

## 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 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.

**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   |
|----------------|-----|--|---------------|------------|---|
| <b>1601.00</b> |     | <b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b> |               |            |   |
|                |     | -- -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: Free<br>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: Free<br>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: 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: 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%     |   |
| 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           |            |   |
| <b>16.02</b>   |     | <b>Other prepared or preserved meat, meat offal or blood.</b>  |               |            |   |
| <b>1602.10</b> |     | <b>-Homogenized preparations</b>   |               |            |   |

## 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: Free<br>GPT: 10%     |
| 1602.10.90 00  | --  | -Other   | KGM           | 12.5%      | AUT, NZT, CCCT, LDCT, UST, MT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 10% |
| <b>1602.20</b> |     | <b>-Of liver of any animal</b>   |               |            |   |
| 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: |               |            |   |
| 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:  |               |            |   |
| 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%     |   |
| 1602.20.90 00  | --  | -Other   | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: Free          |
|                |     | <b>-Of poultry of heading 01.05:</b>   |               |            |   |
| <b>1602.31</b> |     | <b>-- -Of turkeys</b>  |               |            |   |
|                |     | -- -Prepared meals:  |               |            |   |
| 1602.31.11     | --- | -Specially defined mixtures  |               | 11%        | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free<br>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: Free<br>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: Free<br>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: Free<br>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: 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                    |   |
| <b>1602.32</b> |    | <b>--Of fowls of the species Gallus domesticus</b>              |               |   |   |
|                |    | --Prepared meals:   |               |   |   |
| 1602.32.11     |    | ---Of spent fowl; Specially defined mixtures                    |               | 11%   | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free<br>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: Free<br>GPT: 7.5%               |
| 1602.32.13     | 00 | ---Other, over access commitment, bone in                       | KGM           | 253% but not less than \$5.91/kg                    |   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS | Description of Goods   | Unit of Meas. | MFN Tariff  | Applicable Preferential Tariffs   |
|----------------|----|--|---------------|---|---|
| 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: 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: 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: 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                   |   |
| <b>1602.39</b> |    | <b>---Other</b>  |               |   |   |
| 1602.39.10 00  |    | ---Prepared meals  | KGM           | 11%   | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free<br>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: Free             |
| 1602.39.99 00  |    | ---Other   | KGM           | Free  | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free             |
|                |    | <b>-Of swine:</b>  |               |   |   |
| <b>1602.41</b> |    | <b>---Hams and cuts thereof</b>  |               |   |   |

CUSTOMS TARIFF - SCHEDULE

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

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS  | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-------------------|-----|---|---------------|------------|---|
| <b>1602.90</b>    |     | <b>-Other, including preparations of blood of any animal</b>                                      |               |            |   |
| 1602.90.10 00     | --  | Prepared meals  | KGM           | 11%        | CCCT, LDCT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT: Free<br>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: Free<br>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: Free            |
| <b>1603.00</b>    |     | <b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b> |               |            |   |
| 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: 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: Free<br>GPT: 2% |
| <b>16.04</b>      |     | <b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>         |               |            |   |
|                   |     | <b>-Fish, whole or in pieces, but not minced:</b>   |               |            |   |
| <b>1604.11.00</b> | --  | Salmon  |               | 2%         | CCCT, LDCT, UST, MT, MUST, CIAT, 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   |
|-------------------|----|---|---------------|------------|---|
|                   | 20 | ----Chum.....                                       | KGM           |            |   |
|                   | 30 | ----Coho.....                                       | KGM           |            |   |
|                   | 40 | ----Pink.....                                       | KGM           |            |   |
|                   | 50 | ----Sockeye.....                                    | KGM           |            |   |
|                   | 90 | ----Other.....                                      | KGM           |            |   |
| <b>1604.12</b>    |    | <b>-Herrings</b>                                    |               |            |   |
| 1604.12.10        | 00 | --Pickled   | KGM           | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free         |
| 1604.12.90        | 00 | --Other   | KGM           | 5%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free              |
| <b>1604.13</b>    |    | <b>-Sardines, sardinella and brisling or sprats</b> |               |            |   |
| 1604.13.10        | 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         |
| 1604.13.90        | 00 | --Other   | KGM           | 9%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 7%   |
| <b>1604.14</b>    |    | <b>-Tunas, skipjack and bonito (Sarda spp.)</b>     |               |            |   |
| 1604.14.10        | 00 | --Atlantic bonito                                   | KGM           | 4.5%       | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free              |
| 1604.14.90        |    | --Other   |               | 7%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 3.5% |
|                   |    | ----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           |            |   |
| <b>1604.15.00</b> | 00 | <b>-Mackerel</b>                                    | KGM           | 8%         | CCCT, LDCT, 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  |
|----------------------|------|--|---------------|------------|--|
| <b>1604.16</b>       |      | <b>--Anchovies</b>   |               |            |  |
| 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            |
| 1604.16.90 00        | --   | -Other   | KGM           | 9%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 5%      |
| <b>1604.17.00 00</b> |      | <b>--Eels</b>  | KGM           | 7%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 7%      |
| <b>1604.18.00 00</b> |      | <b>--Shark fins</b>  | KGM           | 7%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 7%      |
| <b>1604.19</b>       |      | <b>--Other</b>   |               |            |  |
| 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: Free<br>GPT: 7% |
| 1604.19.90           | --   | -Other   |               | 7%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 7%      |
| 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           |            |  |
| <b>1604.20</b>       |      | <b>-Other prepared or preserved fish</b>   |               |            |  |
| 1604.20.10 00        | --   | -Prepared meals  | KGM           | 11%        | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free<br>GPT: 10%     |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs  |
|-------------|----|--|---------------|------------|--|
| 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: Free GPT: 7% |
| 1604.20.90  | -- | -Other   |               | 7%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 7%       |
|             | 10 | ---- -Paste .....  | KGM           |            |  |
|             |    | ---- -Imitation seafood:   |               |            |  |
|             | 21 | ---- -Fresh .....  | KGM           |            |  |
|             | 22 | ---- -Frozen .....   | KGM           |            |  |
|             | 80 | ---- -Other, pre-cooked, frozen .....  | KGM           |            |  |
|             | 90 | ---- -Other .....  | KGM           |            |  |
|             |    | <b>-Caviar and caviar substitutes:</b>   |               |            |  |
| 1604.31.00  | 00 | -Caviar  | KGM           | 3%         | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: 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: Free               |
| 16.05       |    | <b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b> |               |            |  |
| 1605.10.00  |    | <b>-Crab</b>   |               | 5%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free                    |
|             | 10 | ---- -In cans or glass jars .....  | KGM           |            |  |
|             | 20 | ---- -Frozen .....   | KGM           |            |  |
|             | 90 | ---- -Other .....  | KGM           |            |  |
|             |    | <b>-Shrimps and prawns:</b>  |               |            |  |
| 1605.21.00  |    | <b>-Not in airtight container</b>  |               | Free       | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free          |
|             | 20 | ---- -Frozen .....   | KGM           |            |  |
|             | 90 | ---- -Other .....  | KGM           |            |  |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs  |
|----------------|----|--|---------------|------------|--|
| 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  |
| <b>1605.30</b> |    | <b>-Lobster</b>  |               |            |  |
| 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  |
| 1605.30.90     | 00 | --Other  | KGM           | 4%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free<br>GPT: 3% |
| <b>1605.40</b> |    | <b>-Other crustaceans</b>  |               |            |  |
| 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       |
| 1605.40.90     | 00 | --Other  | KGM           | 5%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free            |
|                |    | <b>-Molluscs:</b>  |               |            |  |
| 1605.51.00     | 00 | --Oysters  | KGM           | 2%         | CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: 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: Free<br>GPT: 3% |
| 1605.53.00     | 00 | --Mussels  | KGM           | 4%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free<br>GPT: 3% |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods            | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-------------|----|---------------------------------|---------------|------------|---|
| 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       |
| 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       |
| 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: Free<br>GPT: 6% |
| 1605.57.00  | 00 | -Abalone                        | KGM           | 4%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free<br>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: Free<br>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: Free<br>GPT: 3% |
| 1605.59.90  | 00 | -Other                          | KGM           | 4%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free<br>GPT: 3%      |
|             |    | -Other aquatic invertebrates:   |               |            |   |
| 1605.61.00  | 00 | -Sea cucumbers                  | KGM           | 4%         | CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free<br>GPT: 3%      |

## CUSTOMS TARIFF - SCHEDULE

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