

## 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						
<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%	8%	10.0%	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%	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%			

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					
	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	
<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%	8%	10.0%	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/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%		*

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					
	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%		
<b>16.05</b>			<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>																	
	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%		