

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SECTION IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS
AND VINEGAR; TOBACCO AND
MANUFACTURED TOBACCO SUBSTITUTES**

Note.

1. In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16

**Preparations of meat, of fish or of crustaceans,
molluscs or other aquatic invertebrates**

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

16.01

Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.

1601.00.10	- In airtight containers	KGM
1601.00.90	- Other	KGM

16.02

Other prepared or preserved meat, meat offal or blood.

1602.10	- Homogenised preparations:	
1602.10.10	-- Containing pork, in airtight containers	KGM
1602.10.90	-- Other	KGM

16.02 – 16.03 Section IV

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1602.20.00	- Of liver of any animal	KGM			
		- Of poultry of heading 01.05:				
	1602.31	-- Of turkeys:				
	1602.31.10	--- In airtight containers	KGM			
		--- Other:				
	1602.31.91	---- Mechanically deboned or separated meat	KGM			
	1602.31.99	---- Other	KGM			
	1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :				
	1602.32.10	--- Chicken curry, in airtight containers	KGM			
	1602.32.90	--- Other	KGM			
	1602.39.00	-- Other	KGM			
		- Of swine:				
	1602.41	-- Hams and cuts thereof:				
	1602.41.10	--- In airtight containers	KGM			
	1602.41.90	--- Other	KGM			
	1602.42	-- Shoulders and cuts thereof:				
	1602.42.10	--- In airtight containers	KGM			
	1602.42.90	--- Other	KGM			
	1602.49	-- Other, including mixtures:				
		--- Luncheon meat:				
	1602.49.11	---- In airtight containers	KGM			
	1602.49.19	---- Other	KGM			
		--- Other:				
	1602.49.91	---- In airtight containers	KGM			
	1602.49.99	---- Other	KGM			
	1602.50.00	- Of bovine animals	KGM			
	1602.90	- Other, including preparations of blood of any animal:				
	1602.90.10	-- Mutton curry, in airtight containers	KGM			
	1602.90.90	-- Other	KGM			
16.03		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.				
	1603.00.10	- Of chicken, with herbs	KGM			
	1603.00.20	- Of chicken, without herbs	KGM			
	1603.00.30	- Other, with herbs	KGM			
	1603.00.90	- Other	KGM			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.				
		- Fish, whole or in pieces, but not minced:				
	1604.11	-- Salmon:				
	1604.11.10	--- In airtight containers	KGM			
	1604.11.90	--- Other	KGM			
	1604.12	-- Herrings:				
	1604.12.10	--- In airtight containers	KGM			
	1604.12.90	--- Other	KGM			
	1604.13	-- Sardines, sardinella and brisling or sprats:				
		--- Sardines:				
	1604.13.11	---- In airtight containers	KGM			
	1604.13.19	---- Other	KGM			
		--- Other:				
	1604.13.91	---- In airtight containers	KGM			
	1604.13.99	---- Other	KGM			
	1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>):				
		--- In airtight containers:				
	1604.14.11	---- Tunas	KGM			
	1604.14.19	---- Other	KGM			
	1604.14.90	--- Other	KGM			
	1604.15	-- Mackerel:				
	1604.15.10	--- In airtight containers	KGM			
	1604.15.90	--- Other	KGM			
	1604.16	-- Anchovies:				
	1604.16.10	--- In airtight containers	KGM			
	1604.16.90	--- Other	KGM			
	1604.17	-- Eels:				
	1604.17.10	--- In airtight containers	KGM			
	1604.17.90	--- Other	KGM			
	1604.19	-- Other:				
	1604.19.20	--- Horse mackerel, in airtight containers	KGM			
	1604.19.30	--- Other, in airtight containers	KGM			
	1604.19.90	--- Other	KGM			
	1604.20	- Other prepared or preserved fish:				
		-- Shark fins, ready for immediate consumption:				
	1604.20.11	--- In airtight containers	KGM			
	1604.20.19	--- Other	KGM			
		-- Fish sausages:				
	1604.20.21	--- In airtight containers	KGM			
	1604.20.29	--- Other	KGM			

16.04 – 16.05 Section IV

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		-- Other:				
	1604.20.91	--- In airtight containers	KGM			
	1604.20.93	--- Frozen minced fish, boiled or steamed	KGM			
	1604.20.99	--- Other	KGM			
		- Caviar and caviar substitutes:				
	1604.31.00	-- Caviar	KGM			
	1604.32.00	-- Caviar substitutes	KGM			
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.				
	1605.10	- Crab:				
	1605.10.10	-- In airtight containers	KGM			
	1605.10.90	-- Other	KGM			
		- Shrimps and prawns:				
	1605.21	-- Not in airtight container:				
	1605.21.10	--- Shrimp paste	KGM			
	1605.21.90	--- Other	KGM			
	1605.29	-- Other:				
	1605.29.10	--- Shrimp paste	KGM			
	1605.29.90	--- Other	KGM			
	1605.30.00	- Lobster	KGM			
	1605.40.00	- Other crustaceans	KGM			
		- Molluscs:				
	1605.51.00	-- Oysters	KGM			
	1605.52.00	-- Scallops, including queen scallops	KGM			
	1605.53.00	-- Mussels	KGM			
	1605.54.00	-- Cuttle fish and squid	KGM			
	1605.55.00	-- Octopus	KGM			
	1605.56.00	-- Clams, cockles and arkshells	KGM			
	1605.57.00	-- Abalone	KGM			
	1605.58.00	-- Snails, other than sea snails	KGM			
	1605.59.00	-- Other	KGM			
		- Other aquatic invertebrates:				
	1605.61.00	-- Sea cucumbers	KGM			
	1605.62.00	-- Sea urchins	KGM			
	1605.63.00	-- Jellyfish	KGM			
	1605.69.00	-- Other	KGM			