

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 Chapters 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 purpose of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, 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 or meat offal. 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.

Supplementary Notes.

1. "Specially defined mixtures" of tariff items Nos. 1602.31.11, 1602.31.92, 1602.32.11 and 1602.32.92 means chicken or turkey or a product containing chicken or turkey, wherein 13% or more of the total weight of the product is comprised of goods other than the following: chicken, turkey, bread or breadings, batter, oil, glazing, other coatings and bastes, and any added water (including that used in marination, glazing, other coatings, bastes, breadings and batter). For the purposes of this definition, the weight of all ingredients shall be taken from the product specification sheets for that product required under the *Meat Inspection Act* for product labelling purposes.
2. Where the components of food preparations of a type used commercially in the preparation of fresh food products for direct sale to a consumer include cheese, those components are to be classified separately, in their respective headings, regardless of their packaging.

Statistical Note. (NB this note does not form part of the *Customs Tariff* legislation.)

1. For the purposes of classification No. 1602.50.91.20, the expression "corned beef" applies to salted cured beef, with or without the addition of flavoring or spices.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1601.00		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
		-- -In cans or glass jars:			
1601.00.11	00	--- -Of poultry of heading 01.05	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
1601.00.19	00	--- -Other	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
		-- -Of fowls of the species <i>Gallus domesticus</i> , other than in cans or glass jars:			
1601.00.21	00	--- -Other than spent fowl, within access commitment	KGM	0.95¢/kg	CCCT, LDCT, GPT, UST, CT, NT, PT, COLT, JT, PAT, CEUT, UAT: Free
1601.00.22	00	--- -Other than spent fowl, over access commitment	KGM	238%	
1601.00.23	00	--- -Spent fowl	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		-- -Of turkeys, other than in cans or glass jars:			
1601.00.31	00	--- -Within access commitment	KGM	0.95¢/kg	CCCT, LDCT, GPT, UST, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, CEUT, UAT: Free
1601.00.32	00	--- -Over access commitment	KGM	154.5%	
1601.00.90		-- -Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		10 ---- -Pork sausages	KGM		
		20 ---- -Other sausages, fresh, chilled or frozen	KGM		
		80 ---- -Other sausages, cured	KGM		
		90 ---- -Other	KGM		
16.02		Other prepared or preserved meat, meat offal or blood.			
1602.10		-Homogenized preparations			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.10.10 00	--	-Of fowls of the species <i>Gallus domesticus</i> and turkeys, of heading 01.05	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
1602.10.90 00	--	-Other	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, MT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
1602.20		-Of liver of any animal			
1602.20.10 00	--	-Pâtés de foie with truffles	KGM	3%	CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		-- -Paste, of fowls of the species <i>Gallus domesticus</i> , not in cans or glass jars:			
1602.20.21 00	---	-Within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.20.22 00	---	-Over access commitment	KGM	238%	
		-- -Paste, of turkeys, not in cans or glass jars:			
1602.20.31 00	---	-Within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.20.32 00	---	-Over access commitment	KGM	154.5%	
1602.20.90 00	--	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		-Of poultry of heading 01.05:			
1602.31		--Of turkeys			
		-- -Prepared meals:			
1602.31.11	---	-Specially defined mixtures		11%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
	10	---- -In cans or glass jars.....	KGM		
	90	---- -Other	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.31.12	00	---Other, within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, PT, JT, CEUT, UAT: Free GPT: 7.5%
1602.31.13	00	---Other, over access commitment, bone in	KGM	169.5% but not less than \$3.76/kg	
1602.31.14	00	---Other, over access commitment, boneless	KGM	169.5% but not less than \$6.18/kg	
		--Other:			
1602.31.91	00	---In cans or glass jars	KGM	12.5%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
1602.31.92	00	---Specially defined mixtures, other than in cans or glass jars	KGM	2.5%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 2%
1602.31.93	00	---Other, within access commitment	KGM	5% but not less than 4.74¢/kg or more than 9.48¢/kg	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT: Free
1602.31.94	00	---Other, over access commitment, bone in	KGM	165% but not less than \$3.67/kg	
1602.31.95	00	---Other, over access commitment, boneless	KGM	165% but not less than \$6.03/kg	
1602.32		--Of fowls of the species Gallus domesticus			
		--Prepared meals:			
1602.32.11		---Of spent fowl; Specially defined mixtures		11%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
		10 ---Of spent fowl	KGM		
		20 ---Specially defined mixtures	KGM		
1602.32.12	00	---Other, within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT: Free GPT: 7.5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.32.13	00	---Other, over access commitment, bone in	KGM	253% but not less than \$5.91/kg	
1602.32.14	00	---Other, over access commitment, boneless	KGM	253% but not less than \$10.54/kg	
		--Other:			
1602.32.91	00	---In cans or glass jars	KGM	9.5%	NZT, CCCT, LDCT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.32.92		---Specially defined mixtures, other than in cans or glass jars; Spent fowl other than in cans or glass jars		Free	CCCT, LDCT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	----Specially defined mixtures, other than in cans or glass jars.....	KGM		
	20	----Spent fowl, other than in cans or glass jars.....	KGM		
1602.32.93	00	---Other, within access commitment	KGM	5% but not less than 4.74¢/kg or more than 9.48¢/kg	CCCT, LDCT, UST, CT, NT, PT, COLT, JT, PAT, CEUT, UAT: Free
1602.32.94	00	---Other, over access commitment, bone in	KGM	249% but not less than \$5.81/kg	
1602.32.95	00	---Other, over access commitment, boneless	KGM	249% but not less than \$10.36/kg	
1602.39		--Other			
1602.39.10	00	--Prepared meals	KGM	11%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
		--Other:			
1602.39.91	00	---Of ducks, geese or guinea fowls, in cans or glass jars	KGM	9.5%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.39.99	00	---Other	KGM	Free	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		-Of swine:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.41		--Hams and cuts thereof			
1602.41.10 00	--	-In cans or glass jars	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.41.90 00	--	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.42		--Shoulders and cuts thereof			
1602.42.10 00	--	-In cans or glass jars	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
1602.42.90 00	--	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.49		--Other, including mixtures			
1602.49.10	--	-In cans or glass jars; Prepared meals		12.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
	10	---- <i>-In cans or glass jars</i>	KGM		
	20	---- <i>-Prepared meals</i>	KGM		
1602.49.90 00	--	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.50		--Of bovine animals			
1602.50.10 00	--	-Prepared meals	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
	--	-Other:			
1602.50.91	---	-In cans or glass jars		9.5%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	20	---- <i>-Corned beef</i>	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	-----Other	KGM		
1602.50.99	00	-----Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1602.90		-Other, including preparations of blood of any animal			
1602.90.10	00	-- -Prepared meals	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
		-- -Other:			
1602.90.91	00	-----In cans or glass jars	KGM	12.5%	NZT, CCCT, LDCT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 8%
1602.90.99	00	-----Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1603.00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
1603.00.10	00	-- -Of meat	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1603.00.20	00	-- -Of fish or crustaceans, molluscs or other aquatic invertebrates	KGM	3%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 2%
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		2%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	20	-----Chum.....	KGM		
	30	-----Coho.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	40	---- <i>-Pink</i>	KGM		
	50	---- <i>-Sockeye</i>	KGM		
	90	---- <i>-Other</i>	KGM		
1604.12		--Herrings			
1604.12.10	00	-- <i>-Pickled</i>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1604.12.90	00	-- <i>-Other</i>	KGM	5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1604.13		--Sardines, sardinella and brisling or sprats			
1604.13.10	00	-- <i>-In cans or glass jars</i>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1604.13.90	00	-- <i>-Other</i>	KGM	9%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 7%
1604.14		--Tunas, skipjack and bonito (<i>Sarda spp.</i>)			
1604.14.10	00	-- <i>-Atlantic bonito</i>	KGM	4.5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1604.14.90		-- <i>-Other</i>		7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3.5%
		---- <i>-In oil or in preparations containing oil:</i>			
	11	----- <i>-In flakes, in cans or glass jars</i>	KGM		
	19	----- <i>-Other</i>	KGM		
		----- <i>-Other:</i>			
	91	----- <i>-In flakes, in cans or glass jars</i>	KGM		
	99	----- <i>-Other</i>	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1604.15.00	00	--Mackerel	KGM	8%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1604.16		--Anchovies			
1604.16.10	00	--In cans or glass jars	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1604.16.90	00	--Other	KGM	9%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
1604.17.00	00	--Eels	KGM	7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 7%
1604.18.00	00	--Shark fins	KGM	7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 7%
1604.19		--Other			
1604.19.10	00	--Whitebait, in cans or glass jars	KGM	7%	NZT, CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 7%
1604.19.90		--Other		7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 7%
10	----	<i>Fish sticks and similar products of any size or shape, fillets or other portions of fish, breaded or coated with batter</i>	KGM		
	----	<i>Other:</i>			
91	----	<i>Pre-cooked, frozen</i>	KGM		
99	----	<i>Other</i>	KGM		
1604.20		--Other prepared or preserved fish			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1604.20.10	00	-- Prepared meals	KGM	11%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
1604.20.20	00	-- Gefilte fish	KGM	7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 7%
1604.20.90		-- Other		7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 7%
	10	---- Paste	KGM		
		---- Imitation seafood:			
	21	---- Fresh	KGM		
	22	---- Frozen	KGM		
	80	---- Other, pre-cooked, frozen	KGM		
	90	---- Other	KGM		
		-Caviar and caviar substitutes:			
1604.31.00	00	-- Caviar	KGM	3%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1604.32.00	00	-- Caviar substitutes	KGM	3%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10.00		-Crab		5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	---- In cans or glass jars	KGM		
	20	---- Frozen	KGM		
	90	---- Other	KGM		
		-Shrimps and prawns:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1605.21.00		-Not in airtight container		Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	20	-----Frozen	KGM		
	90	-----Other	KGM		
1605.29.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1605.30		-Lobster			
1605.30.10	00	--Shelled, cooked by steaming or boiling in water, whether or not frozen but not further prepared or preserved	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1605.30.90	00	--Other	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.40		-Other crustaceans			
1605.40.10	00	--Crayfish, in cans or glass jars	KGM	5%	NZT, CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1605.40.90	00	--Other	KGM	5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		-Molluscs:			
1605.51.00	00	--Oysters	KGM	2%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1605.52.00	00	--Scallops, including queen scallops	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1605.53.00	00	-Mussels	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.54.00	00	-Cuttle fish and squid	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1605.55.00	00	-Octopus	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
1605.56.00	00	-Clams, cockles and arkshells	KGM	6.5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 6%
1605.57.00	00	-Abalone	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.58.00	00	-Snails, other than sea snails	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.59		-Other			
1605.59.10	00	--Toheroas, in can or glass jars	KGM	4%	NZT, CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.59.90	00	--Other	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT: Free GPT: 3%

-Other aquatic invertebrates:

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1605.61.00	00	--Sea cucumbers	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.62.00	00	--Sea urchins	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.63.00	00	--Jellyfish	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%
1605.69.00	00	--Other	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 3%