

Section IV – Chapter 16

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Section IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

Note.

- In this section, the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 16

Preparations of Meat, Of Fish or Of Crustaceans, Molluscs or Other Aquatic Invertebrates

Notes.

- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 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.

Sub-heading Notes.

- For the purposes of sub-heading 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 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 preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This sub-heading takes precedence over all other sub-headings of heading 16.02.
- The fish and crustaceans specified in the sub-headings 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.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

Note on Countervailing Duty

All goods (other than put up in unit containers and bearing a brand name) – Nil by Ntfn 3/2005-CE dated 24.02.2005.

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1601	Sausages and similar products, of meat, meat offal or blood; Food preparations based on these products	kg.	100.00	100.00	---	4	5	3.31	122.153	Free	MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
1602	Other prepared or preserved meat, meat offal or blood										MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
1602 10 00	- Homogenised preparations	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1602 20 00	- Of liver of any animal	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Of poultry of heading 01.05:										
1602 31 00	-- Of turkeys	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1602 32 00	-- Of fowls of the species Gallus domesticus	kg.	100.00	100.00	---	4	5	3.31	122.153	Free	
1602 39 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
	- Of swine:										
1602 41 00	-- Hams and cuts thereof	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1602 42 00	-- Shoulders and cuts thereof	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1602 49 00	-- Other, including mixtures	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1602 50 00	- Of bovine animals	kg.	30.00	30.00	---	4	5	1.10	43.308	Restricted	
1602 90 00	- Other, including preparations of blood of any animal	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	

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1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
1603 00	- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:										
1603 00 10	--- Extracts and juices of meat	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1603 00 20	--- Extracts of fish	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1603 00 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604	Prepared or preserved fish; Caviar and caviar substitutes prepared from fish eggs										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
	- Fish, whole or in pieces, but not minced:										
1604 11 00	-- Salmon	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 12	-- Herrings										
1604 12 10	--- Pickled	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 12 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 13	-- Sardines, sardinella and brisling or sprats:										
1604 13 10	--- Sardines, sardinella and brisling	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 13 20	--- Sprats	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 14	-- Tunas, skipjack and Atlantic bonito (Sarda spp.):										
1604 14 10	--- Tunas	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 14 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 15 00	-- Mackerel	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 16 00	-- Anchovies	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 19 00	-- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 20 00	- Other prepared or preserved fish	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1604 30 00	- Caviar and caviar substitutes	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved										<i>MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
1605 10 00	- Crab	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605 20 00	- Shrimps and prawns	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605 30 00	- Lobster	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605 40 00	- Other crustaceans	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605 90	- Other:										
1605 90 10	--- Clams	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605 90 20	--- Squid, octopus and cuttlefish	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605 90 30	--- Oysters	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1605 90 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.