

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	NG DUTY RATE
16.01	Sausages and similar products; food preparations based on these products		
1601.0010.00	-- Of liver		20
1601.0090.00	-- Other		20
16.02	Other prepared or preserved meat, meat offal or blood		
1602.1000.00	-Homogenised preparations		20
1602.2000.00	-Of liver of any animal		20
1602.3100.00	--Of turkeys[poultry of Hdg 01.05;		20
1602.3200.00	--Of fowls of the species Gallus domesticus		20
1602.3900.00	--Other		20
1602.4100.00	--Hams and cuts thereof(Of swine)		20
1602.4200.00	--Shoulder and cuts thereof(Of swine)		20
1602.4900.00	--Other, including mixtures(Of swine)		20
1602.5000.00	-Of bovine animals		20
1602.9000.00	-Other, including preparations of blood		20
16.03	Extracts and juices of meat, fish and aquatic invertebrates		
1603.0000.00	- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic		20
16.04	Prepared or preserved fish; caviar and caviar substitutes		
1604.1100.00	--Salmon (Fish, whole or in pieces)		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
16.04	Prepared or preserved fish; caviar and caviar substitutes		
1604.1200.00	--Herrings (Fish, whole or in pieces)		20
1604.1310.00	--- Sardines in a ¼ club cans of a height not exceeding		20
1604.1390.00	--- Other		20
1604.1400.00	--Tunas, skipjack and bonito (Sarda)		20
1604.1500.00	--Mackerel (Fish, whole or in piece)		20
1604.1600.00	--Anchovies (Fish, whole or in pieces)		20
1604.1900.00	--Other (Fish, whole or in pieces)		20
1604.2000.00	-Other prepared or preserved fish		20
1604.3000.00	-Caviar and caviar substitutes		20
16.05	Crustaceans... and other aquatic invertebrates, prepared or preserved		
1605.1000.00	-Crab		20
1605.2000.00	-Shrimps and prawns		20
1605.3000.00	-Lobster		20
1605.4000.00	-Other crustaceans		20
1605.9000.00	-Other		20