

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)
--------------------	-------------------------	-------------	--------------	----------------	-------------	------------	-------------	-------------	---------------	----------------	-----------------

## Chapter 2

### Meat and Edible Meat Offal

#### Note.

1. This Chapter does not cover:
  - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
  - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
  - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

#### Supplementary Note.

In this Chapter "Wild Animals" means wild animals as defined in Wild Life Protection Act, 1972.

#### ↓ 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 Cess Leviable

See Appendix-I for Cess leviable on Marine products under this Chapter.

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)
<b>0201</b>	<b>Meat of bovine animals, fresh or chilled</b>										
0201 10 00	- Carcasses and half-carcasses	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0201 20 00	- Other cuts with bone in	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0201 30 00	- Boneless	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
<b>0202</b>	<b>Meat of bovine animals, frozen</b>										
0202 10 00	- Carcasses and half-carcasses	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0202 20 00	- Other cuts with bone in	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0202 30 00	- Boneless	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
<b>0203</b>	<b>Meat of swine, fresh, chilled or frozen</b>										
	- Fresh or chilled:										
0203 11 00	-- Carcasses and half-carcasses	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0203 19 00	-- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
	- Frozen:										
0203 21 00	-- Carcasses and half-carcasses	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0203 29 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>0204</b>	<b>Meat of sheep or goats, fresh, chilled or frozen</b>										
0204 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other meat of sheep, fresh or chilled:										
0204 21 00	-- Carcasses and half-carcasses	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0204 22 00	-- Other cuts with bone in	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0204 23 00	-- Boneless	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0204 30 00	- Carcasses and half-carcasses of lamb, frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other meat of sheep, frozen:										
0204 41 00	-- Carcasses and half-carcasses	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0204 42 00	-- Other cuts with bone in	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0204 43 00	-- Boneless	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0204 50 00	- Meat of goats	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>0205</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
<b>0206</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen</b>										
0206 10 00	- Of bovine animals, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	

## Section I – Chapter 2

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)
	- Of bovine animals, frozen:										
0206 21 00	-- Tongues	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0206 22 00	-- Livers	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0206 29 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0206 30 00	- Of swine, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
	- Of swine, frozen:										
0206 41 00	-- Livers	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0206 49 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0206 80	- Other, fresh or chilled:										
0206 80 10	--- Of sheep/ goats	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0206 80 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0206 90	- Other, frozen:										
0206 90 10	--- Of sheep/ goats	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0206 90 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>0207</b>	<b>Meat, and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen</b>										
	- Of fowls of the species Gallus domesticus:										
0207 11 00	-- Not cut in pieces, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 12 00	-- Not cut in pieces, frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 13 00	-- Cuts and offal, fresh or chilled	kg.	100.00	100.00	---	4	0	0.00	108.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0207 14 00	-- Cuts and offal, frozen	kg.	100.00	100.00	---	4	0	0.00	108.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
	- Of turkeys:										
0207 24 00	-- Not cut in pieces, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 25 00	-- Not cut in pieces, frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 26 00	-- Cuts and offal, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 27 00	-- Cuts and offal, frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Of ducks, geese or guinea fowls:										
0207 32 00	-- Not cut in pieces, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 33 00	-- Not cut in pieces, frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 34 00	-- Fatty livers, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 35 00	-- Other, fresh or chilled	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0207 36 00	-- Other, frozen	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>0208</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen</b>										
0208 10 00	- Of rabbits or hares	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0208 30 00	- Of primates	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0208 40 00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); Of manatees and dugongs (mammals of the order Sirenia)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0208 50 00	- Of reptiles (including snakes and turtles)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0208 90	- Other:										
0208 90 10	--- Of wild animals	kg.	30.00	30.00	---	4	0	0.90	36.136	Prohibited	<i>Not permitted to be imported</i>
0208 90 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
<b>0209</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh chilled, frozen, salted, in brine, dried or smoked</b>	<b>kg.</b>	<b>30.00</b>	<b>30.00</b>	<b>---</b>	<b>4</b>	<b>0</b>	<b>0.90</b>	<b>36.136</b>	<b>Prohibited</b>	<i>Not permitted to be imported</i>
<b>0210</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal</b>										
	- Meat of swine:										
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0210 12 00	-- Bellies (streaky) and cuts thereof	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0210 19 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>

## Section I – Chapter 2

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)
0210 20 00	- Meat of bovine animals - Other, including edible flours and meals of meat or meat offal:	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0210 91 00	-- Of primates	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); Of manatees and dugongs (mammals of the order of Sirenia)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0210 93 00	-- Of reptiles (including snakes and turtles)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>
0210 99 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>Subject to Import Licensing Note No. 2 of the Chapter</i>

### **Import Licensing Notes**

- (1) An application for grant of a licence for import of Animals, Birds and Reptiles (including their parts and products) may be made in the form given in Appendix-8 of the Handbook of Procedures Vol.1, to the Director General of Foreign Trade alongwith the recommendation of the Chief Wild Life Warden of the State concerned.
- (2) Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES. *[Substituted vide Ntfn 13/2009-2014 dated 14.10.2009].*

### **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.