

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 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|--|------|--------------|-------------------|----|----|----|----|----|------|----|----|----|----------|-----|-------|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 02.01 | | Meat of bovine animals, fresh or chilled. | | | | | | | | | | | | | | | | | | |
| | 0201.10.00 | - Carcasses and half-carcasses | kg | L | | | | | | | | | 5% | | 15% | 8% | 10.0% | | | |
| | 0201.20.00 | - Other cuts with bone in | kg | L | | | | | | | | | 5% | | 15% | 8% | 10.0% | | | |
| | 0201.30.00 | - Boneless | kg | L | | | | | | | | | 5% | | 15% | 8% | 10.0% | | | |
| 02.02 | | Meat of bovine animals, frozen. | | | | | | | | | | | | | | | | | | |
| | 0202.10.00 | - Carcasses and half-carcasses | kg | L | | | | | | | | | 5% | | 15% | 8% | 10.0% | | | |
| | 0202.20.00 | - Other cuts with bone in | kg | L | | | | | | | | | 5% | | 15% | 8% | 10.0% | | | |
| | 0202.30.00 | - Boneless | kg | L | | | | | | | | | 5% | | 15% | 8% | 10.0% | | | |
| 02.03 | | Meat of swine, fresh, chilled or frozen. | | | | | | | | | | | | | | | | | | |
| | | - Fresh or chilled : | | | | | | | | | | | | | | | | | | |
| | 0203.11.00 | -- Carcasses and half-carcasses | kg | | | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0203.12.00 | -- Hams, shoulders and cuts thereof, with bone in | kg | | | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0203.19.00 | -- Other | kg | | | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | | - Frozen : | | | | | | | | | | | | | | | | | | |
| | 0203.21.00 | -- Carcasses and half-carcasses | kg | | | | | | | | Free | | | | 15% | 8% | 10.0% | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD |
| | 0203.22.00 | -- | Hams, shoulders and cuts thereof, with bone in | kg | | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0203.29.00 | -- | Other | kg | | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| 02.04 | | | Meat of sheep or goats, fresh, chilled or frozen (+). | | | | | | | | | | | | | | | | | |
| | 0204.10.00 | - | Carcasses and half-carcasses of lamb, fresh or chilled | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | | - | Other meat of sheep, fresh or chilled : | | | | | | | | | | | | | | | | | |
| | 0204.21.00 | -- | Carcasses and half-carcasses | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0204.22.00 | -- | Other cuts with bone in | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0204.23.00 | -- | Boneless | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0204.30.00 | - | Carcasses and half-carcasses of lamb, frozen | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | | - | Other meat of sheep, frozen : | | | | | | | | | | | | | | | | | |
| | 0204.41.00 | -- | Carcasses and half-carcasses | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0204.42.00 | -- | Other cuts with bone in | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0204.43.00 | -- | Boneless | kg | L | | | | | | Free | | | | 15% | 8% | 10.0% | | | |
| | 0204.50.00 | - | Meat of goats | kg | L | | | | | | | | | | 15% | 8% | 10.0% | 15% | | |
| 02.05 | 0205.00.00 | | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | kg | | | | | | | Free | | | 5% | 15% | 8% | 10.0% | | | |
| 02.06 | | | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. | | | | | | | | | | | | | | | | | |
| | 0206.10.00 | - | Of bovine animals, fresh or chilled | kg | L | | | | | | | | | 5% | 15% | 8% | 10.0% | | | |
| | | - | Of bovine animals, frozen : | | | | | | | | | | | | | | | | | |
| | 0206.21.00 | -- | Tongues | kg | L | | | | | | | | | 5% | 15% | 8% | 10.0% | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG |
| | 0206.22.00 | -- | Livers | kg | L | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | | | |
| | 0206.29.00 | -- | Other | kg | L | | | | | | | | | 5% | | 15% | 8% | 10.0% | | | |
| | 0206.30.00 | - | Of swine, fresh or chilled | kg | L | | | | | Free | | | | | | 15% | 8% | 10.0% | | | |
| | | - | Of swine, frozen : | | | | | | | | | | | | | | | | | | |
| | 0206.41.00 | -- | Livers | kg | L | | | | | Free | | | | | | 15% | 8% | 10.0% | | | |
| | 0206.49.00 | -- | Other | kg | L | | | | | Free | | | | | | 15% | 8% | 10.0% | | | |
| | 0206.80.00 | - | Other, fresh or chilled | kg | L | | | | | Free | | | | | | 15% | 8% | 10.0% | | | |
| | 0206.90.00 | - | Other, frozen | kg | L | | | | | Free | | | | | | 15% | 8% | 10.0% | | | |
| 02.07 | | | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. | | | | | | | | | | | | | | | | | | |
| | | - | Of fowls of the species <i>Gallus domesticus</i> : | | | | | | | | | | | | | | | | | | |
| | 0207.11.00 | -- | Not cut in pieces, fresh or chilled | kg | | | | | | | | | | | | Rs.220/= per kg | Ex | 10.0% | | | |
| | 0207.12.00 | -- | Not cut in pieces, frozen | kg | | | | | | | | | | | | Rs.220/= per kg | Ex | 10.0% | | | |
| | 0207.13.00 | -- | Cuts and offal, fresh or chilled | kg | | | | | | | | | | | | Rs.220/= per kg | Ex | 10.0% | | | |
| | 0207.14.00 | -- | Cuts and offal, frozen | kg | | | | | | | | | | | | Rs.220/= per kg | Ex | 10.0% | | | |
| | | - | Of turkeys : | | | | | | | | | | | | | | | | | | |
| | 0207.24.00 | -- | Not cut in pieces, fresh or chilled | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |
| | 0207.25.00 | -- | Not cut in pieces, frozen | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |
| | 0207.26.00 | -- | Cuts and offal, fresh or chilled | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |
| | 0207.27.00 | -- | Cuts and offal, frozen | kg | | | | | | Free | | | 5% | | | 15% | 8% | 10.0% | 15% | | |
| | | - | Of ducks: | | | | | | | | | | | | | | | | | | |
| | 0207.41.00 | -- | Not cut in pieces, fresh or chilled | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |
| | 0207.42.00 | -- | Not cut in pieces, frozen | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |
| | 0207.43.00 | -- | Fatty livers, fresh or chilled | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |
| | 0207.44.00 | -- | Other, fresh or chilled | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |
| | 0207.45.00 | -- | Other, frozen | kg | | | | | | Free | | | | | | 15% | 8% | 10.0% | 15% | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | | - Of geese: | | | | | | | | | | | | | | | | | | | |
| | 0207.51.00 | -- Not cut in pieces, fresh or chilled | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | | |
| | 0207.52.00 | -- Not cut in pieces, frozen | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | | |
| | 0207.53.00 | -- Fatty livers, fresh or chilled | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | | |
| | 0207.54.00 | -- Other, fresh or chilled | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | | |
| | 0207.55.00 | -- Other, frozen | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | | |
| | 0207.60.00 | - Of guinea fowls | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | | |
| 02.08 | | Other meat and edible meat offal, fresh, chilled or frozen. | | | | | | | | | | | | | | | | | | | |
| | 0208.10.00 | - Of rabbits or hares | kg | | | | | | Free | Free | | 5% | 5% | Free | 15% | 8% | 10.0% | | | | |
| | 0208.30.00 | - Of primates | kg | L | | | | | Free | Free | | 5% | 5% | Free | 15% | 8% | 10.0% | | | | |
| | 0208.40.00 | - 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) | kg | L | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | | | | |
| | 0208.50.00 | - Of reptiles (including snakes and turtles) | kg | L | | | | | Free | Free | | 5% | 5% | Free | 15% | 8% | 10.0% | | | | |
| | 0208.60.00 | - Of camels and other camelids (<i>Camelidae</i>) | kg | L | | | | | Free | Free | | 5% | 5% | Free | 15% | 8% | 10.0% | | | | |
| | 0208.90.00 | - Other : | | | | | | | | | | | | | | | | | | | |
| | 0208.90.10 | --- Frogs' legs | kg | | | | | | Free | Free | | 5% | 5% | Free | 15% | 8% | 10.0% | | | | |
| | 0208.90.90 | --- Other | kg | L | | | | | Free | Free | | 5% | 5% | | 15% | 8% | 10.0% | | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 02.09 | | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. | | | | | | | | | | | | | | | | | | |
| | 0209.10.00 | - Of pigs | kg | | | | | | | Free | | | 5% | | 15% | 8% | 10.0% | | | |
| | 0209.90.00 | - Other | kg | | | | | | | Free | | | 5% | | 15% | 8% | 10.0% | | | |
| 02.10 | | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | | | | | | | | | | | | | | | | | | |
| | | - Meat of swine : | | | | | | | | | | | | | | | | | | |
| | 0210.11.00 | -- Hams, shoulders and cuts thereof, with bone in | kg | | | | | Free | Free | | | 5% | 5% | | 15% | 8% | 10.0% | 15% | | |
| | 0210.12.00 | -- Bellies (streaky) and cuts thereof | kg | | | | | Free | Free | | | 5% | 5% | | 15% | 8% | 10.0% | 15% | | |
| | 0210.19.00 | -- Other | kg | | | | | Free | Free | | | 5% | 5% | | 15% | 8% | 10.0% | 15% | | |
| | 0210.20.00 | - Meat of bovine animals | kg | L | | | | Free | Free | | | 5% | 5% | | 15% | 8% | 10.0% | 15% | | |
| | | - Other, including edible flours and meals of meat or meat offal : | | | | | | | | | | | | | | | | | | |
| | 0210.91.00 | -- Of primates | kg | L | | | | Free | Free | | | 5% | 5% | Free | 15% | 8% | 10.0% | | | |
| | 0210.92.00 | -- 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) | kg | L | | | | Free | Free | | | 5% | 5% | | 15% | 8% | 10.0% | | | |

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|--------|------------|----|--|------|--------------|-------------------|----|----|----|------|------|----|----|----------|------|-----|------|-------------------|-------------|----|----|--|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD | SG | |
| | 0210.93.00 | -- | Of reptiles (including snakes and turtles) | kg | L | | | | | Free | Free | | 5% | 5% | Free | 15% | 8% | 10.0% | | | | |
| | 0210.99.00 | -- | Other | kg | L | | | | | Free | Free | | 5% | 5% | Free | 15% | 8% | 10.0% | 15% | | | |