

## Section IV

### **PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

#### **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.

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## Chapter 16

### **Preparations 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, 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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
<b>16.01</b>		<b>Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.</b>					
	1601.00.10.00	- Of liver	kg	35	7.5	0	0
	1601.00.90.00	- Other	kg	35	7.5	0	0
<b>16.02</b>		<b>Other prepared or preserved meat, meat offal, blood or insects.</b>					
	1602.10.00.00	- Homogenised preparations	kg	20	7.5	0	0
	1602.20.00.00	- Of liver of any animal	kg	35	7.5	0	0
		- Of poultry of heading 01.05 :					
	1602.31.00.00	-- Of turkeys	kg	35	7.5	0	0
	1602.32.00.00	-- Of fowls of the species <i>Gallus domesticus</i>	kg	35	7.5	0	0
	1602.39.00.00	-- Other	kg	35	7.5	0	0
		- Of swine :					
	1602.41.00.00	-- Hams and cuts thereof	kg	35	7.5	0	0
	1602.42.00.00	-- Shoulders and cuts thereof	kg	35	7.5	0	0
	1602.49.00.00	-- Other, including mixtures	kg	35	7.5	0	0
		- Of bovine animals:					
	1602.50.10.00	-- Canned beef (corned beef)	kg	35	7.5	0	0
	1602.50.90.00	-- Other	kg	35	7.5	0	0
	1602.90.00.00	- Other, including preparations of blood of any animal	kg	35	7.5	0	0
<b>16.03</b>	1603.00.00.00	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	kg	20	7.5	0	0
<b>16.04</b>		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>					
		- Fish, whole or in pieces, but not minced :					
	1604.11.00.00	-- Salmon	kg	20	7.5	0	0
	1604.12.00.00	-- Herrings	kg	20	7.5	0	0
		-- Sardines, sardinella and brisling or sprats					
	1604.13.10.00	--- Sardines, in ¼ club cans of a height of 30 mm or less:	kg	20	7.5	0	0
	1604.13.90.00	--- Other	kg	20	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1604.14.00.00	-- Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> )	kg	20	7.5	0	0
	1604.15.00.00	-- Mackerel	kg	20	7.5	0	0
	1604.16.00.00	-- Anchovies	kg	20	7.5	0	0
	1604.17.00.00	-- Eels	kg	20	7.5	0	0
	1604.18.00.00	-- Shark fins	kg	20	7.5	0	0
	1604.19.00.00	-- Other	kg	20	7.5	0	0
	1604.20.00.00	- Other prepared or preserved fish	kg	20	7.5	0	0
		- Caviar and caviar substitutes :					
	1604.31.00.00	-- Caviar	kg	20	7.5	0	0
	1604.32.00.00	-- Caviar substitutes	kg	20	7.5	0	0
<b>16.05</b>		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>					
	1605.10.00.00	- Crab	kg	20	7.5	0	0
		- Shrimps and prawns :					
	1605.21.00.00	-- Not in airtight container	kg	20	7.5	0	0
	1605.29.00.00	-- Other	kg	20	7.5	0	0
	1605.30.00.00	- Lobster	kg	20	7.5	0	0
	1605.40.00.00	- Other crustaceans	kg	20	7.5	0	0
		- Molluscs :					
	1605.51.00.00	-- Oysters	kg	20	7.5	0	0
	1605.52.00.00	-- Scallops, including queen scallops	kg	20	7.5	0	0
	1605.53.00.00	-- Mussels	kg	20	7.5	0	0
	1605.54.00.00	-- Cuttle fish and squid	kg	20	7.5	0	0
	1605.55.00.00	-- Octopus	kg	20	7.5	0	0
	1605.56.00.00	-- Clams, cockles and arkshells	kg	20	7.5	0	0
	1605.57.00.00	-- Abalone	kg	20	7.5	0	0
	1605.58.00.00	-- Snails, other than sea snails	kg	20	17.5	0	0
	1605.59.00.00	-- Other	kg	20	17.5	0	0
		- Other aquatic invertebrates :					
	1605.61.00.00	-- Sea cucumbers	kg	20	17.5	0	0
	1605.62.00.00	-- Sea urchins	kg	20	17.5	0	0
	1605.63.00.00	-- Jellyfish	kg	20	17.5	0	0

<b>Heading</b>	<b>TSN</b>	<b>Commodity Description</b>	<b>SU</b>	<b>ID</b>	<b>VAT</b>	<b>IAT</b>	<b>EXC</b>
	1605.69.00.00	-- Other	kg	20	17.5	0	0