

## 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.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled.</b>																			
	0201.10.00	- Carcasses and half-carcasses	kg	L									5%	15%	15%	10.0%				2.5%	
	0201.20.00	- Other cuts with bone in	kg	L									5%	15%	15%	10.0%				2.5%	
	0201.30.00	- Boneless	kg	L									5%	15%	15%	10.0%				2.5%	
<b>02.02</b>		<b>Meat of bovine animals, frozen.</b>																			
	0202.10.00	- Carcasses and half-carcasses	kg	L									5%	15%	15%	10.0%				2.5%	
	0202.20.00	- Other cuts with bone in	kg	L									5%	15%	15%	10.0%				2.5%	
	0202.30.00	- Boneless	kg	L									5%	15%	15%	10.0%				2.5%	
<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen.</b>																			
		- Fresh or chilled :																			
	0203.11.00	-- Carcasses and half-carcasses	kg							Free					15%	15%	10.0%				2.5%
	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	kg							Free					15%	15%	10.0%				2.5%
	0203.19.00	-- Other	kg							Free					15%	15%	10.0%				2.5%
		- Frozen :																			
	0203.21.00	-- Carcasses and half-carcasses	kg							Free					15%	15%	10.0%				2.5%
	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	kg							Free					15%	15%	10.0%				2.5%
	0203.29.00	-- Other	kg							Free					15%	15%	10.0%				2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or frozen (+).</b>																				
	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	L						Free					15%	15%	10.0%				2.5%	
		- Other meat of sheep, fresh or chilled :																				
	0204.21.00	-- Carcasses and half-carcasses	kg	L						Free					15%	15%	10.0%				2.5%	
	0204.22.00	-- Other cuts with bone in	kg	L						Free					15%	15%	10.0%				2.5%	
	0204.23.00	-- Boneless	kg	L						Free					15%	15%	10.0%				2.5%	
	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	kg	L						Free					15%	15%	10.0%				2.5%	
		- Other meat of sheep, frozen :																				
	0204.41.00	-- Carcasses and half-carcasses	kg	L						Free					15%	15%	10.0%				2.5%	
	0204.42.00	-- Other cuts with bone in	kg	L						Free					15%	15%	10.0%				2.5%	
	0204.43.00	-- Boneless	kg	L						Free					15%	15%	10.0%				2.5%	
	0204.50.00	- Meat of goats	kg	L											15%	15%	10.0%	15%			2.5%	
<b>02.05</b>	0205.00.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	kg							Free			5%		15%	15%	10.0%				2.5%	
<b>02.06</b>		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>																				
	0206.10.00	- Of bovine animals, fresh or chilled	kg	L									5%		15%	15%	10.0%				2.5%	
		- Of bovine animals, frozen :																				
	0206.21.00	-- Tongues	kg	L									5%		15%	15%	10.0%				2.5%	
	0206.22.00	-- Livers	kg	L					Free	Free			5%	5%	15%	15%	10.0%				2.5%	
	0206.29.00	-- Other	kg	L									5%		15%	15%	10.0%				2.5%	
	0206.30.00	- Of swine, fresh or chilled	kg	L						Free					15%	15%	10.0%				2.5%	
		- Of swine, frozen :																				
	0206.41.00	-- Livers	kg	L						Free					15%	15%	10.0%				2.5%	
	0206.49.00	-- Other	kg	L						Free					15%	15%	10.0%				2.5%	
	0206.80.00	- Other, fresh or chilled	kg	L						Free					15%	15%	10.0%				2.5%	
	0206.90.00	- Other, frozen	kg	L						Free					15%	15%	10.0%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<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> :																			
	0207.11.00	-- Not cut in pieces, fresh or chilled	kg												Rs.220/= per kg	Ex	10.0%				2.5%
	0207.12.00	-- Not cut in pieces, frozen	kg												Rs.220/= per kg	Ex	10.0%				2.5%
	0207.13.00	-- Cuts and offal, fresh or chilled	kg												Rs.220/= per kg	Ex	10.0%				2.5%
	0207.14.00	-- Cuts and offal, frozen	kg												Rs.220/= per kg	Ex	10.0%				2.5%
		- Of turkeys :																			
	0207.24.00	-- Not cut in pieces, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.25.00	-- Not cut in pieces, frozen	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.26.00	-- Cuts and offal, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.27.00	-- Cuts and offal, frozen	kg							Free			5%		15%	15%	10.0%	15%			2.5%
		- Of ducks:																			
	0207.41.00	-- Not cut in pieces, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.42.00	-- Not cut in pieces, frozen	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.43.00	-- Fatty livers, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.44.00	-- Other, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.45.00	-- Other, frozen	kg							Free					15%	15%	10.0%	15%			2.5%
		- Of geese:																			
	0207.51.00	-- Not cut in pieces, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.52.00	-- Not cut in pieces, frozen	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.53.00	-- Fatty livers, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.54.00	-- Other, fresh or chilled	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.55.00	-- Other, frozen	kg							Free					15%	15%	10.0%	15%			2.5%
	0207.60.00	- Of guinea fowls	kg							Free					15%	15%	10.0%	15%			2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>02.08</b>		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>																			
	0208.10.00	- Of rabbits or hares	kg		13.50%				Free	Free		5%	5%	Free	15%	15%	10.0%				2.5%
	0208.30.00	- Of primates	kg	L				Free	Free		5%	5%	Free	15%	15%	10.0%					2.5%
	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%	15%	10.0%					2.5%
	0208.50.00	- Of reptiles (including snakes and turtles)	kg	L				Free	Free		5%	5%	Free	15%	15%	10.0%					2.5%
	0208.60.00	- Of camels and other camelids ( <i>Camelidae</i> )	kg	L				Free	Free		5%	5%	Free	15%	15%	10.0%					2.5%
	0208.90	- Other :																			
	0208.90.10	--- Frogs' legs	kg					Free	Free		5%	5%	Free	15%	15%	10.0%					2.5%
	0208.90.90	--- Other	kg	L				Free	Free		5%	5%		15%	15%	10.0%					2.5%
<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>																			
	0209.10.00	- Of pigs	kg					Free				5%		15%	15%	10.0%					2.5%
	0209.90.00	- Other	kg					Free				5%		15%	15%	10.0%					2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<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 :																			
	0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	kg					Free	Free		5%	5%		15%	15%	10.0%	15%			2.5%	
	0210.12.00	-- Bellies (streaky) and cuts thereof	kg					Free	Free		5%	5%		15%	15%	10.0%	15%			2.5%	
	0210.19.00	-- Other	kg					Free	Free		5%	5%		15%	15%	10.0%	15%			2.5%	
	0210.20.00	- Meat of bovine animals	kg	L				Free	Free		5%	5%		15%	15%	10.0%	15%			2.5%	
		- Other, including edible flours and meals of meat or meat offal :																			
	0210.91.00	-- Of primates	kg	L				Free	Free		5%	5%	Free	15%	15%	10.0%				2.5%	
	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%	15%	10.0%				2.5%	
	0210.93.00	-- Of reptiles (including snakes and turtles)	kg	L				Free	Free		5%	5%	Free	15%	15%	10.0%				2.5%	
	0210.99.00	-- Other	kg	L				Free	Free		5%	5%	Free	15%	15%	10.0%	15%			2.5%	