

Customs Tariff Act 1975

Chapter 2 - Meat and Edible Meat Offal

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

NOTE

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
- (c) Animal fat, other than products of heading 0209 (Chapter 15).

SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item		Description of goods	Unit	Rate of duty	
				Std.	Pr
(1)		(2)	(3)	(4)	A
0201		Meat of bovine animals, fresh and chilled			
0201 10 00	-	Carcasses and half-carcasses	kg.	30%	
0201 20 00	-	Other cuts with bone in	kg.	30%	
0201 30 00	-	Boneless	kg.	30%	
0202		Meat of bovine animals, frozen			
0202 10 00	-	Carcasses and half-carcasses	kg.	30%	
0202 20 00	-	Other cuts with bone in	kg.	30%	
0202 30 00	-	Boneless	kg.	30%	
0203		Meat of swine, fresh, chilled or frozen			
	-	Fresh or chilled:			
0203 11 00	--	Carcasses and half-carcasses	kg.	30%	
0203 12 00	--	Hams, shoulders and cuts thereof, with bone in	kg.	30%	
0203 19 00	--	Other	kg.	30%	
	-	Frozen:			
0203 21 00	--	Carcasses and half-carcasses	kg.	30%	
0203 22 00	--	Hams, shoulders and cuts thereof, with bone in	kg.	30%	

0203 29 00	--	Other	kg.	30%	
0204		Meat of sheep or goats, fresh, chilled or frozen			
0204 10 00	-	Carcasses and half-carcasses of lamb, fresh or chilled	kg.	30%	
	-	Other meat of sheep, fresh or chilled:			
0204 21 00	--	Carcasses and half-carcasses	kg.	30%	
0204 22 00	--	Other cuts with bone in	kg.	30%	
0204 23 00	--	Boneless	kg.	30%	
0204 30 00	-	Carcasses and half-carcasses of lamb, frozen	kg.	30%	
	-	Other meat of sheep, frozen:			
0204 41 00	--	Carcasses and half-carcasses	kg.	30%	
0204 42 00	--	Other cuts with bone in	kg.	30%	
0204 43 00	--	Boneless	kg.	30%	
0204 50 00	-	Meat of goats	kg.	30%	
0205 00 00		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	kg.	30%	
0206		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.	30%	
	-	Of bovine animals, frozen:			
0206 21 00	--	Tongues	kg.	30%	
0206 22 00	--	Livers	kg.	30%	
0206 29 00	--	Others	kg.	30%	
0206 30 00	-	Of swine, fresh or chilled	kg.	30%	
	-	Of swine, frozen:			
0206 41 00	--	Livers	kg.	30%	
0206 49 00	--	Other	kg.	30%	
0206 80	-	Other, fresh or chilled			
0206 80 10	---	Of Sheep or goats	kg.	30%	
0206 80 90	---	Other	kg.	30%	
0206 90	-	Other, frozen :			
0206 90 10	---	Of sheep or goats	kg.	30%	
0206 90 90	---	Other	kg.	30%	
0207		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.	30%	
0207 12 00	--	Not cut in pieces, frozen	kg.	30%	
0207 13 00	--	Cuts and offal, fresh or chilled	kg.	100%	
0207 14 00	--	Cuts and offal, frozen	kg.	100%	
	-	Of turkeys:			
0207 24 00	--	Not cut in pieces, fresh or chilled	kg.	30%	

0207 25 00	--	Not cut in pieces, frozen	kg.	30%	
0207 26 00	--	Cuts and offal, fresh or chilled	kg.	30%	
0207 27 00	--	Cuts and offal, frozen	kg.	30%	
	-	Of ducks, geese or guinea fowls:			
0207 32 00	--	Not cut in pieces, fresh or chilled	kg.	30%	
0207 33 00	--	Not cut in pieces, frozen	kg.	30%	
0207 34 00	--	Fatty livers, fresh or chilled	kg.	30%	
0207 35 00	--	Other, fresh or chilled	kg.	30%	
0207 36 00	--	Other, frozen	kg.	30%	
0208		Other meat and edible meat offal, fresh, chilled or frozen			
0208 10 00	-	Of rabbits or hares	kg.	30%	
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0208 30 00	-	Of primates	kg.	30%	
0208 40 00	-	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg.	30%	
0208 50 00	-	Of reptiles (including snakes and turtles)s	kg.	30%	
0208 90	-	Other:			
0208 90 10	---	Of wild animals	kg.	30%	
0208 90 90	---	Other	kg.	30%	
0209 00 00		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	kg.	30%	
0210		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.	30%	
0210 12 00	--	Bellies (streaky) and cuts thereof	kg.	30%	
0210 19 00	--	Other	kg.	30%	
0210 20 00	-	Meat of bovine animals	kg.	30%	
	-	Other, including edible flours and meals of 2 [meat or meat offal]:			
0210 91 00	--	Of primates	kg.	30%	
0210 92 00	--	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order of Sirenia)	kg.	30%	
0210 93 00	---	Of reptiles (including snakes and turtles)	kg.	30%	
0210 99 00	--	Other	kg.	30%	

1. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Prior to omission the entry read as

0208 20 00		Frogs' legs	kg.	30%	
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2. Substituted for the words "meat and meat offal" by The Finance Act, 2006, w.e.f. 1.1.2007.

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