

White Fish

Fresh, frozen & chilled Sea Fish Products

Levy Code Definition	Rate Per KG	Products
Whole or Gutted	0.9030p	Whole whitefish – i.e. Haddock, Cod, Plaice, Bass, Bream, Pollock etc
Headless & Gutted	1.2040p	Headless whitefish, Including Monkfish tails (Skin on)
Fillets, Skin on	1.8060p	SKIN ON – Including: Loins, Tails (exc Monkfish), Blocks, Goujons, Chunks, Portions Paired fillets (White skin removed, Black skin on) should be charged at 50% Skin on Fillet and 50% Skinless.
Fillets, Skinless	2.2575p	SKIN REMOVED – Including: Loins, Tails (exc Monkfish), Blocks, Goujons, Chunks, Portions Paired fillets (White skin removed, Black skin on) should be charged at 50% Skin on Fillet and 50% Skinless

Smoked Sea Fish Products

Levy Code Definition	Rate Per KG	Products
Headless & Gutted	1.5050p	As above, but smoked, for example Smoked Haddock, or Halibut
Fillets, Skin on	2.2575p	As above, but smoked
Fillets, Skinless	2.4080p	As above, but smoked

Levy Code Definition	Rate Per KG	Products
Any other Products	1.8060p	Formed fillets using nape/belly flap. Surimi, White fish Roe, Cod cheeks Minced white fish, Skinless monkfish tails, Blocks etc made from Bits & Pieces, Dogfish backs, Skate wings, Tuna/Marlin/Sailfish/Swordfish Loins, Tuna/Marlin/Sailfish/Swordfish Chunks, Tuna/Marlin/Sailfish/Swordfish Steaks.

Pelagic (Mackerel, Herring, Pilchard, Sprat, & Whitebait)

Fresh, frozen & chilled Pelagic Products

Levy Code Definition	Rate Per KG	Products
Whole, or Gutted	0.2580p	Whole pelagic fish, for example Mackerel (Except Indian Mackerel), Herring, Sprat, Pilchard, Sardine, Scad, Whitebait.
Headless & Gutted	0.3440p	Headless pelagic fish, as above.
Fillets, Skin on	0.5160p	Fillets of the above fish, with SKIN ON
Fillets, Skinless	0.6450p	Fillets of the above fish, with SKIN REMOVED

Smoked Pelagic Products

Levy Code Definition	Rate Per KG	Products
Headless & Gutted	0.4300p	As above, but smoked. This includes kippers as there is no smoked rate for whole fish under Pelagic
Fillets, Skin on	0.6450p	As above, but smoked
Fillets, Skinless	0.6880p	As above, but smoked

Levy Code Definition	Rate Per KG	Products
Any pelagic fish product not referred to above	0.5160p	Minced pelagic fish Pelagic fish Roe Herring Milk

Shellfish

Levy Code Definition	Rate Per KG	Products
Cockles or Mussels - Whole	0.2580p	Whole Mussels & Cockles
Whelks - Whole	0.4515p	Whole Whelk
Cockles/Mussels or Whelks – Not Whole	0.9030p	Cockle meat, Mussel meat, Whelk Meat Half shell Mussels.
Any other Shellfish – Whole	0.9030p	Whole/Live Prawns, Whole/Live Shrimps Whole/Live Langoustines, Whole/Live Lobster, Whole/Live Crab, Clams, Scallops, Whole Octopus, Whole Squid.
Any other Shellfish – not whole	1.8060p	Scallop Meat, Half Shell Scallops, Clam Meat, Crab Meat, Squid rings, Lobster tails, Langoustine Tails, Peeled Prawns, Headless Prawns, Stuffed Squid, etc

Other Levy Rates

Levy Code Definition	Rate Per KG	Products
Fish sold for fishmeal production	0.0350p	
Imported fishmeal	0.1750p	
Salted and Cured Fish Wet	0.7525p	
Salted and Cured Fish Dried	1.1288p	

These tables are intended as a guide, and are not exhaustive. If you have any doubts about which code you should use please contact your Levy Auditor.