

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.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	L	kg									30%	15%	7.5%	2%	30% or Rs.110/= per kg		
16.02		Other prepared or preserved meat, meat offal or blood.																	
	1602.10	- Homogenised preparations	L	kg						Free			30%	15%	7.5%	2%			
	1602.20	- Of liver of any animal	L	kg						Free			30%	15%	7.5%	2%			
		- Of poultry of heading 01.05 :																	
	1602.31	-- Of turkeys		kg						Free			30%	15%	7.5%	2%			
	1602.32	-- Of fowls of the species <i>Gallus domesticus</i>		kg						Free			30%	15%	7.5%	2%	30% or Rs.110/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	1602.39	-- Other	L	kg						Free				30%	15%	7.5%	2%				
		- Of swine :																			
	1602.41	-- Hams and cuts thereof		kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	1602.42	-- Shoulders and cuts thereof		kg						Free				30%	15%	7.5%	2%				
	1602.49	-- Other, including mixtures	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	1602.50	- Of bovine animals	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg			
	1602.90	- Other, including preparations of blood of any animal	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.110/= per kg			
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	L	kg						Free		5%		30%	15%	7.5%	2%	30% or Rs.100/= per kg			
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	L	kg			11.25%			Free		4.5%		15%	15%	7.5%	2%			*	
	1604.12	-- Herrings	L	kg			11.25%					4.5%		15%	15%	7.5%	2%			*	
	1604.13	-- Sardines, sardinella and brisling or sprats	L	kg			11.25%							15%	15%	7.5%	2%			*	
	1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	L	kg			11.25%							15%	15%	7.5%	2%			*	
	1604.15	-- Mackerel	L	kg			11.25%							15%	15%	7.5%	2%			*	
	1604.16	-- Anchovies	L	kg			11.25%			Free				15%	15%	7.5%	2%			*	
	1604.17	-- Eels	L	kg			11.25%							15%	15%	7.5%	2%			*	
	1604.19	-- Other	L	kg			11.25%					4.5%		15%	15%	7.5%	2%			*	
	1604.20	- Other prepared or preserved fish	L	kg			11.25%							15%	15%	7.5%	2%			*	
		- Caviar and caviar substitutes :																			
	1604.31	-- Caviar		kg			12.5%			Free		4.5%		15%	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	1604.32	-- Caviar substitutes		kg						Free			4.5%	15%	15%	7.5%	2%			
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.																		
	1605.10	- Crab		kg										30%	15%	7.5%	2%			
		- Shrimps and prawns:																		
	1605.21	-- Not in airtight container		kg										30%	15%	7.5%	2%			
	1605.29	-- Other		kg										30%	15%	7.5%	2%			
	1605.30	- Lobster		kg										30%	15%	7.5%	2%			
	1605.40	- Other crustaceans		kg										30%	15%	7.5%	2%			
		- Molluscs :																		
	1605.51	-- Oysters		kg										30%	15%	7.5%	2%			
	1605.52	-- Scallops, including queen scallops		kg										30%	15%	7.5%	2%			
	1605.53	-- Mussels		kg										30%	15%	7.5%	2%			
	1605.54	-- Cuttle fish and squid		kg										30%	15%	7.5%	2%			
	1605.55	-- Octopus		kg										30%	15%	7.5%	2%			
	1605.56	-- Clams, cockles and arkshells		kg										30%	15%	7.5%	2%			
	1605.57	-- Abalone		kg										30%	15%	7.5%	2%			
	1605.58	-- Snails, other than sea snails		kg										30%	15%	7.5%	2%			
	1605.59	-- Other		kg										30%	15%	7.5%	2%			
		- Other aquatic invertebrates :																		
	1605.61	-- Sea cucumbers		kg										30%	15%	7.5%	2%			
	1605.62	-- Sea urchins		kg										30%	15%	7.5%	2%			
	1605.63	-- Jellyfish		kg										30%	15%	7.5%	2%			
	1605.69	-- Other		kg										30%	15%	7.5%	2%			