

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 infant food 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 breading, batter, oil, glazing, other coatings and bastes, and any added water (including that used in marination, glazing, other coatings, bastes, breading 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.

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: | | | |
| I | 1601.00.11 00 | --- -Of poultry of heading 01.05 | KGM | 12.5% | AUT, NZT, CCCT, LDCT, UST, CT, CRT, NT, PT, COLT, JT, HNT: Free GPT: 10% PAT: 5% KRT: 8% |
| I | 1601.00.19 00 | --- -Other | KGM | 12.5% | AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, NT, PT, COLT, JT, HNT: Free GPT: 10% PAT: 5% KRT: 8% |
| | | -- -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: Free |
| | 1601.00.22 00 | --- -Other than spent fowl, over access commitment | KGM | 238% | |
| I | 1601.00.23 00 | --- -Spent fowl | KGM | Free | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: 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: Free |
| | 1601.00.32 00 | --- -Over access commitment | KGM | 154.5% | |
| I | 1601.00.90 | -- -Other | | Free | CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: 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 |
|-----------------|-----|--|---------------|------------|---|
| I 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: Free GPT: 10% KRT: 8% |
| I 1602.10.90 00 | -- | -Other | KGM | 12.5% | AUT, NZT, CCCT, LDCT, UST, MT, CRT, PT, COLT, JT, PAT, HNT: Free GPT: 10% KRT: 8% |
| 1602.20 | | -Of liver of any animal | | | |
| I 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: Free |
| | | -- -Paste, of fowls of the species <i>Gallus domesticus</i> , not in cans or glass jars: | | | |
| I 1602.20.21 00 | --- | -Within access commitment | KGM | Free | CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: Free |
| 1602.20.22 00 | --- | -Over access commitment | KGM | 238% | |
| | | -- -Paste, of turkeys, not in cans or glass jars: | | | |
| I 1602.20.31 00 | --- | -Within access commitment | KGM | Free | CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: Free |
| 1602.20.32 00 | --- | -Over access commitment | KGM | 154.5% | |
| I 1602.20.90 00 | -- | -Other | KGM | Free | CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | | -Of poultry of heading 01.05: | | | |
| 1602.31 | | --Of turkeys | | | |
| | | -- -Prepared meals: | | | |
| I 1602.31.11 | --- | -Specially defined mixtures | | 11% | CCCT, LDCT, UST, CT, CRT, PT, JT, HNT: Free GPT: 10% COLT: 3% PAT: 4% KRT: 7% |
| | | 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: Free GPT: 7.5% COLT: 2% PAT: 3% |
| 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: | | | |
| I | 1602.31.91 | 00 ---In cans or glass jars | KGM | 12.5% | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, HNT: Free GPT: 10% PAT: 5% KRT: 8% |
| I | 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: 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, JT: Free COLT: 1.4% but not less than 1.35¢/kg or more than 2.7¢/kg PAT: 2% but not less than 1.89¢/kg or more than 3.79¢/kg |
| | 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 <i>Gallus domesticus</i> | | | |
| | | --Prepared meals: | | | |
| I | 1602.32.11 | ---Of spent fowl; Specially defined mixtures | | 11% | CCCT, LDCT, UST, CT, CRT, PT, JT, HNT: Free GPT: 10% COLT: 3% PAT: 4% KRT: 7% |
| | 10 | ----Of spent fowl | KGM | | |
| | 20 | ----Specially defined mixtures | KGM | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-----------------|----|---|---------------|---|---|
| 1602.32.12 00 | | ---Other, within access commitment | KGM | 7.5% | CCCT, LDCT, UST, CT, PT, JT: Free GPT: 7.5% COLT: 2% PAT: 3% |
| 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: | | | |
| I 1602.32.91 00 | | ---In cans or glass jars | KGM | 9.5% | NZT, CCCT, LDCT, UST, CT, CRT, NT, PT, COLT, JT, HNT: Free PAT: 3.5% KRT: 6% |
| I 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: 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, PT, JT: Free COLT: 1.4% but not less than 1.35¢/kg or more than 2.7¢/kg PAT: 2% but not less than 1.89¢/kg or more than 3.79¢/kg |
| 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 | | | |
| I 1602.39.10 00 | | ---Prepared meals | KGM | 11% | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT: Free GPT: 10% KRT: 7% |
| | | ---Other: | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----------------|---|---------------|------------|--|
| I | 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: Free KRT: 6% |
| I | 1602.39.99 00 | ---Other | KGM | Free | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | | -Of swine: | | | |
| | 1602.41 | --Hams and cuts thereof | | | |
| I | 1602.41.10 00 | --In cans or glass jars | KGM | 9.5% | CCCT, LDCT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 6% |
| I | 1602.41.90 00 | --Other | KGM | Free | CCCT, LDCT, GPT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 1602.42 | --Shoulders and cuts thereof | | | |
| I | 1602.42.10 00 | --In cans or glass jars | KGM | 9.5% | CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 6% |
| I | 1602.42.90 00 | --Other | KGM | Free | CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 1602.49 | --Other, including mixtures | | | |
| I | 1602.49.10 | --In cans or glass jars; Prepared meals | | 12.5% | CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 8% |
| | | <i>----In cans or glass jars:</i> | | | |
| | 11 | <i>----Luncheon meat.....</i> | KGM | | |
| | 19 | <i>----Other.....</i> | KGM | | |
| | 20 | <i>----Prepared meals.....</i> | KGM | | |
| I | 1602.49.90 00 | --Other | KGM | Free | CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 1602.50 | -Of bovine animals | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-----------------|-----|---|---------------|------------|---|
| I 1602.50.10 | -- | Prepared meals | | 11% | CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 7% |
| | 10 | -----Stews..... | KGM | | |
| | 90 | -----Other | KGM | | |
| | | -- -Other: | | | |
| I 1602.50.91 | --- | In cans or glass jars | | 9.5% | AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 6% |
| | 10 | -----Luncheon meat..... | KGM | | |
| | 20 | -----Corned beef..... | KGM | | |
| | 90 | -----Other | KGM | | |
| I 1602.50.99 00 | --- | Other | KGM | Free | AUT, NZT, CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free |
| 1602.90 | | -Other, including preparations of blood of any animal | | | |
| I 1602.90.10 00 | -- | Prepared meals | KGM | 11% | CCCT, LDCT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 7% |
| | | -- -Other: | | | |
| I 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: Free GPT: 8% KRT: 8% |
| I 1602.90.99 00 | --- | Other | KGM | Free | AUT, NZT, CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: Free |
| 1603.00 | | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | | | |
| | | -- -Of meat: | | | |
| I 1603.00.11 00 | --- | Of whales | KGM | 6% | AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 4% |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|---|---------------|------------|---|
| I 1603.00.19 | | ----Other | | 6% | AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 4% |
| | 10 | ----In cans or glass jars | KGM | | |
| | 90 | ----Other | KGM | | |
| I 1603.00.20 | | --Of fish or crustaceans, molluscs or other aquatic invertebrates | | 3% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 2% KRT: 2% |
| | 10 | ----Of clams | KGM | | |
| | 90 | ----Other | KGM | | |
| 16.04 | | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. | | | |
| | | -Fish, whole or in pieces, but not minced: | | | |
| I 1604.11.00 | | --Salmon | | 2% | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 10 | ----In oil, in cans or glass jars | KGM | | |
| | | ----Other, in cans or glass jars: | | | |
| | 21 | ----Chum | KGM | | |
| | 22 | ----Coho | KGM | | |
| | 23 | ----Pink | KGM | | |
| | 24 | ----Sockeye | KGM | | |
| | 29 | ----Other | KGM | | |
| | 90 | ----Other | KGM | | |
| 1604.12 | | --Herrings | | | |
| I 1604.12.10 | | --Pickled | | Free | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 10 | ----Fillets | KGM | | |
| | 90 | ----Other | KGM | | |
| I 1604.12.90 | | --Other | | 5% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3% |
| | 10 | ----In oil, in cans or glass jars | KGM | | |
| | | ----Other: | | | |
| | 91 | ----In cans or glass jars | KGM | | |
| | 99 | ----Other | KGM | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-----------------|---------|---|---------------|------------|---|
| 1604.13 | | --Sardines, sardinella and brisling or sprats | | | |
| I 1604.13.10 | -- | -In cans or glass jars | | Free | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 10 ---- | -Sardines or sardinella..... | KGM | | |
| | 20 ---- | -Brislings or sprats..... | KGM | | |
| I 1604.13.90 00 | -- | -Other | KGM | 9% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 6% |
| 1604.14 | | --Tunas, skipjack and bonito (<i>Sarda spp.</i>) | | | |
| I 1604.14.10 00 | -- | -Atlantic bonito | KGM | 4.5% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3% |
| I 1604.14.90 | -- | -Other | | 7% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3.5% KRT: 4.5% |
| | | ---- -In oil or in preparations containing oil: | | | |
| | 11 ---- | -In flakes, in cans or glass jars..... | KGM | | |
| | 19 ---- | -Other..... | KGM | | |
| | | ---- -Other: | | | |
| | 91 ---- | -In flakes, in cans or glass jars..... | KGM | | |
| | 99 ---- | -Other..... | KGM | | |
| I 1604.15.00 | -- | -Mackerel | | 8% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 5% |
| | 10 ---- | -In cans or glass jars..... | KGM | | |
| | 90 ---- | -Other..... | KGM | | |
| 1604.16 | | --Anchovies | | | |
| I 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: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----------------------|--|---------------|------------|---|
| I | 1604.16.90 00 | -- -Other | KGM | 9% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 6% |
| I | 1604.17.00 00 | -- -Eels | KGM | 7% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 4.5% |
| | 1604.19 | -- -Other | | | |
| I | 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: Free GPT: 7% KRT: 4.5% |
| I | 1604.19.90 | -- -Other | | 7% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 4.5% |
| | 10 | ---- -Fish sticks and similar products of any size or shape, fillets or other portions of fish, breaded or coated with batter..... | KGM | | |
| | | ---- -Other: | | | |
| | 91 | ---- -Pre-cooked, frozen..... | KGM | | |
| | 99 | ---- -Other..... | KGM | | |
| | 1604.20 | -Other prepared or preserved fish | | | |
| I | 1604.20.10 00 | -- -Prepared meals | KGM | 11% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 10% KRT: 7% |
| I | 1604.20.20 00 | -- -Gefilte fish | KGM | 7% | CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 4.5% |
| I | 1604.20.90 | -- -Other | | 7% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 7% KRT: 4.5% |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|------------|---|---------------|------------|---|
| | 10 | -----Paste | KGM | | |
| | | -----Imitation seafood: | | | |
| | 21 | -----Fresh | KGM | | |
| | 22 | -----Frozen | KGM | | |
| | 80 | -----Other, pre-cooked, frozen..... | KGM | | |
| | 90 | -----Other | KGM | | |
| | | -Caviar and caviar substitutes: | | | |
| I | 1604.31.00 | 00 --Caviar | KGM | 3% | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 2% |
| I | 1604.32.00 | 00 --Caviar substitutes | KGM | 3% | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 2% |
| | 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | | | |
| I | 1605.10.00 | -Crab | | 5% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3% |
| | 10 | -----In cans or glass jars..... | KGM | | |
| | | -----Other: | | | |
| | 91 | -----Crab meat, cooked by steaming or boiling in water, but not further prepared or preserved..... | KGM | | |
| | 92 | -----Crab meat, cooked by steaming or boiling in water, frozen..... | KGM | | |
| | 99 | -----Other | KGM | | |
| | | -Shrimps and prawns: | | | |
| I | 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: Free |
| | 10 | -----Shrimp or prawn meat, cooked by steaming or boiling in water, but not further prepared or preserved..... | KGM | | |
| | 20 | -----Shrimp or prawn meat, cooked by steaming or boiling in water, frozen. | KGM | | |
| | 90 | -----Other | KGM | | |
| I | 1605.29.00 | 00 --Other | KGM | Free | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 1605.30 | -Lobster | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|---|---------------|------------|---|
| I 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: Free |
| I 1605.30.90 | -- | -Other | | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| | 10 | ---- <i>Products containing fish meat; Prepared meals</i> | KGM | | |
| | 90 | ---- <i>Other</i> | KGM | | |
| 1605.40 | | -Other crustaceans | | | |
| I 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: Free KRT: 3% |
| I 1605.40.90 | -- | -Other | | 5% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3% |
| | 10 | ---- <i>Products containing fish meat; Prepared meals</i> | KGM | | |
| | 90 | ---- <i>Other</i> | KGM | | |
| | | -Molluscs: | | | |
| I 1605.51.00 | -- | -Oysters | | 2% | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
| | 10 | ---- <i>In cans or glass jars</i> | KGM | | |
| | 90 | ---- <i>Other</i> | KGM | | |
| I 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: Free GPT: 3% KRT: 2.5% |
| I 1605.53.00 | 00 | -- Mussels | KGM | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| I 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: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|------------|---|---------------|------------|--|
| I | 1605.55.00 | 00 --Octopus | KGM | Free | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free |
| I | 1605.56.00 | --Clams, cockles and arkshells | | 6.5% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 6% KRT: 4% |
| | | 10 ---- <i>Atlantic</i> | KGM | | |
| | | 90 ---- <i>Other</i> | KGM | | |
| I | 1605.57.00 | 00 --Abalone | KGM | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| I | 1605.58.00 | --Snails, other than sea snails | | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| | | 10 ---- <i>Snails of the genus Helix, in cans or glass jars</i> | KGM | | |
| | | 90 ---- <i>Other</i> | KGM | | |
| | 1605.59 | --Other | | | |
| I | 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: Free GPT: 3% KRT: 2.5% |
| I | 1605.59.90 | --Other | | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| | | 10 ---- <i>Products containing fish meat; Prepared meals</i> | KGM | | |
| | | ---- <i>Other:</i> | | | |
| | | 91 ---- <i>Cooked, frozen</i> | KGM | | |
| | | 92 ---- <i>In cans or glass jars</i> | KGM | | |
| | | 99 ---- <i>Other</i> | KGM | | |
| | | -Other aquatic invertebrates: | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|--------------|----|---|---------------|------------|---|
| I 1605.61.00 | 00 | --Sea cucumbers | KGM | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| I 1605.62.00 | 00 | --Sea urchins | KGM | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| I 1605.63.00 | 00 | --Jellyfish | KGM | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| I 1605.69.00 | | --Other | | 4% | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3% KRT: 2.5% |
| | | 10 ---- -Products containing fish meat; Prepared meals..... | KGM | | |
| | | ---- -Other: | | | |
| | | 91 -----Cooked, frozen..... | KGM | | |
| | | 92 -----In cans or glass jars..... | KGM | | |
| | | 99 -----Other..... | KGM | | |