

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/SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | SCL | |
|--------------|------------|--|------|----------|-------------------|----|----|----|----|------|----|----|----|----|----------|-----|-------|------------------------|----------------|-----|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 16.01 | 1601.00.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | kg | L | | | | | | | | | | | 30% | 8% | 10.0% | 30% or Rs.110/= per kg | | | |
| 16.02 | | Other prepared or preserved meat, meat offal or blood. | | | | | | | | | | | | | | | | | | | |
| | 1602.10.00 | - Homogenised preparations | kg | L | | | | | | Free | | | | | 30% | 8% | 10.0% | | | | |
| | 1602.20.00 | - Of liver of any animal | kg | L | | | | | | Free | | | | | 30% | 8% | 10.0% | | | | |
| | | - Of poultry of heading 01.05 : | | | | | | | | | | | | | | | | | | | |
| | 1602.31.00 | -- Of turkeys | kg | | | | | | | Free | | | | | 30% | 8% | 10.0% | | | | |

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|--------------|------------|---|------|----------|-------------------|----|--------|----|----|----|------|----|----|------|----------|-----|-----|-------|------------------------|-----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 1602.32.00 | -- Of fowls of the species <i>Gallus domesticus</i> | kg | | | | | | | | Free | | | | | 30% | 8% | 10.0% | 30% or Rs.110/= per kg | |
| | 1602.39.00 | -- Other | kg | L | | | | | | | Free | | | | | 30% | 8% | 10.0% | | |
| | | - Of swine : | | | | | | | | | | | | | | | | | | |
| | 1602.41.00 | -- Hams and cuts thereof | kg | | | | | | | | Free | | | | | 30% | 8% | 10.0% | 30% or Rs.110/= per kg | |
| | 1602.42.00 | -- Shoulders and cuts thereof | kg | | | | | | | | Free | | | | | 30% | 8% | 10.0% | | |
| | 1602.49.00 | -- Other, including mixtures | kg | L | | | | | | | Free | | | | | 30% | 8% | 10.0% | 30% or Rs.110/= per kg | |
| | 1602.50.00 | - Of bovine animals | kg | L | | | | | | | Free | | | | | 30% | 8% | 10.0% | 30% or Rs.110/= per kg | |
| | 1602.90.00 | - Other, including preparations of blood of any animal | kg | L | | | | | | | Free | | | | | 30% | 8% | 10.0% | 30% or Rs.110/= per kg | |
| 16.03 | 1603.00.00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | kg | L | | | | | | | Free | | | 5% | | 30% | 8% | 10.0% | 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 : | | | | | | | | | | | | | | | | | | |
| | 1604.11.00 | -- Salmon | kg | L/S | | | 11.25% | | | | Free | | | 4.5% | | 15% | 8% | 10.0% | | * |
| | 1604.12.00 | -- Herrings | kg | L/S | | | 11.25% | | | | | | | 4.5% | | 15% | 8% | 10.0% | | * |
| | 1604.13.00 | -- Sardines, sardinella and brisling or sprats | kg | L/S | | | 11.25% | | | | | | | | | 15% | 8% | 10.0% | | * |
| | 1604.14.00 | -- Tunas, skipjack and bonito (<i>Sarda spp.</i>) | kg | L/S | | | 11.25% | | | | | | | | | 15% | 8% | 10.0% | | * |
| | 1604.15.00 | -- Mackerel | kg | L/S | | | 11.25% | | | | | | | | | 15% | 8% | 10.0% | | * |
| | 1604.16.00 | -- Anchovies | kg | L/S | | | 11.25% | | | | Free | | | | | 15% | 8% | 10.0% | | * |
| | 1604.17.00 | -- Eels | kg | L | | | 11.25% | | | | | | | | | 15% | 8% | 10.0% | | * |

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|--------------|------------|----|--|------|----------|-------------------|----|----|--------|----|------|----|----|----------|-----|-----|------|----------------|-------------|----|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD | SG |
| | 1604.18.00 | -- | Shark fins | kg | | | | | 11.25% | | | | | 4.5% | | 15% | 8% | 10.0% | | | |
| | 1604.19.00 | -- | Other | kg | L/S | | | | 11.25% | | | | | 4.5% | | 15% | 8% | 10.0% | | | * |
| | 1604.20.00 | - | Other prepared or preserved fish | kg | L | | | | 11.25% | | | | | | | 15% | 8% | 10.0% | | | * |
| | | | <i>Canned Fish Curry</i> | | L/S | | | | | | | | | | | | | | | | |
| | | - | Caviar and caviar substitutes : | | | | | | | | | | | | | | | | | | |
| | 1604.31.00 | -- | Caviar | kg | | | | | 12.5% | | Free | | | 4.5% | | 15% | 8% | 10.0% | | | |
| | 1604.32.00 | -- | Caviar substitutes | kg | | | | | | | Free | | | 4.5% | | 15% | 8% | 10.0% | | | |
| 16.05 | | | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | | | | | | | | | | | | | | | | | | |
| | 1605.10.00 | - | Crab | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | | - | Shrimps and prawns: | | | | | | | | | | | | | | | | | | |
| | 1605.21.00 | -- | Not in airtight container | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.29.00 | -- | Other | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.30.00 | - | Lobster | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.40.00 | - | Other crustaceans | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | | - | Molluscs : | | | | | | | | | | | | | | | | | | |
| | 1605.51.00 | -- | Oysters | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.52.00 | -- | Scallops, including queen scallops | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.53.00 | -- | Mussels | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.54.00 | -- | Cuttle fish and squid | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.55.00 | -- | Octopus | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.56.00 | -- | Clams, cockles and arkshells | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.57.00 | -- | Abalone | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.58.00 | -- | Snails, other than sea snails | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.59.00 | -- | Other | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | | - | Other aquatic invertebrates : | | | | | | | | | | | | | | | | | | |
| | 1605.61.00 | -- | Sea cucumbers | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.62.00 | -- | Sea urchins | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.63.00 | -- | Jellyfish | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 1605.69.00 | -- | Other | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |