810/2004)
- ▶ **C48** Corrigendum, OJ L 341, 23.12.2005, p. 111 (1719/2005)
- ▶ **C49** Corrigendum, OJ L 51, 26.2.2008, p. 26 (711/2006)
- ▶ **C50** Corrigendum, OJ L 51, 26.2.2008, p. 26 (838/2006)
- ▶ **C51** Corrigendum, OJ L 164, 25.6.2008, p. 46 (1214/2007)
- ▶ **C52** Corrigendum, OJ L 194, 23.7.2008, p. 42 (1352/2007)
- ▶ **C53** Corrigendum, OJ L 149, 15.6.2010, p. 27 (948/2009)
- ▶ **C54** Corrigendum, OJ L 204, 9.8.2011, p. 26 (861/2010)
- ▶ **C55** Corrigendum, OJ L 52, 24.2.2012, p. 32 (1006/2011)
- ▶ **C56** Corrigendum, OJ L 226, 22.8.2012, p. 8 (1006/2011)
- ▶ **C57** Corrigendum, OJ L 288, 4.11.2015, p. 16 (2015/1754)
- ▶ **C58** Corrigendum, OJ L 259, 27.9.2016, p. 79 (2016/1047)
- ▶ **C59** Corrigendum, OJ L 150, 14.6.2017, p. 19 (2016/1821)

▼B**COUNCIL REGULATION (EEC) No 2658/87****of 23 July 1987****on the tariff and statistical nomenclature and on the Common Customs Tariff***Article 1***▼M108**

1. A goods nomenclature, hereinafter called the 'Combined Nomenclature', or in abbreviated form 'CN', which meets at one and the same time, the requirements of the Common Customs Tariff, the external trade statistics of the Community and other Community policies concerning the importation or exportation of goods shall be established by the Commission.

▼B

2. The combined nomenclature shall comprise:

- (a) the harmonized system nomenclature;
- (b) Community subdivisions to that nomenclature, referred to as 'CN subheadings' in those cases where a corresponding rate of duty is specified;
- (c) preliminary provisions, additional section or chapter notes and footnotes relating to CN subheadings.

▼M108

3. The Combined Nomenclature is reproduced in Annex I. The rates of duty of the Common Customs Tariff and, where applicable, the supplementary statistical units as well as other necessary information are laid down in the said Annex.

The Annex comprises the conventional rates of duty.

However, whenever autonomous rates of duty are lower than the conventional rates of duty or where conventional rates of duty do not apply, the autonomous rates are also shown in the said Annex.

Article 2

An Integrated Tariff of the European Communities, hereinafter referred to as the 'Taric', which meets the requirements of the Common Customs Tariff, external trade statistics, the commercial, agricultural and other Community policies concerning the importation or exportation of goods, shall be established by the Commission.

▼M108

The tariff shall be based on the Combined Nomenclature and include:

- (a) the measures contained in this Regulation;
- (b) the additional Community subdivisions, referred to as 'Taric subheadings', which are needed for the implementation of specific Community measures listed in Annex II;
- (c) any other information necessary for the implementation or management of the Taric codes and additional codes as defined in Article 3(2) and (3);
- (d) the rates of customs duty and other import and export charges, including duty exemptions and preferential tariff rates applicable to specific goods on importation or exportation;
- (e) measures shown in Annex II applicable on the importation and exportation of specific goods.

▼B*Article 3*

1. Each CN subheading shall have an eight digit code number:
 - (a) the first six digits shall be the code numbers relating to the headings and subheadings of the harmonized system nomenclature;
 - (b) the seventh and eighth digits shall identify the CN subheadings. When a heading or subheading of the harmonized system is not further subdivided for Community purposes, the seventh and eighth digits shall be '00'.

▼M50

2. The Taric subheadings shall be identified by the 9th and 10th digits which, together with the code numbers referred to in paragraph 1, form the Taric code numbers. In the absence of a Community subdivision, the 9th and 10th digits shall be '00'.
3. Exceptionally, additional Taric codes of four characters may be used for the application of specific Community measures which are not coded, or not entirely coded, at the 9th and 10th digit level.

▼M108*Article 5*

1. The Taric shall be used by the Commission and the Member States for the application of Community measures concerning importation into and exportation from the Community.
2. Taric codes and Taric additional codes shall be applied to the importation and, where applicable, to the exportation of goods covered by the corresponding subheadings.
3. Member States may add subdivisions or additional codes for national purposes. Identifying codes shall be assigned to such subdivisions or additional codes in accordance with Regulation (EEC) No 2454/93.

▼M108*Article 6*

The Taric shall be established, updated, managed and disseminated by the Commission, which shall, wherever possible, use computerised means. The Commission shall, in particular, take the necessary steps to:

- (a) integrate all measures contained in this Regulation or shown in Annex II thereto into the Taric,
- (b) attribute Taric codes and Taric additional codes,
- (c) update the Taric immediately,
- (d) disseminate in electronic format changes to the Taric immediately.

▼M41**▼B***Article 8*

The committee ►**M41** provided for in Article 247 of the Community Customs Code ◀ may examine any matter referred to it by its chairman, either on his own initiative or at the request of a representative of a Member State:

- (a) concerning the combined nomenclature;
- (b) concerning the Taric nomenclature and any other nomenclature which is wholly or partly based on the combined nomenclature or which adds any subdivisions to it, and which is established by specific Community provisions with a view to the application of tariff or other measures relating to trade in goods.

Article 9

1. Measures relating to the matters set out below shall be adopted in accordance with the procedure defined in Article 10:

▼M108

- (a) application of the Combined Nomenclature and the Taric, concerning in particular:

▼M185**▼M108**

- explanatory notes;
- the creation, if necessary, and for the purpose of responding to the Community's own needs, of statistical subheadings in the Taric, when to do so appears more appropriate than in the CN;

▼B

- (b) amendments to the combined nomenclature to take account of changes in requirements relating to statistics or to commercial policy;
- (c) amendments to Annex II;
- (d) amendments to the combined nomenclature and adjustments to duties in accordance with decisions adopted by the Council or the Commission;

▼B

- (e) amendments to the combined nomenclature intended to adapt it to take account of technological or commercial developments or aimed at the alignment or clarification of texts;
- (f) amendments to the combined nomenclature resulting from changes to the harmonized system nomenclature;

▼M108

- (g) questions relating to the application, functioning and management of the harmonised system to be discussed within the Customs Cooperation Council, as well as their implementation by the Community.

2. The provisions adopted under paragraph 1 shall not amend:

- the rates of customs duties;
- agricultural duties, refunds or other amounts applicable within the framework of the common agricultural policy or within that of specific schemes applicable to certain goods resulting from the processing of agricultural products;
- quantitative restrictions laid down under Community provisions;
- nomenclatures adopted within the framework of the common agricultural policy.

▼B

- 3. If necessary, amendments to CN subheadings shall be immediately included as Taric subheadings. They shall only be included in the CN under the conditions referred to in Article 12.

▼M108*Article 10*

1. The Commission shall be assisted by the Customs Code Committee set up by Article 247 of Regulation (EEC) No 2913/92 ⁽¹⁾.
2. Where reference is made to this paragraph, Articles 4 and 7 of Decision 1999/468/EC ⁽²⁾ shall apply.

The period laid down in Article 4(3) of Decision 1999/468/EC shall be set at three months.

▼M41**▼M108***Article 12*

1. The Commission shall adopt each year, a regulation reproducing the complete version of the Combined Nomenclature, together with the rates of duty in accordance with Article 1, as resulting from measures adopted by the Council or the Commission. The said Regulation shall be published not later than 31 October in the *Official Journal of the European Communities* and it shall apply from 1 January of the following year.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 955/1999 (OJ L 119, 7.5.1999, p. 1).

⁽²⁾ OJ L 184, 17.7.1999, p. 23.

▼M108

2. Measures and information concerning the Common Customs Tariff or Taric shall, whenever possible, be disseminated in electronic format by using computerised means.
3. In order to ensure the uniform application of the Common Customs Tariff and the Taric, the Commission shall promote coordination and harmonisation of practices in Member States' customs laboratories, using wherever possible, computerised means.

▼B*Article 14*

Where a tariff preference is granted on the basis or rules of origin derived from the nomenclature of the Customs Cooperation Council in force on 31 December 1987, those rules shall remain applicable in accordance with the Community acts in force on that date.

Article 15

1. The codes and the descriptions of goods established on the basis of the combined nomenclature shall replace those established on the basis of the nomenclatures of the Common Customs Tariff and the Nimexe, without prejudice to international agreements concluded by the Community before the entry into force of this Regulation, and to acts taken in implementation thereof, which refer to the said nomenclatures.

Community acts which include the tariff or statistical nomenclature shall be amended accordingly by the Commission.

2. References to the Nimexe in the various Community acts in force shall be deemed to refer to the combined nomenclature.

Article 16

Regulations (EEC) No 950/68 and (EEC) No 97/69 are hereby repealed.

Article 17

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

Articles 1 to 5 and 12 to 16 shall not apply until 1 January 1988.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼ M216

ANNEX I

COMBINED NOMENCLATURE

▼M216

SUMMARY

PART ONE — PRELIMINARY PROVISIONS

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Chapter

*Section I***Live animals; animal products**

- 1. Live animals
- 2. Meat and edible meat offal
- 3. Fish and crustaceans, molluscs and other aquatic invertebrates
- 4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5. Products of animal origin, not elsewhere specified or included

*Section II***Vegetable products**

- 6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7. Edible vegetables and certain roots and tubers
- 8. Edible fruit and nuts; peel of citrus fruit or melons
- 9. Coffee, tea, maté and spices
- 10. Cereals
- 11. Products of the milling industry; malt; starches; inulin; wheat gluten

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Chapter

12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
13. Lac; gums, resins and other vegetable saps and extracts
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included

*Section III***Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

*Section IV***Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes**

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
17. Sugars and sugar confectionery
18. Cocoa and cocoa preparations
19. Preparations of cereals, flour, starch or milk; pastrycooks' products
20. Preparations of vegetables, fruit, nuts or other parts of plants
21. Miscellaneous edible preparations
22. Beverages, spirits and vinegar
23. Residues and waste from the food industries; prepared animal fodder
24. Tobacco and manufactured tobacco substitutes

*Section V***Mineral products**

25. Salt; sulphur; earths and stone; plastering materials, lime and cement
26. Ores, slag and ash
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

*Section VI***Products of the chemical or allied industries**

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
29. Organic chemicals
30. Pharmaceutical products
31. Fertilisers
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

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Chapter

- 33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster
- 35. Albuminoidal substances; modified starches; glues; enzymes
- 36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37. Photographic or cinematographic goods
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- 39. Plastics and articles thereof
- 40. Rubber and articles thereof

*Section VIII***Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)**

- 41. Raw hides and skins (other than furskins) and leather
- 42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
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- 44. Wood and articles of wood; wood charcoal
- 45. Cork and articles of cork
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

*Section X***Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof**

- 47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48. Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

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Chapter

*Section XI***Textiles and textile articles**

50. Silk
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric
52. Cotton
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
54. Man-made filaments; strip and the like of man-made textile materials
55. Man-made staple fibres
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
57. Carpets and other textile floor coverings
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
60. Knitted or crocheted fabrics
61. Articles of apparel and clothing accessories, knitted or crocheted
62. Articles of apparel and clothing accessories, not knitted or crocheted
63. Other made-up textile articles; sets; worn clothing and worn textile articles; rags

*Section XII***Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair**

64. Footwear, gaiters and the like; parts of such articles
65. Headgear and parts thereof
66. Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

*Section XIII***Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware**

68. Articles of stone, plaster, cement, asbestos, mica or similar materials
69. Ceramic products
70. Glass and glassware

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Chapter

*Section XIV***Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin**

71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

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73. Articles of iron or steel
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75. Nickel and articles thereof
76. Aluminium and articles thereof
77. *(Reserved for possible future use in the Harmonised System)*
78. Lead and articles thereof
79. Zinc and articles thereof
80. Tin and articles thereof
81. Other base metals; cermets; articles thereof
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
83. Miscellaneous articles of base metal

*Section XVI***Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

*Section XVII***Vehicles, aircraft, vessels and associated transport equipment**

86. Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds
87. Vehicles other than railway or tramway rolling stock, and parts and accessories thereof
88. Aircraft, spacecraft, and parts thereof
89. Ships, boats and floating structures

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Chapter

*Section XVIII***Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof**

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91. Clocks and watches and parts thereof
- 92. Musical instruments; parts and accessories of such articles

*Section XIX***Arms and ammunition; parts and accessories thereof**

- 93. Arms and ammunition; parts and accessories thereof

*Section XX***Miscellaneous manufactured articles**

- 94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings
- 95. Toys, games and sports requisites; parts and accessories thereof
- 96. Miscellaneous manufactured articles

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- 97. Works of art, collectors' pieces and antiques
- 98. Complete industrial plant
- 99. Special combined nomenclature codes

PART THREE — TARIFF ANNEXES*Section I — Agricultural annexes*

- Annex 1 Agricultural components (EA), additional duties for sugar (AD S/Z) and additional duties for flour (AD F/M)
- Annex 2 Products to which an entry price applies

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- Annex 3 List of international non-proprietary names (INNs), provided for pharmaceutical substances by the World Health Organisation, which are free of duty
- Annex 4 List of prefixes and suffixes which, in combination with the INNs of Annex 3, describe the salts, esters or hydrates of INNs; these salts, esters and hydrates are free of duty, on condition that they are classifiable in the same 6-digit HS-subheading as the corresponding INN

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Annex 5 Salts, esters and hydrates of INNs, which are not classified in the same HS-heading as the corresponding INNs and which are free of duty

Annex 6 List of pharmaceutical intermediates, i.e. compounds of a kind used for the manufacture of finished pharmaceutical products, which are free of duty

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Annex 7 *(Reserved for possible future use)*

Section IV — Favourable tariff treatment by reason of the nature of the goods

Annex 8 Goods unfit for consumption (list of denaturants)

Annex 9 Certificates

Annex 10 Statistical TARIC codes

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PART ONE

PRELIMINARY PROVISIONS

▼ **M216***SECTION I***GENERAL RULES****A. General rules for the interpretation of the Combined Nomenclature**

Classification of goods in the Combined Nomenclature shall be governed by the following principles:

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When, by application of rule 2(b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;

(c) when goods cannot be classified by reference to 3(a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:

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- (a) camera cases, musical instrument cases, gun cases, drawing-instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
- (b) subject to the provisions of rule 5(a), packing materials and packing containers⁽¹⁾ presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule, the relative section and chapter notes also apply, unless the context requires otherwise.

B. General rules concerning duties

1. The customs duties applicable to imported goods originating in countries which are Contracting Parties to the General Agreement on Tariffs and Trade or with which the European Union has concluded agreements containing the most-favoured-nation tariff clause shall be the conventional duties shown in column 3 of the schedule of duties. Unless the context requires otherwise, these conventional duties are applicable to goods, other than those referred to above, imported from any third country.

The conventional rates of duty reproduced in column 3 are applicable from 1 January 2019.

When autonomous rates of duty are lower than the conventional rates of duty, the autonomous duties, shown by means of a footnote, are applicable.

2. Paragraph 1 shall not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable in pursuance of agreements.
3. Paragraphs 1 and 2 shall not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by the law of the European Union.
4. The duties expressed as percentage rates are *ad valorem* duties.
5. The symbol 'EA' indicates that the goods concerned are chargeable with an 'agricultural component' fixed in accordance with Annex 1.
6. The symbol 'AD S/Z' or 'AD F/M' in Chapters 17 to 19 indicates that the maximum rate of duty consists of an *ad valorem* duty plus an additional duty for certain forms of sugar or for flour. This additional duty is fixed in accordance with the provisions of Annex 1.
7. In Chapter 22, the symbol '€/ % vol/hl' means that a specific duty, expressed in euro, is to be calculated for each percentage volume of alcohol per hectolitre. Thus, a beverage having an alcohol content by volume of 40 % is to be charged as follows:

⁽¹⁾ The terms 'packing materials' and 'packing containers' mean any external or internal containers, holders, wrappings or supports other than transport devices (for example, transport containers), tarpaulins, tackle or ancillary transport equipment. The term 'packing containers' does not cover the containers referred to in general rule 5(a).

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- ‘€ 1/% vol/hl’ = € 1 × 40, giving a duty of € 40 per hectolitre, or
- ‘€ 1/% vol/hl + € 5/hl’ = € 1 × 40 plus € 5, giving a duty of € 45 per hectolitre.

Where, in addition, a minimum (MIN) value is shown, for example ‘€ 1,6/% vol/hl MIN € 9/hl’, it means that the duty, calculated on the basis of the above rule, is to be compared with the minimum duty, for example ‘€ 9/hl’, and the higher of the two is to be applied.

8. Where, in Chapters 17 to 19 and 21 a maximum (MAX) value is shown, for example ‘(9 + EA) MAX (24,2 + AD S/Z)’, it means that the duty calculated by the addition of 9 % and the ‘agricultural component’ (EA) may not exceed the sum of 24,2 % and the additional duty on sugar (‘AD S/Z’).

C. General rules applicable both to nomenclature and to duties

1. Unless provided otherwise, the provisions relating to customs value shall be applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.
2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, shall be taken to be:
 - (a) in the case of a reference to ‘gross weight’, the aggregate weight of the goods and of all the packing materials and packing containers;
 - (b) in the case of a reference to ‘net weight’ or simply to ‘weight’ without qualification, the weight of the goods themselves without packing materials and packing containers of any kind.
3. The equivalent in national currencies of the euro, for Member States other than participating Member States as defined in Council Regulation (EC) No 974/98 ⁽¹⁾ (hereafter called ‘non-participating Member States’), shall be fixed in accordance with Article 53 of Regulation (EU) No 952/2013 ⁽²⁾ of the European Parliament and of the Council.
4. Goods eligible for favourable tariff treatment by reason of their end-use:

Where the import duty applicable under the end-use arrangements to goods for a specific end-use is not lower than that which would otherwise be applicable to the goods, the said goods shall be classified in the code referring to the end-use and Article 254 of Regulation (EU) No 952/2013 shall not apply.

SECTION II

SPECIAL PROVISIONS

A. Goods for certain categories of ships, boats and other vessels and for drilling or production platforms

1. Customs duties shall be suspended in respect of goods intended for incorporation in the ships, boats or other vessels listed in the following schedule, for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for fitting to or equipping such ships, boats or other vessels.
2. Customs duties shall be suspended in respect of:
 - (a) goods intended for incorporation in drilling or production platforms:

⁽¹⁾ OJ L 139, 11.5.1998, p. 1.

⁽²⁾ OJ L 269, 10.10.2013, p. 1.

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(1) fixed, of subheading ex 8430 49, operating in or outside the territorial sea of Member States, or

(2) floating or submersible, of subheading 8905 20,

for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for equipping the said platforms.

Those goods such as motor fuel, lubricants and gas, which are necessary for the operation of machines and apparatus which do not affect permanently, and are not integral parts of the platforms and which are used on board for the construction, repair, maintenance, conversion or equipping of these platforms are regarded also as being used for incorporation in drilling or production platforms;

(b) tubes, pipes, cables and their connection pieces, linking these drilling or production platforms to the mainland.

CN code	Description
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:
8901 10	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
8901 10 10	– – Seagoing
8901 20	– Tankers:
8901 20 10	– – Seagoing
8901 30	– Refrigerated vessels, other than those of subheading 8901 20:
8901 30 10	– – Seagoing
8901 90	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods:
8901 90 10	– – Seagoing
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products:
8902 00 10	– Seagoing
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:
	– Other:
8903 91	– – Sailboats, with or without auxiliary motor:
8903 91 10	– – – Seagoing
8903 92	– – Motorboats, other than outboard motorboats:
8903 92 10	– – – Seagoing
8904 00	Tugs and pusher craft:
8904 00 10	– Tugs
	– Pusher craft:
8904 00 91	– – Seagoing

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CN code	Description
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:
8905 10	– Dredgers:
8905 10 10	– – Seagoing
8905 90	– Other:
8905 90 10	– – Seagoing
8906	Other vessels, including warships and lifeboats other than rowing boats:
8906 10 00	– Warships
	– Other:
8906 90 10	– – Seagoing

3. The suspensions shall be subject to conditions laid down in the relevant provisions of the European Union with a view to customs control of the use of such goods.

B. Civil aircraft and goods for use in civil aircraft

1. Relief from customs duty is provided for:

- civil aircraft,
- certain goods for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion,
- ground flying-trainers and their parts, for civil use.

These goods are covered by headings and subheadings listed in tables in paragraph 5.

2. For the purposes of paragraph 1, first and second indent, ‘civil aircraft’ means aircraft other than aircraft used in military or similar services in the Member States which carry a military or non-civil registration.
3. For the purposes of paragraph 1, second indent, the expression ‘for use in civil aircraft’ shall include goods for use in ground flying trainers for civil use.
4. Relief from customs duties shall be subject to the conditions laid down in the relevant provisions of the European Union with a view to customs control of the use of such goods (see Article 254 of Regulation (EU) No 952/2013).

However, these conditions shall not apply in cases where civil aircraft falling under subheadings 8802 11, 8802 12, 8802 20, 8802 30, 8802 40 have been duly entered on a register of a Member State or a third country in accordance with the Convention on International Civil Aviation dated 7 December 1944 and reference is made in the customs declaration for release for free circulation to the relevant certificate of registration.

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The provisions of the CN Preliminary Provisions, Section I – General Rules, point C. 4. shall apply *mutatis mutandis*.

5. Goods eligible for this relief from customs duties are covered by the following headings or subheadings:

3917 40, 4011 30, 4012 13, 4012 20, 6812 99, 7324 10, 7326 20, 8302 10, 8302 20, 8302 42, 8302 49, 8302 60, 8407 10, 8408 90, 8409 10, 8411, 8412 10, 8412 21, 8412 29, 8412 31, 8412 39, 8412 80 80, 8412 90, 8413 19, 8413 20, 8413 30, 8413 50, 8413 60, 8413 70, 8413 81, 8413 91, 8414 10, 8414 20, 8414 30, 8414 51, 8414 59, 8414 80, 8414 90, 8415 81, 8415 82, 8415 83, 8418 10, 8418 30, 8418 40, 8418 61, 8418 69, 8419 50, 8419 81, 8421 19, 8421 21, 8421 23, 8421 29, 8421 31, 8421 39, 8424 10, 8479 90, 8483 10, 8483 30, 8483 40, 8483 50, 8483 60, 8483 90, 8484 10, 8484 90, 8501 32, 8501 52, 8501 61, 8501 62, 8501 63, 8502, 8504 10, 8504 31, 8504 32, 8504 33, 8504 40, 8504 50, 8507, 8511 10, 8511 20, 8511 30, 8511 40, 8511 50, 8511 80, 8518 10, 8518 22, 8518 29, 8518 30, 8518 40, 8518 50, 8519 81 95, 8521 10, 8526, 8528 52, 8529 10, 8531 10 95, 8531 20, 8531 80, 8539 10, 8544 30, 8801, 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, 8803 10, 8803 20, 8803 30, 9001 90, 9002 90, 9014 10, 9025, 9029 20 38, 9030 31, 9030 33, 9030 89, 9032, 9104.

For the following subheadings, relief from customs duties for products for use in civil aircraft is granted only for the goods described in the second column:

Subheading	Description
3917 21 90, 3917 22 90, 3917 23 90, 3917 29 00, 3917 31, 3917 33, 3917 39 00, 7413 00, 8307 10, 8307 90	With fittings attached
4008 29	Profile shapes, cut to size
4009 12, 4009 22, 4009 32, 4009 42	Suitable for conducting gases or liquids
3926 90, 4016 10, 4016 93, 4016 99	For technical uses
4504 90	Gaskets, washers and other seals
6812 80	Other than clothing, clothing accessories, footwear, headgear, paper, millboard, felt or compressed asbestos fibre jointing, in sheets or rolls
6813 20, 6813 81, 6813 89	With a basis of asbestos or of other mineral substances
7007 21	Windshields, not framed
7322 90	Air heaters and hot-air distributors (excluding parts thereof)
7324 90	Sanitary ware (excluding parts thereof)
7608 10, 7608 20	With fittings attached, suitable for conducting gases or liquids
8108 90	Tubes and pipes, with fittings attached, suitable for conducting gases or liquids
8415 90	Of air-conditioning machines of subheading 8415 81, 8415 82 or 8415 83
8419 90	Parts of heat exchange units
8479 89	Hydropneumatic batteries; mechanical actuators for thrust reversers; toilet units specially designed; air humidifiers and dehumidifiers; servomechanisms, non-electric; non-electric starter motors; pneumatic starters for turbojets, turbo-propellers and other gas turbines; windscreen wipers, non-electric; propeller regulators, non-electric
8501 20, 8501 40	Of an output exceeding 735 W but not exceeding 150 kW
8501 31	Of an output exceeding 735 W, DC generators
8501 33	Motors of an output not exceeding 150 kW and generators
8501 34	Generators, of an output exceeding 375 kW

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Subheading	Description
8501 51	Of an output exceeding 735 W
8501 53	Of an output not exceeding 150 kW
8516 80 20	Assembled only with a simple insulated former and electrical connections, used for anti-icing or de-icing
8522 90	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus of subheading 8519 81 95
8529 90	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus of heading 8526
8536 70	Connectors of plastics for optical fibres, optical fibre bundles or cables
8543 70 04, 8543 70 90	Flight recorders, electric synchros and transducers, defrosters and demisters with electric resistors
8803 90 90	Including gliders
9020 00	Excluding parts
9029 10	Electric or electronic revolution counters
9029 90	Of revolution counters, speed indicators and tachometers
9109 10, 9109 90	Of a width or diameter not exceeding 50 mm
9405 10, 9405 60	Of plastics or of base metal
9405 92, 9405 99	Of the articles of subheading 9405 10 or 9405 60, of plastics or of base metal

6. The goods specified in paragraph 5 are integrated in TARIC by subheadings with a footnote reference in the following terms: 'Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013)'.

However, for subheadings 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, the footnote reference reads:

'Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013). These conditions shall not apply in cases where civil aircraft have been duly entered on a register of a Member State or a third country in accordance with the Convention on International Civil Aviation dated 7 December 1944 and reference is made in the customs declaration for release for free circulation to the relevant certificate of registration.'

C. Pharmaceutical products

1. Relief from customs duty is provided for pharmaceutical products of the following categories:

- (1) pharmaceutical substances which are covered by the CAS RN (chemical abstracts service registry numbers) and the international non-proprietary names (INNs) listed in Annex 3;
- (2) salts, esters and hydrates of INNs which are described by combining INNs of Annex 3 with prefixes or suffixes of Annex 4, provided such products are classifiable in the same 6-digit HS-subheadings as the relevant INN;
- (3) salts, esters and hydrates of INNs which are listed in Annex 5 and which are not classifiable in the same 6-digit HS-subheadings as the corresponding INNs;

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- (4) pharmaceutical intermediates, i.e. compounds of a kind used in the manufacture of finished pharmaceutical products which are covered by the CAS RN and the chemical names, listed in Annex 6.

2. Special cases:

- (1) INNs cover only those substances described in the lists of recommended and proposed INNs published by the World Health Organisation (WHO). Where the number of substances covered by an INN is less than that covered by the CAS RN, only those substances covered by the INN will be subject to duty-free treatment;
- (2) where a product of Annex 3 or Annex 6 is identified by a CAS RN corresponding to a specific isomer, only that isomer may qualify for duty-free treatment;
- (3) double derivatives (salts, esters and hydrates) of INNs identified by a combination of an INN of Annex 3 with a prefix or suffix of Annex 4 qualify for duty-free treatment, provided they are classifiable in the same 6-digit HS-subheading as the relevant INN:

example: alanine methyl ester, hydrochloride;

- (4) where an INN of Annex 3 is a salt (or an ester), no other salt (or ester) of the acid corresponding to the INN may qualify for duty-free treatment:

example: oxprenolate potassium (INN): duty-free

oxprenolate sodium: not duty-free.

D. Standard rate of duty1. Customs duty shall be charged at the flat rate of 2,5 % *ad valorem* on goods:

- contained in consignments sent by one private individual to another, or
- contained in travellers' personal luggage,

provided that such importations are not of a commercial nature.

This flat-rate 2,5 % customs duty shall apply, provided that the intrinsic value of the goods subject to import duty does not exceed €700 per consignment or per traveller.

Such flat-rate assessment shall not apply to goods for which the rate of duty in the schedule of customs duties is 'free' and to goods of Chapter 24 which are contained in a consignment or in travellers' personal luggage in amounts exceeding those laid down in Article 27 or pursuant to Article 41 of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty ⁽¹⁾.

2. Importations shall be treated as not being of a commercial nature if:

- (a) in the case of goods contained in consignments sent by one private individual to another, such consignments:

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest,

⁽¹⁾ OJ L 324, 10.12.2009, p. 23.

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- are sent to the consignee by the consignor free of payment of any kind;
- (b) in the case of goods contained in travellers' personal luggage, they:
- are of an occasional nature, and
 - consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.
3. The flat rate of customs duty shall not apply to goods imported under the conditions set out in paragraphs 1 and 2 if the person entitled has, before the said flat rate is applied to them, requested that they be subject to the customs duties appropriate to them. All the goods making up the consignment shall then be subject to the import duties which are appropriate to them, without prejudice to the duty-free admission provided for pursuant to Articles 25 to 27 and 41 of Regulation (EC) No 1186/2009.

For the purposes of the first subparagraph, import duties shall mean both customs duties and charges having equivalent effect and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.

4. Non-participating Member States may round off the amount in national currencies resulting from the conversion of the sum of €700.
5. Non-participating Member States may maintain unchanged the equivalent in national currency of the sum of €700 if, at the time of the annual adjustment provided for in Article 53 of Regulation (EU) No 952/2013 the conversion of this amount, before the rounding off provided for in paragraph 4, results in a change of less than 5 % in the equivalent in national currency, or in a reduction thereof.

E. Containers and packing materials

The following provisions are applicable to the containers and packing materials referred to in general interpretative rule 5(a) and (b) and put into free circulation at the same time as the goods which they contain or with which they are presented.

1. When the containers and packing materials are classified with the goods in accordance with the provisions of general interpretative rule 5, they shall be:
- (a) chargeable at the same rate of customs duty as the goods:
- where such goods are subject to an *ad valorem* customs duty, or
 - where they are to be included in the dutiable weight of the goods;
- (b) admitted free of customs duties:
- where the goods are free of customs duty, or
 - where the goods are dutiable otherwise than by reference to weight or value, or
 - where the weight of the containers and packing materials is not to be included in the dutiable weight of the goods.

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2. Where containers and packing materials covered by the provisions of paragraph 1(a) and (b) contain or are presented with goods of several different tariff descriptions, the weight and value of the containers and packing materials shall, for the purpose of determining their dutiable weight or value, be apportioned among all the goods contained, in proportion to the weight or value of those goods.

F. Favourable tariff treatment by reason of the nature of the goods

1. Under certain conditions, favourable tariff treatment by reason of the nature of the goods is provided for:

- goods unfit for consumption,
- seeds,
- bolting cloth, not made up,
- certain types of fresh table grapes, tobacco and nitrate.

These goods are covered by subheadings ⁽¹⁾ with a footnote reference in the following terms: 'Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.' or 'This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions'.

2. Goods unfit for consumption for which favourable tariff treatment is granted by reason of their nature are listed in Annex 8 by reference to the heading under which they are classified together with the description and the quantities of the denaturants used. Such goods are presumed to be unfit for consumption when the goods to be denatured and the denaturants are homogeneously mixed and their separation is economically not viable.
3. The goods listed below shall be classified in the appropriate headings for seed or for sowing, provided that the goods comply with the relevant provisions of the European Union:

- for sweetcorn, spelt, hybrid maize, rice and sorghum (Council Directive 66/402/EEC ⁽²⁾),
- for seed potatoes (Council Directive 2002/56/EC of 13 June 2002 ⁽³⁾),
- for oil seeds and oleaginous fruits (Council Directive 2002/57/EC of 13 June 2002 ⁽⁴⁾).

When hybrid sweetcorn, spelt, hybrid maize, rice, hybrid sorghum or oil seeds and oleaginous fruits are of a kind to which the agricultural provisions do not apply, favourable tariff treatment by reason of their nature shall be granted, provided that it is established that the goods are actually intended for sowing.

⁽¹⁾ The subheadings and TARIC codes concerned are: 0408 11 20, 0408 19 20, 0408 91 20, 0408 99 20, 0701 10 00, 0712 90 11, 0806 10 10, 1001 91 10, 1005 10 13, 1005 10 15, 1005 10 18, 1006 10 10, 1007 10 10, 1106 20 10, 1201 10 00, 1202 30 00, 1204 00 10, 1205 10 10, 1206 00 10, 1207 21 00, 1207 40 10, 1207 50 10, 1207 91 10, 1207 99 20, 2401 10 35, 2401 10 85, 2401 10 95, 2401 20 35, 2401 20 85, 2401 20 95, 2501 00 51, 3102 50 00 10, 3105 90 20 10, 3105 90 80 10, 3502 11 10, 3502 19 10, 3502 20 10, 3502 90 20, 5911 20 00.

⁽²⁾ OJ P 125, 11.7.1966, p. 2309.

⁽³⁾ OJ L 193, 20.7.2002, p. 60.

⁽⁴⁾ OJ L 193, 20.7.2002, p. 74.

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4. Bolting cloth, not made up, is granted favourable tariff treatment on the condition that the goods are indelibly marked in a way identifying them as being intended for bolting or similar industrial purposes.
5. Fresh table grapes, tobacco and nitrate are granted favourable tariff treatment on production of a duly endorsed certificate. The particular provisions to be applied and the model of the certificates are set out at Annex 9.

▼ **M216****SIGNS, ABBREVIATIONS AND SYMBOLS**

★	Refers to new code numbers
■	Refers to code numbers used the previous year but with differing coverage
AD F/M	Additional duty on flour
AD S/Z	Additional duty on sugar
b/f	Bottle flask
cm/s	Centimetre(s) per second
EA	Agricultural component
€	Euro
INN	International non-proprietary name
INN ^M	International non-proprietary name modified
ISO	International Organisation for Standardisation
Kbit	1 024 bits
kg/br	Kilogram, gross
kg/net	Kilogram, net
kg/net eda	Kilogram drained net weight
kg/net mas	Kilogram net, of dry matter
MAX	Maximum
Mbit	1 048 576 bits
MIN	Minimum
ml/g	Millilitre(s) per gram
mm/s	Millimetre(s) per second
RON	Research octane number

Note:

A heading number placed between square brackets in column 1 of the schedule of customs duties indicates that the heading has been deleted (for example, heading [1519]). In an annex to the schedule of customs duties, the placing of the annex's reference between square brackets indicates that the contents of that annex have been deleted (for example, [Annex 7]).

▼ **M216****SUPPLEMENTARY UNITS**

c/k	Carats (1 metric carat = 2×10^{-4} kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes ⁽¹⁾
g	Gram
gi F/S	Gram of fissile isotopes
kg H ₂ O ₂	Kilogram of hydrogen peroxide
kg K ₂ O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P ₂ O ₅	Kilogram of diphosphorus pentaoxide
kg 90 % sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1 000 kWh	Thousand kilowatt hours
l	Litre
l alc. 100 %	Litre pure (100 %) alcohol
m	Metre
m ²	Square metre
m ³	Cubic metre
1 000 m ³	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1 000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
—	No supplementary unit

⁽¹⁾ 'Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ships' stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.

▼ M216

PART TWO

SCHEDULE OF CUSTOMS DUTIES

▼M216

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.
2. Except where the context otherwise requires, throughout the nomenclature any reference to 'dried' products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER I

LIVE ANIMALS

Note

1. This chapter covers all live animals, except:
 - (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306, 0307 or 0308;
 - (b) cultures of micro-organisms and other products of heading 3002; and
 - (c) animals of heading 9508.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0101	Live horses, asses, mules and hinnies:		
	– Horses:		
0101 21 00	– – Pure-bred breeding animals ⁽¹⁾	Free	p/st
0101 29	– – Other:		
0101 29 10	– – – For slaughter ⁽²⁾	Free	p/st
0101 29 90	– – – Other	11,5	p/st
0101 30 00	– Asses	7,7	p/st
0101 90 00	– Other	10,9	p/st
0102	Live bovine animals:		
	– Cattle:		
0102 21	– – Pure-bred breeding animals ⁽³⁾ :		
0102 21 10	– – – Heifers (female bovines that have never calved)	Free	p/st
0102 21 30	– – – Cows	Free	p/st
0102 21 90	– – – Other	Free	p/st
0102 29	– – Other:		
0102 29 05	– – – Of the sub-genus <i>Bibos</i> or of the sub-genus <i>Poephagus</i> ...	Free	p/st

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Regulation (EU) 2016/1012 of European Parliament and of the Council (OJ L 171, 29.6.2016, p. 66); Commission Implementing Regulation (EU) 2017/717 (OJ L 109, 26.4.2017, p. 9); Commission Implementing Regulation (EU) 2015/262 (OJ L 59, 3.3.2015, p. 1)).

⁽²⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽³⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Regulation (EU) 2016/1012 of European Parliament and of the Council (OJ L 171, 29.6.2016, p. 66); Commission Implementing Regulation (EU) 2017/717 (OJ L 109, 26.4.2017, p. 9); Commission Regulation (EC) No 133/2008 (OJ L 41, 15.2.2008, p. 11); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)).

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other:		
0102 29 10	--- Of a weight not exceeding 80 kg	10,2 + 93,1 € 100 kg/net ⁽¹⁾	p/st
	--- Of a weight exceeding 80 kg but not exceeding 160 kg:		
0102 29 21	--- For slaughter	10,2 + 93,1 € 100 kg/net	p/st
0102 29 29	--- Other	10,2 + 93,1 € 100 kg/net ⁽¹⁾	p/st
	--- Of a weight exceeding 160 kg but not exceeding 300 kg:		
0102 29 41	--- For slaughter	10,2 + 93,1 € 100 kg/net	p/st
0102 29 49	--- Other	10,2 + 93,1 € 100 kg/net ⁽¹⁾	p/st
	--- Of a weight exceeding 300 kg:		
	--- Heifers (female bovines that have never calved):		
0102 29 51	--- For slaughter	10,2 + 93,1 € 100 kg/net	p/st
0102 29 59	--- Other	10,2 + 93,1 € 100 kg/net ⁽¹⁾	p/st
	--- Cows:		
0102 29 61	--- For slaughter	10,2 + 93,1 € 100 kg/net	p/st
0102 29 69	--- Other	10,2 + 93,1 € 100 kg/net ⁽¹⁾	p/st
	--- Other:		
0102 29 91	--- For slaughter	10,2 + 93,1 € 100 kg/net	p/st
0102 29 99	--- Other	10,2 + 93,1 € 100 kg/net ⁽¹⁾	p/st
	--- Buffalo:		
0102 31 00	--- Pure-bred breeding animals ⁽²⁾	Free	p/st
0102 39	--- Other:		
0102 39 10	--- Domestic species	10,2 + 93,1 € 100 kg/net	p/st
0102 39 90	--- Other	Free	p/st
0102 90	--- Other:		
0102 90 20	--- Pure-bred breeding animals ⁽²⁾	Free	p/st

⁽¹⁾ WTO tariff quota.⁽²⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Regulation (EU) 2016/1012 of European Parliament and of the Council (OJ L 171, 29.6.2016, p. 66); Commission Implementing Regulation (EU) 2017/717 (OJ L 109, 26.4.2017, p. 9); Commission Regulation (EC) No 133/2008 (OJ L 41, 15.2.2008, p. 11); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)).

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	-- Other:		
0102 90 91	-- -- Domestic species	10,2 + 93,1 € 100 kg/net	p/st
0102 90 99	-- -- Other	Free	p/st
0103	Live swine:		
0103 10 00	-- Pure-bred breeding animals ⁽¹⁾	Free	p/st
	-- Other:		
0103 91	-- -- Weighing less than 50 kg:		
0103 91 10	-- -- -- Domestic species	41,2 €100 kg/ net	p/st
0103 91 90	-- -- -- Other	Free	p/st
0103 92	-- -- Weighing 50 kg or more:		
	-- -- Domestic species:		
0103 92 11	-- -- -- Sows having farrowed at least once, of a weight of not less than 160 kg	35,1 €100 kg/ net	p/st
0103 92 19	-- -- -- Other	41,2 €100 kg/ net	p/st
0103 92 90	-- -- -- Other	Free	p/st
0104	Live sheep and goats:		
0104 10	-- Sheep:		
0104 10 10	-- -- Pure-bred breeding animals ⁽²⁾	Free	p/st
	-- Other:		
0104 10 30	-- -- Lambs (up to a year old)	80,5 €100 kg/ net ⁽³⁾	p/st
0104 10 80	-- -- Other	80,5 €100 kg/ net ⁽³⁾	p/st
0104 20	-- Goats:		
0104 20 10	-- -- Pure-bred breeding animals ⁽²⁾	3,2	p/st
0104 20 90	-- -- Other	80,5 €100 kg/ net ⁽³⁾	p/st
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:		
	-- Weighing not more than 185 g:		
0105 11	-- -- Fowls of the species <i>Gallus domesticus</i> :		

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Regulation (EU) 2016/1012 of European Parliament and of the Council (OJ L 171, 29.6.2016, p. 66); Commission Implementing Regulation (EU) 2017/717 (OJ L 109, 26.4.2017, p. 9); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)).

⁽²⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Regulation (EU) 2016/1012 of European Parliament and of the Council (OJ L 171, 29.6.2016, p. 66); Commission Implementing Regulation (EU) 2017/717 (OJ L 109, 26.4.2017, p. 9) Commission Regulation (EC) No 874/96 (OJ L 118, 15.5.1996, p. 12); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)).

⁽³⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	— — — Grandparent and parent female chicks:		
0105 11 11	— — — — Laying stocks	52 €1 000 p/st	p/st
0105 11 19	— — — — Other	52 €1 000 p/st	p/st
	— — — Other:		
0105 11 91	— — — — Laying stocks	52 €1 000 p/st	p/st
0105 11 99	— — — — Other	52 €1 000 p/st	p/st
0105 12 00	— — Turkeys	152 €1 000 p/st	p/st
0105 13 00	— — Ducks	52 €1 000 p/st	p/st
0105 14 00	— — Geese	152 €1 000 p/st	p/st
0105 15 00	— — Guinea fowls	52 €1 000 p/st	p/st
	— Other:		
0105 94 00	— — Fowls of the species <i>Gallus domesticus</i>	20,9 €100 kg/net	p/st
0105 99	— — Other:		
0105 99 10	— — — Ducks	32,3 €100 kg/net	p/st
0105 99 20	— — — Geese	31,6 €100 kg/net	p/st
0105 99 30	— — — Turkeys	23,8 €100 kg/net	p/st
0105 99 50	— — — Guinea fowls	34,5 €100 kg/net	p/st
0106	Other live animals:		
	— Mammals:		
0106 11 00	— — Primates	Free	p/st
0106 12 00	— — Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	p/st
0106 13 00	— — Camels and other camelids (Camelidae)	Free	p/st
0106 14	— — Rabbits and hares:		
0106 14 10	— — — Domestic rabbits	3,8	p/st
0106 14 90	— — — Other	Free	—
0106 19 00	— — Other	Free	—
0106 20 00	— Reptiles (including snakes and turtles)	Free	p/st
	— Birds:		
0106 31 00	— — Birds of prey	Free	p/st
0106 32 00	— — Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	p/st

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0106 33 00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	Free	p/st
0106 39	-- Other:		
0106 39 10	-- Pigeons	6,4	p/st
0106 39 80	-- Other	Free	—
	-- Insects:		
0106 41 00	-- Bees	Free	—
0106 49 00	-- Other	Free	—
0106 90 00	-- Other	Free	—

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CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL**Note**

1. This chapter does not cover:

- (a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
- (b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
- (c) animal fat, other than products of heading 0209 (Chapter 15).

Additional notes

1. A. *The following expressions have the meanings hereby assigned to them:*

- (a) *'carcasses of bovine animals', for the purposes of subheadings 0201 10 and 0202 10: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints; 'carcass' includes the front part of the carcass comprising all the bones and the scrag, neck and shoulder, having more than 10 pairs of ribs;*
- (b) *'half-carcasses of bovine animals', for the purposes of subheadings 0201 10 and 0202 10: the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis; 'half-carcass' includes the front part of the half-carcass comprising all the bones and the scrag, neck and shoulder, having more than 10 ribs;*
- (c) *'compensated quarters', for the purposes of subheadings 0201 20 20 and 0202 20 10: portions composed of either:*
 - *forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or*
 - *forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.*

The forequarters and the hindquarters constituting 'compensated quarters' must be presented to customs at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; however, a difference between the weights of the two parts of the consignment is allowed, provided that this does not exceed 5 % of the weight of the heavier part (forequarters or hindquarters);

- (d) *'unseparated forequarters', for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a carcass, comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of 10 pairs of ribs (the first four pairs of ribs must be whole, the others may be cut), with or without the thin flank;*

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- (e) 'separated forequarters', for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a half-carcase, comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of 10 ribs (the first four ribs must be whole, the others may be cut), with or without the thin flank;
- (f) 'unseparated hindquarters', for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a carcase comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the shank and with or without the thin flank;
- (g) 'separated hindquarters', for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a half-carcase, comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three whole or cut ribs, with or without the shank and with or without the thin flank;
- (h) 1. 'crop' and 'chuck and blade' cuts, for the purposes of subheading 0202 30 50: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from a forequarter with a minimum of four ribs and a maximum of 10 ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib;
2. 'brisket' cut, for the purposes of subheading 0202 30 50: the lower part of the forequarter, comprising the brisket navel end and the brisket point end.
- B. Products covered by additional notes I(A)(a) to (g) to this chapter may be presented with or without the vertebral column.
- C. In determining the number of whole or cut ribs referred to in additional note I(A), only those attached to the vertebral column are to be taken into consideration. If the vertebral column has been removed, only the whole or cut ribs which otherwise would have been directly attached to the vertebral column are to be taken into consideration.
2. A. The following expressions have the meanings hereby assigned to them:

- (a) 'carcases or half-carcases', for the purposes of subheadings 0203 11 10 and 0203 21 10: slaughtered pigs, in the form of carcases of domestic swine which have been bled and eviscerated and from which the bristles and hooves have been removed. Half-carcases are derived from whole carcases by division through each cervical, dorsal, lumbar and sacral vertebra, through or along the sternum and through the ischio-pubic symphysis. These carcases or half-carcases may be with or without head, with or without the chaps, feet, flare fat, kidneys, tail or diaphragm. Half-carcases may be with or without spinal cord, brain or tongue. Carcases and half-carcases of sows may be with or without udders (mammary glands);
- (b) 'hams' (legs), for the purposes of subheadings 0203 12 11, 0203 22 11, 0210 11 11 and 0210 11 31: the posterior (caudal) part of the half-carcase, including bones, with or without the foot, shank, rind or subcutaneous fat.

The ham (leg) is separated from the rest of the half-carcase, so that it includes, at most, the last lumbar vertebra;

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- (c) 'fore-ends', for the purposes of subheadings 0203 19 11, 0203 29 11, 0210 19 30 and 0210 19 60: the anterior (cranial) part of the half-carcase without the head, with or without the chaps, including bones, with or without foot, shank, rind or subcutaneous fat.

The fore-end is separated from the rest of the half-carcase, so that it includes, at most, the fifth dorsal vertebra.

The upper (dorsal) part of the fore-end, whether or not containing the blade-bone and attached muscles (neck-end in fresh or collar in salted condition), is considered a cut of the loin, when it is separated from the lower (ventral) part of the fore-end, at most by a cut just below the vertebral column;

- (d) 'shoulders', for the purposes of subheadings 0203 12 19, 0203 22 19, 0210 11 19 and 0210 11 39: the lower part of the fore-end whether or not containing the blade-bone and attached muscles, including bones, with or without foot, shank, rind or subcutaneous fat.

The blade-bone and attached muscles, presented separately, remain classified in this subheading as a part of the shoulder;

- (e) 'loins', for the purposes of subheadings 0203 19 13, 0203 29 13, 0210 19 40 and 0210 19 70: the upper part of the half-carcase, extending from the first cervical vertebra to the caudal vertebrae, including bones, with or without the tenderloin, blade-bone, subcutaneous fat or rind.

The loin is separated from the lower part of the half-carcase by a cut just below the vertebral column;

- (f) 'bellies', for the purposes of subheadings 0203 19 15, 0203 29 15, 0210 12 11 and 0210 12 19: the lower part of the half-carcase situated between the ham (leg) and the shoulder, commonly known as 'streaky', with or without bones, but with the rind and the subcutaneous fat;

- (g) 'bacon sides', for the purposes of subheading 0210 19 10: the pig half-carcase without the head, cheek, chap, feet, tail, flare fat, kidney, tenderloin, blade-bone, sternum, vertebral column, pelvic bone and diaphragm;

- (h) 'spencers', for the purposes of subheading 0210 19 10: the bacon side without the ham, whether or not boned;

- (ij) 'three-quarter sides', for the purposes of subheading 0210 19 20: the bacon side without the fore-end, whether or not boned;

- (k) 'middles', for the purposes of subheading 0210 19 20: the bacon side without the ham and the fore-end, whether or not boned.

The subheading also includes cuts of middles containing tissue of loin and belly in natural proportion to the entire middles.

- B. The parts of the cuts defined in paragraph 2(A)(f) fall in the same subheadings, only if they contain rind and subcutaneous fat.

If the cuts falling in subheadings 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 19 30 and 0210 19 60 are derived from a bacon side from which the bones indicated under paragraph 2(A)(g) have already been removed, the lines of cutting must follow those defined under paragraph 2(A)(b), (c) and (d) accordingly; in any case, these cuts or parts thereof must contain bones.

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- C. Subheadings 0206 49 00 and 0210 99 49, include, in particular, heads or halves of heads of domestic swine, with or without the brains, cheeks or tongues, and parts thereof.

The head is separated from the rest of the half-carcase as follows:

- by a straight cut parallel to the cranium; or
- by a cut parallel to the cranium up to the level of the eyes and then inclined to the front of the head, thereby causing the chaps to remain attached to the half-carcase.

The cheeks, snouts and ears as well as the meat attached to the head, particularly to the rear part, are considered parts of heads. However, the cuts of boneless meat of the fore-end, presented alone (jowls, chaps, or chaps and jowls together), fall in subheading 0203 19 55, 0203 29 55, 0210 19 50 or 0210 19 81, as the case may be.

- D. For the purposes of subheadings 0209 10 11 and 0209 10 19, 'subcutaneous pig fat' has the meaning of the fatty tissue which accumulates under the rind of the pig and adheres to it, irrespective of the part of the pig from which it comes; in any case, the weight of the fatty tissue must exceed the weight of the rind.

These subheadings also include subcutaneous pig fat from which the rind has been removed.

- E. For the purposes of subheadings 0210 11 31, 0210 11 39, 0210 12 19 and 0210 19 60 to 0210 19 89, products in which the water/protein ratio in the meat (nitrogen content $\times 6,25$) is 2,8 or less is considered as 'dried or smoked'. The nitrogen content is determined in accordance with ISO method 937-1978.

3. A. For the purposes of heading 0204, the following expressions have the meanings hereby assigned to them:

- (a) 'carcases', for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcase at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints;
- (b) 'half-carcases', for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;
- (c) 'short-forequarters', for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the carcase, with or without the breast, including all the bones and the shoulders, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven pairs of whole or cut ribs;
- (d) 'short-forequarters', for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the half-carcase, with or without the breast, including all the bones and the shoulder, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven whole or cut ribs;

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- (e) 'chines and/or best ends', for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the carcass after the legs and short-forequarters have been removed, with or without the kidneys; the chines, when separated from the best ends, must include a minimum of five lumbar vertebrae; the best ends, when separated from the chines, must include a minimum of five pairs of whole or cut ribs;
- (f) 'chine and/or best end', for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the half-carcass after the legs and short-forequarters have been removed, with or without the kidney; the chine, when separated from the best end, must include a minimum of five lumbar vertebrae; the best end, when separated from the chine, must include a minimum of five whole or cut ribs;
- (g) 'legs', for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the carcass, comprising all the bones and the legs and cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis;
- (h) 'legs', for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the half-carcass comprising all the bones and the leg cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis.

B. In determining the number of whole or cut ribs referred to in paragraph 3 A, only those attached to the backbone are to be taken into consideration.

4. The following expressions have the meanings hereby assigned to them:

- (a) 'poultry cuts, with bone in', for the purposes of subheadings 0207 13 20 to 0207 13 60, 0207 14 20 to 0207 14 60, 0207 26 20 to 0207 26 70, 0207 27 20 to 0207 27 70, 0207 44 21 to 0207 44 61, 0207 45 21 to 0207 45 61, 0207 54 21 to 0207 54 61, 0207 55 21 to 0207 55 61 and 0207 60 21 to 0207 60 61: the cuts specified therein, including all bones.

Poultry cuts as referred to in (a) which have been partly boned fall in subheading 0207 13 70, 0207 14 70, 0207 26 80, 0207 27 80, 0207 44 71, 0207 44 81, 0207 45 71, 0207 45 81, 0207 54 71, 0207 54 81, 0207 55 71, 0207 55 81 and 0207 60 81;

- (b) 'halves', for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 44 21, 0207 45 21, 0207 54 21, 0207 55 21 and 0207 60 21: halves of poultry carcasses, obtained by a longitudinal cut in a plane along the sternum and the backbone;
- (c) 'quarters', for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 44 21, 0207 45 21, 0207 54 21, 0207 55 21 and 0207 60 21: leg quarters or breast quarters, obtained by a transversal cut of a half;
- (d) 'whole wings, with or without tips', for the purposes of subheadings 0207 13 30, 0207 14 30, 0207 26 30, 0207 27 30, 0207 44 31, 0207 45 31, 0207 54 31, 0207 55 31 and 0207 60 31: poultry cuts, consisting of the humerus, radius and ulna, together with the surrounding musculature. The tip, including the carpal bones, may or may not have been removed. The cuts must have been made at the joints;

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- (e) 'breasts', for the purposes of subheadings 0207 13 50, 0207 14 50, 0207 26 50, 0207 27 50, 0207 44 51, 0207 45 51, 0207 54 51, 0207 55 51 and 0207 60 51: poultry cuts, consisting of the sternum and the ribs distributed on both sides of it, together with the surrounding musculature;
- (f) 'legs', for the purposes of subheadings 0207 13 60, 0207 14 60, 0207 44 61, 0207 45 61, 0207 54 61, 0207 55 61 and 0207 60 61: poultry cuts consisting of the femur, tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;
- (g) 'turkey drumsticks', for the purposes of subheadings 0207 26 60 and 0207 27 60: turkey cuts, consisting of the tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;
- (h) 'turkey legs, other than drumsticks', for the purposes of subheadings 0207 26 70 and 0207 27 70: turkey cuts, consisting of the femur together with the surrounding musculature or of the femur, tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;
- (ij) 'duck or goose paletots', for the purposes of subheadings 0207 44 71, 0207 45 71, 0207 54 71 and 0207 55 71: ducks or geese, plucked and completely drawn, without heads or feet, with carcass bones (breastbone, ribs, backbone and sacrum) removed, but with the femurs, tibias and humeri.
5. The duty rate applicable to mixtures falling in this chapter is as follows:
- (a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;
- (b) in other mixtures, the rate applicable is that of the component which results in the highest amount of import duty.
6. (a) Uncooked seasoned meats fall in Chapter 16. 'Seasoned meat' is uncooked meat that has been seasoned, either in depth or over the whole surface of the product, with seasoning either visible to the naked eye or clearly distinguishable by taste.
- (b) Products falling in heading 0210 to which seasoning has been added during the process of preparation remain classified therein, provided that the addition of seasoning has not changed their character.
7. For the purposes of subheadings 0210 11 to 0210 93, the term 'meat and edible meat offal, salted or in brine' means meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1,2 % or more, provided that it is the salting which ensures the long-term preservation. For the purposes of subheading 0210 99, the term 'meat and edible meat offal, salted or in brine' means meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1,2 % or more.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0201	Meat of bovine animals, fresh or chilled:		
0201 10 00	– Carcases and half-carcases	12,8 + 176,8 € 100 kg/net ⁽¹⁾	—
0201 20	– Other cuts with bone in:		
0201 20 20	– – ‘Compensated’ quarters	12,8 + 176,8 € 100 kg/net ⁽¹⁾	—
0201 20 30	– – Unseparated or separated forequarters	12,8 + 141,4 € 100 kg/net ⁽¹⁾	—
0201 20 50	– – Unseparated or separated hindquarters	12,8 + 212,2 € 100 kg/net ⁽¹⁾	—
0201 20 90	– – Other	12,8 + 265,2 € 100 kg/net ⁽¹⁾	—
0201 30 00	– Boneless	12,8 + 303,4 € 100 kg/net ⁽¹⁾	—
0202	Meat of bovine animals, frozen:		
0202 10 00	– Carcases and half-carcases	12,8 + 176,8 € 100 kg/net ⁽¹⁾	—
0202 20	– Other cuts with bone in:		
0202 20 10	– – ‘Compensated’ quarters	12,8 + 176,8 € 100 kg/net ⁽¹⁾	—
0202 20 30	– – Unseparated or separated forequarters	12,8 + 141,4 € 100 kg/net ⁽¹⁾	—
0202 20 50	– – Unseparated or separated hindquarters	12,8 + 221,1 € 100 kg/net ⁽¹⁾	—
0202 20 90	– – Other	12,8 + 265,3 € 100 kg/net ⁽¹⁾	—
0202 30	– Boneless:		
0202 30 10	– – Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; ‘compensated’ quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12,8 + 221,1 € 100 kg/net ⁽¹⁾	—
0202 30 50	– – Crop, chuck-and-blade and brisket cuts ⁽²⁾	12,8 + 221,1 € 100 kg/net ⁽¹⁾	—
0202 30 90	– – Other	12,8 + 304,1 € 100 kg/net ⁽¹⁾	—
0203	Meat of swine, fresh, chilled or frozen:		
	– Fresh or chilled:		

⁽¹⁾ WTO tariff quota.⁽²⁾ Entry under this subheading is subject to the presentation of a certificate of authenticity issued in accordance with the conditions laid down in Commission Regulation (EEC) No 139/81 (OJ L 15, 17.1.1981, p. 4).

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0203 11	-- Carcases and half-carcases:		
0203 11 10	-- Of domestic swine	53,6 €100 kg/ net ⁽¹⁾	—
0203 11 90	-- Other	Free	—
0203 12	-- Hams, shoulders and cuts thereof, with bone in:		
	-- Of domestic swine:		
0203 12 11	-- Hams and cuts thereof	77,8 €100 kg/ net ⁽¹⁾	—
0203 12 19	-- Shoulders and cuts thereof	60,1 €100 kg/ net ⁽¹⁾	—
0203 12 90	-- Other	Free	—
0203 19	-- Other:		
	-- Of domestic swine:		
0203 19 11	-- Fore-ends and cuts thereof	60,1 €100 kg/ net ⁽¹⁾	—
0203 19 13	-- Loins and cuts thereof, with bone in	86,9 €100 kg/ net ⁽¹⁾	—
0203 19 15	-- Bellies (streaky) and cuts thereof	46,7 €100 kg/ net ⁽¹⁾	—
	-- Other:		
0203 19 55	-- Boneless	86,9 €100 kg/ net ⁽¹⁾	—
0203 19 59	-- Other	86,9 €100 kg/ net ⁽¹⁾	—
0203 19 90	-- Other	Free	—
	-- Frozen:		
0203 21	-- Carcases and half-carcases:		
0203 21 10	-- Of domestic swine	53,6 €100 kg/ net ⁽¹⁾	—
0203 21 90	-- Other	Free	—
0203 22	-- Hams, shoulders and cuts thereof, with bone in:		
	-- Of domestic swine:		
0203 22 11	-- Hams and cuts thereof	77,8 €100 kg/ net ⁽¹⁾	—
0203 22 19	-- Shoulders and cuts thereof	60,1 €100 kg/ net ⁽¹⁾	—
0203 22 90	-- Other	Free	—
0203 29	-- Other:		
	-- Of domestic swine:		

⁽¹⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0203 29 11	- - - - Fore-ends and cuts thereof	60,1 €100 kg/ net ⁽¹⁾	—
0203 29 13	- - - - Loins and cuts thereof, with bone in	86,9 €100 kg/ net ⁽¹⁾	—
0203 29 15	- - - - Bellies (streaky) and cuts thereof	46,7 €100 kg/ net ⁽¹⁾	—
	- - - - Other:		
0203 29 55	- - - - - Boneless	86,9 €100 kg/ net ⁽¹⁾	—
0203 29 59	- - - - - Other	86,9 €100 kg/ net ⁽¹⁾	—
0203 29 90	- - - Other	Free	—
0204	Meat of sheep or goats, fresh, chilled or frozen:		
0204 10 00	- Carcases and half-carcases of lamb, fresh or chilled	12,8 + 171,3 € 100 kg/net ⁽¹⁾	—
	- Other meat of sheep, fresh or chilled:		
0204 21 00	- - Carcases and half-carcases	12,8 + 171,3 € 100 kg/net ⁽¹⁾	—
0204 22	- - Other cuts with bone in:		
0204 22 10	- - - Short forequarters	12,8 + 119,9 € 100 kg/net ⁽¹⁾	—
0204 22 30	- - - Chines and/or best ends	12,8 + 188,5 € 100 kg/net ⁽¹⁾	—
0204 22 50	- - - Legs	12,8 + 222,7 € 100 kg/net ⁽¹⁾	—
0204 22 90	- - - Other	12,8 + 222,7 € 100 kg/net ⁽¹⁾	—
0204 23 00	- - Boneless	12,8 + 311,8 € 100 kg/net ⁽¹⁾	—
0204 30 00	- Carcases and half-carcases of lamb, frozen	12,8 + 128,8 € 100 kg/net ⁽¹⁾	—
	- Other meat of sheep, frozen:		
0204 41 00	- - Carcases and half-carcases	12,8 + 128,8 € 100 kg/net ⁽¹⁾	—
0204 42	- - Other cuts with bone in:		
0204 42 10	- - - Short forequarters	12,8 + 90,2 € 100 kg/net ⁽¹⁾	—
0204 42 30	- - - Chines and/or best ends	12,8 + 141,7 € 100 kg/net ⁽¹⁾	—

⁽¹⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0204 42 50	— — — Legs	12,8 + 167,5 € 100 kg/net ⁽¹⁾	—
0204 42 90	— — — Other	12,8 + 167,5 € 100 kg/net ⁽¹⁾	—
0204 43	— — Boneless:		
0204 43 10	— — — Of lamb	12,8 + 234,5 € 100 kg/net ⁽¹⁾	—
0204 43 90	— — — Other	12,8 + 234,5 € 100 kg/net ⁽¹⁾	—
0204 50	— Meat of goats:		
	— — Fresh or chilled:		
0204 50 11	— — — Carcasses and half-carcasses	12,8 + 171,3 € 100 kg/net ⁽¹⁾	—
0204 50 13	— — — Short forequarters	12,8 + 119,9 € 100 kg/net ⁽¹⁾	—
0204 50 15	— — — Chines and/or best ends	12,8 + 188,5 € 100 kg/net ⁽¹⁾	—
0204 50 19	— — — Legs	12,8 + 222,7 € 100 kg/net ⁽¹⁾	—
	— — — Other:		
0204 50 31	— — — — Cuts with bone in	12,8 + 222,7 € 100 kg/net ⁽¹⁾	—
0204 50 39	— — — — Boneless cuts	12,8 + 311,8 € 100 kg/net ⁽¹⁾	—
	— — Frozen:		
0204 50 51	— — — Carcasses and half-carcasses	12,8 + 128,8 € 100 kg/net ⁽¹⁾	—
0204 50 53	— — — Short forequarters	12,8 + 90,2 € 100 kg/net ⁽¹⁾	—
0204 50 55	— — — Chines and/or best ends	12,8 + 141,7 € 100 kg/net ⁽¹⁾	—
0204 50 59	— — — Legs	12,8 + 167,5 € 100 kg/net ⁽¹⁾	—
	— — — Other:		
0204 50 71	— — — — Cuts with bone in	12,8 + 167,5 € 100 kg/net ⁽¹⁾	—
0204 50 79	— — — — Boneless cuts	12,8 + 234,5 € 100 kg/net ⁽¹⁾	—
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen:		
0205 00 20	— Fresh or chilled	5,1	—

⁽¹⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0205 00 80	– Frozen	5,1	—
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:		
0206 10	– Of bovine animals, fresh or chilled:		
0206 10 10	– – For the manufacture of pharmaceutical products ⁽¹⁾	Free	—
	– – Other:		
0206 10 95	– – – Thick skirt and thin skirt	12,8 + 303,4 € 100 kg/net ⁽²⁾	—
0206 10 98	– – – Other	Free	—
	– Of bovine animals, frozen:		
0206 21 00	– – Tongues	Free	—
0206 22 00	– – Livers	Free	—
0206 29	– – Other:		
0206 29 10	– – – For the manufacture of pharmaceutical products ⁽¹⁾	Free	—
	– – – Other:		
0206 29 91	– – – – Thick skirt and thin skirt	12,8 + 304,1 € 100 kg/net ⁽²⁾	—
0206 29 99	– – – – Other	Free	—
0206 30 00	– Of swine, fresh or chilled	Free	—
	– Of swine, frozen:		
0206 41 00	– – Livers	Free	—
0206 49 00	– – Other	Free	—
0206 80	– Other, fresh or chilled:		
0206 80 10	– – For the manufacture of pharmaceutical products ⁽¹⁾	Free	—
	– – Other:		
0206 80 91	– – – Of horses, asses, mules and hinnies	6,4	—
0206 80 99	– – – Of sheep and goats	Free	—
0206 90	– Other, frozen:		
0206 90 10	– – For the manufacture of pharmaceutical products ⁽¹⁾	Free	—
	– – Other:		
0206 90 91	– – – Of horses, asses, mules and hinnies	6,4	—
0206 90 99	– – – Of sheep and goats	Free	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:		
	– Of fowls of the species <i>Gallus domesticus</i>:		
0207 11	– – Not cut in pieces, fresh or chilled:		
0207 11 10	– – – Plucked and gutted, with heads and feet, known as ‘83 % chickens’	26,2 €100 kg/ net ⁽¹⁾	—
0207 11 30	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as ‘70 % chickens’	29,9 €100 kg/ net ⁽¹⁾	—
0207 11 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as ‘65 % chickens’, or otherwise presented	32,5 €100 kg/ net ⁽¹⁾	—
0207 12	– – Not cut in pieces, frozen:		
0207 12 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as ‘70 % chickens’	29,9 €100 kg/ net ⁽¹⁾	—
0207 12 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as ‘65 % chickens’, or otherwise presented	32,5 €100 kg/ net ⁽¹⁾	—
0207 13	– – Cuts and offal, fresh or chilled:		
	– – – Cuts:		
0207 13 10	– – – – Boneless	102,4 € 100 kg/net ⁽¹⁾	—
	– – – – With bone in:		
0207 13 20	– – – – Halves or quarters	35,8 €100 kg/ net ⁽¹⁾	—
0207 13 30	– – – – Whole wings, with or without tips	26,9 €100 kg/ net ⁽¹⁾	—
0207 13 40	– – – – Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net ⁽¹⁾	—
0207 13 50	– – – – Breasts and cuts thereof	60,2 €100 kg/ net ⁽¹⁾	—
0207 13 60	– – – – Legs and cuts thereof	46,3 €100 kg/ net ⁽¹⁾	—
0207 13 70	– – – – Other	100,8 € 100 kg/net ⁽¹⁾	—
	– – – Offal:		
0207 13 91	– – – – Livers	6,4	—
0207 13 99	– – – – Other	18,7 €100 kg/ net	—

⁽¹⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0207 14	-- Cuts and offal, frozen:		
	--- Cuts:		
0207 14 10	---- Boneless	102,4 € 100 kg/net ⁽¹⁾	—
	---- With bone in:		
0207 14 20	---- Halves or quarters	35,8 €100 kg/ net ⁽¹⁾	—
0207 14 30	---- Whole wings, with or without tips	26,9 €100 kg/ net ⁽¹⁾	—
0207 14 40	---- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net ⁽¹⁾	—
0207 14 50	---- Breasts and cuts thereof	60,2 €100 kg/ net ⁽¹⁾	—
0207 14 60	---- Legs and cuts thereof	46,3 €100 kg/ net ⁽¹⁾	—
0207 14 70	---- Other	100,8 € 100 kg/net ⁽¹⁾	—
	--- Offal:		
0207 14 91	---- Livers	6,4	—
0207 14 99	---- Other	18,7 €100 kg/ net	—
	-- Of turkeys:		
0207 24	-- Not cut in pieces, fresh or chilled:		
0207 24 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 €100 kg/ net ⁽¹⁾	—
0207 24 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 €100 kg/ net ⁽¹⁾	—
0207 25	-- Not cut in pieces, frozen:		
0207 25 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 €100 kg/ net ⁽¹⁾	—
0207 25 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37,3 €100 kg/ net ⁽¹⁾	—
0207 26	-- Cuts and offal, fresh or chilled:		
	--- Cuts:		
0207 26 10	---- Boneless	85,1 €100 kg/ net ⁽¹⁾	—

⁽¹⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	— — — — With bone in:		
0207 26 20	— — — — Halves or quarters	41 €100 kg/ net ⁽¹⁾	—
0207 26 30	— — — — Whole wings, with or without tips	26,9 €100 kg/ net ⁽¹⁾	—
0207 26 40	— — — — Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net ⁽¹⁾	—
0207 26 50	— — — — Breasts and cuts thereof	67,9 €100 kg/ net ⁽¹⁾	—
	— — — — Legs and cuts thereof:		
0207 26 60	— — — — Drumsticks and cuts of drumsticks	25,5 €100 kg/ net ⁽¹⁾	—
0207 26 70	— — — — Other	46 €100 kg/ net ⁽¹⁾	—
0207 26 80	— — — — Other	83 €100 kg/ net ⁽¹⁾	—
	— — — Offal:		
0207 26 91	— — — Livers	6,4	—
0207 26 99	— — — Other	18,7 €100 kg/ net	—
0207 27	— — Cuts and offal, frozen:		
	— — — Cuts:		
0207 27 10	— — — Boneless	85,1 €100 kg/ net ⁽¹⁾	—
	— — — With bone in:		
0207 27 20	— — — Halves or quarters	41 €100 kg/ net ⁽¹⁾	—
0207 27 30	— — — Whole wings, with or without tips	26,9 €100 kg/ net ⁽¹⁾	—
0207 27 40	— — — Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net ⁽¹⁾	—
0207 27 50	— — — Breasts and cuts thereof	67,9 €100 kg/ net ⁽¹⁾	—
	— — — Legs and cuts thereof:		
0207 27 60	— — — Drumsticks and cuts thereof	25,5 €100 kg/ net ⁽¹⁾	—
0207 27 70	— — — Other	46 €100 kg/ net ⁽¹⁾	—
0207 27 80	— — — Other	83 €100 kg/ net ⁽¹⁾	—
	— — — Offal:		
0207 27 91	— — — Livers	6,4	—

⁽¹⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0207 27 99	— — — — Other	18,7 €100 kg/ net	—
	— Of ducks:		
0207 41	— — Not cut in pieces, fresh or chilled:		
0207 41 20	— — — Plucked, bled, gutted but not drawn, with heads and feet, known as '85 % ducks'	38 €100 kg/ net	—
0207 41 30	— — — Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 €100 kg/ net	—
0207 41 80	— — — Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 €100 kg/ net	—
0207 42	— — Not cut in pieces, frozen:		
0207 42 30	— — — Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	46,2 €100 kg/ net	—
0207 42 80	— — — Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63 % ducks', or otherwise presented	51,3 €100 kg/ net	—
0207 43 00	— — Fatty livers, fresh or chilled	Free	—
0207 44	— — Other, fresh or chilled:		
	— — — Cuts:		
0207 44 10	— — — — Boneless	128,3 € 100 kg/net	—
	— — — — With bone in:		
0207 44 21	— — — — Halves or quarters	56,4 €100 kg/ net	—
0207 44 31	— — — — Whole wings, with or without tips	26,9 €100 kg/ net	—
0207 44 41	— — — — Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net	—
0207 44 51	— — — — Breasts and cuts thereof	115,5 € 100 kg/net	—
0207 44 61	— — — — Legs and cuts thereof	46,3 €100 kg/ net	—
0207 44 71	— — — — Paletots	66 €100 kg/ net	—
0207 44 81	— — — — Other	123,2 € 100 kg/net	—
	— — — Offal:		
0207 44 91	— — — — Livers, other than fatty livers	6,4	—
0207 44 99	— — — — Other	18,7 €100 kg/ net	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0207 45	-- Other, frozen:		
	--- Cuts:		
0207 45 10	---- Boneless	128,3 € 100 kg/net	—
	---- With bone in:		
0207 45 21	---- Halves or quarters	56,4 €100 kg/ net	—
0207 45 31	---- Whole wings, with or without tips	26,9 €100 kg/ net	—
0207 45 41	---- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net	—
0207 45 51	---- Breasts and cuts thereof	115,5 € 100 kg/net	—
0207 45 61	---- Legs and cuts thereof	46,3 €100 kg/ net	—
0207 45 71	---- Paletots	66 €100 kg/ net	—
0207 45 81	---- Other	123,2 € 100 kg/net	—
	--- Offal:		
	--- Livers:		
0207 45 93	---- Fatty livers	Free	—
0207 45 95	---- Other	6,4	—
0207 45 99	---- Other	18,7 €100 kg/ net	—
	- Of geese:		
0207 51	-- Not cut in pieces, fresh or chilled:		
0207 51 10	--- Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	45,1 €100 kg/ net	—
0207 51 90	--- Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 €100 kg/ net	—
0207 52	-- Not cut in pieces, frozen:		
0207 52 10	--- Plucked, bled, not drawn, with heads and feet, known as '82 % geese'	45,1 €100 kg/ net	—
0207 52 90	--- Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75 % geese', or otherwise presented	48,1 €100 kg/ net	—
0207 53 00	-- Fatty livers, fresh or chilled	Free	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0207 54	-- Other, fresh or chilled:		
	--- Cuts:		
0207 54 10	---- Boneless	110,5 € 100 kg/net	—
	---- With bone in:		
0207 54 21	---- Halves or quarters	52,9 €100 kg/ net	—
0207 54 31	---- Whole wings, with or without tips	26,9 €100 kg/ net	—
0207 54 41	---- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net	—
0207 54 51	---- Breasts and cuts thereof	86,5 €100 kg/ net	—
0207 54 61	---- Legs and cuts thereof	69,7 €100 kg/ net	—
0207 54 71	---- Paletots	66 €100 kg/ net	—
0207 54 81	---- Other	123,2 € 100 kg/net	—
	--- Offal:		
0207 54 91	---- Livers, other than fatty livers	6,4	—
0207 54 99	---- Other	18,7 €100 kg/ net	—
0207 55	-- Other, frozen:		
	--- Cuts:		
0207 55 10	---- Boneless	110,5 € 100 kg/net	—
	---- With bone in:		
0207 55 21	---- Halves or quarters	52,9 €100 kg/ net	—
0207 55 31	---- Whole wings, with or without tips	26,9 €100 kg/ net	—
0207 55 41	---- Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net	—
0207 55 51	---- Breasts and cuts thereof	86,5 €100 kg/ net	—
0207 55 61	---- Legs and cuts thereof	69,7 €100 kg/ net	—
0207 55 71	---- Paletots	66 €100 kg/ net	—
0207 55 81	---- Other	123,2 € 100 kg/net	—
	--- Offal:		
	--- Livers:		

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0207 55 93	— — — — Fatty livers	Free	—
0207 55 95	— — — — Other	6,4	—
0207 55 99	— — — — Other	18,7 €100 kg/ net	—
0207 60	— Of guinea fowls:		
0207 60 05	— — Not cut in pieces, fresh, chilled or frozen	49,3 €100 kg/ net	—
	— — Other, fresh, chilled or frozen:		
	— — — Cuts:		
0207 60 10	— — — — Boneless	128,3 € 100 kg/net	—
	— — — — With bone in:		
0207 60 21	— — — — Halves or quarters	54,2 €100 kg/ net	—
0207 60 31	— — — — Whole wings, with or without tips	26,9 €100 kg/ net	—
0207 60 41	— — — — Backs, necks, backs with necks attached, rumps and wing-tips	18,7 €100 kg/ net	—
0207 60 51	— — — — Breasts and cuts thereof	115,5 € 100 kg/net	—
0207 60 61	— — — — Legs and cuts thereof	46,3 €100 kg/ net	—
0207 60 81	— — — — Other	123,2 € 100 kg/net	—
	— — — Offal:		
0207 60 91	— — — — Livers	6,4	—
0207 60 99	— — — — Other	18,7 €100 kg/ net	—
0208	Other meat and edible meat offal, fresh, chilled or frozen:		
0208 10	— Of rabbits or hares:		
0208 10 10	— — Of domestic rabbits	6,4	—
0208 10 90	— — Other	Free	—
0208 30 00	— Of primates	9	—
0208 40	— Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):		
0208 40 10	— — Whale meat	6,4	—
0208 40 20	— — Seal meat	6,4	—
0208 40 80	— — Other	9	—
0208 50 00	— Of reptiles (including snakes and turtles)	9	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0208 60 00	– Of camels and other camelids (Camelidae)	9	—
0208 90	– Other:		
0208 90 10	– – Of domestic pigeons	6,4	—
0208 90 30	– – Of game, other than of rabbits or hares	Free	—
0208 90 60	– – Of reindeer	9	—
0208 90 70	– – Frogs' legs	6,4	—
0208 90 98	– – Other	9	—
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	– Of pigs:		
	– – Subcutaneous pig fat:		
0209 10 11	– – – Fresh, chilled, frozen, salted or in brine	21,4 €100 kg/ net	—
0209 10 19	– – – Dried or smoked	23,6 €100 kg/ net	—
0209 10 90	– – Pig fat, other than that of subheading 0209 10 11 or 0209 10 19	12,9 €100 kg/ net	—
0209 90 00	– Other	41,5 €100 kg/ net	—
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
	– Meat of swine:		
0210 11	– – Hams, shoulders and cuts thereof, with bone in:		
	– – – Of domestic swine:		
	– – – – Salted or in brine:		
0210 11 11	– – – – Hams and cuts thereof	77,8 €100 kg/ net	—
0210 11 19	– – – – Shoulders and cuts thereof	60,1 €100 kg/ net	—
	– – – – Dried or smoked:		
0210 11 31	– – – – Hams and cuts thereof	151,2 € 100 kg/net	—
0210 11 39	– – – – Shoulders and cuts thereof	119 €100 kg/ net	—
0210 11 90	– – – Other	15,4	—
0210 12	– – Bellies (streaky) and cuts thereof:		
	– – – Of domestic swine:		
0210 12 11	– – – – Salted or in brine	46,7 €100 kg/ net	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0210 12 19	- - - - Dried or smoked	77,8 €100 kg/ net	—
0210 12 90	- - - Other	15,4	—
0210 19	- - Other:		
	- - - Of domestic swine:		
	- - - - Salted or in brine:		
0210 19 10	- - - - Bacon sides or spencers	68,7 €100 kg/ net	—
0210 19 20	- - - - Three-quarter sides or middles	75,1 €100 kg/ net	—
0210 19 30	- - - - Fore-ends and cuts thereof	60,1 €100 kg/ net	—
0210 19 40	- - - - Loins and cuts thereof	86,9 €100 kg/ net	—
0210 19 50	- - - - Other	86,9 €100 kg/ net	—
	- - - - Dried or smoked:		
0210 19 60	- - - - Fore-ends and cuts thereof	119 €100 kg/ net	—
0210 19 70	- - - - Loins and cuts thereof	149,6 € 100 kg/net	—
	- - - - Other:		
0210 19 81	- - - - Boneless	151,2 € 100 kg/net	—
0210 19 89	- - - - Other	151,2 € 100 kg/net	—
0210 19 90	- - - Other	15,4	—
0210 20	- Meat of bovine animals:		
0210 20 10	- - With bone in	15,4 + 265,2 € 100 kg/net	—
0210 20 90	- - Boneless	15,4 + 303,4 € 100 kg/net	—
	- Other, including edible flours and meals of meat or meat offal:		
0210 91 00	- - Of primates	15,4	—
0210 92	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):		
0210 92 10	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15,4	—
	- - - Other:		

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0210 92 91	- - - - Meat	130 €100 kg/ net	—
0210 92 92	- - - - Offal	15,4	—
0210 92 99	- - - - Edible flours and meals of meat or meat offal	15,4 + 303,4 € 100 kg/net	—
0210 93 00	- - Of reptiles (including snakes and turtles)	15,4	—
0210 99	- - Other:		
	- - - Meat:		
0210 99 10	- - - - Of horses, salted, in brine or dried	6,4	—
	- - - - Of sheep and goats:		
0210 99 21	- - - - - With bone in	222,7 € 100 kg/net	—
0210 99 29	- - - - - Boneless	311,8 € 100 kg/net	—
0210 99 31	- - - - Of reindeer	15,4	—
0210 99 39	- - - - Other	130 €100 kg/ net	—
	- - - Offal:		
	- - - - Of domestic swine:		
0210 99 41	- - - - - Livers	64,9 €100 kg/ net	—
0210 99 49	- - - - - Other	47,2 €100 kg/ net	—
	- - - - Of bovine animals:		
0210 99 51	- - - - - Thick skirt and thin skirt	15,4 + 303,4 € 100 kg/net	—
0210 99 59	- - - - - Other	12,8	—
	- - - - Other:		
	- - - - - Poultry liver:		
0210 99 71	- - - - - Fatty livers of geese or ducks, salted or in brine	Free	—
0210 99 79	- - - - - Other	6,4	—
0210 99 85	- - - - - Other	15,4	—
0210 99 90	- - - Edible flours and meals of meat or meat offal	15,4 + 303,4 € 100 kg/net	—

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CHAPTER 3

**FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC
INVERTEBRATES****Notes**

1. This chapter does not cover:
 - (a) mammals of heading 0106;
 - (b) meat of mammals of heading 0106 (heading 0208 or 0210);
 - (c) fish (including livers, roes and milt thereof) 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 (heading 2301); or
 - (d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
2. In this chapter, the term 'pellets' means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Additional notes

1. *For the purposes of subheadings 0305 32 11 and 0305 32 19, cod fillets (Gadus morhua, Gadus ogac, Gadus macrocephalus) having a total salt content by weight of 12 % or more which are fit for human consumption without further industrial processing, are considered to be salted fish.*

However, frozen cod fillets which have a total salt content by weight of less than 12 % are to be classified under subheadings 0304 71 10 and 0304 71 90, in so far as the actual and lasting preservation depends essentially upon freezing.

2. *For the purposes of the subheadings referred to in the third paragraph, the term 'fillets' includes 'loins', i.e. the strips of meat constituting the upper or lower, right or left, side of a fish insofar as the head, guts, fins (dorsal, anal, caudal, ventral, pectoral) and bones (spinal column or main backbone, ventral or costal bones, branchial bone or stapes, etc.) have been removed.*

The classification of such products as fillets is unaffected by cutting them into pieces, provided that these pieces can be identified as having been obtained from fillets.

The provisions of the first two paragraphs apply to the following fish:

- (a) *tuna, of the genus Thunnus, of subheadings 0304 49 90 and 0304 87 00;*
- (b) *swordfish (Xiphias gladius) of subheadings 0304 45 00 and 0304 84 00;*
- (c) *marlin, sailfish and spearfish, of the family Istiophoridae, of subheadings 0304 49 90 and 0304 89 90;*
- (d) *oceanic sharks (Hexanchus griseus, Cetorhinus maximus, Rhincodon typus, or of the families Alopiidae, Carcharhinidae, Sphyrmidae and Isuridae) of subheadings 0304 47 90 and 0304 88 19.*

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0301	Live fish:		
	– Ornamental fish:		
0301 11 00	– – Freshwater fish	Free	—
0301 19 00	– – Other	7,5	—
	– Other live fish:		
0301 91	– – Trout (<i>Salmo trutta</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus aguabonita</i>, <i>Oncorhynchus gilae</i>, <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0301 91 10	– – – Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	8	—
0301 91 90	– – – Other	12	—
0301 92	– – Eels (<i>Anguilla</i> spp.):		
0301 92 10	– – – Of a length of less than 12 cm	Free	—
0301 92 30	– – – Of a length of 12 cm or more but less than 20 cm	Free	—
0301 92 90	– – – Of a length of 20 cm or more	Free	—
0301 93 00	– – Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.)	8	—
0301 94	– – Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i>, <i>Thunnus orientalis</i>):		
0301 94 10	– – – Atlantic bluefin tuna (<i>Thunnus thynnus</i>)	16	—
0301 94 90	– – – Pacific bluefin tuna (<i>Thunnus orientalis</i>)	16	—
0301 95 00	– – Southern bluefin tuna (<i>Thunnus maccoyii</i>)	16	—
0301 99	– – Other:		
	– – – Freshwater fish:		
0301 99 11	– – – – Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	—
0301 99 17	– – – – Other	8	—
0301 99 85	– – – Other	16	—
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:		
	– Salmonidae, excluding edible fish offal of subheadings 0302 91 to 0302 99:		
0302 11	– – Trout (<i>Salmo trutta</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus aguabonita</i>, <i>Oncorhynchus gilae</i>, <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0302 11 10	— — — Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	8	—
0302 11 20	— — — Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	—
0302 11 80	— — — Other	12	—
0302 13 00	— — Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorbuscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	2	—
0302 14 00	— — Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	—
0302 19 00	— — Other	8	—
	— Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302 91 to 0302 99:		
0302 21	— — Halibut (<i>Reinhardtius hippoglossoides</i>, <i>Hippoglossus hippoglossus</i>, <i>Hippoglossus stenolepis</i>):		
0302 21 10	— — — Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	8	—
0302 21 30	— — — Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	8	—
0302 21 90	— — — Pacific halibut (<i>Hippoglossus stenolepis</i>)	15	—
0302 22 00	— — Plaice (<i>Pleuronectes platessa</i>)	7,5	—
0302 23 00	— — Sole (<i>Solea</i> spp.)	15	—
0302 24 00	— — Turbots (<i>Psetta maxima</i>)	15	—
0302 29	— — Other:		
0302 29 10	— — — Megrin (<i>Lepidorhombus</i> spp.)	15	—
0302 29 80	— — — Other	15	—
	— Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99:		
0302 31	— — Albacore or longfinned tuna (<i>Thunnus alalunga</i>):		
0302 31 10	— — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 31 90	— — — Other	22	—
0302 32	— — Yellowfin tuna (<i>Thunnus albacares</i>):		
0302 32 10	— — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ Autonomous rate of duty: Free.

⁽³⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0302 32 90	— — — Other	22	—
0302 33	— — Skipjack or stripe-bellied bonito:		
0302 33 10	— — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 33 90	— — — Other	22	—
0302 34	— — Bigeye tuna (<i>Thunnus obesus</i>):		
0302 34 10	— — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 34 90	— — — Other	22	—
0302 35	— — Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i>, <i>Thunnus orientalis</i>):		
	— — — Atlantic bluefin tuna (<i>Thunnus thynnus</i>):		
0302 35 11	— — — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 35 19	— — — — Other	22	—
	— — — Pacific bluefin tuna (<i>Thunnus orientalis</i>):		
0302 35 91	— — — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 35 99	— — — — Other	22	—
0302 36	— — Southern bluefin tuna (<i>Thunnus maccoyii</i>):		
0302 36 10	— — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 36 90	— — — Other	22	—
0302 39	— — Other:		
0302 39 20	— — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 39 80	— — — Other	22	—
	— Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99:		

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ Autonomous rate of duty: Free.

⁽³⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0302 41 00	-- Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)	(¹)	—
0302 42 00	-- Anchovies (<i>Engraulis</i> spp.)	15	—
0302 43	-- Sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>):		
0302 43 10	--- Sardines of the species <i>Sardina pilchardus</i>	23	—
0302 43 30	--- Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	15	—
0302 43 90	--- Brisling or sprats (<i>Sprattus sprattus</i>)	(²)	—
0302 44 00	-- Mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>)	(³)	—
0302 45	-- Jack and horse mackerel (<i>Trachurus</i> spp.):		
0302 45 10	--- Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15	—
0302 45 30	--- Chilean jack mackerel (<i>Trachurus murphyi</i>)	15	—
0302 45 90	--- Other	15	—
0302 46 00	-- Cobia (<i>Rachycentron canadum</i>)	15	—
0302 47 00	-- Swordfish (<i>Xiphias gladius</i>)	15	—
0302 49	-- Other:		
	--- Kawakawa (<i>Euthynnus affinis</i>):		
0302 49 11	---- For the industrial manufacture of products of heading 1604 (⁴)	22 (⁵) (⁶)	—
0302 49 19	---- Other	22	—
0302 49 90	---- Other	15	—
	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99:		
0302 51	-- Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>):		
0302 51 10	--- Of the species <i>Gadus morhua</i>	12	—
0302 51 90	--- Other	12	—
0302 52 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	—
0302 53 00	-- Coalfish (<i>Pollachius virens</i>)	7,5	—
0302 54	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):		
	--- Hake of the genus <i>Merluccius</i> :		

(¹) — From 1 January to 14 February and from 16 June to 31 December: 15. WTO tariff quota,
— From 15 February to 15 June: Free.

(²) — From 1 January to 14 February and from 16 June to 31 December: 13,
— From 15 February to 15 June: Free.

(³) — From 1 January to 14 February and from 16 June to 31 December: 20,
— From 15 February to 15 June: Free.

(⁴) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

(⁵) Autonomous rate of duty: Free.

(⁶) WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0302 54 11	— — — Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15	—
0302 54 15	— — — Southern hake (<i>Merluccius australis</i>)	15	—
0302 54 19	— — — Other	15 ⁽¹⁾	—
0302 54 90	— — — Hake of the genus <i>Urophycis</i>	15	—
0302 55 00	— — Alaska pollock (<i>Theragra chalcogramma</i>)	7,5	—
0302 56 00	— — Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	7,5	—
0302 59	— — Other:		
0302 59 10	— — — Polar cod (<i>Boreogadus saida</i>)	12	—
0302 59 20	— — — Whiting (<i>Merlangius merlangus</i>)	7,5	—
0302 59 30	— — — Pollack (<i>Pollachius pollachius</i>)	7,5	—
0302 59 40	— — — Ling (<i>Molva</i> spp.)	7,5	—
0302 59 90	— — — Other	15	—
	— Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302 91 to 0302 99:		
0302 71 00	— — Tilapias (<i>Oreochromis</i> spp.)	8	—
0302 72 00	— — Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	8	—
0302 73 00	— — Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	8	—
0302 74 00	— — Eels (<i>Anguilla</i> spp.)	Free	—
0302 79 00	— — Other	8	—
	— Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99:		
0302 81	— — Dogfish and other sharks:		
0302 81 15	— — — Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	6	—
0302 81 30	— — — Porbeagle shark (<i>Lamna nasus</i>)	8	—
0302 81 40	— — — Blue shark (<i>Prionace glauca</i>)	8	—
0302 81 80	— — — Other	8	—
0302 82 00	— — Rays and skates (<i>Rajidae</i>)	15	—
0302 83 00	— — Toothfish (<i>Dissostichus</i> spp.)	15	—

⁽¹⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0302 84	-- Sea bass (<i>Dicentrarchus</i> spp.):		
0302 84 10	-- -- European sea bass (<i>Dicentrarchus labrax</i>)	15	—
0302 84 90	-- -- Other	15	—
0302 85	-- Sea bream (Sparidae):		
0302 85 10	-- -- Of the species <i>Dentex dentex</i> or <i>Pagellus</i> spp.	15	—
0302 85 30	-- -- Gilt-head sea bream (<i>Sparus aurata</i>)	15	—
0302 85 90	-- -- Other	15	—
0302 89	-- Other:		
0302 89 10	-- -- Freshwater fish	8	—
	-- -- Other:		
	-- -- -- Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0302 33 and other than Kawakawa (<i>Euthynnus affinis</i>) mentioned in subheading 0302 49:		
0302 89 21	-- -- -- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0302 89 29	-- -- -- Other	22	—
	-- -- -- Redfish (<i>Sebastes</i> spp.):		
0302 89 31	-- -- -- Of the species <i>Sebastes marinus</i>	7,5	—
0302 89 39	-- -- -- Other	7,5	—
0302 89 40	-- -- -- Ray's bream (<i>Brama</i> spp.)	15	—
0302 89 50	-- -- -- Monkfish (<i>Lophius</i> spp.)	15	—
0302 89 60	-- -- -- Pink cusk-eel (<i>Genypterus blacodes</i>)	7,5	—
0302 89 90	-- -- -- Other	15	—
	-- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0302 91 00	-- -- Livers, roes and milt	10	—
0302 92 00	-- -- Shark fins	8	—
0302 99 00	-- -- Other	10	—
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304:		
	-- Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99:		
0303 11 00	-- -- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	2	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ Autonomous rate of duty: Free.

⁽³⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0303 12 00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	2	—
0303 13 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	—
0303 14	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0303 14 10	--- Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	—
0303 14 20	--- Of the species <i>Oncorhynchus mykiss</i> , with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	—
0303 14 90	--- Other	12	—
0303 19 00	-- Other	9 ⁽¹⁾	—
	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303 91 to 0303 99:		
0303 23 00	-- Tilapias (<i>Oreochromis</i> spp.)	8	—
0303 24 00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	8	—
0303 25 00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	8	—
0303 26 00	-- Eels (<i>Anguilla</i> spp.)	Free	—
0303 29 00	-- Other	8	—
	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303 91 to 0303 99:		
0303 31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>):		
0303 31 10	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	7,5	—
0303 31 30	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	7,5	—
0303 31 90	--- Pacific halibut (<i>Hippoglossus stenolepis</i>)	15	—
0303 32 00	-- Plaice (<i>Pleuronectes platessa</i>)	15	—
0303 33 00	-- Sole (<i>Solea</i> spp.)	7,5	—

⁽¹⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0303 34 00	-- Turbots (<i>Psetta maxima</i>)	15	—
0303 39	-- Other:		
0303 39 10	--- Flounder (<i>Platichthys flesus</i>)	7,5	—
0303 39 30	--- Fish of the genus <i>Rhombosolea</i>	7,5	—
0303 39 50	--- Fish of the species <i>Pelotreis flavilatus</i> or <i>Peltorhamphus novaezelandiae</i>	7,5	—
0303 39 85	--- Other	15	—
	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99:		
0303 41	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>):		
0303 41 10	--- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 41 90	--- Other	22	—
0303 42	-- Yellowfin tuna (<i>Thunnus albacares</i>):		
0303 42 20	--- For the industrial manufacture of products of heading 1604 ⁽¹⁾	20 ⁽²⁾ ⁽³⁾	—
0303 42 90	--- Other	22	—
0303 43	-- Skipjack or stripe-bellied bonito:		
0303 43 10	--- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 43 90	--- Other	22	—
0303 44	-- Bigeye tuna (<i>Thunnus obesus</i>):		
0303 44 10	--- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 44 90	--- Other	22	—
0303 45	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>):		
	--- Atlantic bluefin tuna (<i>Thunnus thynnus</i>):		
0303 45 12	---- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 45 18	---- Other	22	—
	--- Pacific bluefin tuna (<i>Thunnus orientalis</i>):		
0303 45 91	---- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 45 99	---- Other	22	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ WTO tariff quota.

⁽³⁾ Autonomous rate of duty: Free.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0303 46	– – Southern bluefin tuna (<i>Thunnus maccoyii</i>):		
0303 46 10	– – – For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 46 90	– – – Other	22	—
0303 49	– – Other:		
0303 49 20	– – – For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 49 85	– – – Other – Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99:	22	—
0303 51 00	– – Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)	⁽⁴⁾	—
0303 53	– – Sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>):		
0303 53 10	– – – Sardines of the species <i>Sardina pilchardus</i>	23	—
0303 53 30	– – – Sardines of the genus <i>Sardinops</i> ; sardinella (<i>Sardinella</i> spp.)	15	—
0303 53 90	– – – Brisling or sprats (<i>Sprattus sprattus</i>)	⁽⁵⁾	—
0303 54	– – Mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>):		
0303 54 10	– – – Of the species <i>Scomber scombrus</i> or <i>Scomber japonicus</i>	⁽⁶⁾	—
0303 54 90	– – – Of the species <i>Scomber australasicus</i>	15	—
0303 55	– – Jack and horse mackerel (<i>Trachurus</i> spp.):		
0303 55 10	– – – Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15	—
0303 55 30	– – – Chilean jack mackerel (<i>Trachurus murphyi</i>)	15	—
0303 55 90	– – – Other	15	—
0303 56 00	– – Cobia (<i>Rachycentron canadum</i>)	15	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ Autonomous rate of duty: Free.

⁽³⁾ WTO tariff quota.

⁽⁴⁾ — From 1 January to 14 February and from 16 June to 31 December: 15. WTO tariff quota,
— From 15 February to 15 June: Free.

⁽⁵⁾ — From 1 January to 14 February and from 16 June to 31 December: 13,
— From 15 February to 15 June: Free.

⁽⁶⁾ — From 1 January to 14 February and from 16 June to 31 December: 20,
— From 15 February to 15 June: Free.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0303 57 00	-- Swordfish (<i>Xiphias gladius</i>)	7,5	—
0303 59	-- Other:		
0303 59 10	--- Anchovies (<i>Engraulis</i> spp.)	15	—
	--- Kawakawa (<i>Euthynnus affinis</i>):		
0303 59 21	---- For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 59 29	---- Other	22	—
0303 59 90	---- Other	15	—
	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99:		
0303 63	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>):		
0303 63 10	--- Of the species <i>Gadus morhua</i>	12	—
0303 63 30	--- Of the species <i>Gadus ogac</i>	12	—
0303 63 90	--- Of the species <i>Gadus macrocephalus</i>	12	—
0303 64 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	—
0303 65 00	-- Coalfish (<i>Pollachius virens</i>)	7,5	—
0303 66	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):		
	--- Hake of the genus <i>Merluccius</i> :		
0303 66 11	---- Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15	—
0303 66 12	---- Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	15	—
0303 66 13	---- Southern hake (<i>Merluccius australis</i>)	15	—
0303 66 19	---- Other	15 ⁽³⁾	—
0303 66 90	--- Hake of the genus <i>Urophycis</i>	15	—
0303 67 00	-- Alaska pollock (<i>Theragra chalcogramma</i>)	15	—
0303 68	-- Blue whiting (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>):		
0303 68 10	--- Blue whiting (<i>Micromesistius poutassou</i>)	7,5	—
0303 68 90	--- Southern blue whiting (<i>Micromesistius australis</i>)	7,5	—
0303 69	-- Other:		
0303 69 10	--- Polar cod (<i>Boreogadus saida</i>)	12	—
0303 69 30	--- Whiting (<i>Merlangius merlangus</i>)	7,5	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ Autonomous rate of duty: Free.

⁽³⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0303 69 50	— — — Pollack (<i>Pollachius pollachius</i>)	15	—
0303 69 70	— — — Blue grenadier (<i>Macruronus novaezelandiae</i>)	7,5	—
0303 69 80	— — — Ling (<i>Molva</i> spp.)	7,5	—
0303 69 90	— — — Other	15	—
	— Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99:		
0303 81	— — Dogfish and other sharks:		
0303 81 15	— — — Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	6	—
0303 81 30	— — — Porbeagle shark (<i>Lamna nasus</i>)	8	—
0303 81 40	— — — Blue shark (<i>Prionace glauca</i>)	8	—
0303 81 90	— — — Other	8	—
0303 82 00	— — Rays and skates (Rajidae)	15	—
0303 83 00	— — Toothfish (<i>Dissostichus</i> spp.)	15	—
0303 84	— — Sea bass (<i>Dicentrarchus</i> spp.):		
0303 84 10	— — — European sea bass (<i>Dicentrarchus labrax</i>)	15	—
0303 84 90	— — — Other	15	—
0303 89	— — Other:		
0303 89 10	— — — Freshwater fish	8	—
	— — — Other:		
	— — — — Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0303 43 and other than Kawakawa (<i>Euthynnus affinis</i>) mentioned in subheading 0303 59:		
0303 89 21	— — — — For the industrial manufacture of products of heading 1604 ⁽¹⁾	22 ⁽²⁾ ⁽³⁾	—
0303 89 29	— — — — Other	22	—
	— — — — Redfish (<i>Sebastes</i> spp.):		
0303 89 31	— — — — Of the species <i>Sebastes marinus</i>	7,5	—
0303 89 39	— — — — Other	7,5	—
0303 89 40	— — — — Fish of the species <i>Orcynopsis unicolor</i>	⁽⁴⁾	—
0303 89 50	— — — — Sea bream (<i>Dentex dentex</i> , <i>Pagellus</i> spp.)	15	—
0303 89 55	— — — — Gilt-head sea bream (<i>Sparus aurata</i>)	15	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

⁽²⁾ Autonomous rate of duty: Free.

⁽³⁾ WTO tariff quota.

⁽⁴⁾ — From 1 January to 14 February and from 16 June to 31 December: 10.
— from 15 February to 15 June: Free.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0303 89 60	— — — — Ray's bream (<i>Brama</i> spp.)	15	—
0303 89 65	— — — — Monkfish (<i>Lophius</i> spp.)	15	—
0303 89 70	— — — — Pink cusk-eel (<i>Genypterus blacodes</i>)	7,5	—
0303 89 90	— — — — Other	15	—
	– Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0303 91	– – Livers, roes and milt:		
0303 91 10	– – – Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate ⁽¹⁾	Free	—
0303 91 90	– – – Other	10	—
0303 92 00	– – Shark fins	8	—
0303 99 00	– – Other	10	—
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
	– Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
0304 31 00	– – Tilapias (<i>Oreochromis</i> spp.)	9	—
0304 32 00	– – Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	9	—
0304 33 00	– – Nile perch (<i>Lates niloticus</i>)	9	—
0304 39 00	– – Other	9	—
	– Fresh or chilled fillets of other fish:		
0304 41 00	– – Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	—
0304 42	– – Trout (<i>Salmo trutta</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus aguabonita</i>, <i>Oncorhynchus gilae</i>, <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0304 42 10	– – – Of the species <i>Oncorhynchus mykiss</i> , weighing more than 400 g each	12	—
0304 42 50	– – – Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	—
0304 42 90	– – – Other	12	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1)).

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0304 43 00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	18	—
0304 44	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :		
0304 44 10	--- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and Polar cod (<i>Boreogadus saida</i>)	18	—
0304 44 30	--- Coalfish (<i>Pollachius virens</i>)	18	—
0304 44 90	--- Other	18	—
0304 45 00	-- Swordfish (<i>Xiphias gladius</i>)	18	—
0304 46 00	-- Toothfish (<i>Dissostichus</i> spp.)	18	—
0304 47	-- Dogfish and other sharks:		
0304 47 10	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	18	—
0304 47 20	--- Porbeagle shark (<i>Lamna nasus</i>)	18	—
0304 47 30	--- Blue shark (<i>Prionace glauca</i>)	18	—
0304 47 90	--- Other	18	—
0304 48 00	-- Rays and skates (<i>Rajidae</i>)	18	—
0304 49	-- Other:		
0304 49 10	--- Freshwater fish	9	—
	--- Other:		
0304 49 50	---- Redfish (<i>Sebastes</i> spp.)	18	—
0304 49 90	---- Other	18	—
	-- Other, fresh or chilled:		
0304 51 00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	8	—
0304 52 00	-- Salmonidae	8	—
0304 53 00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15	—
0304 54 00	-- Swordfish (<i>Xiphias gladius</i>)	15	—
0304 55 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	—
0304 56	-- Dogfish and other sharks:		
0304 56 10	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	15 ⁽¹⁾	—

⁽¹⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0304 56 20	— — — Porbeagle shark (<i>Lamna nasus</i>)	15 ⁽¹⁾	—
0304 56 30	— — — Blue shark (<i>Prionace glauca</i>)	15 ⁽¹⁾	—
0304 56 90	— — — Other	15 ⁽¹⁾	—
0304 57 00	— — Rays and skates (Rajidae)	15 ⁽¹⁾	—
0304 59	— — Other:		
0304 59 10	— — — Freshwater fish	8	—
	— — — Other:		
0304 59 50	— — — — Flaps of herring	⁽²⁾	—
0304 59 90	— — — — Other	15 ⁽¹⁾	—
	— Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i>, <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>, <i>Catla catla</i>, <i>Labeo</i> spp., <i>Osteochilus hasselti</i>, <i>Leptobarbus hoeveni</i>, <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
0304 61 00	— — Tilapias (<i>Oreochromis</i> spp.)	9	—
0304 62 00	— — Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	9	—
0304 63 00	— — Nile perch (<i>Lates niloticus</i>)	9	—
0304 69 00	— — Other	9	—
	— Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		
0304 71	— — Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>):		
0304 71 10	— — — Cod of the species <i>Gadus macrocephalus</i>	7,5	—
0304 71 90	— — — Other	7,5	—
0304 72 00	— — Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	—
0304 73 00	— — Coalfish (<i>Pollachius virens</i>)	7,5	—
0304 74	— — Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.):		
	— — — Hake of the genus <i>Merluccius</i> :		
0304 74 11	— — — — Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	7,5	—
0304 74 15	— — — — Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	7,5	—
0304 74 19	— — — — Other	6,1	—
0304 74 90	— — — Hake of the genus <i>Urophycis</i>	7,5	—

⁽¹⁾ WTO tariff quota.⁽²⁾ — From 1 January to 14 February and from 16 June to 31 December: 15. WTO tariff quota,
— From 15 February to 15 June: Free.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0304 75 00	-- Alaska pollock (<i>Theragra chalcogramma</i>)	13,7	—
0304 79	-- Other:		
0304 79 10	--- Polar cod (<i>Boreogadus saida</i>)	7,5	—
0304 79 30	--- Whiting (<i>Merlangius merlangus</i>)	7,5	—
0304 79 50	--- Blue grenadier (<i>Macruronus novaezelandiae</i>)	7,5	—
0304 79 80	--- Ling (<i>Molva</i> spp.)	7,5	—
0304 79 90	--- Other	15	—
	-- Frozen fillets of other fish:		
0304 81 00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	2	—
0304 82	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):		
0304 82 10	--- Of the species <i>Oncorhynchus mykiss</i> , weighing more than 400 g each	12	—
0304 82 50	--- Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	9	—
0304 82 90	--- Other	12	—
0304 83	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae):		
0304 83 10	--- Plaice (<i>Pleuronectes platessa</i>)	7,5	—
0304 83 30	--- Flounder (<i>Platichthys flesus</i>)	7,5	—
0304 83 50	--- Megrim (<i>Lepidorhombus</i> spp.)	15	—
0304 83 90	--- Other	15	—
0304 84 00	-- Swordfish (<i>Xiphias gladius</i>)	7,5	—
0304 85 00	-- Toothfish (<i>Dissostichus</i> spp.)	15	—
0304 86 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	—
0304 87 00	-- Tuna (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	18	—
0304 88	-- Dogfish, other sharks, rays and skates (Rajidae):		
	--- Dogfish and other sharks:		
0304 88 11	--- Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	7,5	—
0304 88 15	--- Porbeagle shark (<i>Lamna nasus</i>)	7,5	—
0304 88 18	--- Blue shark (<i>Prionace glauca</i>)	7,5	—
0304 88 19	--- Other	7,5	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0304 88 90	— — — Rays and skates (Rajidae)	15	—
0304 89	— — Other:		
0304 89 10	— — — Freshwater fish	9	—
	— — — Other:		
	— — — — Redfish (<i>Sebastes</i> spp.):		
0304 89 21	— — — — — Of the species <i>Sebastes marinus</i>	7,5	—
0304 89 29	— — — — — Other	7,5	—
0304 89 30	— — — — Fish of the genus <i>Euthynnus</i> , other than the skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) mentioned in subheading 0304 87 00	18	—
	— — — — Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) and fish of the species <i>Orcynopsis unicolor</i> :		
0304 89 41	— — — — — Mackerel of the species <i>Scomber australasicus</i>	15	—
0304 89 49	— — — — — Other	15	—
0304 89 60	— — — — Monkfish (<i>Lophius</i> spp.)	15	—
0304 89 90	— — — — Other	15 ⁽¹⁾	—
	— Other, frozen:		
0304 91 00	— — Swordfish (<i>Xiphias gladius</i>)	7,5	—
0304 92 00	— — Toothfish (<i>Dissostichus</i> spp.)	7,5	—
0304 93	— — Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
0304 93 10	— — — Surimi	14,2	—
0304 93 90	— — — Other	8	—
0304 94	— — Alaska pollock (<i>Theragra chalcogramma</i>):		
0304 94 10	— — — Surimi	14,2	—
0304 94 90	— — — Other	7,5	—
0304 95	— — Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (<i>Theragra chalcogramma</i>):		
0304 95 10	— — — Surimi	14,2	—
	— — — Other:		
	— — — — Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and Polar cod (<i>Boreogadus saida</i>):		

⁽¹⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0304 95 21	— — — — Cod of the species <i>Gadus macrocephalus</i>	7,5	—
0304 95 25	— — — — Cod of the species <i>Gadus morhua</i>	7,5	—
0304 95 29	— — — — Other	7,5	—
0304 95 30	— — — Haddock (<i>Melanogrammus aeglefinus</i>)	7,5	—
0304 95 40	— — — Coalfish (<i>Pollachius virens</i>)	7,5	—
0304 95 50	— — — Hake of the genus <i>Merluccius</i>	7,5	—
0304 95 60	— — — Blue whiting (<i>Micromesistius poutassou</i>)	7,5	—
0304 95 90	— — — Other	7,5	—
0304 96	— — Dogfish and other sharks:		
0304 96 10	— — Piked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	7,5	—
0304 96 20	— — Porbeagle shark (<i>Lamna nasus</i>)	7,5	—
0304 96 30	— — Blue shark (<i>Prionace glauca</i>)	7,5	—
0304 96 90	— — Other	7,5	—
0304 97 00	— — Rays and skates (<i>Rajidae</i>)	7,5	—
0304 99	— — Other:		
0304 99 10	— — Surimi	14,2	—
	— — Other:		
0304 99 21	— — Freshwater fish	8	—
	— — Other:		
0304 99 23	— — Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	(¹)	—
0304 99 29	— — Redfish (<i>Sebastes</i> spp.)	8	—
0304 99 55	— — Megrim (<i>Lepidorhombus</i> spp.)	15	—
0304 99 61	— — Ray's bream (<i>Brama</i> spp.)	15	—
0304 99 65	— — Monkfish (<i>Lophius</i> spp.)	7,5	—
0304 99 99	— — Other	7,5	—
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	— Flours, meals and pellets of fish, fit for human consumption	13	—
0305 20 00	— Livers, roes and milt of fish, dried, smoked, salted or in brine	11	—

(¹) — From 1 January to 14 February and from 16 June to 31 December: 15. WTO tariff quota,
— From 15 February to 15 June: Free.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– Fish fillets, dried, salted or in brine, but not smoked:		
0305 31 00	– – Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	16	—
0305 32	– – Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		
	– – – Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) and Polar cod (<i>Boreogadus saida</i>):		
0305 32 11	– – – – Cod of the species <i>Gadus macrocephalus</i>	16	—
0305 32 19	– – – – Other	20	—
0305 32 90	– – – Other	16	—
0305 39	– – Other:		
0305 39 10	– – – Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>), and Danube salmon (<i>Hucho hucho</i>), salted or in brine	15	—
0305 39 50	– – – Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	15	—
0305 39 90	– – – Other	16	—
	– Smoked fish, including fillets, other than edible fish offal:		
0305 41 00	– – Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	13	—
0305 42 00	– – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	—
0305 43 00	– – Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	14	—
0305 44	– – Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
0305 44 10	– – – Eels (<i>Anguilla</i> spp.)	14	—
0305 44 90	– – – Other	14	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0305 49	– – Other:		
0305 49 10	– – – Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	15	—
0305 49 20	– – – Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	16	—
0305 49 30	– – – Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	14	—
0305 49 80	– – – Other	14	—
	– Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305 51	– – Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>):		
0305 51 10	– – – Dried, unsalted	13 ⁽¹⁾	—
0305 51 90	– – – Dried, salted	13 ⁽¹⁾	—
0305 52 00	– – Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	12	—
0305 53	– – Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>):		
0305 53 10	– – – Polar Cod (<i>Boreogadus saida</i>)	13 ⁽¹⁾	—
0305 53 90	– – – Other	12	—
0305 54	– – Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i>, <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>):		
0305 54 30	– – – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	12	—
0305 54 50	– – – Anchovies (<i>Engraulis</i> spp.)	10	—
0305 54 90	– – – Other	12	—
0305 59	– – Other:		
0305 59 70	– – – Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15	—
0305 59 85	– – – Other	12	—

⁽¹⁾ WTO tariff quota.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305 61 00	– – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	12	—
0305 62 00	– – Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	13 ⁽¹⁾	—
0305 63 00	– – Anchovies (<i>Engraulis</i> spp.)	10	—
0305 64 00	– – Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	12	—
0305 69	– – Other:		
0305 69 10	– – – Polar cod (<i>Boreogadus saida</i>)	13 ⁽¹⁾	—
0305 69 30	– – – Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15	—
0305 69 50	– – – Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	11	—
0305 69 80	– – – Other	12	—
	– Fish fins, heads, tails, maws and other edible fish offal:		
0305 71 00	– – Shark fins	12	—
0305 72 00	– – Fish heads, tails and maws	13	—
0305 79 00	– – Other	13	—
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:		
	– Frozen:		
0306 11	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):		
0306 11 10	– – – Crawfish tails	12,5	—
0306 11 90	– – – Other	12,5	—
0306 12	– – Lobsters (<i>Homarus</i> spp.):		
0306 12 10	– – – Whole	6	—

⁽¹⁾ WTO tariff quota.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0306 12 90	— — — Other	16	—
0306 14	— — Crabs:		
0306 14 10	— — — Crabs of the species <i>Paralithodes camchaticus</i> , <i>Chionoecetes</i> spp. or <i>Callinectes sapidus</i>	7,5	—
0306 14 30	— — — Crabs of the species <i>Cancer pagurus</i>	7,5	—
0306 14 90	— — — Other	7,5	—
0306 15 00	— — Norway lobsters (<i>Nephrops norvegicus</i>)	12	—
0306 16	— — Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>):		
0306 16 91	— — — Shrimps of the species <i>Crangon crangon</i>	18	—
0306 16 99	— — — Other	12	—
0306 17	— — Other shrimps and prawns:		
0306 17 91	— — — Deepwater rose shrimps (<i>Parapenaeus longirostris</i>)	12	—
0306 17 92	— — — Shrimps of the genus <i>Penaeus</i>	12	—
0306 17 93	— — — Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12	—
0306 17 94	— — — Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	12	—
0306 17 99	— — — Other	12	—
0306 19	— — Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306 19 10	— — — Freshwater crayfish	7,5	—
0306 19 90	— — — Other	12	—
	— Live, fresh or chilled:		
0306 31 00	— — Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	12,5	—
0306 32	— — Lobsters (<i>Homarus</i> spp.):		
0306 32 10	— — — Live	8	—
	— — — Other:		
0306 32 91	— — — — Whole	8	—
0306 32 99	— — — — Other	10	—
0306 33	— — Crabs:		
0306 33 10	— — — Crabs of the species <i>Cancer pagurus</i>	7,5	—
0306 33 90	— — — Other	7,5	—
0306 34 00	— — Norway lobsters (<i>Nephrops norvegicus</i>)	12	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0306 35	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>):		
	-- -- Shrimps of the species <i>Crangon crangon</i> :		
0306 35 10	-- -- -- Fresh or chilled	18	—
0306 35 50	-- -- -- Other	18	—
0306 35 90	-- -- -- Other	12	—
0306 36	-- Other shrimps and prawns:		
0306 36 10	-- -- Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12	—
0306 36 50	-- -- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18	—
0306 36 90	-- -- -- Other	12	—
0306 39	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306 39 10	-- -- Freshwater crayfish	7,5	—
0306 39 90	-- -- -- Other	12	—
	-- Other:		
0306 91 00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	12,5	—
0306 92	-- Lobsters (<i>Homarus</i> spp.):		
0306 92 10	-- -- Whole	8	—
0306 92 90	-- -- -- Other	10	—
0306 93	-- Crabs:		
0306 93 10	-- -- Crabs of the species <i>Cancer pagurus</i>	7,5	—
0306 93 90	-- -- -- Other	7,5	—
0306 94 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	12	—
0306 95	-- Shrimps and prawns:		
	-- -- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>):		
	-- -- -- Shrimps of the species <i>Crangon crangon</i> :		
0306 95 11	-- -- -- -- Cooked by steaming or by boiling in water	18	—
0306 95 19	-- -- -- -- Other	18	—
0306 95 20	-- -- -- <i>Pandalus</i> spp.	12	—
	-- -- -- Other shrimps and prawns:		
0306 95 30	-- -- -- Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12	—
0306 95 40	-- -- -- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18	—
0306 95 90	-- -- -- -- Other	12	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0306 99	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306 99 10	-- -- Freshwater crayfish	7,5	—
0306 99 90	-- -- Other	12	—
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:		
	-- Oysters:		
0307 11	-- Live, fresh or chilled:		
0307 11 10	-- -- Flat oysters (of the genus <i>Ostrea</i>), live and weighing (shell included) not more than 40 g each	Free	—
0307 11 90	-- -- Other	9	—
0307 12 00	-- -- Frozen	9	—
0307 19 00	-- -- Other	9	—
	-- Scallops, including queen scallops, of the genera <i>Pecten</i>, <i>Chlamys</i> or <i>Placopecten</i>:		
0307 21 00	-- -- Live, fresh or chilled	8	—
0307 22	-- Frozen:		
0307 22 10	-- -- Coquilles St Jacques (<i>Pecten maximus</i>)	8	—
0307 22 90	-- -- Other	8	—
0307 29 00	-- -- Other	8	—
	-- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307 31	-- Live, fresh or chilled:		
0307 31 10	-- -- <i>Mytilus</i> spp.	10	—
0307 31 90	-- -- <i>Perna</i> spp.	8	—
0307 32	-- Frozen:		
0307 32 10	-- -- <i>Mytilus</i> spp.	10	—
0307 32 90	-- -- <i>Perna</i> spp.	8	—
0307 39	-- Other:		
0307 39 20	-- -- <i>Mytilus</i> spp.	10	—
0307 39 80	-- -- <i>Perna</i> spp.	8	—
	-- Cuttle fish and squid:		
0307 42	-- Live, fresh or chilled:		
0307 42 10	-- -- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	8	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0307 42 20	— — — <i>Loligo</i> spp.	6	—
0307 42 30	— — — Squid (<i>Ommastrephes</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	8	—
0307 42 40	— — — European flying squid (<i>Todarodes sagittatus</i>)	6	—
0307 42 90	— — — Other	11	—
0307 43	— — Frozen:		
	— — — Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.):		
	— — — — <i>Sepiola</i> spp.:		
0307 43 21	— — — — Lesser cuttle fish (<i>Sepiola rondeleti</i>)	6	—
0307 43 25	— — — — Other	8	—
0307 43 29	— — — — <i>Sepia officinalis</i> , <i>Rossia macrosoma</i>	8	—
	— — — <i>Loligo</i> spp.:		
0307 43 31	— — — — <i>Loligo vulgaris</i>	6	—
0307 43 33	— — — — <i>Loligo pealei</i>	6	—
0307 43 35	— — — — <i>Loligo gahi</i>	6	—
0307 43 38	— — — — Other	6	—
0307 43 91	— — — <i>Ommastrephes</i> spp., other than <i>Ommastrephes sagittatus</i> , <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.	8	—
0307 43 92	— — — <i>Illex</i> spp.	8	—
0307 43 95	— — — European flying squid (<i>Todarodes sagittatus</i>) (<i>Ommastrephes sagittatus</i>)	6	—
0307 43 99	— — — Other	11	—
0307 49	— — Other:		
0307 49 20	— — — Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.)	8	—
0307 49 40	— — — <i>Loligo</i> spp.	6	—
0307 49 50	— — — <i>Ommastrephes</i> spp., other than <i>Ommastrephes sagittatus</i> , <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.	8	—
0307 49 60	— — — European flying squid (<i>Todarodes sagittatus</i>) (<i>Ommastrephes sagittatus</i>)	6	—
0307 49 80	— — — Other	11	—
	— Octopus (<i>Octopus</i> spp.):		
0307 51 00	— — Live, fresh or chilled	8	—
0307 52 00	— — Frozen	8	—
0307 59 00	— — Other	8	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0307 60 00	– Snails, other than sea snails	Free	—
	– Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
0307 71 00	– – Live, fresh or chilled	11	—
0307 72	– – Frozen:		
0307 72 10	– – – Striped venus or other species of the family Veneridae	8	—
0307 72 90	– – – Other	11	—
0307 79 00	– – Other	11	—
	– Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.):		
0307 81 00	– – Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	11	—
0307 82 00	– – Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	11	—
0307 83 00	– – Frozen abalone (<i>Haliotis</i> spp.)	11	—
0307 84 00	– – Frozen stromboid conchs (<i>Strombus</i> spp.)	11	—
0307 87 00	– – Other abalone (<i>Haliotis</i> spp.)	11	—
0307 88 00	– – Other stromboid conchs (<i>Strombus</i> spp.)	11	—
	– Other, including flours, meals and pellets, fit for human consumption:		
0307 91 00	– – Live, fresh or chilled	11	—
0307 92 00	– – Frozen	11	—
0307 99 00	– – Other	11	—
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:		
	– Sea cucumbers (<i>Stichopus japonicus</i> , Holothuroidea):		
0308 11 00	– – Live, fresh or chilled	11	—
0308 12 00	– – Frozen	11	—
0308 19 00	– – Other	11	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	– Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):		
0308 21 00	– – Live, fresh or chilled	11	—
0308 22 00	– – Frozen	11	—
0308 29 00	– – Other	11	—
0308 30	– Jellyfish (<i>Rhopilema</i> spp.):		
0308 30 50	– – Frozen	Free	—
★ 0308 30 80	– – Other	11	—
0308 90	– Other:		
0308 90 10	– – Live, fresh or chilled	11	—
0308 90 50	– – Frozen	11	—
0308 90 90	– – Other	11	—

▼M216*CHAPTER 4***DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED****Notes**

1. The expression 'milk' means full-cream milk or partially or completely skimmed milk.
2. For the purposes of heading 0405:
 - (a) the term '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) the expression '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 heading 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.
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 (heading 1702);
 - (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) (heading 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) (heading 3502) or globulins (heading 3504).

Subheading notes

1. For the purposes of subheading 0404 10, the expression '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 subheading 0405 10, the term 'butter' does not include dehydrated butter or ghee (subheading 0405 90).

▼M216**Additional notes**

1. *The duty rate applicable to mixtures falling in headings 0401 to 0406 shall be as follows:*

(a) in mixtures where one of the components represents at least 90 % by weight, the rate applicable to that component applies;

(b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

2. *For the purposes of subheadings 0408 11 and 0408 19, the following applies:*

the expression 'otherwise preserved' applies also to egg yolks with limited amounts of salt (in general, an amount of up to around 12 % by weight) or minor amounts of chemicals added for preservation purposes, provided that both of the following conditions are fulfilled:

(i) the products retain the character of egg yolks of subheadings 0408 11 and 0408 19;

(ii) salt or chemicals are not used at a level higher than is necessary for the purposes of preservation.

3. *Dairy produce of Chapter 4 includes dairy permeates, which are milk products characterised by a high content of lactose and obtained by removing milk fats and milk proteins from milk, whey, cream and/or sweet buttermilk, and/or from similar raw material by ultrafiltration or other processing techniques.*

4. *For the purposes of subheadings 0404 10 and 0404 90 the following applies:*

Milk permeate and whey permeate can be analytically distinguished by the presence of substances (e.g. lactic acid, lactates and glycomacropeptides) which are associated with whey production.

Subheading 0404 10 includes 'whey permeate' which is a product with generally a slightly sour smell, obtained from whey or mixtures of natural whey constituents by ultrafiltration or other processing techniques.

The presence of substances associated with whey production (e.g. lactic acid, lactates and glycomacropeptides) is a condition for the classification of whey permeates into that subheading.

Subheading 0404 90 includes 'milk permeate' which is a product with generally a milky smell obtained from milk by ultrafiltration or other processing techniques. The quantitatively limited level or absence of lactic acid and lactates (max. 0,1 % by weight, in milk permeates in powder form, or max. 0,015 % by weight in milk permeates in liquid form) as well as the absence of glycomacropeptides, are the conditions for the classification of milk permeates into subheading 0404 90 .

The method to be used for the detection of lactates shall be the ISO 8069:2005 method and the method to detect rennet whey (i.e. the presence of caseinomacropeptides such as glycomacropeptides) shall be the method set out in Appendix II to Commission Implementing Regulation (EU) 2018/150 ⁽¹⁾.

⁽¹⁾ Commission Implementing Regulation (EU) 2018/150 of 30 January 2018 amending Implementing Regulation (EU) 2016/1240 as regards methods for the analysis and quality evaluation of milk and milk products eligible for public intervention and aid for private storage (OJ L 26, 31.1.2018, p. 14).

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
0401 10	– Of a fat content, by weight, not exceeding 1 %:		
0401 10 10	– – In immediate packings of a net content not exceeding two litres	13,8 €100 kg/net	—
0401 10 90	– – Other	12,9 €100 kg/net	—
0401 20	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:		
	– – Not exceeding 3 %:		
0401 20 11	– – – In immediate packings of a net content not exceeding two litres	18,8 €100 kg/net	—
0401 20 19	– – – Other	17,9 €100 kg/net	—
	– – Exceeding 3 %:		
0401 20 91	– – – In immediate packings of a net content not exceeding two litres	22,7 €100 kg/net	—
0401 20 99	– – – Other	21,8 €100 kg/net	—
0401 40	– Of a fat content, by weight, exceeding 6 % but not exceeding 10 %:		
0401 40 10	– – In immediate packings of a net content not exceeding two litres	57,5 €100 kg/net	—
0401 40 90	– – Other	56,6 €100 kg/net	—
0401 50	– Of a fat content, by weight, exceeding 10 %:		
	– – Not exceeding 21 %:		
0401 50 11	– – – In immediate packings of a net content not exceeding two litres	57,5 €100 kg/net	—
0401 50 19	– – – Other	56,6 €100 kg/net	—
	– – Exceeding 21 % but not exceeding 45 %:		
0401 50 31	– – – In immediate packings of a net content not exceeding two litres	110 €100 kg/net	—
0401 50 39	– – – Other	109,1 € 100 kg/net	—
	– – Exceeding 45 %:		
0401 50 91	– – – In immediate packings of a net content not exceeding two litres	183,7 € 100 kg/net	—
0401 50 99	– – – Other	182,8 € 100 kg/net	—

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter:		
0402 10	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %:		
	– – Not containing added sugar or other sweetening matter:		
0402 10 11	– – – In immediate packings of a net content not exceeding 2,5 kg	125,4 € 100 kg/net	—
0402 10 19	– – – Other	118,8 € 100 kg/net ⁽¹⁾	—
	– – Other:		
0402 10 91	– – – In immediate packings of a net content not exceeding 2,5 kg	1,19 € kg + 27,5 € 100 kg/net ⁽²⁾	—
0402 10 99	– – – Other	1,19 € kg + 21 € 100 kg/net ⁽²⁾	—
	– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %:		
0402 21	– – Not containing added sugar or other sweetening matter:		
	– – – Of a fat content, by weight, not exceeding 27 %:		
0402 21 11	– – – – In immediate packings of a net content not exceeding 2,5 kg	135,7 € 100 kg/net	—
0402 21 18	– – – – Other	130,4 € 100 kg/net	—
	– – – Of a fat content, by weight, exceeding 27 %:		
0402 21 91	– – – – In immediate packings of a net content not exceeding 2,5 kg	167,2 € 100 kg/net	—
0402 21 99	– – – – Other	161,9 € 100 kg/net	—
0402 29	– – Other:		
	– – – Of a fat content, by weight, not exceeding 27 %:		
0402 29 11	– – – – Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10 %	1,31 € kg + 22 € 100 kg/net ⁽²⁾	—
	– – – – Other:		

⁽¹⁾ WTO tariff quota.⁽²⁾ The duty on 100 kg of product is equal to the sum of the following:(a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0402 29 15	----- In immediate packings of a net content not exceeding 2,5 kg	1,31 € kg + 22 € 100 kg/net ⁽¹⁾	—
0402 29 19	----- Other	1,31 € kg + 16,8 € 100 kg/net ⁽¹⁾	—
	--- Of a fat content, by weight, exceeding 27 %:		
0402 29 91	----- In immediate packings of a net content not exceeding 2,5 kg	1,62 € kg + 22 € 100 kg/net ⁽¹⁾	—
0402 29 99	----- Other	1,62 € kg + 16,8 € 100 kg/net ⁽¹⁾	—
	- Other:		
0402 91	-- Not containing added sugar or other sweetening matter:		
0402 91 10	--- Of a fat content, by weight, not exceeding 8 %	34,7 €100 kg/ net	—
0402 91 30	--- Of a fat content, by weight, exceeding 8 % but not exceeding 10 %	43,4 €100 kg/ net	—
	--- Of a fat content, by weight, exceeding 10 % but not exceeding 45 %:		
0402 91 51	----- In immediate packings of a net content not exceeding 2,5 kg	110 €100 kg/ net	—
0402 91 59	----- Other	109,1 € 100 kg/net	—
	--- Of a fat content, by weight, exceeding 45 %:		
0402 91 91	----- In immediate packings of a net content not exceeding 2,5 kg	183,7 € 100 kg/net	—
0402 91 99	----- Other	182,8 € 100 kg/net	—
0402 99	-- Other:		
0402 99 10	--- Of a fat content, by weight, not exceeding 9,5 %	57,2 €100 kg/ net	—
	--- Of a fat content, by weight, exceeding 9,5 % but not exceeding 45 %:		
0402 99 31	----- In immediate packings of a net content not exceeding 2,5 kg	1,08 € kg + 19,4 € 100 kg/net ⁽¹⁾	—
0402 99 39	----- Other	1,08 € kg + 18,5 € 100 kg/net ⁽¹⁾	—

⁽¹⁾ The duty on 100 kg of product is equal to the sum of the following:

- (a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	— — — Of a fat content, by weight, exceeding 45 %:		
0402 99 91	— — — — In immediate packings of a net content not exceeding 2,5 kg	1,81 € kg + 19,4 € 100 kg/net ⁽¹⁾	—
0402 99 99	— — — — Other	1,81 € kg + 18,5 € 100 kg/net ⁽¹⁾	—
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	– Yogurt:		
	– – Not flavoured nor containing added fruit, nuts or cocoa:		
	– – – Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0403 10 11	– – – – Not exceeding 3 %	20,5 €100 kg/ net	—
0403 10 13	– – – – Exceeding 3 % but not exceeding 6 %	24,4 €100 kg/ net	—
0403 10 19	– – – – Exceeding 6 %	59,2 €100 kg/ net	—
	– – – Other, of a fat content, by weight:		
0403 10 31	– – – – Not exceeding 3 %	0,17 € kg + 21,1 € 100 kg/net ⁽¹⁾	—
0403 10 33	– – – – Exceeding 3 % but not exceeding 6 %	0,20 € kg + 21,1 € 100 kg/net ⁽¹⁾	—
0403 10 39	– – – – Exceeding 6 %	0,54 € kg + 21,1 € 100 kg/net ⁽¹⁾	—
	– – Flavoured or containing added fruit, nuts or cocoa:		
	– – – In powder, granules or other solid forms, of a milkfat content, by weight:		
0403 10 51	– – – – Not exceeding 1,5 %	8,3 + 95 € 100 kg/net	—
0403 10 53	– – – – Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 € 100 kg/net	—
0403 10 59	– – – – Exceeding 27 %	8,3 + 168,8 € 100 kg/net	—
	– – – Other, of a milkfat content, by weight:		

⁽¹⁾ The duty on 100 kg of product is equal to the sum of the following:

- (a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0403 10 91	— — — — Not exceeding 3 %	8,3 + 12,4 € 100 kg/net	—
0403 10 93	— — — — Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 € 100 kg/net	—
0403 10 99	— — — — Exceeding 6 %	8,3 + 26,6 € 100 kg/net	—
0403 90	– Other:		
	– – Not flavoured nor containing added fruit, nuts or cocoa:		
	– – – In powder, granules or other solid forms:		
	– – – – Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0403 90 11	– – – – – Not exceeding 1,5 %	100,4 € 100 kg/net	—
0403 90 13	– – – – – Exceeding 1,5 % but not exceeding 27 %	135,7 € 100 kg/net	—
0403 90 19	– – – – – Exceeding 27 %	167,2 € 100 kg/net	—
	– – – – – Other, of a fat content, by weight:		
0403 90 31	– – – – – Not exceeding 1,5 %	0,95 € kg + 22 € 100 kg/net ⁽¹⁾	—
0403 90 33	– – – – – Exceeding 1,5 % but not exceeding 27 %	1,31 € kg + 22 € 100 kg/net ⁽¹⁾	—
0403 90 39	– – – – – Exceeding 27 %	1,62 € kg + 22 € 100 kg/net ⁽¹⁾	—
	– – – – – Other:		
	– – – – – Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0403 90 51	– – – – – Not exceeding 3 %	20,5 €100 kg/ net	—
0403 90 53	– – – – – Exceeding 3 % but not exceeding 6 %	24,4 €100 kg/ net	—
0403 90 59	– – – – – Exceeding 6 %	59,2 €100 kg/ net	—
	– – – – – Other, of a fat content, by weight:		
0403 90 61	– – – – – Not exceeding 3 %	0,17 € kg + 21,1 € 100 kg/net ⁽¹⁾	—
0403 90 63	– – – – – Exceeding 3 % but not exceeding 6 %	0,20 € kg + 21,1 € 100 kg/net ⁽¹⁾	—

⁽¹⁾ The duty on 100 kg of product is equal to the sum of the following:

- (a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0403 90 69	— — — — Exceeding 6 %	0,54 € kg + 21,1 € 100 kg/net ⁽¹⁾	—
	— — Flavoured or containing added fruit, nuts or cocoa:		
	— — — In powder, granules or other solid forms, of a milkfat content, by weight:		
0403 90 71	— — — — Not exceeding 1,5 %	8,3 + 95 € 100 kg/net	—
0403 90 73	— — — — Exceeding 1,5 % but not exceeding 27 %	8,3 + 130,4 € 100 kg/net	—
0403 90 79	— — — — Exceeding 27 %	8,3 + 168,8 € 100 kg/net	—
	— — — Other, of a milkfat content, by weight:		
0403 90 91	— — — — Not exceeding 3 %	8,3 + 12,4 € 100 kg/net	—
0403 90 93	— — — — Exceeding 3 % but not exceeding 6 %	8,3 + 17,1 € 100 kg/net	—
0403 90 99	— — — — Exceeding 6 %	8,3 + 26,6 € 100 kg/net	—
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	— Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
	— — In powder, granules or other solid forms:		
	— — — Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight:		
	— — — — Not exceeding 15 %, and of a fat content, by weight:		
0404 10 02	— — — — Not exceeding 1,5 %	7 €100 kg/net	—
0404 10 04	— — — — Exceeding 1,5 % but not exceeding 27 %	135,7 € 100 kg/net	—
0404 10 06	— — — — Exceeding 27 %	167,2 € 100 kg/net	—
	— — — — Exceeding 15 %, and of a fat content, by weight:		
0404 10 12	— — — — Not exceeding 1,5 %	100,4 € 100 kg/net	—
0404 10 14	— — — — Exceeding 1,5 % but not exceeding 27 %	135,7 € 100 kg/net	—

⁽¹⁾ The duty on 100 kg of product is equal to the sum of the following:

- (a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.

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CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0404 10 16	----- Exceeding 27 %	167,2 € 100 kg/net	—
	--- Other, of a protein content (nitrogen content × 6,38), by weight:		
	----- Not exceeding 15 %, and of a fat content, by weight:		
0404 10 26	----- Not exceeding 1,5 %	0,07 €/kg/ net + 16,8 € 100 kg/net ⁽¹⁾	—
0404 10 28	----- Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 € 100 kg/net ⁽¹⁾	—
0404 10 32	----- Exceeding 27 %	1,62 €/kg/ net + 22 € 100 kg/net ⁽¹⁾	—
	----- Exceeding 15 %, and of a fat content, by weight:		
0404 10 34	----- Not exceeding 1,5 %	0,95 €/kg/ net + 22 € 100 kg/net ⁽¹⁾	—
0404 10 36	----- Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 € 100 kg/net ⁽¹⁾	—
0404 10 38	----- Exceeding 27 %	1,62 €/kg/ net + 22 € 100 kg/net ⁽¹⁾	—
	-- Other:		
	--- Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight:		
	----- Not exceeding 15 %, and of a fat content, by weight:		
0404 10 48	----- Not exceeding 1,5 %	0,07 €/kg/ net ⁽²⁾	—
0404 10 52	----- Exceeding 1,5 % but not exceeding 27 %	135,7 € 100 kg/net	—
0404 10 54	----- Exceeding 27 %	167,2 € 100 kg/net	—
	----- Exceeding 15 %, and of a fat content, by weight:		
0404 10 56	----- Not exceeding 1,5 %	100,4 € 100 kg/net	—
0404 10 58	----- Exceeding 1,5 % but not exceeding 27 %	135,7 € 100 kg/net	—

⁽¹⁾ The duty on 100 kg of product is equal to the sum of the following:

(a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.

⁽²⁾ The duty on 100 kg of product is equal to the amount per kilogram shown, multiplied by the weight of the dry lactic matter contained in 100 kg of product.

▼M216

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
0404 10 62	— — — — Exceeding 27 %	167,2 € 100 kg/net	—
	— — — Other, of a protein content (nitrogen content × 6,38), by weight:		
	— — — — Not exceeding 15 %, and of a fat content, by weight:		
0404 10 72	— — — — Not exceeding 1,5 %	0,07 €/kg/ net + 16,8 € 100 kg/net ⁽¹⁾	—
0404 10 74	— — — — Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 € 100 kg/net ⁽²⁾	—
0404 10 76	— — — — Exceeding 27 %	1,62 €/kg/ net + 22 € 100 kg/net ⁽²⁾	—
	— — — — Exceeding 15 %, and of a fat content, by weight:		
0404 10 78	— — — — Not exceeding 1,5 %	0,95 €/kg/ net + 22 € 100 kg/net ⁽²⁾	—
0404 10 82	— — — — Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 € 100 kg/net ⁽²⁾	—
0404 10 84	— — — — Exceeding 27 %	1,62 €/kg/ net + 22 € 100 kg/net ⁽²⁾	—
0404 90	— Other:		
	— — Not containing added sugar or other sweetening matter, of a fat content, by weight:		
0404 90 21	— — — Not exceeding 1,5 %	100,4 € 100 kg/net	—
0404 90 23	— — — Exceeding 1,5 % but not exceeding 27 %	135,7 € 100 kg/net	—
0404 90 29	— — — Exceeding 27 %	167,2 € 100 kg/net	—
	— — Other, of a fat content, by weight:		
0404 90 81	— — — Not exceeding 1,5 %	0,95 €/kg/ net + 22 € 100 kg/net ⁽²⁾	—
0404 90 83	— — — Exceeding 1,5 % but not exceeding 27 %	1,31 €/kg/ net + 22 € 100 kg/net ⁽²⁾	—

⁽¹⁾ The duty on 100 kg of product is equal to the sum of the following:

- (a) the amount per kilogram shown, multiplied by the weight of dry lactic matter contained in 100 kg of product; and
(b) the other amount indicated.

⁽²⁾ The duty on 100 kg of product is equal to the sum of the following:

- (a) the amount per kilogram shown, multiplied by the weight of lactic matter contained in 100 kg of product; and
(b) the other amount indicated.