

## 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) Edible, non-living insects (heading 04.10);
- (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) 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	SCL
						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	-	Carcasses and half-carcasses	kg	L									5%		20%	15%	Ex		2.5%	
	0201.20	-	Other cuts with bone in	kg	L									5%		20%	15%	Ex		2.5%	
	0201.30	-	Boneless	kg	L									5%		20%	15%	Ex		2.5%	
<b>02.02</b>			<b>Meat of bovine animals, frozen.</b>																		
	0202.10	-	Carcasses and half-carcasses	kg	L									5%		20%	15%	Ex		2.5%	
	0202.20	-	Other cuts with bone in	kg	L									5%		20%	15%	10%		2.5%	
	0202.30	-	Boneless	kg	L									5%		20%	15%	10%		2.5%	
<b>02.03</b>			<b>Meat of swine, fresh, chilled or frozen.</b>																		
		-	Fresh or chilled :																		
	0203.11	--	Carcasses and half-carcasses	kg							Free					20%	15%	Ex		2.5%	
	0203.12	--	Hams, shoulders and cuts thereof, with bone in	kg							Free					20%	15%	Ex		2.5%	
	0203.19	--	Other	kg							Free					20%	15%	Ex		2.5%	
		-	Frozen :																		
	0203.21	--	Carcasses and half-carcasses	kg							Free					20%	15%	Ex		2.5%	
	0203.22	--	Hams, shoulders and cuts thereof, with bone in	kg							Free					20%	15%	10%		2.5%	
	0203.29	--	Other	kg							Free					20%	15%	Ex		2.5%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
02.04		<b>Meat of sheep or goats, fresh, chilled or frozen (+).</b>																			
	0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	L						Free					20%	15%	Ex			2.5%	
		- Other meat of sheep, fresh or chilled :																			
	0204.21	-- Carcasses and half-carcasses	kg	L						Free					20%	15%	Ex			2.5%	
	0204.22	-- Other cuts with bone in	kg	L						Free					20%	15%	Ex			2.5%	
	0204.23	-- Boneless	kg	L						Free					20%	15%	Ex			2.5%	
	0204.30	- Carcasses and half-carcasses of lamb, frozen	kg	L						Free					20%	15%	10%			2.5%	
		- Other meat of sheep, frozen :																			
	0204.41	-- Carcasses and half-carcasses	kg	L						Free					20%	15%	10%			2.5%	
	0204.42	-- Other cuts with bone in	kg	L						Free					20%	15%	10%			2.5%	
	0204.43	-- Boneless	kg	L						Free					20%	15%	10%			2.5%	
	0204.50	- Meat of goats	kg	L											20%	15%	10%	10%		2.5%	
02.05	0205.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	kg							Free			5%		15%	15%	Ex			2.5%	
02.06		<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	kg	L									5%		20%	15%	10%			2.5%	
		- Of bovine animals, frozen :																			
	0206.21	-- Tongues	kg	L									5%		20%	15%	Ex			2.5%	
	0206.22	-- Livers	kg	L					Free	Free		5%	5%		20%	15%	Ex			2.5%	
	0206.29	-- Other	kg	L									5%		20%	15%	Ex			2.5%	
	0206.30	- Of swine, fresh or chilled	kg	L						Free					20%	15%	Ex			2.5%	
		- Of swine, frozen :																			
	0206.41	-- Livers	kg	L						Free					20%	15%	Ex			2.5%	
	0206.49	-- Other	kg	L						Free					20%	15%	Ex			2.5%	
	0206.80	- Other, fresh or chilled	kg	L						Free					20%	15%	Ex			2.5%	
	0206.90	- Other, frozen	kg	L						Free					20%	15%	Ex			2.5%	
02.07		<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.220/= per kg	Ex	Ex			2.5%	
	0207.12	-- Not cut in pieces, frozen	kg												Rs.220/= per kg	Ex	Ex			2.5%	
	0207.13	-- Cuts and offal, fresh or chilled	kg												Rs.220/= per kg	Ex	Ex			2.5%	
	0207.14	-- Cuts and offal, frozen	kg												Rs.220/= per kg	Ex	Ex			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		-	Of turkeys :																		
	0207.24	--	Not cut in pieces, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.25	--	Not cut in pieces, frozen	kg							Free					20%	15%	10%	10%		2.5%
	0207.26	--	Cuts and offal, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.27	--	Cuts and offal, frozen	kg							Free			5%		20%	15%	Ex	10%		2.5%
		-	Of ducks :																		
	0207.41	--	Not cut in pieces, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.42	--	Not cut in pieces, frozen	kg							Free					20%	15%	10%	10%		2.5%
	0207.43	--	Fatty livers, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.44	--	Other, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.45	--	Other, frozen	kg							Free					20%	15%	Ex	10%		2.5%
		-	Of geese :																		
	0207.51	--	Not cut in pieces, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.52	--	Not cut in pieces, frozen	kg							Free					20%	15%	Ex	10%		2.5%
	0207.53	--	Fatty livers, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.54	--	Other, fresh or chilled	kg							Free					20%	15%	Ex	10%		2.5%
	0207.55	--	Other, frozen	kg							Free					20%	15%	Ex	10%		2.5%
	0207.60	-	Of guinea fowls	kg							Free					20%	15%	Ex	10%		2.5%
<b>02.08</b>			<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>																		
	0208.10	-	Of rabbits or hares	kg		18.00%				Free	Free		5%	5%	Free	20%	15%	Ex			2.5%
	0208.30	-	Of primates	kg	L					Free	Free		5%	5%	Free	20%	15%	Ex			2.5%
	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)	kg	L					Free	Free		5%	5%		20%	15%	Ex			2.5%
	0208.50	-	Of reptiles (including snakes and turtles)	kg	L					Free	Free		5%	5%	Free	20%	15%	Ex			2.5%
	0208.60	-	Of camels and other camelids ( <i>Camelidae</i> )	kg	L					Free	Free		5%	5%	Free	20%	15%	Ex			2.5%
	0208.90	-	Other :																		
	0208.90.10	----	Frogs' legs	kg						Free	Free		5%	5%	Free	20%	15%	Ex			2.5%
	0208.90.90	----	Other	kg	L					Free	Free		5%	5%		20%	15%	Ex			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	-	Of pigs	kg							Free			5%		20%	15%	Ex			2.5%
	0209.90	-	Other	kg							Free			5%		20%	15%	Ex			2.5%

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
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		5%	5%		20%	15%	Ex	10%		2.5%		
	0210.12	--	Bellies (streaky) and cuts thereof	kg					Free	Free		5%	5%		20%	15%	10%	Ex		2.5%		
	0210.19	--	Other	kg					Free	Free		5%	5%		20%	15%	Ex	10%		2.5%		
	0210.20	-	Meat of bovine animals	kg	L				Free	Free		5%	5%		20%	15%	Ex	10%		2.5%		
		-	Other, including edible flours and meals of meat or meat offal :																			
	0210.91	--	Of primates	kg	L				Free	Free		5%	5%	Free	20%	15%	Ex			2.5%		
	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)	kg	L				Free	Free		5%	5%		20%	15%	Ex			2.5%		
	0210.93	--	Of reptiles (including snakes and turtles)	kg	L				Free	Free		5%	5%	Free	20%	15%	Ex			2.5%		
	0210.99	--	Other	kg	L				Free	Free		5%	5%	Free	20%	15%	Ex	10%		2.5%		