

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	SD							
02.01		Meat of bovine animals, fresh or chilled.																		
	0201.10	- Carcasses and half-carcasses	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0201.20	- Other cuts with bone in	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0201.30	- Boneless	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
02.02		Meat of bovine animals, frozen.																		
	0202.10	- Carcasses and half-carcasses	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0202.20	- Other cuts with bone in	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0202.30	- Boneless	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
02.03		Meat of swine, fresh, chilled or 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						
		- Fresh or chilled :																	
	0203.11	-- Carcasses and half-carcasses		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0203.12	-- Hams, shoulders and cuts thereof, with bone in		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0203.19	-- Other		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
		- Frozen :																	
	0203.21	-- Carcasses and half-carcasses		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0203.22	-- Hams, shoulders and cuts thereof, with bone in		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0203.29	-- Other		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
02.04		Meat of sheep or goats, fresh, chilled or frozen (+).																	
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
		- Other meat of sheep, fresh or chilled :																	
	0204.21	-- Carcasses and half-carcasses	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0204.22	-- Other cuts with bone in	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0204.23	-- Boneless	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0204.30	- Carcasses and half-carcasses of lamb, frozen	L	kg						Free				25%	12%	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				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0204.42	-- Other cuts with bone in	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0204.43	-- Boneless	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0204.50	- Meat of goats	L	kg										25%	12%	5%	2%	30% or Rs.225/= per kg	
02.05	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		kg						Free			5%	25%	12%	5%	2%	30% or Rs.225/= per kg	
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.																	
	0206.10	- Of bovine animals, fresh or chilled	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg	
		- Of bovine animals, frozen :																	
	0206.21	-- Tongues	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg	
	0206.22	-- Livers	L	kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg	
	0206.29	-- Other	L	kg									5%	25%	12%	5%	2%	30% or Rs.225/= per kg	
	0206.30	- Of swine, fresh or chilled	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
		- Of swine, frozen :																	
	0206.41	-- Livers	L	kg						Free				25%	12%	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				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0206.80	- Other, fresh or chilled	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0206.90	- Other, frozen	L	kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
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	-- Not cut in pieces, fresh or chilled		kg										Rs.200/- per Kg	Ex	5%	2%		
	0207.12	-- Not cut in pieces, frozen		kg										Rs.200/- per Kg	Ex	5%	2%		
	0207.13	-- Cuts and offal, fresh or chilled		kg										Rs.200/- per Kg	Ex	5%	2%		
	0207.14	-- Cuts and offal, frozen		kg										Rs.200/- per Kg	Ex	5%	2%		
		- Of turkeys :																	
	0207.24	-- Not cut in pieces, fresh or chilled		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.25	-- Not cut in pieces, frozen		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.26	-- Cuts and offal, fresh or chilled		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.27	-- Cuts and offal, frozen		kg						Free			5%	25%	12%	5%	2%	30% or Rs.225/= per kg	
		- Of ducks:																	
	0207.41	-- Not cut in pieces, fresh or chilled		kg						Free				25%	12%	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						
	0207.42	-- Not cut in pieces, frozen		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.43	-- Fatty livers, fresh or chilled		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.44	-- Other, fresh or chilled		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.45	-- Other, frozen		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
		- Of geese:																	
	0207.51	-- Not cut in pieces, fresh or chilled		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.52	-- Not cut in pieces, frozen		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.53	-- Fatty livers, fresh or chilled		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.54	-- Other, fresh or chilled		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.55	-- Other, frozen		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
	0207.60	- Of guinea fowls		kg						Free				25%	12%	5%	2%	30% or Rs.225/= per kg	
02.08		Other meat and edible meat offal, fresh, chilled or frozen.																	
	0208.10	- Of rabbits or hares		kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg	
	0208.30	- Of primates	L	kg					Free	Free		14.6%	5%	25%	12%	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							
	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		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0208.50	- Of reptiles (including snakes and turtles)	L	kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0208.60	- Of camels and other camelids (<i>Camelidae</i>)	L	kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0208.90	- Other :																		
	0208.90.10	--- Frogs' legs		kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0208.90.90	--- Other	L	kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
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	- Of pigs		kg						Free			5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0209.90	- Other		kg						Free			5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
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	-- Hams, shoulders and cuts thereof, with bone in		kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0210.12	-- Bellies (streaky) and cuts thereof		kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0210.19	-- Other		kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0210.20	- Meat of bovine animals	L	kg					Free	Free		14.6%	5%	25%	12%	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		14.6%	5%	25%	12%	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		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0210.93	-- Of reptiles (including snakes and turtles)	L	kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		
	0210.99	-- Other	L	kg					Free	Free		14.6%	5%	25%	12%	5%	2%	30% or Rs.225/= per kg		