

## Customs Tariff (Amendment) Act, 2003

### Chapter II - Meat and Edible Meat Offal

## CHAPTER 2

### MEAT AND EDIBLE MEAT OFFAL

#### NOTE

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 |                    |
|-------------|---------------------------------------------------|------|--------------|--------------------|
|             |                                                   |      | Standard     | Preferential Areas |
| (1)         | (2)                                               | (3)  | (4)          | (5)                |
| 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<br>19 00   | - Other                                                                                                        | kg. | 30% | - |
|                 | - Frozen :                                                                                                     |     |     |   |
| 0203<br>21 00   | -- Carcasses and half-carcasses                                                                                | kg. | 30% | - |
| 0203<br>22 00   | -- Hams, shoulders and cuts thereof, with bone in                                                              | kg. | 30% | - |
| 0203<br>29 00   | - Other                                                                                                        | kg. | 30% | - |
| 0204            | MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN                                                               |     |     |   |
| 0204<br>1000    | - Carcasses and half-carcasses of lamb, fresh or chilled                                                       | kg. | 30% | - |
|                 | - Other meat of sheep, fresh or chilled :                                                                      |     |     |   |
| 0204<br>21 00   | -- Carcasses and half-carcasses                                                                                | kg. | 30% | - |
| 0204<br>22 00   | - Other cuts with bone in                                                                                      | kg. | 30% | - |
| 0204<br>23 00   | -- Boneless                                                                                                    | kg. | 30% | - |
| 0204<br>30 00   | - Carcasses and half-carcasses of lamb, frozen                                                                 | kg. | 30% | - |
|                 | - Other meat of sheep, frozen :                                                                                |     |     |   |
| 0204<br>41 00   | -- Carcasses and half-carcasses                                                                                | kg. | 30% | - |
| 0204<br>42 00   | -- Other cuts with bone in                                                                                     | kg. | 30% | - |
| 0204<br>43 00   | -- Boneless                                                                                                    | kg. | 30% | - |
| 0204<br>50 00   | - Meat of goats                                                                                                | kg. | 30% | - |
| 0205<br>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<br>10 00   | - Of bovine animals, fresh or chilled                                                                          | kg. | 30% | - |
|                 | - Of bovine animals, frozen :                                                                                  |     |     |   |
| 0206<br>21 00   | -- Tongues                                                                                                     | kg. | 30% | - |
| 0206<br>22 00   | -- Livers                                                                                                      | kg. | 30% | - |
| 0206<br>29 00   | - Other                                                                                                        | kg. | 30% | - |
| 0206<br>30 00   | - Of swine, fresh or chilled                                                                                   | kg. | 30% | - |
|                 | - Of swine, frozen :                                                                                           |     |     |   |
| . 0206<br>41 00 | -- Livers                                                                                                      | kg. | 30% | - |
| 0206<br>49 00   | - Other                                                                                                        | kg. | 30% | - |
| 0206<br>80      | - Other, fresh or chilled:                                                                                     |     |     |   |
| 0206<br>80 10   | -- Of sheep or goats                                                                                           | kg. | 30% | - |
| 0206<br>80 90   | -- Other                                                                                                       | kg. | 30% | - |
| 0206<br>90      | - Other, frozen:                                                                                               |     |     |   |
| 0206<br>90 10   | -- Of sheep or goats                                                                                           | kg. | 30% | - |

|               |                                                                                                                                            |     |      |    |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----|------|----|
| 0206<br>90 90 | -- Other                                                                                                                                   | kg. | 30%  | -  |
| 0207          | MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN                                                           |     |      |    |
|               | - Of fowls of the species <i>Gallus domesticus</i> :                                                                                       |     |      |    |
| 0207<br>11 00 | -- Not cut in pieces, fresh or chilled                                                                                                     | kg. | 30%  | -  |
| 0207<br>12 00 | -- Not cut in pieces, frozen                                                                                                               | kg. | 30%  | -  |
| 0207<br>13 00 | -- Cuts and offal, fresh or chilled                                                                                                        | kg. | 100% | -  |
| 0207<br>14 00 | -- Cuts and offal, frozen                                                                                                                  | kg. | 100% | -  |
|               | - Of turkeys :                                                                                                                             |     |      |    |
| 0207<br>24 00 | - Not cut in pieces, fresh or chilled                                                                                                      | kg. | 30%  | -  |
| 0207<br>25 00 | -- Not cut in pieces, frozen                                                                                                               | kg. | 30%  | -  |
| 0207<br>26 00 | -- Cuts and offal, fresh or chilled                                                                                                        | kg. | 30%  | -  |
| 0207<br>27 00 | -- Cuts and offal, frozen                                                                                                                  | kg. | 30%  | -  |
|               | - Of ducks, geese or guinea fowls :                                                                                                        |     |      | -  |
| 0207<br>32 00 | -- Not cut in pieces, fresh or chilled                                                                                                     | kg. | 30%  | -  |
| 0207<br>33 00 | -- Not cut in pieces, frozen                                                                                                               | kg. | 30%  | -  |
| 0207<br>34 00 | -- Fatty livers, fresh or chilled                                                                                                          | kg. | 30%  | -  |
| 0207<br>35 00 | -- Other, fresh or chilled                                                                                                                 | kg. | 30%  | -  |
| 0207<br>36 00 | -- Other, frozen                                                                                                                           | kg. | 30%  | -  |
| 0208          | OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN                                                                                 |     |      | -  |
| 0208<br>10 00 | - Of rabbits or hares                                                                                                                      | kg. | 30%  | -  |
| 0208<br>20 00 | - Frogs' legs                                                                                                                              | kg. | 30%  | -  |
| 0208<br>30 00 | - Of primates                                                                                                                              | kg. | 30%  | -  |
| 0208<br>40 00 | - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ) | kg. | 30%  | -  |
| 0208<br>50 00 | - Of reptiles (including snakes and turtles)                                                                                               | kg. | 30%  | -  |
| 0208<br>90    | - Other.                                                                                                                                   |     |      | -  |
| 0208<br>90 10 | -- Of wild animals                                                                                                                         | kg. | 30%  | -  |
| 0208<br>90 90 | -- Other                                                                                                                                   | kg. | 30%  | -  |
| 0209<br>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<br>11 00 | -- Hams, shoulders and cuts thereof, with bone in                                                                                          | kg. | 30%  | -  |
| 0210<br>12 00 | -- Bellies (streaky) and cuts thereof                                                                                                      | kg. | 30%  | -  |

|               |                                                                                                                            |     |     |   |
|---------------|----------------------------------------------------------------------------------------------------------------------------|-----|-----|---|
| 0210<br>19 00 | - Other                                                                                                                    | kg. | 30% | - |
| 0210<br>20 00 | - Meat of bovine animals                                                                                                   | kg. | 30% | - |
|               | - Other, including edible flours and meals of meat and meat offal:                                                         |     |     | - |
| 0210<br>91 00 | -- Of primates                                                                                                             | kg. | 10% | - |
| 0210<br>92 00 | - Of whales, dolphins and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order sirenia) | kg. | 30% | - |
| 0210<br>93 00 | -- Of reptiles (including snakes and turtles)                                                                              | kg. | 30% | - |
| 0210<br>99 00 | - Other                                                                                                                    | kg. | 30% | - |