

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 percent 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 and 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.

Sub-heading Notes.

1. For the purposes of sub-heading 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 purpose, 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 sub-heading takes precedence over all other sub-headings of heading 16.02.
2. The fish and crustaceans specified in the sub-headings 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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	kg	25%	Free
16.02		Other prepared or preserved meat, meat offal or blood.			
	1602.10.00	- Homogenised preparations	kg	25%	Free
	1602.20.00	- Of liver of any animal	kg	25%	Free
		- Of poultry of heading 01.05:			
	1602.31.00	-- Of turkeys	kg	25%	Free
	1602.32.00	-- of fowls of the species <i>Gallus domesticus</i>	kg	25%	Free
	1602.39.00	-- Other	kg	25%	Free
		- Of swine			
	1602.41.00	-- Hams and cuts thereof	kg	25%	Free
	1602.42.00	-- Shoulders and cuts thereof	kg	25%	Free

	1602.49.00	-- Other, including mixtures	kg	25%	Free
	1602.50.00	- Of bovine animals	kg	25%	Free
	1602.90.00	- Other, including preparations of blood of any animal	kg	25%	Free
16.03	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	25%	Free
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Fish, whole or in pieces, but not minced:			
	1604.11.00	-- Salmon	kg	25%	Free
	1604.12.00	-- Herrings	kg	25%	Free
	1604.13.00	-- Sardines, sardinella and brisling or sprats	kg	25%	Free
	1604.14.00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	kg	25%	Free
	1604.15.00	-- Mackerel	kg	25%	Free
	1604.16.00	-- Anchovies	kg	25%	Free
	1604.19.00	-- Other	kg	25%	Free
	1604.20.00	- Other prepared or preserved fish	kg	25%	Free
	1604.30.00	- Caviar and caviar substitutes	kg	25%	Free
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.10.00	- Crab	kg	25%	Free
	1605.20.00	- Shrimps and prawns	kg	25%	Free
	1605.30.00	- Lobster	kg	25%	Free
	1605.40.00	- Other crustaceans	kg	25%	Free
	1605.90.00	- Other	kg	25%	Free