

Chapter 16
Preparations of meat, of fish, crustaceans,
molluscs or other aquatic invertebrates, or of insects

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in 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, insects, 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 blood or insects, 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, meat offal or insects. 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.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
16.01	1601.00		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	kg	L											20%	18%	Ex		40% or Rs.530/= per kg			2.5%	
16.02			Other prepared or preserved meat, meat offal, blood or insects.																					
	1602.10	-	Homogenised preparations	kg	L						Free					20%	18%	Ex		10%			2.5%	
	1602.20	-	Of liver of any animal	kg	L						Free					20%	18%	Ex		10%			2.5%	
		-	Of poultry of heading 01.05 :														18%							
	1602.31	--	Of turkeys	kg							Free					20%	18%	Ex		10%			2.5%	
	1602.32	--	Of fowls of the species <i>Gallus domesticus</i>	kg							Free					20%	18%	10%		40% or Rs.430/= per kg			2.5%	
	1602.39	--	Other	kg	L						Free					20%	18%	Ex		10%			2.5%	
		-	Of swine :														18%							
	1602.41	--	Hams and cuts thereof	kg							Free					20%	18%	Ex		40% or Rs.310/= per kg			2.5%	
	1602.42	--	Shoulders and cuts thereof	kg							Free					20%	18%	Ex		10%			2.5%	
	1602.49	--	Other, including mixtures	kg	L						Free					20%	18%	Ex		40% or Rs.450/= per kg			2.5%	
	1602.50	-	Of bovine animals	kg	L						Free					20%	18%	10%		40% or Rs.350/= per kg			2.5%	
	1602.90	-	Other, including preparations of blood of any animal	kg	L						Free					20%	18%	Ex		40% or Rs.220/= per kg	24% or Rs.88/= per kg		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	L						Free			5%		10%	18%	10%	6%	23% or Rs.113/= per kg	24% or Rs.80/= per kg		2.5%	
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.																					
		- Fish, whole or in pieces, but not minced :																					
	1604.11	-- Salmon Canned Fish	kg	L L/S				22.5% or Rs. 188 per kg		Free			4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.12	-- Herrings Canned Fish	kg	L L/S				22.5% or Rs. 188 per kg					4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.13	-- Sardines, sardinella and brisling or sprats Canned Fish	kg	L L/S				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.14	-- Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>). Canned Fish	kg	L L/S				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.15	-- Mackerel Canned Fish	kg	L L/S				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.16	-- Anchovies Canned Fish	kg	L L/S				22.5% or Rs. 188 per kg		Free					30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.17	-- Eels	kg	L				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.18	-- Shark fins	kg					22.5% or Rs. 188 per kg					4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	
	1604.19	-- Other Canned Fish	kg	L L/S				22.5% or Rs. 188 per kg					4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	*
	1604.20	- Other prepared or preserved fish Canned Fish Curry	kg	L L/S				22.5% or Rs. 188 per kg							30% or Rs. 250 per kg	18%	Ex					2.5%	*
		- Caviar and caviar substitutes :																					
	1604.31	-- Caviar	kg					25.1% or Rs. 210 per kg		Free			4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	1604.32	--	Caviar substitutes	kg							Free			4.5%		30% or Rs. 250 per kg	18%	Ex					2.5%	
16.05			Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.																					
	1605.10	-	Crab	kg												20%	18%	Ex		10%			2.5%	
			Shrimps and prawns :																					
	1605.21	--	Not in airtight container	kg												20%	18%	Ex		10%			2.5%	
	1605.29	--	Other	kg												20%	18%	Ex		10%			2.5%	
	1605.30	-	Lobster	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.40	-	Other crustaceans	kg												20%	18%	Ex		10%			2.5%	
		-	Molluscs ;																					
	1605.51	--	Oysters	kg												20%	18%	Ex		10%			2.5%	
	1605.52	--	Scallops, including queen scallops	kg												20%	18%	Ex		10%			2.5%	
	1605.53	--	Mussels	kg												20%	18%	Ex		10%			2.5%	
	1605.54	--	Cuttle fish and squid	kg												20%	18%	Ex		10%			2.5%	
	1605.55	--	Octopus	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.56	--	Clams, cockles and arkshells	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.57	--	Abalone	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.58	--	Snails, other than sea snails	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.59	--	Other	kg												20%	18%	Ex		10%	Free		2.5%	
		-	Other aquatic invertebrates :																					
	1605.61	--	Sea cucumbers	kg												20%	18%	Ex		10%			2.5%	
	1605.62	--	Sea urchins	kg												20%	18%	Ex		10%			2.5%	
	1605.63	--	Jellyfish	kg												20%	18%	Ex		10%	Free		2.5%	
	1605.69	--	Other	kg												20%	18%	Ex		10%			2.5%	