#### 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 childrenor 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	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:			
l	1601.00.11	00Of 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: 10%
I	1601.00.19	00Other	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 10%
		Of fowls of the species Gallus domesticus, other than in cans or glass jars	:		
I	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, CEUT, UAT, CPTPT: Free
	1601.00.22	00 Other than spent fowl, over access commitment	KGM	238%	
I	1601.00.23	00Spent 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:			
i	1601.00.31	00Within 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	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, CEUT, UAT, CPTPT: Free
		0Pork sausages	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			
I	1602.10.10	00 -	Of fowls of the species Gallus domesticus and turkeys, of heading 01.05	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 11%
I	1602.10.90	00 -	Other	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			
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, CEUT, UAT, CPTPT: Free
			Paste, of fowls of the species Gallus domesticus, not in cans or glass jars	:		
ı	1602.20.21	00	Within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	1602.20.22	00 -	Over access commitment	KGM	238%	
			Paste, of turkeys, not in cans or glass jars:			
I	1602.20.31	00 -		KGM	Free	CCCT, LDCT, GPT, UST, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	1602.20.32	00 -	Over access commitment	KGM	154.5%	
ı	1602.20.90	00 -	Other	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:			

	Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
ı		Specially defined mixtures In cans or glass jars	KGM KGM	11%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 10%
I	1602.31.12 00	Other, within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, PT, JT, CEUT, UAT, CPTPT: Free GPT: 7.5%
	1602.31.13 00	Other, over access commitment, bone in	KGM	169.5% but not less than \$3.76/kg	
Ī	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, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 11%
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, CEUT, UAT: Free GPT: 2% CPTPT: 2%
I	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, CEUT, UAT, CPTPT: 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	
	1602.32	Of fowls of the species Gallus domesticus			
		Prepared meals:			

	Tariff	SS	Description of Goods	Unit of	MFN	Applicable
	Item		·	Meas.	Tariff	Preferential Tariffs
I	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: 10%
			Of spent fowl Specially defined mixtures	KGM KGM		
I	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:			
I	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: 8.5%
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, CEUT, UAT, CPTPT: Free
			Specially defined mixtures, other than in cans or glass jars	KGM KGM		
ı	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
1		Prepared meals	KGM	11%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 10% CPTPT: 10%
	-	Other:			
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, KRT, CEUT, UAT, CPTPT: Free
I	1602.39.99 00 -	Other	KGM	Free	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		-Of swine:			
	1602.41 -	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, KRT, CEUT, UAT, CPTPT: Free
I	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			
I	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%
I	1602.42.90 00 -	Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	1602.49	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, KRT, CEUT, UAT, CPTPT: Free GPT: 5%
	10 -	In cans or glass jars	KGM		J 070

## **CUSTOMS TARIFF - SCHEDULE**

	Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	Prepared meals	KGM		
I	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			
I	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:			
1	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	KGM KGM		
I	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			
I	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:			
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, KRT, CEUT, UAT, CPTPT: Free GPT: 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, CEUT, UAT, CPTPT: Free

	Tariff Item	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.	1		
I	1603.00.10	00Of 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
I	1603.00.20	0Of 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:			
I	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
	:	10 Chum	KGM KGM KGM KGM KGM		
	1604.12	Herrings			
I	1604.12.10	00Pickled	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	1604.12.90	00Other	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			
I	1604.13.10	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

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1604.13.90 00 -	Other	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 -	Atlantic 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%
11 - 19 -	In oil or in preparations containing oil:In flakes, in cans or glass jars	KGM KGM		
91 -	Other	KGM KGM		
<b>1604.15.00</b> 00 -	-Mackerel	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 -	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
1604.16.90 00 -	Other	KGM	9%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 5%
<b>1604.17.00</b> 00 -	-Eels	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
I	1604.18.00 00	Shark fins Other	KGM	7%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 7%
	1004.10	Olic.			
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, KRT, CEUT, UAT, CPTPT: Free GPT: 7%
I		-Other		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: Pre-cooked, frozen	KCM		
		Other	KGM KGM		
	1604.20 -O	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, KRT, CEUT, UAT, CPTPT: Free GPT: 10%
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, KRT, CEUT, UAT, CPTPT: Free GPT: 7%
1	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%
		Paste	KGM		
	21	Fresh	KGM		
		Frozen Other, pre-cooked, frozen			
		Other			

	Tariff Item S	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-Caviar and caviar substitutes:			
I	<b>1604.31.00</b> 0	0Caviar	KGM	3%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	<b>1604.32.00</b> 0	0Caviar 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.			
I	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
		0In cans or glass jars 0Frozen	KGM KGM		
	9	0 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, CEUT, UAT, CPTPT: Free
		0Other	KGM KGM		,
I	<b>1605.29.00</b> 0	0Other	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			
I	1605.30.10 0	0Shelled, 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
I	1605.30.90 0	0Other	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 Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	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, KRT, CEUT, UAT, CPTPT: Free
1	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:			
I	<b>1605.51.00</b> 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
I	<b>1605.52.00</b> 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%
I	<b>1605.53.00</b> 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%
l	<b>1605.54.00</b> 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
I	<b>1605.55.00</b> 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
l	<b>1605.56.00</b> 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 Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	<b>1605.57.00</b> 00 -	-Abalone	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
I	<b>1605.58.00</b> 00 -	-Snails, 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			
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, KRT, CEUT, UAT, CPTPT: Free GPT: 3%
1	1605.59.90 00 -	Other	KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 3%
	-	Other acquatic invertebrates:			
1	<b>1605.61.00</b> 00 -	-Sea 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%
I	<b>1605.62.00</b> 00 -	-Sea 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%
I	<b>1605.63.00</b> 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%

## **CUSTOMS TARIFF - SCHEDULE**

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
605.69.00 00Other		KGM	4%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3%