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.

- "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 statistical 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	1 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% CPTPT: 8%
1601.00.19	9 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% CPTPT: 8%
	-	Of fowls of the species Gallus domesticus, other than in cans or glass jars:			
1601.00.21	1 00 -	Other than spent fowl, within access commitment	KGM	0.95¢/kg	CCCT, LDCT, GPT, UST, CT, NT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
1601.00.22	2 00 -	Other than spent fowl, over access commitment	KGM	238%	
1601.00.23	3 00 -	Spent fowl	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	-	Of turkeys, other than in cans or glass jars:			
1601.00.31	1 00 -	Within access commitment	KGM	0.95¢/kg	CCCT, LDCT, GPT, UST, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
1601.00.32	2 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, CPTPT: Free
	20 · 80 ·	Pork sausages Other sausages, fresh, chilled or frozen Other sausages, cured Other	KGM KGM KGM KGM		
16.02	(Other prepared or preserved meat, meat offal or blood.			

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.10	-Homogenized preparations			
1602.10.10	0 00Of fowls of the species Gallus domesticus and turkeys, of heading 01.05	5 KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 10%
1602.10.90	0 00Other	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, MT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 10%
1602.20	-Of liver of any animal			
1602.20.10) 00Pâtés de foie with truffles	KGM	3%	CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	Paste, of fowls of the species Gallus domesticus, not in cans or glass jai	'S:		
1602.20.2	00Within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1602.20.22	2 00 Over access commitment	KGM	238%	
	Paste, of turkeys, not in cans or glass jars:			
1602.20.3 [,]	00Within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1602.20.32	2 00 Over access commitment	KGM	154.5%	
1602.20.90	0 00Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	-Of poultry of heading 01.05:			
1602.31	Of turkeys			

- - - Prepared meals:

HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 9% 10Other	Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
90 Other	1602.31.11				11%	CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
PT, JT, CEUT, UAT, CPTPTF: Free GPT: 7.5% 1602.31.13 00Other, over access commitment, bone in KGM 169.5% but not less than \$3.76 kg 1602.31.14 00Other, over access commitment, boneless KGM 19.5% but not less than \$6.18 kg Other: 1602.31.91 00In cans or glass jars KGM 12.5% CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, UAT, Free GPT: 10% CPTPT: 10% 1602.31.92 00Specially defined mixtures, other than in cans or glass jars KGM 2.5% CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, UAT, Free GPT: 2% CPTPT: 10% 1602.31.93 00Other, within access commitment 1602.31.94 00Other, over access commitment, bone in KGM 165% but not less than \$3.67 kg 1602.31.95 00Other, over access commitment, boneless KGM 165% but not less than \$3.67 kg 1602.31.95 00Other, over access commitment, boneless KGM 165% but not less than \$3.60.3 kg 1602.31.95 00Other, over access commitment, boneless KGM 165% but not less than \$3.60.3 kg						
less than \$3.76/kg1602.31.14 00 Other, over access commitment, bonelessKGM I 169.5% but not less than \$6.18/kgOther:1602.31.91 00 In cans or glass jarsKGM I 2.5%12.5% CCCT, UCT, UT, PAT, CRT, PT, COLT, UT, PAT, UAT, Free GPT:1602.31.92 00 Specially defined mixtures, other than in cans or glass jarsKGM I 2.5%2.5% CCCT, LDCT, UST, CT, CRT, PT, COLT, UT, PAT, UAT, Free GPT:1602.31.92 00 Specially defined mixtures, other than in cans or glass jarsKGM I 2.5%2.5% CCCT, LDCT, UST, CT, CRT, PT, COLT, UT, PAT, UAT, Free GPT:1602.31.93 00 Other, within access commitmentKGM I 65%, but not less than 3.367/kgCCCT, LDCT, UST, CT, CTPT: Free GPT:1602.31.94 00 Other, over access commitment, bone inKGM I 65%, but not less than 3.367/kgCCCT, LDCT, UST, CT, CTPT: Free GPT:1602.31.95 00 Other, over access commitment, bonelessKGM I 65%, but not less than \$3.67/kgCCCT, LDCT, UST, CT, CTPT: Free GPT: Sec1602.31.95 00 Other, over access commitment, bonelessKGM I 65%, but not less than \$6.03/kg165%, but not less than \$6.03/kg	1602.31.12	2 00	Other, within access commitment	KGM	7.5%	PT, JT, CEUT, UAT, CPTPT: Free
Image: Instant Section Reset than Secti	1602.31.13	8 00	Other, over access commitment, bone in	KGM	less than	
1602.31.91 00 In cans or glass jarsKGM12.5%CCCT, LDT, 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 jarsKGM2.5%CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT HNT, KRT, CEUT, UAT: Free GPT: 2%1602.31.93 00 Other, within access commitmentKGM5% but not less than 9.48e/kgCCT, LDCT, UST, CT, CT, DT, PAT, CT, DT, PAT, CPTPT: Free1602.31.94 00 Other, over access commitment, bone inKGM165% but not less than \$3.67/kgCCCT, LDCT, UST, CT, PT, CPT, PTE: Free1602.31.95 00 Other, over access commitment, bonelessKGM165% but not less than \$3.67/kgS1602.31.95 00 Other, over access commitment, bonelessKGM165% but not less than \$3.67/kgS1602.31.95 00 Other, over access commitment, bonelessKGM165% but not less than 	1602.31.14	00	Other, over access commitment, boneless	KGM	less than	
CRT, PT, COLT, JT, PAT HNT, KRT, CEUT, UAT. Free GPT: 10% CFTPT: 10% 1602.31.92 00Specially defined mixtures, other than in cans or glass jars 1602.31.93 00Other, within access commitment 1602.31.93 00Other, within access commitment 1602.31.94 00Other, over access commitment, bone in 1602.31.95 00Other, over access commitment, boneless 1602.31.95 00Other, over access commitment, boneless			Other:			
1602.31.93 00 Other, within access commitment KGM 5% but not less than 4.74¢/kg or 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 9.48¢/kg CCCT, LDCT, UST, CT, PT, COLT, UT, PAT, CEUT, UAT, CEUT, UAT	1602.31.91	00	In cans or glass jars	KGM	12.5%	CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10%
less than 4.74¢/kg or 9.48¢/kg PT, COLT, JT, PAT, CEUT, UAT, OPTPT: Free 9.48¢/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 Gallus domesticus	1602.31.92	2 00	Specially defined mixtures, other than in cans or glass jars	KGM	2.5%	CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 2%
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	1602.31.93	8 00	Other, within access commitment	KGM	less than 4.74¢/kg or more than	PT, COLT, JT, PAT, CEUT, UAT,
1602.32 Of fowls of the species Gallus domesticus	1602.31.94	00	Other, over access commitment, bone in	KGM	less than	
	1602.31.95	5 00	Other, over access commitment, boneless	KGM	less than	
Prepared meals:	1602.32		Of fowls of the species Gallus domesticus			
			Prepared meals:			

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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% CPTPT: 9%
		Of spent fowl	KGM KGM		
1602.32.12	00 -	Other, within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 7.5%
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 CPTPT: 7.5%
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, CPTPT: Free
		Specially defined mixtures, other than in cans or glass jars Spent fowl, other than in cans or glass jars	KGM 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, CPTPT: 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			

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.39.10 00	Prepared meals	KGM	11%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 9%
	-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, CPTPT: Free
1602.39.99 00	Other	KGM	Free	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
-Of	swine:			
1602.41H	lams 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, CPTPT: Free
1602.41.90 00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CPTPT: 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, CPTPT: Free
1602.49C	Other, including mixtures			
	-In cans or glass jars; Prepared meals		12.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
10	In cans or glass jars	KGM		GPT: 5%

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20 -	Prepared meals	KGM		-
1602.49.90) 00 -	Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CPTPT: 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, CPTPT: Free
		Corned beef Other	KGM 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, CPTPT: 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, CPTPT: 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, CPTPT: Free GPT: 8%
1602.90.99	9 00 -	Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1603.00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	<u> </u>		
1603.00.10	00 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, CPTPT: Free
603.00.20	00 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, CPTPT: 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, CPTPT: Free
	30 40 50	Chum Coho Pink Sockeye Other	KGM KGM KGM KGM		CFTFT. FIEE
1604.12		Herrings			
1604.12.10	00 00	Pickled	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1604.12.90	00 00	Other	KGM	5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1604.13		Sardines, sardinella and brisling or sprats			
1604.13.10	00 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, CPTPT: Free

Tariff Item	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1604.13.90 00	0Other	KGM	9%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 7%
1604.14	Tunas, skipjack and bonito (Sarda spp.)			
1604.14.10 00	0Atlantic bonito	KGM	4.5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1604.14.90	Other		7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3.5%
1.	In oil or in preparations containing oil: 1In flakes, in cans or glass jars	. KGM		
	9 Other			
0.	Other:	. KGM		
	1In flakes, in cans or glass jars 9 Other			
1604.15.00 00	0Mackerel	KGM	8%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1604.16	Anchovies			
1604.16.10 00	0In 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, CPTPT: Free
1604.16.90 00	0Other	KGM	9%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 5%
1604.17.00 00	0Eels	KGM	7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 7%

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	00Shark fins	KGM	7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 7%
1604.19	Other			
1604.19.10	00Whitebait, 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, CPTPT: Free GPT: 7%
1604.19.90			7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free 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:	KOM		
	91 Pre-cooked, frozen 99 Other	KGM KGM		
1604.20	-Other prepared or preserved fish			
1604.20.10	00Prepared meals	KGM	11%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 10%
1604.20.20	0 00Gefilte fish	KGM	7%	CCCT, LDCT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CPTPT: Free GPT: 7%
	10Paste Imitation seafood:	KGM		
	21 Fresh 22 Frozen 80 Other, pre-cooked, frozen 90 Other	KGM KGM KGM KGM		

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-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, CPTPT: Free
604.32.00	00	Caviar substitutes	KGM	3%	CCCT, LDCT, GPT, UST MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CPTPT: Free
	20	In cans or glass jars Frozen Other			
		-Shrimps and prawns:			
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, CPTPT: Free
	-	Frozen Other	KGM 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, CPTPT: 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, CPTPT: 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, CPTPT: Free GPT: 3%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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, CPTPT: 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, CPTPT: 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, CPTPT: 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, CPTPT: Free GPT: 3%
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, CPTPT: 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, CPTPT: 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, CPTPT: 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, CPTPT: Free GPT: 6%

Tariff Item	SS Description of Goo	ds Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1605.57.00	00Abalone	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
1605.58.00	00Snails, other than sea snails	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
1605.59	Other			
1605.59.10	00Toheroas, 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, CPTPT: Free GPT: 3%
1605.59.90	00Other	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 3%
	-Other aquatic invertebrates:			
1605.61.00	00Sea cucumbers	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
1605.62.00	00Sea urchins	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CPTPT: Free GPT: 3%

Tariff	Description of Goods	Unit of	MFN	Applicable
Item SS		Meas.	Tariff	Preferential Tariffs
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, CPTPT: Free GPT: 3%