

Section I – Chapter 3

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 3

Fish and Crustaceans, Molluscs and other Aquatic Invertebrates

Notes.

- This Chapter does not cover:
 - Mammals of heading 01.06.
 - Meat of mammals of heading 01.06 (heading 02.08 or heading 02.10).
 - Fish (including livers and roes 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 23.01); or
 - Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
- 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.

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Cess Leviable

See Appendix-I for Cess leviable on Marine products under this Chapter.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
0301	Live fish										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0301 10 00	- Ornamental fish - Other live fish:	kg.	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0301 91 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>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0301 92 00	-- Eels (<i>Anguilla</i> spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0301 93 00	-- Carp	kg.	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0301 94 00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0301 95 00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0301 99 00	-- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04										<i>Exemption: BCD on Atlantic Salmon is 10% by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 511; ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0302 11 00	- Salmonidae, excluding livers and roes: -- 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>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 12 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>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 19 00	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>cynoglossidae</i> , <i>soleidae</i> , <i>Scophthalmidae</i> and <i>citharidae</i>), excluding livers and roes:	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
0302 21 00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 22 00	-- Plaice (<i>Pleuronectes platessa</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 23 00	-- Sole (<i>Solea</i> spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 29 00	-- Other - Tunas (of the genus <i>thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>], excluding livers and roes:	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 31 00	-- Albacore or longfinned tunas (<i>thunnus alalunga</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 32 00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 33 00	-- Skipjack or stripe-bellied bonito	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 34 00	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 35 00	-- Bluefin tunas (<i>Thunnus thynnus</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 36 00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 39 00	-- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 40 00	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 50 00	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes - Other fish, excluding livers and roes:	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 61 00	-- Sardines (<i>sardina pilchardus</i> , <i>sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus Sprattus</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 62 00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 63 00	-- Coalfish (<i>Pollachius virens</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 64 00	-- Mackerel (<i>Scomber scombrus</i> , <i>scomber australasicus</i> , <i>scomber japonicus</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 65 00	-- Dogfish and other sharks	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 66 00	-- Eels (<i>Anguilla</i> spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 67 00	-- Swordfish (<i>Xiphias gladius</i>)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 68 00	-- Toothfish (<i>Dissostichus</i> spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 69	-- Other										
0302 69 10	--- Hilsa	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 69 20	--- Dara	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 69 30	--- Pomfret	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 69 90	--- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0302 70 00	- Livers and roes	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 - 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>), excluding livers and roes:										
0303 11 00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 19 00	-- Other - Other salmonidae, excluding livers and roes:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 21 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>)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 22 00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

Exemption: BCD on Atlantic Salmon is 10% by Ntfn 21/02-Cus. dated 01.03.2002; SI No. 511

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
0303 29 00	-- Other - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 31 00	-- Halibut (Reinhardtius hippoglos- soides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 32 00	-- Plaice (Pleuronectes platessa)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 33 00	-- Sole (Solea spp.)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 39 00	-- Other - Tunas (of the genus Thunnus), skip- jack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis], excluding livers and roes:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 41 00	-- Albacore or longfinned tunas (Thunnus alalunga)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 42 00	-- Yellowfin Tunas (Thunnus alba- cares)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 43 00	-- Skipjack or stripe-bellied bonito	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 44 00	-- Bigeye tunas (Thunnus obesus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 45 00	-- Bluefin tunas (Thunnus thynnus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 46 00	-- Southern bluefin tunas (Thunnus maccoyii)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 49 00	-- Other - Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 51 00	- Herrings (Clupea harengus, Clupea pallasii)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 52 00	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) Swordfish (Xiphias gladius) and toothfish (Dissostichus spp.), excluding livers and roes:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 61 00	- Swordfish (Xiphias gladius)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 62 00	- Toothfish (Dissostichus spp.) - Other fish, excluding livers and roes:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 71 00	-- Sardines (Sardina pilchardus, Sardi- nops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 72 00	-- Haddock (Melanogrammus aegle- finus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 73 00	-- Coalfish (Pollachius virens)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 74 00	-- Mackerel (Scomber scombrus, scomber austral asicus, scomber japonicus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 75 00	-- Dogfish and other sharks	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 76 00	-- Eels (Anguilla spp.)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 77 00	-- Sea bass (Dicentrarchus labrax, dicentrarchus punctatus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 78 00	-- Hake (Merluccius spp., Urophycis spp.)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79	-- Other										
0303 79 10	--- Hilsa	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 20	--- Dara	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 30	--- Ribbon fish	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 40	--- Seer	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 50	--- Pomfret, white/ silver/ black	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 60	--- Ghole	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 70	--- Threadfin	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 80	--- Croacker, Grouper, Hounder --- Other:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 91	---- Edible fishmaws of Wild Life	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

*Exemption: BCD on Tuna
Bait is Nil by Ntfn 21/02-
Cus. dated 01.03.2002; SI
No. 571*

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
0303 79 92	---- Edible shark fins of Wild Life	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 79 99	---- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 80	- Livers and roes:										
0303 80 10	---- Egg/ egg yolk of fish including shrimps	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0303 80 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0304	Fish fillets and other fish meat (Whether or not minced), fresh, chilled or frozen										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	- Fresh or chilled:										
0304 11 00	- Swordfish (Xiphias gladius)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0304 12 00	- Toothfish (Dissostichus spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0304 19 00	- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
	- Frozen fillets:										
0304 21 00	- Swordfish (Xiphias gladius)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0304 22 00	- Toothfish (Dissostichus spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0304 29	- Other:										
0304 29 10	- Hilsa	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0304 29 20	- Shark	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0304 29 30	- Seer	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0304 29 40	- Tuna	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0304 29 50	- Cuttlefish	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0304 29 90	- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other:										
0304 91 00	- Swordfish (Xiphias gladius)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0304 92 00	- Toothfish (Dissostichus spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0304 99 00	- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets, of fish, fit for human consumption										
0305 10 00	- Flours, meals and pellets of fish fit for human consumption	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 20 00	- Livers and roes of fish, dried, smoked, salted or in brine	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 30 00	- Fish fillets, dried, salted or in brine, but not smoked	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Smoked fish, including fillets:										
0305 41 00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 42 00	-- Herrings (Clupea harengus, Clupea pallasii)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 49 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Dried fish, whether or not salted but not smoked:										
0305 51 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 59	-- Other										
0305 59 10	--- Mumbai Duck	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 59 20	--- Seer without head	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 59 30	--- Sprats	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 59 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Fish, salted but not dried or smoked and fish in brine:										
0305 61 00	-- Herrings (Clupea, harengus, clupea pallasii)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 62 00	-- Cod (Gadus morhua, Gadus ogac, Gadus marcocephalus)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 63 00	-- Anchovies (Engraulis spp.)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 69	-- Other:										
0305 69 10	--- Mumbai Duck	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

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0305 69 20	--- Seer without head	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 69 30	--- Sprats	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0305 69 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; 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 00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306 12	-- Lobsters (Homarus spp.)										
0306 12 10	--- Whole cooked	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306 12 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306 13	-- Shrimps and prawns:										
	--- Shrimp (scampi) macrobactium:										
0306 13 11	---- AFD shrimp	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306 13 19	---- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306 13 20	--- Prawns	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306 14 00	-- Crabs	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0306 19 00	-- Other, including flours, meals and pellets, of crustaceans, fit for human consumption.	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Not frozen:										
0306 21 00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0306 22 00	-- Lobsters (Homarus spp.)	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0306 23	-- Shrimps and prawns										
0306 23 10	--- Powdered	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0306 23 90	--- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0306 24 00	-- Crabs	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0306 29 00	-- Other, including flours, meals and pellets, of crustaceans, fit for human consumption	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; Flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption										
0307 10 00	- Oysters - Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 21 00	-- Live, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 29 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Mussels (Mytilus spp., Perna spp.):										
0307 31 00	-- Live, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 39	-- Other										
0307 39 10	--- Clams, clam meat (bivalves-Victoria spp., Mertrix spp. and Katalysia spp.)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 39 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

Exemption: Effective Duty on Live SPF L. Vannamei broodstock is - 10% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.2A

Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Septioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):										
0307 41	-- Live, fresh and chilled										
0307 41 10	--- Cuttle fish	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 41 20	--- Squid	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 49	-- Other:										
0307 49 10	--- Squid tubes - frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 49 20	--- Whole squids - frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 49 30	--- Dried squids	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 49 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Octopus (<i>Octopus spp.</i>):										
0307 51 00	-- Live, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 59 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 60 00	- Snails, other than sea snails	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other, including flours, meals and pellets, of aquatic invertebrates other than crustaceans, fit for human consumption:										
0307 91 00	-- Live, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 99	-- Other:										
0307 99 10	--- Sea shell flesh	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 99 20	--- Jelly fish (<i>Rhopelina spp</i>) dried, salted or frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0307 99 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

Import Licensing Notes

- An application for grant of a licence for import of Animals, Birds and Reptiles (including their parts and products) may be made in the form given in Appendix-8 of the Handbook of Procedures Vol.1, to the Director General of Foreign Trade alongwith the recommendation of the Chief Wild Life Warden of the State concerned.
- Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES. [Substituted vide Ntfn 13/2009-2014 dated 14.10.2009].

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.