

**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 “homogenized preparations” means preparations of meat, meat offal or blood, finely homogenized, 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.

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1	16.01	1601.00	10	00	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products</b>			
					--- Of liver	40	kg	-
					--- Other:			
1			91	10	---- Dry sausage, not cooked:	40	kg	-
1					----- Chicken	40	kg	-
					----- Other	40	kg	-
			99		---- Other			
1				10	----- Chicken	40	kg	-
1				90	----- Other	40	kg	-
	16.02				<b>Other prepared or preserved meat, meat offal or blood</b>			
1		1602.10	00	00	<b>- Homogenized preparations</b>	40	kg	-
		1602.20	00		<b>- Of liver of any animal</b>			
1				10	--- Homogenized preparations	40		
					--- Other:			
					---- Of goose or duck liver:			
1			21		----- Not further prepared than cooked	40	kg	-
1			23		----- Truffled	40	kg	-
1			29		----- Other	40	kg	-
					---- Other:			
1			91		----- ruffled	40	kg	-
1			99		----- Other	40	kg	-
			00		<b>- Of poultry of heading 01.05:</b>			
		1602.31			<b>- - Of turkeys</b>			
1				10	--- Homogenized preparations	40	kg	-
					--- Other:			
1			91		---- Truffled	40	kg	-
1			99		---- Other	40	kg	-
		1602.32	00		<b>- - Of fowls of the species <i>Gallus domesticus</i></b>			
1				10	--- Prepared chicken meat in the form of flat cakes or portions, breaded, pre-cooked and frozen, weighing not more than 100 g, in plastic wrappings	10	kg	-
1				90	--- Other	40	kg	-
		1602.39	00		<b>- - Other</b>			
1				10	--- Homogenized preparations	40	kg	-
					--- Other:			
1			96		---- Truffled	40	kg	-
1			98		---- Other	40	kg	-
					<b>- Of swine:</b>			
		1602.41	00		<b>- - Hams and cuts thereof</b>			
1				10	--- Of domestic species	49	kg	-
1				90	--- Other	49	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1		1602.42	00		- - Shoulders and cuts thereof			
1			10		- - - Of domestic species	49	kg	-
1			90		- - - Other	49	kg	-
		1602.49	00		- - Other, including mixtures			
					- - - Of domestic species:			
1			11		- - - - Homogenized preparations	49	kg	-
1			12		- - - - Fillets, loins and cuts thereof	49	kg	-
1			19		- - - - Other	49	kg	-
1			90		- - - Other	49	kg	-
		1602.50	00		- Of bovine animals			
1			10		- - - Homogenized preparations	40	kg	-
1			90		- - - Other	40	kg	-
		1602.90	00		- Other, including preparations of blood of any animal			
1			10		- - - Preparations of blood of any animal	40	kg	-
1			20		- - - Homogenized preparations	40	kg	-
					- - - Other:			
1			91		- - - - Of sheep	40	kg	-
1			92		- - - - Of game animals or rabbits	40	kg	-
1			99		- - - - Other	40	kg	-
	16.03	1603.00	00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates			
1			10		- - - Juices of fish, extracts and juices of crustaceans, molluscs or other aquatic invertebrates	40	kg	-
					- - - Extracts and juices of meat, extracts of fish:			
					- - - - In immediate packings holding 20 kg or more:			
1			21		- - - - - Of bovine animals	10	kg	-
1			29		- - - - - Other	10	kg	-
1			30		- - - - In immediate packings holding more than 1 kg but less than 20 kg	10	kg	-
1			90		- - - - Other	10	kg	-
	16.04				Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			
					- Fish, whole or in pieces, but not minced:			
		1604.11	00		- - Salmon			
1			10		- - - In jars, glasses or airtight containers	40	kg	-
1			90		- - - Otherwise presented	40	kg	-
		1604.12	00		- - Herrings			
1			10		- - - In jars, glasses or airtight containers	40	kg	-
1			90		- - - Otherwise presented	40	kg	-
		1604.13	00		- - Sardines, sardinella and brisling or sprats			
					- - - In jars, glasses, airtight containers:			
1			11		- - - - Sardines	40	kg	-

Code					description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1				19	----	Other	40	kg	-
1				90	---	Otherwise presented	40	kg	-
		<b>1604.14</b>	00		<b>- - Tunas, skipjack and bonito (<i>Sarda spp.</i>)</b>				
					---	In jars, glasses, airtight containers:			
1				11	----	Tuna	40	kg	-
1				19	----	Other	40	kg	-
1				90	---	Otherwise presented	40	kg	-
		<b>1604.15</b>	00		<b>- - Mackerel</b>				
1				10	---	In jars, glasses or airtight containers	40	kg	-
1				90	---	Otherwise presented	40	kg	-
		<b>1604.16</b>	00		<b>- - Anchovies</b>				
1				10	---	In jars, glasses or airtight containers	40	kg	-
1				90	---	Otherwise presented	40	kg	-
		<b>1604.19</b>	00		<b>- - Other</b>				
					---	In jars, glasses, airtight containers:	40		
1				11	----	Other salmonidae		kg	-
1				15	----	Pilchards	40	kg	-
1				19	----	Other	40	kg	-
1				90	---	Otherwise presented	40	kg	-
		<b>1604.20</b>	00		<b>- Other prepared or preserved fish</b>				
1				10	---	Homogenized preparations	40	kg	-
					---	Other:			
					---	In jars, glasses, airtight containers:			
1				20	-----	Salmonidae	40	kg	-
1				30	-----	Herrings	40	kg	-
1				40	-----	Sardines	40	kg	-
1				50	-----	Tuna	40	kg	-
					-----	Bonito, mackerel and anchovies:	40		
1				61	-----	Bonito		kg	-
1				63	-----	Mackerel	40	kg	-
1				69	-----	Anchovies	40	kg	-
					-----	Other:			
1				71	-----	Pilchards	40	kg	-
1				79	-----	Other	40	kg	-
1				90	---	Otherwise presented	40	kg	-
		<b>1604.30</b>	00		<b>- Caviar and caviar substitutes</b>				
1				10	---	Caviar (sturgeon roe)	40	kg	-
1				90	---	Other	40	kg	-
	<b>16.05</b>				<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved</b>				

Code					description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1		<b>1605.10</b>	00		- Crabs				
1				10	- - - Homogenized preparations		40	kg	-
1				90	- - - Other		40	kg	-
		<b>1605.20</b>	00		- Shrimps and prawns				
1				10	- - - Homogenized preparations		40	kg	-
					- - - Other:		40		
1				91	- - - - Not further prepared than boiled in water and shelled			kg	-
1				99	- - - - Other		40	kg	-
		<b>1605.30</b>	00		- Lobster				
1				10	- - - Homogenized preparations		40	kg	-
					- - - Other:				
1				91	- - - - Not further prepared than boiled in water and shelled		40	kg	-
1				99	- - - - Other		40	kg	-
		<b>1605.40</b>	00		- Other crustaceans				
1				10	- - - Homogenized preparations		40	kg	-
					- - - Other:				
1				91	- - - - Not further prepared than boiled in water and shelled		40	kg	-
1				99	- - - - Other		40	kg	-
		<b>1605.90</b>	00		- Other				
1				10	- - - Homogenized preparations		40	kg	-
					- - - Other:				
					- - - - Molluscs (including shellfish)		40	kg	-
1				91	- - - - - Escarp		40	kg	-
1				93	- - - - - Other		40	kg	-
1				99	- - - - - Other		40	kg	-