ANNEX TO THE WORLDWIDE FISHERIES MARKETING STUDY: PROSPECTS TO 1985

FINLAND

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Canada. Dept. of Fisheries and Oceans. Fisheries Economic Development + Marketing. Marketing Services Branch.

(This Report is one of a series of country and species annexes to the main study - entitled the Overview)

D R A F T

Annex to the
Worldwide Fisheries Marketing Study:
Prospects to 1985

FINLAND [v. 3]

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The views expressed in this Study, however, are ours alone and reflect the Canadian perception of worldwide markets.

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E.W.
July, 1979

FOREWORD

As a consequence of global extension of fisheries jurisdictions, a radical shift has taken place in the pattern of worldwide fish supply and demand. This change is still going on and will continue for many years before an equilibrium situation is reached. However, in the midst of this re-adjustment, a new trade pattern is emerging -- some net exporting countries are now importing and vice versa. In the longer term, some countries will experience shortages of supply and others will have a surplus. Fortunately, Canada is amongst the latter group.

The implications for the marketing of Canadian fisheries products arising from the worldwide introduction of the 200-mile limit are extensive. With our vastly improved supply position relative to world demand, government and industry are understandably concerned about ensuring that the bright promise of increased market opportunities are real and can be fulfilled. One of the steps in this process is the publication of the Worldwide Fisheries Marketing Study which assesses the potential on a country and species basis.

Specifically, the purpose of the Study is to identify the short (1981) and longer-term (1985) market opportunities for selected traditional and non-traditional species in existing and prospective markets. In this initial phase, 14 country markets and 8 species groups are analysed. It should be noted that while the information contained in the Reports was up-to-date when collected during March-June 1979, some information may now be dated given the speed with which changes are occurring in the marketplace. In this same vein, the market projections to 1981 and 1985 should be viewed with caution given the present and still evolving re-alignment in the pattern of international fisheries trade, keeping in mind the variability of key factors such as foreign exchange rates, energy costs, bilateral fisheries arrangements and the recently concluded GATT-MTN agreements which have a direct effect on trade flows.

Notwithstanding, the findings contained in these Reports represent an important consolidation of knowledge regarding market potential and implications for improvements in our existing marketing and production practices.

Thus, the results of the Study should usefully serve as a basis for planning fisheries development and marketing activities by both government and industry in order to capitalize on the identified market opportunities.

This draft Report is published for discussion purposes and as such we invite your critical comments.

Ed Wong

Marketing Services Branch
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Fisheries Economic Development & Marketing
Department of Fisheries and Oceans

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Ottawa

FINLAND

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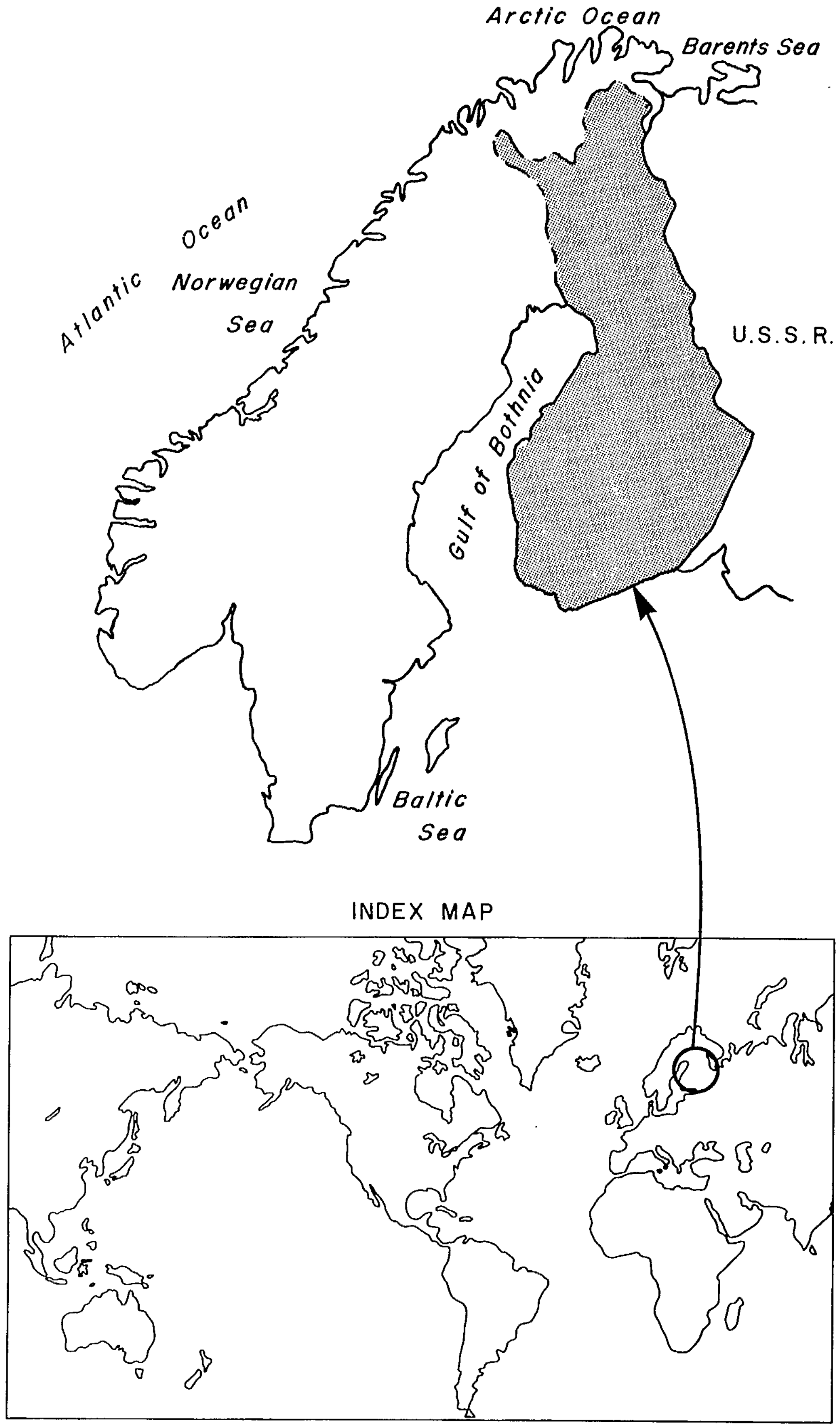
Arctic Ocean
Barents Sea
Atlantic Ocean
Norwegian Sea
U.S.S.R.
Gulf of Bothnia
Baltic Sea
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A. OVERVIEW

Finland has a population of 4.7 million people in an area of 337,000 square kilometers which is bounded on the east by the U.S.S.R., on the south and west by Sweden and the Baltic Sea and in the north by Norway. Its southern area is one of lakes and islands.

Only eight percent of the land is under cultivation and 57 percent is covered by forest. Manufacturing occupies 30 percent of the economy and forestry and agriculture have an 11 percent share.

Finland has two major fishery concerns:

- that it harvest its share of the Baltic Sea resources;
- that about 50,000 tonnes of subsidized herring find its way into feed for the mink industry.

The Baltic Sea has a particular interest for both Finns and Swedes, indeed for all the nations whose sovereignty borders on it. The Baltic is brackish water and little or nothing can be done to increase its basic resources. Thus it is important that the fishing countries with access to the Baltic harvest its slim fishing resources on a proportional basis.

Current arrangements set out for 1979 by the International Baltic Sea Fishery Commission are as follows:

Table 1 Baltic Sea

Total Allowable Catch 1979

	Herring	Sprats	Cod
	000's of tonnes		
T.A.C.	405.0	161.0	175.0
Finland & Sweden (Mgt. Unit No. 3)	78.0(a)	-	-
Denmark	16.6	7.2	-
Finland	15.1	19.2	-
German Democratic Republic	42.4	8.6	-
West Germany	12.8	2.5	-
Poland	56.5	41.0	-
Sweden	76.3	21.9	-
U.S.S.R.	107.3	60.6	-

(a) The catch can be increased or decreased depending upon a compensating change in the other area.

The Commission has recommended that each member take appropriate measures to ensure that the TAC'S for cod are not exceeded (cod is not a popular market fish in Finland).

Active state assistance to the industry in the form of price supports, subsidized interest and insurance rates, transport assistance and promotional assistance, is expected to be sustained with minor adjustment.

Increased pressure on the Baltic Sea's resources will be exerted by the fleets of those Baltic nations which have been restrained in major ocean fisheries as a result of the international declarations of 200 mile economic zones. These include Swedes, Germans, and Danes. The total Baltic commercial catch by Finland for 1978 was estimated at 93,500 tonnes. Of this the herring was the most economically important (46 percent of value). The humble Baltic herring is however a low-fat stock and has limited acceptability. The herring catch was followed by salmon (14 percent of value), vendace (12 percent of value), whitefish (10 percent of value) and other, primarily freshwater fish. These so-called freshwater fish are quite commonly caught in the Baltic which, in the Gulf of Bothnia and Finland, has low salinity.

The primary fishing industry creates employment for some 2,100 full time Finnish fishermen and about 5,500 part-timers. A total of 506 vessels are registered commercially, many of them smaller than 100 tonnes.

Finland imports upwards of 20,000 tonnes of fish and fish products every year for human consumption. Between 45,000 and 60,000 tonnes of fishmeal is brought in for livestock and poultry feeds.

B. LANDINGS OF FISH

Finnish fisheries landings for 1975-76-77 are shown in Table 2 together with those expected for 1981 and 1985.

The projections for 1981 and 1985 are indicative of an overall stable catch with perhaps some increased emphasis on herring and some slight increase in by-catches, and few reductions in particular species.

There is some growth expected in cultured trout which is not included in the above. The tonnage involved is in the vicinity of 2,000 tonnes.

It is generally believed that heavier yields of herring and sprat can be sustained. Thus catches of these combined species are expected to rise 20% in the decade 1975 to 1985.

C. FISH CONSUMPTION

The Finnish customer is a conservative consumer and significant future changes in fish eating habits are not foreseen. It is generally thought by experienced buyers in the fish trade that there might be only a slow move towards saltwater species and away from freshwater fish. There is unlikely to be a significant shift over the planning horizon up to 1985.

Table 2 Landings by Finland*

Commercial and Non-Commercial

(tonnes)

	1975	1976	1977	1981 Est.	1985 Est.
Baltic Herring	70,557	76,800	78,051	80,000	83,000
Sprat	2,883	3,780	3,213	3,500	4,000
Cod	310	286	310	300	500
Flounder	181	200	203	200	300
Eel	-	28	26	-	-
Whitefish	3,135	3,107	3,106	3,000	3,000
Vendace	5,718	6,379	5,927	6,000	6,000
Salmon	752	781	802	800	800
Trout	368	378	369	380	400
Smelt	847	647	524	450	450
Pike	6,808	6,841	6,640	6,000	5,000
Bream	2,419	2,459	2,539	2,400	2,400
Ide (Carp)	494	496	n/a	-	-
Pike-Porch (Walleye)	964	851	838	-	-
Turbot	1,763	1,788	n/a	-	-
Perch	8,259	8,175	8,178	8,000	8,000
Others	4,350	4,178	6,462	5,000	5,000
Total	109,808	117,174	117,188[a]	116,030[a]	118,850[a]

[a] Note these totals do not include all species, especially Ide, Walleye and Turbot.

* Of the above, some 25,000 tonnes is non-commercial catch involving largely the freshwater species. Figures taken from annual reports of Fish & Game Research Institute.

Indeed it is probable that there will be few changes in the Finnish fish market since the population will either remain stable or will decrease. The current per capita consumption is 18.5 kilos a year. Incomes and relative prices do not seem to be moving to modify traditional taste patterns. Therefore both the total volume and total per capita consumption are expected to remain about the same.

D. MARKET FOR FISH

(i) Market Trends

- There is particularly strong demand for frozen Canadian freshwater whitefish.
- All buyers showed a marked interest in Canadian herring in sugar or spice cure put up in wooden barrels, if consistent quality and high fat content can be assured.
- There is current interest in sources of mackerel fillets.
- Salmon fillets imports are required.
- Canned crab has market potential.

The retail food market in Finland is dominated by four wholesale/retail organizations which buy around the world. It appears that Canada might provide product when North Sea and North Atlantic supplies weaken.

Canadian exporters must pay particular attention to quality controls for Finland. They should study the new health and sanitary regulations for imported fish. Like the Swedes, the Finns will choose good quality fish over low quality, without great regard to price differentials.

(ii) Changing Requirements

- Growth in the volumes of food used by caterers. (Plants with 50 or more employees are required by law to provide a hot noon meal). The emphasis here is on lowest possible cost and acceptable quality.
- A slow but steady growth in the retail movement of table-ready or oven-ready product. Frozen saithe fillets out of Norway in a 400 gm consumer pack are a popular example. Imports of prepared fish increased by some 50% or 600 tonnes between 1976 and 1978.
- A movement toward state quality control of imported food products. All imported fish must now pass a rigorous inspection before release to the trade. The difficulties involved in definition, interpretation and consistency of judgement are obvious as is also the likely upward pressure on the landed price of imported products.

(iii) Species Markets

The following species are worthy of special mention in relation to the Finnish market.

1. Canadian Whitefish (Frozen Dressed Head On)

With the exception of Sweden, there is apparently no other source available for this product and if quality problems can be solved with the new inspection authorities, this market should remain sound for the foreseeable future. The product is given a light smoke in Finland prior to moving into the trade. Some suggestions were made to the effect that:

- a premium grade product, thoroughly cleaned and quick frozen from selected lakes and priced well above the house run product could increase total revenues; and
- that some attention should be paid to production and promotion of a whitefish fillet.

Both catch and import figures are relatively stable. A seasonal breakdown of the freshwater catch is given in Appendix I.

2. Canadian Herring

As noted, there is a strong interest in Canadian sources of a consistent quality of sugar or spice cured herring in barrels. Size specifications vary but commonly mentioned was 4-6 pcs. (headless) per kilo. The trade seemed to be well aware of the occassional mixing of Canadian stocks and of the resultant variability in fat content. On average, the desired pack calls for a Ph. of 5.60 to 6.20, a consistent fat content between 14% and 20%,with 16% to 17% by weight of medium sea salt and 5% to 6% of sugar. There is a growing trend toward glass jars as the most desirable package at the retail level. Wooden 100 kg. barrels are desired at the import level.

To what extent Canadian sourcing would be maintained in the face of competing supplies from the North Sea and Atlantic is uncertain. Some form of buyer commitment to the source and some form of supplier commitment to the market are desirable as a basis for the special attention which appears to be necessary. Some 100 tonnes of canned herring were exported to North America in 1976 and 1977.

3. Canadian Salmon

There are two pertinent factors:

- A stronger effort should be made to effectively differentiate between the various qualities of Canadian salmon, particularly those from the west coast; i.e., Chum and Pink vs. Red King and Silver Coho. The fresh smoking in B.C. and frozen shipment of quality salmon fillets is also an opportunity in the Finnish market.

- Sizeable volumes of cultured Rainbow Trout of large size are entering the Finnish market. In some instances, these are allegedly being marked and sold as salmon fillets. It is indicated that some 1,800 tonnes of cultured trout were bred in 1975. This amount is not however, recorded as a "catch" in the 1975 figures.

4. Shellfish & Others

Finland offers opportunities for Canadian exports of:

(a) Hot-pack canned snow crab

(b) I.Q.F. or vacuum-packed shrimp

(c) Brine-frozen lobster (250 gms.)

Small quantities of Californian squid are evident on the retail shelves, suggesting another trade option.

(iv) Quality of Canadian Imports in the Finnish Market

There is some general concern with the variability of quality in Canadian products and it is also generally recognized that this variability stems from a variety of possible sources within the total Canadian resource. The presence of a number of sub-species of varying quality which tend to be grouped under single product names is also a factor.

Import statistics for 1976 to 1978 and estimates for the future are presented in Table 3. The estimates for 1981 and 1985 are based on forecasts made by the Finnish trade and government representatives, allowing for expected changes in supply and demand and resultant medium term opportunities.

E. TRADE PRACTICES

(i) Market Organization

As noted the food trade in Finland is dominated by four large organizations. They are:

1. Kesko Oy (Retailer-owned Wholesale Corporation) Satamakatu 3,00150 Helsinki 16, phone 12851, telex 12748 kpk sf.
   Kesko is the central trading-house for K shops, with which it forms the K group. K retailers number about 3,100. Of the roughly 4,000 retail outlets, 3,910 are shops and mobile stores. Sales of Kesko reached Fmk 6 billion* in 1975. Half this sum was provided by groceries.

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* 1 Fmk = $ .31 Cdn.

TABLE 3

FINLAND - IMPORTS IN TONNES

	1976 Total	1976 Canada	1977 Total	1977 Canada	1978 Total	1978 Canada	1981 Canada	1985 Canada
TOTALS	23194.1	2156.4	19610.1	1420.2	20136.5	1661.6	2449.0	2920.0
COD								
Frozen 1.1 Round Dressed	358.4	-	87.4	-	119.3	-	-	-
1.2 Fillets	1499.2	-	1328.6	-	1319.6	-	50.0	100.0
1.4 Cured	202.6	-	151.3	-	138.1	-	-	-
1.5 Canned & Preserved	1022.9	-	1189.6	10.6	1507.4	16.0	40.0	130.0
1.7 Roe (all forms)	169.0	-	158.5	-	134.1	-	5.0	10.0
Fresh 1.8 Round Dressed	3.6	-	22.7	-	2.4	-	-	-
1.9 Fillets	24.0	-	19.8	-	.6	-	-	-
REDFISH								
Frozen 3.2 Fillets	1499.2	-	1328.7	-	1319.6	-	-	-
POLLOCK								
6.2 Fillets	4497.5	-	3991.0	-	3958.8	-	20.0	40.0
FLATFISH								
8.1 Round Dressed	28.5	-	13.5	-	27.1	-	-	-
8.2 Fillets	431.0	-	402.7	-	319.1	19.0	20.0	30.0
8.3 Blocks								
Fresh 8.6 Other	42.6	-	13.8	-	7.1	-	-	-
HERRING								
Frozen 11.1 Round Dressed	50.1	-	79.7	-	284.3	-	-	-
11.2 Fillets	12.3	-	.3	-	1.6	-	-	-
11.4 Cured	5401.9	-	4183.0	106.6	3423.3	105.3	300.0	500.0
11.5 Canned & Preserved	2148.7	1354.8	1688.0	616.6	2097.7	623.8	1000.0	1000.0
Fresh 11.8 Fillets	.4	-	1.0	-	-	-	-	-
11.9 Round Dressed	2.8	-	-	-	56.8	-	-	-
Anchovy & Sardine Canned (No Number)	1017.5	-	768.3	-	905.2	-	-	-
MACKEREL								
12.5 Canned & Preserved	221.7		151.5		113.8	-	10.0	20.0

TABLE 3

FINLAND - IMPORTS IN TONNES

	1976		1977		1978		1981	1985
	Total	Canada	Total	Canada	Total	Canada	Canada	Canada
SALMON								
Frozen 13.2 Fillets	91.2	47.5	41.7	15.0	94.2	26.0	50.0	100.0
13.5 Canned & Preserved	42.5	-	170.8	-	17.8	-	100.0	100.0
13.6 Other	245.8	27.4	18.5	18.5	19.5	16.7	20.0	30.0
Fresh 13.8 Round Dressed	14.5	-	8.2	-	41.4	-	-	-
OTHER FINFISH								
Frozen 14.1 Round	764.4	16.5	495.5	7.5	807.6	-	-	-
14.2 Fillets	779.9	8.3	622.8	-	509.6	-	-	-
14.4 Cured	201.2	-	176.7	-	171.2	11.8	-	-
14.5 Canned & Preserved	684.7	-	780.6	-	1144.8	-	-	-
WHITEFISH								
Frozen 15.1 Round Dressed	805.4	664.8	1005.5	630.2	901.8	794.6	800.0	800.0
15.2 Fillets	4.6	2.3	14.8	5.8	17.8	8.6	10.0	20.0
OTHER FRESHWATER FISH								
20.2 Fillets	28.0	28.0	8.3	8.3	18.9	18.9	20.0	30.0
Fresh 20.7 Round Dressed	375.3	-	249.4	-	185.3	16.7	-	-
Frozen 22.1 Lobster	1.7	1.0	1.7	1.1	2.0	1.2	2.0	5.0
26.2 Crayfish (Freshwater)	59.1	-	67.0	-	53.2	-	-	-
25.2 Shrimp	298.5	4.5	184.1	-	160.1	-	-	-
26.2 Other Crusts.	3.6	-	4.1	-	2.0	-	-	-
26.2 Molluscs	7.6	-	3.4	-	7.7	.4	-	-
Canned 25.3 Shrimp	40.3	-	41.3	-	40.2	-	-	-
23.2 Crab	6.5	-	3.8	-	12.4	1.2	-	-
26.3 Other	73.0	1.3	52.0	-	74.6	1.4	2.0	5.0
Other Packaging								
25.3 Shrimp	32.4	-	80.5	-	114.2	-	-	-
Other Shellfish					4.3			

2. Keskusosuusliike OTK (Central Co-operative Society OTK)

   Hameentic 19, 00500 Helsinki 50, phone 711322, telex 12454 otk sf. OTK is the central organization for E (Progressive) co-operative societies, which cover 650,000 consumers. E societies operate through over 3,000 establishments, of which 2,400 of them are shops and mobile stores. Sales of OTK in 1975 were Fmk 3.2 billion*.

3. Suomen Osuuskauppojen Keskuskunta (Finnish Co-operative Wholesale Society SOK

   Vilhonkatu 7, 00100 Helsinki 10, phone 650611, telex 12456 sokpk sf.

   This is the central organization for SOK co-operative societies which, together with their 680,000 members, form the SOK organization. SOK member societies ran 4,100 outlets in 1975, of which 3,500 are shops and mobile stores. Sales of SOK touched Fmk 5 billion*.

4. Tukkukauppojen Oy (Tuko-the Central Organization of Independent Wholesalers)

   Fabianinkatu 23, 00130 Helsinki 13, phone 13831, telex 12611 tuko sf.

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* 1 Fmk = $.31 Cdn.

Tuko groups together private grocery wholesalers. Together with its wholesale companies and their client retailers, Tuko forms the T marketing system. T group shops numbered almost 2,800 in 1975. Tuok and T wholesaling reached Fmk 3.7 billion*.

(ii) Market Entry

Although estimates vary, it seems that 60 to 75% of the fresh and smoked fish entering the market was retailed through small fish stands and shops. Most of the frozen, canned and cured product is being retailed by the chain organizations. Any move to a frozen consumer pack can only come after a general move at the retail level to more sophisticated refrigerated counters.

There are a number of importers and commission agents available to Canadian Exporters. For some products, such as canned and frozen consumer pack products, the large wholesale/retail houses are aggressive buyers. They can negotiate in English and have no problem dealing with overseas sourcing.

There are 63 smokeries operating in Finland which either buy for their own account or custom-smoke for the larger retailers.

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* 1 Fmk = $.31 Cdn.

(iii) Import Procedures

General duties payable on Canadian imports as of March 1979 are shown in Appendix III. Certain import quotas are applied as follows:

Quota No. 1	Salmon	000's FMK's
Tariff No. 0301.110 169 0302.551 591	Whether or not cleaned or in pieces or filleted, fresh chilled or frozen (excluding quick frozen fillets) salted, in brine, dried or smoked.	1300
Quote No. 3		
0301.120-130 179-199 200-302 500-602 800	All other fish excluding flatfish, gadidac and clupediar and other than Baltic herring and sprats	2200

There is some suggestion that these quotas are subject to increase if an adequate case can be made and obvious shortages are developing.

Rigid enforcement of health and sanitary regulations applicable to imported products can be expected. A newly equipped and staffed facility has recently become operative. As stated previously, some difficulty is expected at the outset with regard to interpretation and the assessment of product due for further processing in Finland. It is intended, however, that this state action will not only offer protection to the Finnish consumer but also provide some protection to the trade against sub-standard products entering the system from foreign sources.

(iv) Product Labelling

Markings on pre-packed foodstuffs sold to the consumer or to institutional kitchens must contain the following information:

1. Product name - which must be in accord with accepted trade practices.
2. Producer's name.
3. Country and Province in which the product was produced.
4. Weight of contents.
5. Main ingredients and additives.

For perishables, the last day of selling and the method of storage are to be shown.

The information should be provided in Finnish and Swedish, although some flexibility is possible on this requirement.

Enquiries and appeals are directed to the National Board of Trade and Consumer Interests. The organization is in the process of preparing a manual for the assistance of the trade in interpreting the new regulations.

APPENDICES

APPENDIX I

Seasonal Fishing of Freshwater Species

FINLAND – 1976 – TONNES – COMMERCIAL FISHING

	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Whitefish	53.6	48.6	20.7	12.5	116.0	132.5	111.4	196.0	194.1	440.0	89.1	30.6
Vendace	–	–	–	–	27.4	89.3	118.2	272.2	156.8	121.0	8.7	.3
Smelt	14.0	6..6	4.8	94.4	325.4	25.1	.9	1.2	2.4	4.9	1.3	7.7
Bream	47.7	41.2	25.8	77.6	153.3	68.6	9.3	11.1	24.7	32.6	45.5	31.5
Ide	6.2	6.3	7.5	40.8	29.8	2.2	5.9	3.1	3.0	3.6	4.1	2.5
Pike	84.4	93.7	88.3	89.6	122.2	39.6	8.8	13.7	21.8	23.2	32.2	27.5
Perch	2.7	2.7	4.2	77.8	383.1	139.2	34.7	35.4	51.8	34.4	16.3	4.8
Pike-Perch	21.5	26.1	23.7	41.1	66.7	.7	3.4	3.2	14.7	35.1	33.8	19.3
Burbot	155.6	152.0	32.4	7.2	.5	–	–	–	.2	4.2	27.6	46.2
TOTAL	385.7	377.2	207.4	441.0	1224.4	497.2	292.5	535.9	469.5	699.0	258.6	170.4

APPENDIX II

Code for Adjustment of Brussels Classification to Survey Classification

Survey Class	Brussels Classification
1.1 Frozen	0301.720
1.2 Frozen Fillets	0301.950 (20%)
1.4 Cured	0302.300, 400, 500
1.5 Canned & Preserved	1604.800, 900
1.7 Roe all forms	1604.601, 609. 0301.972
1.8 Fresh	0301.420
1.9 Fresh	0301.920
3.2 Frozen Fillets	0301.950 (20%)
6.2 Frozen Fillets	0301.950 (60%)
14.1 Frozen	0301.800, 602, 609
14.2 Frozen	0301.969
14.4 Cured	0302.559, 594, 599
14.5 Canned & Preserved	1604.391, 399, 501, 509, 701, 709
8.1 Frozen	0301.710
8.2 Frozen	0301.940
8.6 Fresh	0301.410, 910
13.2 Frozen	0301.161
13.5 Canned	1604.320
13.6 Frozen	0301.169
13.8 Fresh	0301.110
11.1 Frozen	0301.601
11.2 Frozen	0301.961
11.4 Cured	0302.201, 209
11.5 Canned & Preserved	1604.200, 400
11.8 Fillets Fresh	0301.931
(No number) - Anchovy & Sardine Canned	1604.110, 150
11.9 Round Fresh	0301.301, 309
12.5 Canned & Preserved	1604.330
15.1 Frozen	0301.199, 179 Basic trade info.
15.2 Frozen	0301.191
20.2 Frozen	0301.171
20.7 Fresh	0301.120, 130
22.1 Frozen Shell	0303.100
25.2 Frozen Peeled	0303.300
25.3 Canned & Preserved	1605.110, 210
23.2 Canned & Preserved	1605.120
26.2 Frozen Meat	0303.500, 800, 200
26.3 Canned & Preserved	1605.190, 290

APPENDIX III

Heading Number	Description of Goods	FMK's
0301	Fish, fresh (live or dead), chilled or frozen:	
	A. Filloted fish, frozen:	
	I. Salmon	2.5%
	II. Other	2.5%
	B. Other fish:	
	I. Salmon	5.0% Min. kg 0.88
	II. Flatfish and gadidae	1.0%
	III. Clupeidae:	
	(a) Baltic Herring	20.0% Min. kg 0.23
	(b) Sprats, whole, cleaned or sliced	2.5%
	(c) Other	5.0%
	IV. Other	4.0%
	C. Roes:	
	I. Of sturgeon (turn-over tax payable)	kg 6.55
	II. Of gadidae	Free
	III. Other	kg 0.18
	D. Fish livers and other edible parts of fish	5.0%
	E. Fish for re-stocking purposes and aquarium fish	Free

Proviso 1 to subheadings 0301 B.II and B.IV:
Whole and cleaned fish falling within these subheadings may be imported free of customs duty when used for animal food, provided, in this case, that they are coloured in the manner prescribed by the Board of Customs.

Proviso 2 to subheading 0301 B.III:
Whole or cleaned clupeidae falling within this subheading may be imported free of customs duty from October 1 to February 29, when used for animal food, provided, in this case, that they are coloured in the manner prescribed by the Board of Customs.

Heading Number	Description of Goods	FMK's
0302	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:	
	A. Salmon	5.0% Min. kg 1.77
	B. Other fish:	
	I. Gadidae in brine	kg 0.19
	II. Gadidae, dried	3.0%
	III. Other fish	10.0%
	C. Roes:	
	I. Of sturgeon	kg 6.55
	II. Of gadidae, in barrels	Free
	III. Other	kg 0.36
	D. Fish livers and other edible parts of fish	6.0%

Proviso to subheading 0302 B.III:

Herring of this subheading, salted or in brine, whether or not the heads only have been removed, intended for the fish products processing industry, may be imported free of customs duty subject to compliance with conditions stipulated by the Cabinet.

Heading Number	Description of Goods	FMK's
0303	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water. (Turn-over tax payable)	Free

Heading Number	Description of Goods	FMK's
1604	Prepared or preserved fish, including caviar and caviar substitutes:	
	A. Prepared fish eggs:	
	I. Genuine caviar	4.0%
	II. Other	29.0%
	B. Other:	
	I. In airtight containers:	
	(a) Preserved mackerel and tunny	7.5%
	(b) Other	15.0%
	II. In other containers	kg 0.13

Proviso to subheading 1604 A.II:

Eggs of gadidae, falling within this subheading, may be imported free of customs duty when in the form of semi-products in casks of a net weight exceeding 45 kg and intended for industrial processing. This exemption shall be operated by the use of the undertaking procedure.

1605	Crustaceans and molluscs, prepared or preserved	15.0%