

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 , crustaceans, molluscs and 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 subheading 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.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		
	16 01 00 10	- - - Of swine or animal blood	Special Goods	
	16 01 00 20	- - - Of bovine animals	Value	5%
	16 01 00 30	- - - Of poultry	Value	5%
	16 01 00 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
16.02		Other prepared or preserved meat, meat offal or blood.		
		- Homogenised preparations:		
	16 02 10 10	- - - Baby food	Value	5%
	16 02 10 90	- - - Other	Value	5%
	16 02 20 00	- Of liver of any animal	Value	5%
		- Of poultry of heading 01.05:		
	16 02 31 00	- - Of turkeys	Value	5%
	16 02 32 00	- - Of fowls of the species Gallus domesticus	Value	5%
	16 02 39 00	- - Other	Value	5%
		- Of swine:		
	16 02 41 00	- - Hams and cuts thereof		Special Goods
	16 02 42 00	- - Shoulders and cuts thereof		Special Goods
	16 02 49 00	- - Other, including mixtures		Special Goods
		- Of bovine animals:		
	16 02 50 10	- - - Pastrami (spiced, dried and prepared meat)	Value	5%
	16 02 50 90	- - - Other (canned or the like)	Value	5%
		- Other, including preparations of blood of any animal:		
	16 02 90 10	- - - Food preparation containing more than 20% by weight of meat (ready-mix meals)	Value	5%
		- - - Meat offal of animals:		
	16 02 90 21	- - - - Tongues	Value	5%
	16 02 90 29	- - - - Other (except livers)	Value	5%
	16 02 90 30	- - - Preparations of animal blood		Special Goods
	16 02 90 90	- - - Other	Value	5%
16.03		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		
	16 03 00 10	- - - Extracts and juices of meat	Value	5%
	16 03 00 20	- - - Extracts and juices of fish, crustaceans molluscs or other aquatic invertebrates	Value	5%
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		
		- Fish, whole or in pieces, but not minced:		
	16 04 11 00	- - Salmon	Value	5%
	16 04 12 00	- - Herrings	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	16 04 13 00	- - Sardines, sardinella and brisling or sprats	Value	5%
	16 04 14 00	- - Tunas, skipjack and bonito (Sarda spp.)	Value	5%
	16 04 15 00	- - Mackerel	Value	5%
	16 04 16 00	- - Anchovies	Value	5%
	16 04 17 00	- - Eels	Value	5%
	16 04 19 00	- - Other	Value	5%
	16 04 20 00	- Other prepared or preserved fish	Value	5%
		- Caviar and caviar substitutes:		
	16 04 31 00	-- Caviar	Value	5%
	16 04 32 00	-- caviar substitutes	Value	5%
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
	16 05 10 00	- Crab	Value	5%
		- Shrimps and prawns:		
	16 05 21 00	-- Not in airtight container	Value	5%
	16 05 29 00	-- Other	Value	5%
	16 05 30 00	- Lobster	Value	5%
	16 05 40 00	- Other crustaceans	Value	5%
		- Molluscs :		
	16 05 51 00	-- Oysters	Value	5%
	16 05 52 00	-- Scallops, including queen scallops	Value	5%
	16 05 53 00	-- Mussels	Value	5%
	16 05 54 00	-- Cuttle fish and squid	Value	5%
	16 05 55 00	-- Octopus	Value	5%
	16 05 56 00	-- Clams, cockles and arkshells	Value	5%
	16 05 57 00	-- Abalone	Value	5%
	16 05 58 00	-- Snails, other than sea snails	Value	5%
	16 05 59 00	-- Other	Value	5%
		- Other aquatic invertebrates :		
	16 05 61 00	-- Sea cucumbers	Value	5%
	16 05 62 00	-- Sea urchins	Value	5%
	16 05 63 00	-- Jellyfish	Value	5%
	16 05 69 00	-- Other	Value	5%