

## Chapter 2

### Meat and edible meat offal

**Note.**

1. - This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 25.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

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							
<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled.</b>																	
	0201.10	- Carcasses and half-carcasses	L	kg								5%	30%	15%	7.5%	2%	30% or Rs.225/ = per kg		
	0201.20	- Other cuts with bone in	L	kg								5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0201.30	- Boneless	L	kg								5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.02</b>		<b>Meat of bovine animals, frozen.</b>																	
	0202.10	- Carcasses and half-carcasses	L	kg								5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0202.20	- Other cuts with bone in	L	kg								5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0202.30	- Boneless	L	kg								5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen.</b>																	

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	SD							
		- Fresh or chilled :																		
	0203.11	-- Carcasses and half-carcasses		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0203.12	-- Hams, shoulders and cuts thereof, with bone in		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0203.19	-- Other		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
		- Frozen :																		
	0203.21	-- Carcasses and half-carcasses		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0203.22	-- Hams, shoulders and cuts thereof, with bone in		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0203.29	-- Other		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or frozen (+).</b>																		
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
		- Other meat of sheep, fresh or chilled :																		
	0204.21	-- Carcasses and half-carcasses	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0204.22	-- Other cuts with bone in	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0204.23	-- Boneless	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0204.30	- Carcasses and half-carcasses of lamb, frozen	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
		- Other meat of sheep, frozen :																		

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	SD							
	0204.41	-- Carcasses and half-carcasses	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0204.42	-- Other cuts with bone in	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0204.43	-- Boneless	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0204.50	- Meat of goats	L	kg										30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.05</b>	0205.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>		kg						Free			5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.06</b>		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>																		
	0206.10	- Of bovine animals, fresh or chilled	L	kg									5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
		- Of bovine animals, frozen :																		
	0206.21	-- Tongues	L	kg									5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0206.22	-- Livers	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0206.29	-- Other	L	kg									5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0206.30	- Of swine, fresh or chilled	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
		- Of swine, frozen :																		
	0206.41	-- Livers	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		

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	SD								
	0206.49	-- Other	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0206.80	- Other, fresh or chilled	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0206.90	- Other, frozen	L	kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg			
<b>02.07</b>		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>																			
		- Of fowls of the species <i>Gallus domesticus</i> :																			
	0207.11	-- Not cut in pieces, fresh or chilled		kg										Rs.200/- per Kg	Ex	7.5%	2%				
	0207.12	-- Not cut in pieces, frozen		kg										Rs.200/- per Kg	Ex	7.5%	2%				
	0207.13	-- Cuts and offal, fresh or chilled		kg										Rs.200/- per Kg	Ex	7.5%	2%				
	0207.14	-- Cuts and offal, frozen		kg										Rs.200/- per Kg	Ex	7.5%	2%				
		- Of turkeys :																			
	0207.24	-- Not cut in pieces, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0207.25	-- Not cut in pieces, frozen		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0207.26	-- Cuts and offal, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0207.27	-- Cuts and offal, frozen		kg						Free		5%		30%	15%	7.5%	2%	30% or Rs.225/= per kg			
		- Of ducks:																			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0207.41	-- Not cut in pieces, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.42	-- Not cut in pieces, frozen		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.43	-- Fatty livers, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.44	-- Other, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.45	-- Other, frozen		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
		- Of geese:																		
	0207.51	-- Not cut in pieces, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.52	-- Not cut in pieces, frozen		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.53	-- Fatty livers, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.54	-- Other, fresh or chilled		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.55	-- Other, frozen		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0207.60	- Of guinea fowls		kg						Free				30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.08</b>		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>																		
	0208.10	- Of rabbits or hares		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0208.30	- Of primates	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0208.40	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0208.50	- Of reptiles (including snakes and turtles)	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0208.60	- Of camels and other camelids ( <i>Camelidae</i> )	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0208.90	- Other :																		
	0208.90.10	--- Frogs' legs		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0208.90.90	--- Other	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.09</b>		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>																		
	0209.10	- Of pigs		kg					Free				5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
	0209.90	- Other		kg					Free				5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		
<b>02.10</b>		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>																		
		- Meat of swine :																		
	0210.11	-- Hams, shoulders and cuts thereof, with bone in		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg		

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								SD	
	0210.12	-- Bellies (streaky) and cuts thereof		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0210.19	-- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0210.20	- Meat of bovine animals	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg			
		- Other, including edible flours and meals of meat or meat offal :																			
	0210.91	-- Of primates	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0210.93	-- Of reptiles (including snakes and turtles)	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg			
	0210.99	-- Other	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.225/= per kg			