

**03.05 - 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 - Flours, meals and pellets of fish, fit for human consumption

0305.20 - Livers and roes of fish, dried, smoked, salted or in brine

- Fish fillets, dried, salted or in brine, but not smoked :

0305.31 -- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)

0305.32 -- Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*

0305.39 -- Other

- Smoked fish, including fillets, other than edible fish offal :

0305.41 -- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tshawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)

0305.42 -- Herrings (*Clupea harengus*, *Clupea pallasii*)

0305.43 -- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)

0305.44 -- Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)

0305.49 -- Other

- Dried fish, other than edible fish offal, whether or not salted but not smoked :

0305.51 -- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

0305.59 -- Other

- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :

0305.61 - - Herrings (*Clupea harengus*, *Clupea pallasii*)

0305.62 - - Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)

0305.63 - - Anchovies (*Engraulis spp.*)

0305.64 - - Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus carpio*, *Carassius carassius*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)

0305.69 - - Other

- Fish fins, heads, tails, maws and other edible fish offal :

0305.71 - - Shark fins

0305.72 - - Fish heads, tails and maws

0305.79 - - Other

This heading covers fish (whole, headless, in pieces, in fillets or minced) and edible fish offal which are :

- (1) dried;
- (2) salted or in brine; or
- (3) smoked.

The salt used in the preparation of fish, salted or in brine, may contain added sodium nitrite or sodium nitrate. Small quantities of sugar may be used in the preparation of salted fish without affecting the classification of the fish in this heading.

Fish having undergone two or more of these processes remains classified here, as do fish flour and fish meal (whether or not defatted (for example, defatted by a solvent-extract method) or subjected to heat treatment) and pellets of fish, fit for human consumption.

Smoked fish is sometimes submitted, either before smoking or during smoking (hot smoking), to a heat treatment which partly or wholly cooks the meat; this does not affect its classification in this heading **provided** that it has not undergone any other processing which deprives it of the character of smoked fish.

The principal varieties of fish prepared in the manner covered by this heading are sardines, anchovies, pilchards, sprats, tunas, mackerel, salmon, herring, cod, haddock and halibut.

Edible fish offal separated from the rest of the body of the fish (e.g., skins, tails, maws (air bladders), heads and halves of heads (with or without the brains, cheeks, tongues, eyes, jaws or lips), stomachs, fins), as well as livers, roes and milt, dried, salted, in brine or smoked, are also classified in this heading.

The heading **does not cover** :

- (a) Inedible fish offal (e.g., of a kind used in industrial applications) and fish waste (**heading 05.11**).
- (b) Cooked fish (subject to the above provisions regarding smoked fish) and fish prepared in any other way, for example preserved in oil or vinegar or in a marinade, and caviar and caviar substitutes (**heading 16.04**).
- (c) Fish soups (**heading 21.04**).
- (d) Flours, meals and pellets of fish, unfit for human consumption (**heading 23.01**).

**Subheading Explanatory Note.**

**Subheading 0305.71**

For the purposes of subheading 0305.71, the term “shark fins” covers dorsal, pectoral, ventral, anal fins and the lower lobe of the tail (caudal fin) of sharks. However, the upper parts of shark tails are **not** regarded as shark fins.

This subheading includes, *inter alia*, unskinned sharks’ fins, simply dried, and parts of sharks’ fins which have been immersed in hot water, skinned or shredded before drying.