

SECTION IV

**PREPARED 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 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, 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 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 or meat offal. 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.

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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
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.																					
1601.00.10	- In airtight containers for retail sale																					
1601.00.10.10	-- Of insects	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
1601.00.10.90	-- Other	Kg	15	22.5	0	22	16	5		0	PH	0	0	0	5	5	10	10	0	4.4	2.2	10
1601.00.90	- Other																					
1601.00.90.10		Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
1601.00.90.90		Kg	15	22.5	0	22	16	5		0	PH	0	0	0	5	5	8	8	*	4.4	2.2	10
16.02	Other prepared or preserved meat, meat offal or blood.																					
1602.10	- Homogenised preparations:																					
1602.10.10	-- Containing pork, in airtight containers																					
1602.10.10.10	--- Of insects	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
1602.10.10.90	--- Other	Kg	15	22.5	0	*	*	5		0		0	0	0	0	5	9	9	0	6.8	3.4	10
1602.10.90	-- Other																					
1602.10.90.10	--- Of insects	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
1602.10.90.90	--- Other	Kg	15	22.5	0	*	*	5		0		0	0	0	0	5	10.9	10.9	0	6.8	3.4	10
1602.20.00	- Of liver of any animal	Kg	30	45	0	*	*	5		0	TH	0	0	0	0	5	10.9	10.9	0	6.8	3.4	10

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	- Of poultry of heading 01.05:																					
1602.31	-- Of turkeys																					
1602.31.10	--- In airtight containers for retail sale	Kg	22	33	5	22	16	0		0		0	0	0	5	0	8	8	*	4.4	2.2	10
	--- Other:																					
1602.31.91	---- Mechanically deboned or seperated meat	Kg	22	33	5	22	16	0		0		0	0	0	5	0	8	8	*	4.4	2.2	10
1602.31.99	---- Other	Kg	22	33	5	22	16	0		0		0	0	0	5	0	8	8	*	4.4	2.2	10
1602.32	--- Of fowls of the species Gallus domesticus:																					
1602.32.10	--- Chicken curry, in airtight containers for retail sale	Kg	40	60	5	*	16	0	PH	0	TH	0	0	0	5	0	14.5	14.5	*	6.2	3.1	10
1602.32.90	--- Other	Kg	22	33	5	22	16	0	PH	0	TH	0	0	0	5	0	8	8	0	4.4	2.2	10
1602.39.00	-- Other	Kg	22	33	5	22	*	0	MM	0	TH	0	0	0	5	0	8	8	*	6	4	10
	- Of swine:																					
1602.41	-- Hams and cuts thereof:																					
1602.41.10	--- In airtight containers for retail sale	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	0	6.6	6.6	0	4.4	2.2	10
1602.41.90	--- Other	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	0	6.6	6.6	0	4.4	2.2	10
1602.42	-- Shoulders and cuts thereof:																					
1602.42.10	--- In airtight containers for retail sale	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	0	6.6	6.6	0	4.4	2.2	10
1602.42.90	--- Other	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	0	6.6	6.6	*	4.4	2.2	10
1602.49	-- Other, including mixtures:																					
	--- Luncheon meat:																					
1602.49.11	---- In airtight containers for retail sale	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	5	6.6	6.6	0	0	0	10
1602.49.19	---- Other	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	5	6.6	6.6	0	4.4	2.2	10
	--- Other:																					

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1602.49.91	---- In airtight containers for retail sale	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	5	6.6	6.6	*	4.4	2.2	10
1602.49.99	---- Other	Kg	22	33	5	22	16	5		0	PH, TH	0	0	0	5	5	6.6	6.6	*	4.4	2.2	10
1602.50	- Of bovine animals																					
1602.50.10	-- In airtight containers for retail sale	Kg	35	52.5	5	*	16	5		0	PH	0	0	0	5	5	12.7	12.7	*	0	0	10
1602.50.90	-- Other	Kg	35	52.5	5	*	16	5		0	PH	0	0	0	5	5	12.7	12.7	*	0	0	10
1602.90	- Other, including preparations of blood of any animal:																					
1602.90.10	-- Mutton curry, in airtight containers for retail sale	Kg	35	52.5	5	*	16	0	MM	0		0	0	0	5	5	4.3	4.3	0	0	0	10
1602.90.20	-- Preparations of blood	Kg	35	52.5	5	*	16	5		0		0	0	0	5	5	4.3	4.3	*	6.8	3.4	10
1602.90.90	-- Other	Kg	35	52.5	5	*	16	5		0		0	0	0	5	5	4.3	4.3	*	6.8	3.4	10
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.																					
1603.00.10	- Of meat																					
1603.00.10.10	-- Of chicken	Kg	30	45	0	*	*	0		0		0	0	0	0	5	10.9	10.9	0	8.1	5.4	10
1603.00.10.90	-- Other	Kg	30	45	0	*	*	0		0		0	0	0	0	5	10.9	10.9	0	6	3	10
1603.00.90	- Other	Kg	30	45	0	*	*	0		0		0	0	0	0	5	10.9	10.9	0	6	3	10
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.																					
	- Fish, whole or in pieces, but not minced:																					
1604.11	-- Salmon:																					
1604.11.10	--- In airtight containers for retail sale	Kg	30	45	0	*	0	0	MM	0		0	0	0	5	5	3.7	3.7	*	0	0	10
1604.11.90	--- Other	Kg	30	45	0	*	8	0		0		0	0	0	5	5	3.7	3.7	*	0	0	10

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1604.12	-- Herrings:																					
1604.12.10	--- In airtight containers for retail sale	Kg	30	45	0	*	*	0	MM	0		0	0	0	5	5	4	4	0	0	0	10
1604.12.90	--- Other	Kg	30	45	0	*	*	0		0		0	0	0	5	5	4	4	0	0	0	10
1604.13	-- Sardines, sardinella and brisling or sprats																					
	--- Sardines:																					
1604.13.11	---- In airtight containers for retail sale	Kg	30	45	0	*	17	0	MM	0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.13.19	---- Other	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	0	9.2	6.1	10
	--- Other:																					
1604.13.91	---- In airtight containers for retail sale	Kg	30	45	0	*	17	0	MM	0		0	0	0	0	5	3.7	3.7	0	0	0	10
1604.13.99	---- Other	Kg	30	45	0	*	17	0		0		0	0	0	0	5	3.7	3.7	0	0	0	10
1604.14	-- Tunas, skipjack and bonito (Sarda spp.):																					
	--- In airtight containers for retail sale:																					
1604.14.11	---- Tunas	Kg	30	45	0	*	17	0	MM	0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.14.19	---- Other	Kg	30	45	0	*	17	0	MM	0		0	0	0	5	5	3.7	3.7	*	0	0	10
	--- Other																					
1604.14.91	---- Pre-cooked tunas	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.14.99	---- Other	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.15	-- Mackerel:																					
1604.15.10	--- In airtight containers for retail sale	Kg	30	45	0	*	17	0	MM	0		0	0	0	5	5	3.7	3.7	*	0	0	10
1604.15.90	--- Other	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	*	0	0	10
1604.16	-- Anchovies:																					
1604.16.10	--- In airtight containers for retail sale	Kg	35	52.5	0	*	17	0	MM	0	PH	0	0	0	5	5	4.3	4.3	*	0	0	10
1604.16.90	--- Other	Kg	35	52.5	0	*	17	0		0	PH	0	0	0	5	5	4.3	4.3	*	0	0	10

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1604.17	-- Eels:																					
1604.17.10	--- In airtight containers for retail sale	Kg	30	45	0	*	16	0	MM	0		0	0	0	5	5	3.7	3.7	*	0	0	10
1604.17.90	--- Other	Kg	30	45	0	*	16	0		0		0	0	0	5	5	3.7	3.7	*	0	0	10
1604.18	-- Shark fins:																					
1604.18.10	--- Ready for immediate consumption	Kg	20	30	0	20	5	0		0		0	0	0	0	5	0	0	0	0	0	10
	--- Other:																					
1604.18.91	---- In airtight containers for retail sale	Kg	30	45	0	*	16	0	MM	0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.18.99	---- Other	Kg	30	45	0	*	16	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.19	-- Other:																					
1604.19.20	--- Horse mackerel, in airtight containers for retail sale	Kg	30	45	0	*	16	0	MM	0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.19.30	--- Other, in airtight containers for retail sale	Kg	30	45	0	*	16	0	MM	0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.19.90	--- Other	Kg	30	45	0	*	16	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.20	- Other prepared or preserved fish:																					
1604.20.20	-- Fish sausages																					
1604.20.20.10	--- In airtight containers	Kg	30	45	0	*	17	0		0		0	0	0	5	5	5	0	0	0	0	10
1604.20.20.90	--- Other	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.20.30	-- Fish ball																					
1604.20.30.10	--- In airtight containers	Kg	30	45	0	*	17	0	MM	0		0	0	0	5	5	0	0	0	0	0	10
1604.20.30.90	--- Other	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
1604.20.40	-- Fish paste																					
1604.20.40.10	--- In airtight containers	Kg	30	45	0	*	17	0	MM	0		0	0	0	5	5	0	0	0	0	0	10
1604.20.40.90	--- Other	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
	-- Other:																					
1604.20.91	--- In airtight containers for retail sale	Kg	30	45	0	*	17	0	MM	0		0	0	0	5	5	0	0	0	0	0	10

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1604.20.99	--- Other	Kg	30	45	0	*	17	0		0		0	0	0	5	5	3.7	3.7	0	0	0	10
	- Caviar and caviar substitutes:																					
1604.31.00	-- Caviar	Kg	35	52.5	0	*	5	0	MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1604.32.00	-- Caviar substitutes	Kg	35	52.5	0	*	5	0	MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
16.05	Crustaceans, molluscs, and other aquatic invertebrates, prepared or preserved.																					
1605.10	- Crab:																					
	-- In airtight containers for retail sale																					
1605.10.11	--- Swimming crabs (crabs of the family Portunidae)	Kg	35	52.5	0	*	5	0	MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1605.10.12	--- King crabs (crabs of the family Lithodae)	Kg	35	52.5	0	*	5	0	MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1605.10.13	--- Snow crabs (crabs of the family Oregoniidae)	Kg	35	52.5	0	*	5	0	MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1605.10.14	--- Other	Kg	35	52.5	0	*	5	0	MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1605.10.90	-- Other	Kg	35	52.5	0	*	5	0	MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
	- Shrimps and prawns:																					
1605.21.00	-- Not in airtight container	Kg	30	45	0	*	17	0	ID, MM	0		0	0	0	5	5	3.7	3.7	0	0	0	10
1605.29	-- Other:																					
1605.29.20	--- Shrimp ball	Kg	30	45	0	*	17	0	ID, MM	0		0	0	0	5	5	3.7	3.7	*	0	0	10
1605.29.30	--- Breaded shrimp	Kg	30	45	0	*	17	0	ID, MM	0		0	0	0	5	5	3.7	3.7	*	0	0	10
1605.29.90	--- Other	Kg	30	45	0	*	17	0	ID, MM	0		0	0	0	5	5	3.7	3.7	*	0	0	10
1605.30.00	- Lobster	Kg	35	52.5	0	*	*	0	MM	0		0	0	0	5	5	4.3	4.3	*	0	0	10
1605.40.00	- Other crustaceans	Kg	35	52.5	0	*	*	0	MM	0		0	0	0	5	5	4.3	4.3	*	0	0	10
	- Molluscs:																					
1605.51.00	-- Oysters	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10

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1605.52.00	-- Scallops, including queen scallops	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.53.00	-- Mussels	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.54	-- Cuttle fish and squid:																					
1605.54.10	--- In airtight containers for retail sale	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.54.90	--- Other	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.55.00	-- Octopus	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.56.00	-- Clams, cockles and arkshells	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.57	-- Abalone:																					
1605.57.10	--- In airtight containers for retail sale	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.57.90	--- Other	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.58.00	-- Snails, other than sea snails	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.59.00	-- Other	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
	- Other aquatic invertebrates:																					
1605.61.00	-- Sea cucumbers	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.62.00	-- Sea urchins	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.63.00	-- Jellyfish	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10
1605.69.00	-- Other	Kg	25	37.5	0	25	16	0	MM	0		0	0	0	5	5	3.1	3.1	0	0	0	10