

Central Excise Tariff (Amendment) Act, 2004

Chapter XVI - Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSKS 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 0504.
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 1902 or to the preparations of heading 2103 or 2104.
3. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.
4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING

NOTES

1. For the purposes of sub-heading 1602 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 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 sub-heading takes precedence over all other sub-headings of heading 1602.
2. The fish and crustaceans specified in the sub-headings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Tariff Item	Description of goods	Unit	Rate of duty
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(1)	(2)	(3)	(4)
1601 00 00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	kg.	16%
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD		
1602 10 00	- Homogenised preparations	kg.	16%
1602 20 00	- Of liver of any animal	kg.	16%
	- Of poultry of heading 0105:		
1602 31 00	-- Of turkeys	kg.	16%
1602 32 00	-- Of fowls of the species Gallus domesticus	kg.	16%
1602 39 00	- -Other	kg.	16%
	- Of swine:		
1602 41 00	-- Hams and cuts thereof	kg.	16%
1602 42 00	-- Shoulders and cuts thereof	kg.	16%
1602 49 00	-- Other, including mixtures	kg.	16%
1602 50 00	- Of bovine animals	kg.	16%
1602 90 00	- Other, including preparations of blood of any animal	kg.	16%
1603	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1603 00	- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
1603 00 10	--- Extracts and juices of meat	kg.	16%
1603 00 20	--- Extracts of fish	kg.	16%
1603 00 90	-- --Other	kg.	16%

1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS		
	- Fish, whole or in pieces, but not minced:		
1604 11 00	-- -Salmon	kg.	16%
1604 12	-- Herrings:		
1604 12 10	-- --Pickled	kg.	16%
1604 12 90	-- --Other	kg.	16%
1604 13	-- Sardines, sardinella and brisling or sprats:		
1604 13 10	-- --Sardines, sardinella and brisling	kg.	16%
1604 13 20	--- Sprats	kg.	16%
1604 14	-- Tunan, skipjack and bonito (Sarda spp.):		
1604 14 10	-- --Tunas	kg.	16%
1604 14 90	-- --Other	kg.	16%
1604 15 00	-- Mackerel	kg.	16%
1604 16 00	-- Anchovies	kg.	16%
1604 19 00	-- Other	kg.	16%
1604 20 00	- Other prepared or preserved fish	kg.	16%
1604 30 00	- Caviar and caviar substitutes	kg.	16%
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED		
1605 10 00	- Crab	kg.	16%
1605 20 00	- Shrimps and prawns	kg.	16%
1605 30 00	- Lobster	kg.	16%
1605 40 00	- Other crustaceans	kg.	16%
1605 90	- Other:		
1605 90 10	-- --Clams	kg.	16%
1605 90 20	--- Squid, octopus and cuttlefish	kg.	16%
1605 90 30	--- Oysters	kg.	16%
1605 90 90	-- --Other	kg.	16%

