

SECTION IVPREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO
AND MANUFACTURED TOBACCO SUBSTITUTES**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 16PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,
MOLLUSCS 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 Chapter 2 or 3 or 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, 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 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 16.02.
2. The fish and crustaceans 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.00.10	Chicken sausages, canned	20%	kg	017.21
1601.00.20	Other chicken sausages	20%	kg	017.22
1601.00.30	Salami sausages	20%	kg	017.23
1601.00.40	Other sausages, canned	20%	kg	017.24
1601.00.90	Other	20%	kg	017.29
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10.00	Homogenised preparations:			
1602.10.10	For use in the production of chicken sausages	Free	kg	098.111
1602.10.20	Preparations for infant use, put up for retail sale	10%	kg	098.112
1602.10.90	Other	15%	kg	098.119
1602.20.00	Of liver of any animal	20%	kg	017.3
1602..30.00	Of poultry of heading 01.05:			
1602.31.00	Of turkeys:			
1602.31.10	Cured or smoked	20%	kg	017.41
1602.31.90	Other	20%	kg	017.42
1602.32.00	Of fowls of the species <i>Gallus domesticus</i>	20%	kg	017.43
1602.39.00	Other	20%	kg	017.49
1602.40.00	Of swine:			
1602.41.00	Hams and cuts thereof	20%	kg	017.51
1602.42.00	Shoulders and cuts thereof	20%	kg	017.52
1602.49.00	Other, including mixtures:			
1602.49.10	Luncheon meat	20%	kg	017.53
1602.49.90	Other	20%	kg	017.59
1602.50.00	Of bovine animals:			
1602.50.10	Canned corned beef	5%	kg	017.61
1602.50.90	Other	20%	kg	017.69
1602.90.00	Other, including preparations of blood of any animal:			
1602.90.10	Corned mutton	5%	kg	017.91
1602.90.90	Other	20%	kg	017.99

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	kg	017.1
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
1604.10.00	Fish, whole or in pieces, but not minced:			
1604.11.00	Salmon	20%	kg	037.11
1604.12.00	Herring	5%	kg	037.121
1604.13.00	Sardines, sardinella and brisling or sprats:			
1604.13.10	Sardines	5%	kg	037.122
1604.13.20	Sardinella and brisling or sprats	20%	kg	037.123
1604.14.00	Tunas, skipjack and bonito (<i>Sarda spp.</i>):			
1604.14.10	Tunas	5%	kg	037.131
1604.14.20	Skipjack and bonito	20%	kg	037.132
1604.15.00	Mackerel	5%	kg	037.14
1604.16.00	Anchovies	20%	kg	037.151
1604.19.00	Other	20%	kg	037.159
1604.20.00	Other prepared or preserved fish	20%	kg	037.16
1604.30.00	Caviar and caviar substitutes:			
1604.30.10	Caviar	20%	kg	037.171
1604.30.20	Caviar substitutes	20%	kg	037.172
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10.00	Crab	20%	kg	037.211
1605.20.00	Shrimps and prawns	20%	kg	037.212
1605.30.00	Lobster	20%	kg	037.213
1605.40.00	Other crustaceans:			
1605.40.10	Conch	20%	kg	037.214
1605.40.90	Other	20%	kg	037.219
1605.90.00	Other	20%	kg	037.22

