

**CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL**

Note.

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Edible, non-living insects (heading 04.10)
- (c) Guts, bladders, or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) Animal fat, other than products of heading 02.09 (Chapter 15).

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
02.01	Meat of bovine animals, fresh or chilled.																					
0201.10.00	- Carcasses and half-carcasses	Kg	30	45	0	6	6	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0201.20.00	- Other cuts with bone in	Kg	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0201.30.00	- Boneless	Kg	14	21	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
02.02	Meat of bovine animals, frozen.																					
0202.10.00	- Carcasses and half-carcasses	Kg	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0202.20.00	- Other cuts with bone in	Kg	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0202.30.00	- Boneless	Kg	14	21	0	3	1	0		0		0	0	0	0	0	0	0	0	0	0	*.5

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02.03	Meat of swine, fresh, chilled or frozen.																					
	- Fresh or chilled:																					
0203.11.00	-- Carcasses and half-carcasses	Kg	25	37.5	0	5	5	0		0	PH	0	0	0	0	0	7.5	7.5	0	5.4	2.7	*.5
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	Kg	25	37.5	0	5	5	0		0	PH, TH	0	0	0	0	0	7.5	7.5	0	5.4	2.7	*.5
0203.19.00	-- Other	Kg	22	33	0	5	5	0		0	PH, TH	0	0	0	0	0	7.5	7.5	0	5.4	2.7	*.5
	- Frozen:																					
0203.21.00	-- Carcasses and half-carcasses	Kg	10	15	0	3	5	0		0	PH	0	0	0	0	0	1.8	1.8	0	0	0	*.5
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	Kg	10	15	0	3	2	0		0	PH, TH	0	0	0	0	0	1.8	1.8	0	0	0	*.5
0203.29.00	-- Other	Kg	10	15	0	3	0	0		0	PH, TH	0	0	0	0	0	1.8	18	0	0	0	*.5
02.04	Meat of sheep or goats, fresh, chilled or frozen.																					
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Other meat of sheep, fresh or chilled:																					
0204.21.00	-- Carcasses and half-carcasses	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0204.22.00	-- Other cuts with bone in	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0204.23.00	-- Boneless	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Other meat of sheep, frozen:																					
0204.41.00	-- Carcasses and half-carcasses	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0204.42.00	-- Other cuts with bone in	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0204.43.00	-- Boneless	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0204.50.00	- Meat of goats	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5

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0205.00.00	Meat of horses, asses, mules and hinnies, fresh, chilled or frozen	Kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.																					
0206.10.00	- Of bovine animals, fresh or chilled	Kg	8	12	0	2	*	0	0	0	0	0	0	0	0	0	2.9	2.9	0	0	0	*.5
	- Of bovine animals, frozen:																					*.5
0206.21.00	-- Tongues	Kg	8	12	0	2	2	0	0	0	0	0	0	0	0	0	2.9	2.9	0	0	0	*.5
0206.22.00	-- Livers	Kg	8	12	0	2	2	0	0	0	0	0	0	0	0	0	2.9	2.9	0	0	0	*.5
0206.29.00	-- Other	Kg	8	12	0	2	2	0	0	0	0	0	0	0	0	0	2.9	2.9	0	0	0	*.5
0206.30.00	- Of swine, fresh or chilled	Kg	8	12	0	2	0	0	0	TH	0	0	0	0	0	0	2.4	2.4	0	0	0	*.5
	- Of swine, frozen:																					
0206.41.00	-- Livers	Kg	8	12	0	2	3	0	0	TH	0	0	0	0	0	0	2.4	2.4	0	0	0	*.5
0206.49.00	-- Other	Kg	8	12	0	2	0	0	0	TH	0	0	0	0	0	0	2.4	2.4	0	0	0	*.5
0206.80.00	- Other, fresh or chilled	Kg	10	15	0	2	2	0	0	0	0	0	0	0	0	0	3.6	3.6	0	2.7	1.8	*.5
0206.90.00	- Other, frozen	Kg	10	15	0	2	2	0	0	0	0	0	0	0	0	0	3.6	3.6	0	0	0	*.5
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.																					
	- Of fowls of the species Gallus domesticus:																					
0207.11.00	-- Not cut in pieces, fresh or chilled	Kg	40	60	5	*	20	0	LA, MY, PH	0	PH	0	0	0	20	0	14.5	14.5	0	15.3	12.3	*.5
0207.12.00	-- Not cut in pieces, frozen	Kg	40	60	5	*	20	0	LA, MY, PH	0	PH	0	0	0	20	0	14.5	14.5	0	15.3	12.3	*.5
0207.13.00	-- Cuts and offal, fresh or chilled	Kg	40	60	5	*	20	0	LA, MY, PH	0	PH	0	0	0	20	0	14.5	14.5	0	15.3	12.3	*.5

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0207.14	-- Cuts and offal, frozen:																						
0207.14.10	--- Wings	Kg	20	30	5	20	20	0	MY, PH	0	PH	0	0	0	20	0	7.2	7.2	0	5.4	3.6	*.5	
0207.14.20	--- Thighs	Kg	15	30	5	20	20	0	MY, PH	0	ID, PH	0	0	0	20	0	7.2	7.2	0	5.4	3.6	*.5	
0207.14.30	--- Livers	Kg	20	30	5	20	4	0	MY, PH	0	PH	0	0	0	0	0	7.2	7.2	0	5.4	3.6	*.5	
	--- Other																						
0207.14.91	---- Mechanically deboned or seperated meat	Kg	20	30	5	20	20	0	MY, PH	0	PH	0	0	0	20	0	7.2	7.2	0	5.4	3.6	*.5	
0207.14.99	---- Other	Kg	20	30	5	20	20	0	MY, PH	0	PH	0	0	0	20	0	7.2	7.2	0	5.4	3.6	*.5	
	- Of turkeys:																						
0207.24.00	-- Not cut in pieces, fresh or chilled	Kg	40	60	0	8	22	0		0	PH	0	0	1	20	0	14.5	14.5	0	13.3	10	*.5	
0207.25.00	-- Not cut in pieces, frozen	Kg	40	60	0	*	22	0		0	PH	0	0	0	20	0	14.5	14.5	0	13.3	10	*.5	
0207.26.00	-- Cuts and offal, fresh or chilled	Kg	40	60	0	*	*	0	LA	0	PH	0	0	0	5	0	14.5	14.5	0	13.3	10	*.5	
0207.27	-- Cuts and offal, frozen																						
0207.27.10	--- Livers	Kg	20	30	0	4	1	0	PH	0	PH	0	0	0	0	0	7.2	7.2	0	5.4	3.6	*.5	
	--- Other																						
0207.27.91	---- Mechanically deboned or seperated meat	Kg	20	30	0	20	20	0	PH	0	PH	0	0	0	20	0	7.2	7.2	*	6.6	5	*.5	
0207.27.99	---- Other	Kg	20	30	0	20	20	0	PH	0	PH	0	0	0	20	0	7.2	7.2	*	6.6	5	*.5	
	- Of geese, ducks																						
0207.41.00	-- Not cut in pieces, fresh or chilled	Kg	40	60	0	8	0	0		0	PH	0	0	0	0	0	14.5	14.5	*	10.9	7.2	*.5	
0207.42.00	-- Not cut in pieces, frozen	Kg	40	60	0	8	0	0		0	PH	0	0	0	0	0	14.5	14.5	*	0	0	*.5	
0207.43.00	-- Fatty livers, fresh or chilled	Kg	15	22.5	0	3	0	0		0	PH	0	0	0	0	0	5.4	5.4	*	4	27	*.5	
0207.44.00	-- Other, fresh or chilled	Kg	15	22.5	0	0	*	0		0	PH	0	0	0	5	0	5.4	5.4	*	5.4	4.6	*.5	
0207.45	-- Other, frozen																						
0207.45.10	--- Fatty livers	Kg	15	22.5	0	3	0	0		0	PH	0	0	0	0	0	5.4	5.4	*	4	2.7	*.5	
0207.45.90	--- Other	Kg	15	22.5	0	3	0	0		0	PH	0	0	0	0	0	5.4	5.4	*	4	2.7	*.5	
	- Of geese:																						
0207.51.00	-- Not cut in pieces, fresh or chilled	Kg	40	60	0	*	*	0		0	PH	0	0	0	5	0	14.5	14.5	*	10.9	7.2	*.5	

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0207.52.00	-- Not cut in pieces, frozen	Kg	40	60	0	*	*	0		0	PH	0	0	0	5	0	14.5	14.5	*	10.9	7.2	*.5
0207.53.00	-- Fatty livers, fresh or chilled	Kg	15	22.5	0	3	0	0		0	PH	0	0	0	0	0	5.4	5.4	*	4	2.7	*.5
0207.54.00	-- Other, fresh or chilled	Kg	15	22.5	0	0	*	0		0	PH	0	0	0	5	0	5.4	5.4	*	5.7	4.6	*.5
0207.55	-- Other, frozen																					
0207.55.10	--- Fatty livers	Kg	15	22.5	0	3	0	0		0	PH	0	0	0	0	0	5.4	5.4	*	4	2.7	*.5
0207.55.90	--- Other	Kg	15	22.5	0	3	0	0		0	KH, LA, PH	0	0	0	0	0	5.4	5.4	*	4	2.7	*.5
0207.60	- Of guinea fowls																					
0207.60.10	-- Not cut in pieces, fresh or chilled	Kg	40	60	0	*	0	0		0		0	0	0	4	0	14.5	14.5	*	10.9	7.2	*.5
0207.60.20	-- Not cut in pieces, frozen	Kg	40	60	0	*	0	0		0		0	0	0	4	0	14.5	14.5	*	10.9	7.2	*.5
0207.60.30	-- Cuts and offal, fresh or chilled	Kg	15	60	0	*	0	0		0		0	0	0	4	0	14.5	14.5	*	4	2.7	*.5
0207.60.40	-- Cuts and offal, frozen	Kg	15	60	0	*	0	0		0		0	0	0	4	0	14.5	14.5	*	4	2.7	*.5
02.08	Other meat and edible meat offal, fresh, chilled or frozen.																					
0208.10.00	- Of rabbits or hares	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0208.30.00	- Of primates	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	*.5
0208.40	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)																					
0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	Kg	10	15	0	0	0	0		0	MM	0	0	0	0	0	1.2	1.2	0	0	0	*.5
0208.40.90	-- Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0.6	0.6	0	0	0	*.5
0208.50.00	- Of reptiles (including snakes and turtles)	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	*.5
0208.60.00	- Of camels and other camelids (Camelidae)	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0.6	0.6	0	0	0	*.5

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0208.90	- Other:																					
0208.90.10	-- Frogs' legs	Kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	1.2	1.2	0	0	0	*.5
0208.90.90	-- Other	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0.6	0.6	0	0	0	*.5
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.																					
0209.10.00	- Of pigs	Kg	10	15	0	2	0	0	0	0	0	0	0	0	0	0	1.2	1.2	0	0	0	*.5
0209.90.00	- Other	Kg	10	15	0	2	0	0	0	0	0	0	0	0	0	0	1.2	1.2	0	0	0	*.5
	<i>* Except: Smoked of heading 0209.</i>																					
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.																					
	- Meat of swine:																					
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	Kg	10	15	0	2	0	0	0	0	TH	0	0	0	0	0	3	3	0	0	0	*.5
0210.12.00	- - Bellies (streaky) and cuts thereof	Kg	10	15	0	2	0	0	0	0	TH	0	0	0	0	0	3	3	0	0	0	*.5
0210.19	-- Other:																					
0210.19.30	- - - Bacon or boneless hams	Kg	10	15	0	2	0	0	0	0	TH	0	0	0	0	0	3	3	*	0	0	*.5
0210.19.90	- - - Other	Kg	10	15	0	2	0	0	0	0	0	0	0	0	0	0	3	3	0	0	0	*.5
0210.20.00	- Meat of bovine animals	Kg	15	22.5	0	3	0	0	0	0	0	0	0	0	0	0	1.8	1.8	0	0	0	*.5
	- Other, including edible flours and meals of meat or meat offal																					
0210.91.00	-- Of primates	Kg	20	30	0	4	0	0	0	0	0	0	0	0	0	0	2.5	2.5	0	0	0	*.5
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walrus																					

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	(mammals of the classification of Pinnipedia):																					
0210.92.10	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order)	Kg	20	30	0	4	0	0		0		0	0	0	0	0	7.2	7.2	0	0	0	*.5
0210.92.90	- - - Other	Kg	20	30	0	4	0	0		0		0	0	0	0	0	7.2	7.2	0	0	0	*.5
0210.93.00	- - Of reptiles (including snakes and turtles)	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	*.5
0210.99	- - Other:																					
0210.99.10	- - - Freeze dried chicken dice	Kg	20	30	0	4	0	0		0		0	0	1	0	0	2.5	2.5	0	6.6	5	*.5
0210.99.20	- - - Dried pork skin	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	*.5
0210.99.90	- - - Other	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	*.5