

**Chapter 16**  
**Preparations of meat, of fish, crustaceans,**  
**molluscs or other aquatic invertebrates, or of insects**

**Notes.**

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in 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, insects, 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 blood or insects, 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, meat offal or insects. 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
16.01	1601.00	<b>Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.</b>	kg	L											20%	18%	Ex		40% or Rs.530/= per kg			2.5%		
16.02		<b>Other prepared or preserved meat, meat offal, blood or insects.</b>																						
	1602.10	- Homogenised preparations	kg	L											20%	18%	Ex		10%			2.5%		
	1602.20	- Of liver of any animal	kg	L											20%	18%	Ex		10%			2.5%		
		- Of poultry of heading 01.05 :														18%								
	1602.31	-- Of turkeys	kg												20%	18%	Ex		10%			2.5%		
	1602.32	-- Of fowls of the species <i>Gallus domesticus</i>	kg												20%	18%	10%		40% or Rs.430/= per kg			2.5%		
	1602.39	-- Other	kg	L											20%	18%	Ex		10%			2.5%		
		- Of swine :														18%								
	1602.41	-- Hams and cuts thereof	kg												20%	18%	Ex		40% or Rs.310/= per kg			2.5%		
	1602.42	-- Shoulders and cuts thereof	kg												20%	18%	Ex		10%			2.5%		
	1602.49	-- Other, including mixtures	kg	L											20%	18%	Ex		40% or Rs.450/= per kg			2.5%		
	1602.50	- Of bovine animals	kg	L											20%	18%	10%		40% or Rs.350/= per kg			2.5%		
	1602.90	- Other, including preparations of blood of any animal	kg	L											20%	18%	Ex		40% or Rs.220/= per kg	24% or Rs.88/= per kg		2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
16.03	1603.00	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	kg	L							Free			5%		15%	18%	10%	6%	45% or Rs.225/= per kg	24% or Rs.80/= per kg		2.5%	
16.04		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>																						
		- Fish, whole or in pieces, but not minced :																						
	1604.11	-- Salmon	kg	L/S			15.00%			Free				4.5%		20%	18%	Ex					2.5%	*
	1604.12	-- Herrings	kg	L/S			15.00%							4.5%		20%	18%	Ex					2.5%	*
	1604.13	-- Sardines, sardinella and brisling or sprats	kg	L/S			15.00%									20%	18%	Ex					2.5%	*
	1604.14	-- Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> ).	kg	L/S			15.00%									20%	18%	Ex					2.5%	*
	1604.15	-- Mackerel	kg	L/S			15.00%									20%	18%	Ex					2.5%	*
	1604.16	-- Anchovies	kg	L/S			15.00%			Free						20%	18%	Ex					2.5%	*
	1604.17	-- Eels	kg	L			15.00%									20%	18%	Ex					2.5%	*
	1604.18	-- Shark fins	kg				15.00%							4.5%		20%	18%	Ex					2.5%	*
	1604.19	-- Other	kg	L/S			15.00%							4.5%		20%	18%	Ex					2.5%	*
	1604.20	- Other prepared or preserved fish <i>Canned Fish Curry</i>	kg	L L/S			15.00%									20%	18%	Ex					2.5%	*
		- Caviar and caviar substitutes :																						
	1604.31	-- Caviar	kg				16.7%			Free				4.5%		20%	18%	Ex					2.5%	
	1604.32	-- Caviar substitutes	kg							Free				4.5%		20%	18%	Ex					2.5%	
16.05		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>																						
	1605.10	- Crab	kg													20%	18%	Ex		10%			2.5%	
		- Shrimps and prawns :																						
	1605.21	-- Not in airtight container	kg													20%	18%	Ex		10%			2.5%	
	1605.29	-- Other	kg													20%	18%	Ex		10%			2.5%	
	1605.30	- Lobster	kg													20%	18%	Ex		10%		Free	2.5%	
	1605.40	- Other crustaceans	kg													20%	18%	Ex		10%			2.5%	
		- Molluscs :																						
	1605.51	-- Oysters	kg													20%	18%	Ex		10%			2.5%	
	1605.52	-- Scallops, including queen scallops	kg													20%	18%	Ex		10%			2.5%	
	1605.53	-- Mussels	kg													20%	18%	Ex		10%			2.5%	
	1605.54	-- Cuttle fish and squid	kg													20%	18%	Ex		10%			2.5%	
	1605.55	-- Octopus	kg													20%	18%	Ex		10%		Free	2.5%	
	1605.56	-- Clams, cockles and arkshells	kg													20%	18%	Ex		10%		Free	2.5%	
	1605.57	-- Abalone	kg													20%	18%	Ex		10%		Free	2.5%	
	1605.58	-- Snails, other than sea snails	kg													20%	18%	Ex		10%		Free	2.5%	
	1605.59	-- Other	kg													20%	18%	Ex		10%		Free	2.5%	
		- Other aquatic invertebrates :																						
	1605.61	-- Sea cucumbers	kg													20%	18%	Ex		10%			2.5%	
	1605.62	-- Sea urchins	kg													20%	18%	Ex		10%			2.5%	
	1605.63	-- Jellyfish	kg													20%	18%	Ex		10%		Free	2.5%	
	1605.69	-- Other	kg													20%	18%	Ex		10%			2.5%	