

## 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 food suitable for infants or young children 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	Unit	ICL/ SLS I	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>16.01</b>	1601.00.00	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	kg	L										30%	15%	7.50%	2%	30% or Rs.110/= per kg		
<b>16.02</b>		<b>Other prepared or preserved meat, meat offal or blood.</b>																		
	1602.10.00	- Homogenised preparations	kg	L						Free				30%	15%	7.50%	2%			
	1602.20.00	- Of liver of any animal	kg	L						Free				30%	15%	7.50%	2%			
		- Of poultry of heading 01.05 :																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	1602.31.00	-- Of turkeys	kg								Free				30%	15%	7.50%	2%			
	1602.32.00	-- Of fowls of the species <i>Gallus domesticus</i>	kg								Free				30%	15%	7.50%	2%	30% or Rs.110/= per kg		
	1602.39.00	-- Other	kg	L							Free				30%	15%	7.50%	2%			
		- Of swine :																			
	1602.41.00	-- Hams and cuts thereof	kg								Free				30%	15%	7.50%	2%	30% or Rs.110/= per kg		
	1602.42.00	-- Shoulders and cuts thereof	kg								Free				30%	15%	7.50%	2%			
	1602.49.00	-- Other, including mixtures	kg	L							Free				30%	15%	7.50%	2%	30% or Rs.110/= per kg		
	1602.50.00	- Of bovine animals	kg	L							Free				30%	15%	7.50%	2%	30% or Rs.110/= per kg		
	1602.90.00	- Other, including preparations of blood of any animal	kg	L							Free				30%	15%	7.50%	2%	30% or Rs.110/= per kg		
<b>16.03</b>	1603.00.00	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	kg	L							Free			5%	30%	15%	7.50%	2%	30% or Rs.100/= per kg		
<b>16.04</b>		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>																			
		- Fish, whole or in pieces, but not minced :																			
	1604.11.00	-- Salmon	kg	L																	
		-- <i>Canned Fish</i>	kg	S				11.25%			Free			4.5%	15%	15%	7.50%	2%			*
		-- <i>Canned Fish Curry</i>	kg	S																	
	1604.12.00	-- Herrings	kg	L																	
		-- <i>Canned Fish</i>	kg	S				11.25%						4.5%	15%	15%	7.50%	2%			*
		-- <i>Canned Fish Curry</i>	kg	S																	

HS Hdg	HS Code		Description	Unit	ICL/SLS I	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF								SD	
	1604.13.00	--	Sardines, sardinella and brisling or sprats	kg	L				11.25%						15%	15%	7.50%	2%			*	
			<i>Canned Fish</i>	kg	S																	
			<i>Canned Fish Curry</i>	kg	S																	
	1604.14.00	--	Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	kg	L				11.25%						15%	15%	7.50%	2%			*	
			<i>Canned Fish</i>	kg	S																	
			<i>Canned Fish Curry</i>	kg	S																	
	1604.15.00	--	Mackerel	kg	L				11.25%						15%	15%	7.50%	2%			*	
			<i>Canned Fish</i>	kg	S																	
			<i>Canned Fish Curry</i>	kg	S																	
	1604.16.00	--	Anchovies	kg	L				11.25%		Free				15%	15%	7.50%	2%			*	
			<i>Canned Fish</i>	kg	S																	
			<i>Canned Fish Curry</i>	kg	S																	
	1604.17.00	--	Eels	kg	L				11.25%						15%	15%	7.50%	2%			*	
			<i>Canned Fish</i>	kg	S																	
			<i>Canned Fish Curry</i>	kg	S																	
	1604.18.00	--	Shark fins	kg					11.25%					4.5%	15%	15%	7.50%	2%				
	1604.19.00	--	Other	kg	L				11.25%					4.5%	15%	15%	7.50%	2%			*	
			<i>Canned Fish</i>	kg	S																	
			<i>Canned Fish Curry</i>	kg	S																	
	1604.20.00	-	Other prepared or preserved fish	kg	L				11.25%						15%	15%	7.50%	2%			*	
			<i>Canned Fish</i>	kg	S																	
			<i>Canned Fish Curry</i>	kg	S																	
		-	Caviar and caviar substitutes :																			
	1604.31.00	--	Caviar	kg					12.5%		Free			4.5%	15%	15%	7.50%	2%				
	1604.32.00	--	Caviar substitutes	kg							Free			4.5%	15%	15%	7.50%	2%				
<b>16.05</b>			<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>																			
	1605.10.00	-	Crab	kg											30%	15%	7.50%	2%				
		-	Shrimps and prawns:																			
	1605.21.00	--	Not in airtight container	kg											30%	15%	7.50%	2%				
	1605.29.00	--	Other	kg											30%	15%	7.50%	2%				
	1605.30.00	-	Lobster	kg											30%	15%	7.50%	2%				

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						AP	AD	BN	GT	IN	PK	SA	SF								SD
	1605.40.00	-	Other crustaceans	kg										30%	15%	7.50%	2%				
		-	Molluscs :																		
	1605.51.00	--	Oysters	kg										30%	15%	7.50%	2%				
	1605.52.00	--	Scallops, including queen scallops	kg										30%	15%	7.50%	2%				
	1605.53.00	--	Mussels	kg										30%	15%	7.50%	2%				
	1605.54.00	--	Cuttle fish and squid	kg										30%	15%	7.50%	2%				
	1605.55.00	--	Octopus	kg										30%	15%	7.50%	2%				
	1605.56.00	--	Clams, cockles and arkshells	kg										30%	15%	7.50%	2%				
	1605.57.00	--	Abalone	kg										30%	15%	7.50%	2%				
	1605.58.00	--	Snails, other than sea snails	kg										30%	15%	7.50%	2%				
	1605.59.00	--	Other	kg										30%	15%	7.50%	2%				
		-	Other aquatic invertebrates :																		
	1605.61.00	--	Sea cucumbers	kg										30%	15%	7.50%	2%				
	1605.62.00	--	Sea urchins	kg										30%	15%	7.50%	2%				
	1605.63.00	--	Jellyfish	kg										30%	15%	7.50%	2%				
	1605.69.00	--	Other	kg										30%	15%	7.50%	2%				