

SECTION 04

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND

SECTION IV

NOTE

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

CHAPTER 16

PREPARATIONS OF MEATS, OF FISH OR OF CRUSTACEANS, MOLLUSC 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 Chapters 2 or 3.

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 No 19.02 or to the preparations of heading No. 21.03 or 21.04.

SUBHEADING NOTES

1. For the purposes of subheading No. 16.02.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food 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 No 16.02.

2. The fish and crustaceans specified in the subheadings of heading No. 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
16.01	Sausages and similar products; food preparations based on these products					
1601.0010.00	.		35	5		
1601.0090.00	.01 not elsewhere specified.		35	5		
16.02	Other prepared or preserved meat, meat offal or blood					
1602.1000.00	.		20	5		
1602.2000.00	Prepared or preserved liver of any animal		35	5		
1602.3100.00	Prepared or preserved meat of turkeys		35	5		
1602.3200.00	Prepared or preserved meat of fowls of the species Gallus domesticus		35	5		
1602.3900.00	Other prepared or preserved meat, meat offal or blood not elsewhere specified		35	5		
1602.4100.00	Prepared or preserved Hams and cuts thereof of swine		35	5		
1602.4200.00	Prepared or preserved Shoulders and cuts thereof of swine		35	5		
1602.4900.00	.		35	5		
1602.5010.00	Canned beef (corned beef)		35	5		
1602.5090.00	.		35	5		
1602.9000.00	.		35	5		
16.03	Extracts and juices of meat, fish and aquatic invertebrates					
1603.0000.00	.		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
16.04	Prepared or preserved fish; caviar and caviar substitutes					
1604.1100.00	.		20	5		
1604.1200.00	.		20	5		
1604.1310.00	prepared or preserved, Sardines, in 1/4 club cans of a height of 30 mm or less:		20	5		
1604.1390.00	.		20	5		
1604.1400.00	.)		20	5		
1604.1500.00	prepare or preserved Mackerel		20	5		
1604.1600.00	prepare or preserved Anchovies		20	5		
1604.1700.00	prepare or preserved Eels		20	5		
1604.1900.00	Other prepare or preserved fish whole or in pieces not specified in this subheading		20	5		
1604.2000.00	Other prepared or preserved fish not specified in this heading		20	5		
1604.3100.00	prepare or preserved Caviar		20	5		
1604.3200.00	prepare or preserved Caviar substitutes		20	5		
16.05	Crustaceans... and other aquatic invertebrates, prepared or preserved					
1605.1000.00	prepare or preserved Crab		20	5		
1605.2100.00	prepare or preserved Shrimps and prawns not in airtight container		20	5		
1605.2900.00	prepare or preserved Shrimps and prawns in airtight container		20	5		
1605.3000.00	prepare or preserved Lobster		20	5		
1605.4000.00	.05.		20	5		
1605.5100.00	prepare or preserved Oysters		20	5		
1605.5200.00	prepare or preserved Scallops, including queen scallops		20	5		
1605.5300.00	prepare or preserved Mussels		20	5		
1605.5400.00	prepare or preserved Cuttle fish and squid		20	5		
1605.5500.00	prepare or preserved Octopus		20	5		
1605.5600.00	prepare or preserved Clams, cockles and arkshells		20	5		
1605.5700.00	prepare or preserved Abalone		20	5		
1605.5800.00	prepare or preserved Snails, other than sea snails		20	5		
1605.5900.00	.05.		20	5		
1605.6100.00	prepare or preserved Sea cucumbers		20	5		
1605.6200.00	prepare or preserved Sea urchins		20	5		
1605.6300.00	prepare or preserved Jellyfish		20	5		
1605.6900.00	.		20	5		