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China, Peoples Republic of

Trade Policy Monitoring

China's 2005 Import Tariffs on Live Animals & Animal Products

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Report Highlights:

The report contains China's import tariffs on live animals and animal products, including aquatic animals, meat, edible meat offals, and other animal products found in Section I, Chapters 1-5, of China's Harmonized Tariff Schedule. These tariffs are applicable only through Dec 31, 2005. Also see CH5088 for supporting information.

Includes PSD Changes: No
Includes Trade Matrix: No
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Table of Contents

Introduction 3
Chapter 1: Live Animals 3
Chapter 2: Meat and Edible Meat Offal 8
Chapter 3: Fish and Crustaceans, Mollusks and Other Aquatic Invertebrates 16
**Chapter 4: Dairy Products; Birds' Eggs; Natural Honey; Edible Products of Animal
Origin, not elsewhere specified or included 29**
Chapter 5: Products of Animal Origin, Not Elsewhere Specified or Included 32

Introduction

This report should be read together with CH5088, "Index & Guide to China's 2005 Import Tariff Schedule", which contains definitions of the column headings and a table of definitions of the codes used in the column labeled, "S&C." It also contains an index of GAIN reports for other agricultural products not contained in this report.

DISCLAIMER: The report is NOT a legal document and should not be used for such purposes. While FAS/Beijing has made every effort to accurately transcribe and translate the information, in the event of any errors or omissions in translation or other information contained herein, the original version of China's tariff schedule in the Chinese language shall prevail. Moreover, Chinese Customs officials at the port of entry determine the description of products imported into the People's Republic of China and the tariff paid thereon.

SECTION ? Live Animals; Animal Products

Section Notes:

1. – Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. – Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1: Live Animals

Chapter Notes:

1. – This Chapter covers all live animals except:
 - (a) Fish and crustaceans, mollusks and other aquatic invertebrates, of heading 03.01,03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%	Unit	S&C
0101	Live horses, asses, mules and hinnies:							
	-Pure-bred breeding animals							
01011010	---Horses:	0		0	13	5	Head	
0101101010	Wild horses of endangered or threatened species, pure-bred breeding	0		0	13	5	Head	AFEB
0101101090	Other horses, pure-bred breeding	0		0	13	5	Head	AB
01011020	---Asses	0		0	13	5	Head	
0101102010	Wild asses of endangered or threatened species, pure-bred breeding	0		0	13	5	Head	AFEB
0101102090	Other asses, pure-bred breeding	0		0	13	5	Head	AB
	-Other:							
01019010	---Horses	10		30	13	5	Head	
0101901010	Wild horses, not for breeding	10		30	13	5	Head	AFEB
0101901090	Horses, not for breeding	10		30	13	5	Head	AB
01019090	---Asses, mules and hinnies:	10		30	13	5	Head	
0101909010	Wild asses, not for breeding	10		30	13	5	Head	AFEB
0101909090	Other asses mules, not for breeding	10		30	13	5	Head	AB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw-back%	Unit	S&C
0102	Live bovine animals:							
01021000	-Pure-bred breeding	0		0	13	5	Head	
0102100010	Wild bovine of endangered or threatened species, pure-bred breeding	0		0	13	5	Head	AFEB
0102100090	Other bovine, pure-bred breeding	0		0	13	5	Head	AB
01029000	-Other	10		30	13	5	Head	
0102900010	Wild bovine, other than pure-bred breeding	10		30	13	5	Head	4xAB EF
0102900090	Other bovine, other than pure-bred breeding	10		30	13	5	Head	4xAB
0103	Live swine:							
01031000	-Pure-bred breeding	0		0	13	5	Head	
0103100010	Pig-deer (<i>Babyrousa</i>), pygmy pig (<i>Porcula</i>), pure-bred breeding	0		0	13	5	Head	AFEB
0103100090	Other swine, pure-bred breeding	0		0	13	5	Head	AB
	-Other:							
	--Weighing less than 50 kg:							
01039110	---Weighing less than 10 kg	10		50	13	5	Head	
0103911010	Other wild swine, weighing less than 10 kg (other than pure-bred breeding)	10		50	13	5	Head	4xAB EF
0103911090	Other swine, weighing less than 10 kg (other than pure-bred breeding)	10		50	13	5	Head	4xAB
01039120	---Weighing 10 kg or more, but less than 50 kg	10		50	13	5	Head	
0103912010	Other wild swine, weighing 10 kg or more but less than 50 kg (other than pure-bred breeding)	10		50	13	5	Head	4xAB EF
0103912090	Other swine, weighing 10 kg or more but less than 50 kg (other than pure-bred breeding)	10		50	13	5	Head	4xAB
01039200	--Weighing 50 kg or more	10		50	13	5	Head	
0103920010	Other wild live swine, weighing 50 kg or more (other than pure-bred breeding)	10		50	13	5	Head	4xAB EF
0103920090	Other swine, weighing 50 kg or more (other than pure-bred breeding)	10		50	13	5	Head	4xAB
0104	Live sheep and goats:							
	-Sheep:							
01041010	---Pure-bred breeding	0		0	13	5	Head	AB
01041090	---Other	10		50	13	5	Head	AB
	-Goats:							
01042010	---Pure-bred breeding	0		0	13	5	Head	AB
01042090	---Other	10		50	13	5	Head	AB
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:							
	-Weighing not more than 185 g:							
	--Fowls of the species <i>Gallus domesticus</i> :							
01051110	---Pure-bred breeding	0		0	13	5	Head	AB
01051190	---Other	10		50	13	5	Head	AB
	--Turkeys:							
01051210	---Pure-bred breeding	0		0	13	5	Head	AB

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw-back%	Unit	S&C
01051290	---Other	10		50	13	5	Head	AB
	--Other:							
01051910	---Pure-bred breeding	0		0	13	5	Head	AB
01051990	---Other	10		50	13	5	Head	AB
	-Other:							
	--Fowls of the species Gallus domesticus, weighing not more than 2000 g:							
01059210	---Pure-bred breeding	0		0	13	5	Head	4xAB
01059290	---Other	10		50	13	5	Head	4xAB
	--Fowls of the species Gallus domesticus, weighing more than 2000 g:							
01059310	---Pure-bred breeding	0		0	13	5	Head	4xAB
01059390	---Other	10		50	13	5	Head	4xAB
	--Other:							
01059910	---Pure-bred breeding	0		0	13	5	Head	AB
	---Other:							
01059991	----Ducks	10		50	13	5	Head	AB
01059992	----Geese	10		50	13	5	Head	AB
01059993	----Guinea fowls	10		50	13	5	Head	4xAB
01059994	----Turkeys	10		50	13	5	Head	AB
0106	Other live animals:							
	-Mammals							
	--Primates							
01061110	---pure-bred breeding	0		0	13	5	Head/ kg	AFEB
01061190	---Other:	10		50	13	5	Head/ kg	AFEB
01061200	--Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	10		50	13	5	Head/ kg	AFEB
	--Other							
01061910	---pure-bred breeding	0		0	13	5	Head/ kg	
0106191010	Other wild mammals of endangered or threatened species, primates, pure-bred breeding, including domesticated and artificially bred	0		0	13	5	Head/ kg	ABFE
0106191090	Other mammals, primates, non-wild, pure-bred breeding	0		0	13	5	Head/ kg	AB
01061920	---For human consumption	10		50	13	5	Head/ kg	
0106192010	Other wild mammals of endangered or threatened species, primates, for human consumption, including domesticated and artificially bred	10		50	13	5	Head/ kg	AFEB
0106192090	Other mammals, primates, non-wild, for human consumption	10		50	13	5	Head/ kg	AB
01061990	---Other	10		50	13	5	Head/ kg	

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw-back%	Unit	S&C
0106199010	Other wild mammals of endangered or threatened species, primates, including domesticated and artificially bred	10		50	13	5	Head/kg	AFEB
0106199090	Other mammals, primates, non-wild	10		50	13	5	Head/kg	AB
	-Reptiles (including snakes and turtles							
	---pure-bred breeding							
01062011	Crocodiles for cultivation	0		0	13	5	Head/kg	AFEB
01062019	---Other	0		0	13	5	Head/kg	FEAB
01062020	---For human consumption	10		50	13	5	Head/kg	
0106202010	Wild snakes, for human consumption, including domesticated and artificially bred	10		50	13	5	Head/kg	AFEB
0106202020	Wild turtles, for human consumption, including domesticated and artificially bred	10		50	13	5	Head/kg	ABFE
0106202090	Other reptiles, for human consumption, including domesticated and artificially bred	10		50	13	5	Head/kg	FEAB
01062090	---Other	10		50	13	5	Head/kg	FEAB
	-Birds:							
	--Birds of prey							
01063110	---pure-bred breeding	0		0	13	5	Head/kg	AFEB
01063190	---Other	10		50	13	5	Head/kg	ABFE
	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)							
01063210	---Pure-bred breeding	0		0	13	5	Head/kg	
0106321010	Budgerigar, pure-bred breeding	0		0	13	5	Head/kg	AB
0106321020	Cockatiel (nymphicus hollandicus), pure-bred breeding	0		0	13	5	Head/kg	AB
0106321090	Other birds, psittaciformes, pure-bred breeding, including domesticated and artificially bred	0		0	13	5	Head/kg	ABFE
01063290	---Other	10		50	13	5	Head/kg	
0106329010	Budgerigar, other than pure-bred breeding	10		50	13	5	Head/kg	AB
0106329020	Cockatiel (nymphicus hollandicus), other than pure-bred breeding	10		50	13	5	Head/kg	AB
0106329090	Other birds, psittaciformes, including domesticated and artificially bred, other than pure-bred breeding,	10		50	13	5	Head/kg	AFEB
	--Other							
01063910	---pure-bred breeding	0		0	13	5	Head/kg	
0106391010	Other wild birds of endangered or threatened species, Pure-bred breeding, including domesticated and artificially bred	0		0	13	5	Head/kg	ABFE

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw-back%	Unit	S&C
0106391090	Other birds, non-wild, pure-bred breeding	0		0	13	5	Head/kg	AB
	---For human consumption							
01063921	----Squabs	10		50	13	5	Head/kg	AB
01063922	----Ostrich	10		50	13	5	Head/kg	FEAB
01063923	----Teals	10		50	13	5	Head/kg	FEAB
01063929	----Other	10		50	13	5	Head/kg	
0106392910	Other wild birds of endangered or threatened species, for human consumption, including domesticated and artificially bred	10		50	13	5	Head/kg	ABFE
0106392990	Other birds for human consumption, non-wild	10		50	13	5	Head/kg	AB
01063990	---Other	10		50	13	5	Head/kg	
0106399010	Other wild birds of endangered or threatened species, including domesticated and artificially bred	10		50	13	5	Head/kg	ABFE
0106399090	Other birds non-wild	10		50	13	5	Head/kg	AB
	-Other							
	---Pure-bred breeding							
01069011	----Tadpole and young frogs	0		0	13	5	Head/kg	
0106901110	Tadpole and young frogs of endangered or threatened species, pure-bred breeding	0		0	13	5	Head/kg	ABFE
0106901190	Other tadpole and young frogs, pure-bred breeding	0		0	13	5	Head/kg	AB
01069019	----Other	0		0	13	5	Head/kg	
0106901910	Other wild animals of endangered or threatened species, pure-bred breeding, including domesticated and artificially bred	0		0	13	5	Head/kg	ABFE
0106901990	Other animals, non-wild, pure-bred breeding	0		0	13	5	Head/kg	AB
01069020	---For human consumption	10	9	50	13	5	Head/kg	
0106902010	Other wild animals of endangered or threatened species, for human consumption, including domesticated and artificially bred	10		50	13	5	Head/kg	ABFE
0106902090	Other animals, non-wild, for human consumption	10		50	13	5	Head/kg	AB
01069090	---Other	10	9	50	13	5	Head/kg	
0106909010	Other wild animals of endangered or threatened species, including domesticated and artificially bred	10		50	13	5	Head/kg	ABFE
0106909090	Other animals, non-wild	10		50	13	5	Head/kg	AB

Chapter 2: Meat and Edible Meat Offal

Notes:

1. – This Chapter does not cover:
 - (a) Products or the kind 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).

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw-back%	Unit	S&C
0201	Meat of bovine animals, fresh or chilled:							
02011000	-Carcasses and half-carcasses	20		70	13	5 Kg		
0201100011	Meat of wild bovine animals, carcasses and half-carcasses, fresh	20		70	13	5 Kg		4xABFE
0201100019	Other meat of bovine animals, carcasses and half-carcasses, fresh	20		70	13	5 Kg		4xAB
0201100091	Meat of wild bovine animals, carcasses and half-carcasses, chilled	20		70	13	5 Kg		4xABFE
0201100099	Other meat of bovine animals, carcasses and half-carcasses, chilled	20		70	13	5 Kg		4xAB
02012000	-Other cuts with bone in	12		70	13	5 Kg		
0201200011	Meat of wild bovine animals, with bone in, fresh	12		70	13	5 Kg		4xABFE
0201200019	Other meat of bovine animals, with bone in, fresh	12		70	13	5 Kg		4xAB
0201200091	Meat of wild bovine animals, with bone in, chilled	12		70	13	5 Kg		4xABFE
0201200099	Other meat of bovine animals, with bone in, chilled	12		70	13	5 Kg		4xAB
02013000	-Boneless	12		70	13	5 Kg		
0201300011	Meat of wild bovine animals, boneless, fresh	12		70	13	5 Kg		4xABFE
0201300019	Other meat of bovine animals, boneless, fresh	12		70	13	5 Kg		4xAB
0201300091	Meat of wild bovine animals, boneless, chilled	12		70	13	5 Kg		4xABFE
0201300099	Other meat of bovine animals, boneless, chilled	12		70	13	5 Kg		4xAB
0202	Meat of bovine animals, frozen:							
02021000	-Carcasses and half-carcasses	25		70	13	5 Kg		
0202100010	Meat of wild bovine animals, carcasses and half-carcasses, frozen	25		70	13	5 Kg		4xABFE
0202100090	Other meat of bovine animals, carcasses and half-carcasses, frozen	25		70	13	5 Kg		4xAB
02022000	-Other cuts with bone in	12		70	13	5 Kg		
0202200010	Meat of wild bovine animals, with bone in, frozen	12		70	13	5 Kg		4xABFE

0202200090	Other meat of bovine animals, with bone in, frozen	12	70	13	5Kg	4xAB
02023000	-Boneless	12	70	13	5Kg	
0202300010	Meat of wild bovine animals, boneless, frozen	12	70	13	5Kg	4xABFE
0202300090	Other meat of bovine animals, boneless, frozen	12	70	13	5Kg	4xAB
0203	Meat of swine, fresh, chilled or frozen:					
	-Fresh or chilled:					
	--Carcasses and half-carcasses:					
02031110	---Of sucking pig	20	70	13	5Kg	
0203111011	Meat of wild sucking pig, carcasses and half-carcasses, fresh	20	70	13	5Kg	4xABFE
0203111019	Meat of sucking pig, carcasses and half-carcasses, fresh	20	70	13	5Kg	4xAB
0203111091	Meat of wild sucking pig, carcasses and half-carcasses, chilled	20	70	13	5Kg	4xABFE
0203111099	Other meat of sucking pig, carcasses and half-carcasses, chilled	20	70	13	5Kg	4xAB
02031190	---Other	20	70	13	5Kg	
0203119011	Other meat of wild swine, carcasses and half-carcasses, fresh	20	70	13	5Kg	4xABFE
0203119019	Other meat of swine, carcasses and half-carcasses, fresh	20	70	13	5Kg	4xAB
0203119091	Other meat of wild swine, carcasses and half-carcasses, chilled	20	70	13	5Kg	4xABFE
0203119099	Other meat of swine, carcasses and half-carcasses, chilled	20	70	13	5Kg	4xAB
02031200	--Hams, shoulders and cuts thereof, with bone in	20	70	13	5Kg	
0203120011	Hams, shoulders and cuts thereof, with bone in, of wild swine, fresh	20	70	13	5Kg	4xABFE
0203120019	Hams, shoulders and cuts thereof, with bone in, of swine, fresh	20	70	13	5Kg	4xAB
0203120091	Hams, shoulders and cuts thereof, with bone in, of wild swine, chilled	20	70	13	5Kg	4xABFE
0203120099	Hams, shoulders and cuts thereof, with bone in, of swine, chilled	20	70	13	5Kg	4xAB
02031900	--Other	20	70	13	5Kg	
0203190011	Other meat of wild swine, fresh	20	70	13	5Kg	4xABFE
0203190019	Other meat of swine, fresh	20	70	13	5Kg	4xAB
0203190091	Other meat of wild swine, chilled	20	70	13	5Kg	4xABFE
0203190099	Other meat of swine, chilled	20	70	13	5Kg	4xAB
	-Frozen:					
	--Carcasses and half-carcasses					
02032110	---Sucking pig	12	70	13	5Kg	
0203211010	Meat of wild sucking pig, carcasses and half-carcasses, frozen	12	70	13	5Kg	4xABFE
0203211090	Meat of sucking pig, carcasses and half-carcasses, frozen	12	70	13	5Kg	4xAB

02032190	---Other	12	70	13	5Kg	
0203219010	Other meat of wild swine, carcasses and half-carcasses, frozen	12	70	13	5Kg	4xABFE
0203219090	Other meat of swine, carcasses and half-carcasses, frozen	12	70	13	5Kg	4xAB
02032200	--Hams, shoulders and cuts thereof, with bone in	12	70	13	5Kg	
0203220010	Hams, shoulders and cuts thereof, with bone in, of wild swine, frozen	12	70	13	5Kg	4xABFE
0203220090	Hams, shoulders and cuts thereof, with bone in, of swine, frozen	12	70	13	5Kg	4xAB
02032900	--Other	12	70	13	5Kg	
0203290010	Other meat of wild swine, frozen	12	70	13	5Kg	4xABFE
0203290090	Other meat of swine, frozen	12	70	13	5Kg	4xAB
0204	Meat of sheep or goats, fresh, chilled or frozen:					
02041000	-Carcasses and half-carcasses of lamb, fresh or chilled	15	70	13	5Kg	AB
	- Other meat of sheep, fresh or chilled					
02042100	-- Carcasses and half-carcasses	23	70	13	5Kg	AB
02042200	-- Other cuts with bone in	15	70	13	5Kg	AB
02042300	-- Boneless	15	70	13	5Kg	AB
02043000	-Carcasses and half-carcasses of lamb, frozen	15	70	13	5Kg	AB
	- Other meat of sheep, frozen:					
02044100	-- Carcasses and half-carcasses	23	70	13	5Kg	AB
02044200	-- Other cuts with bone in	12	70	13	5Kg	AB
02044300	-- Boneless	15	70	13	5Kg	AB
02045000	- Meat of goats	20	70	13	5Kg	AB
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen:					
02050000	Meat of horses, asses, mules or hinnies , fresh, chilled or frozen:	20	70	13	5Kg	
0205000011	Meat of wild horses of endangered or threatened species, asses, fresh	20	70	13	5Kg	ABFE
0205000019	Other meat of horses, asses, mules, or hinnies, fresh	20	70	13	5Kg	AB
0205000091	Meat of wild horses, asses, chilled or frozen	20	70	13	5Kg	ABFE
0205000099	Other meat of horses, asses, mules, or hinnies, chilled or frozen	20	70	13	5Kg	AB
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:					
02061000	- Of bovine animals, fresh or chilled	12	70	13	5Kg	
0206100010	Edible offal of bovine animals, fresh	12	70	13	5Kg	4xAB
0206100090	Edible offal of bovine animals, chilled	12	70	13	5Kg	4xAB
	- Of bovine animals, frozen:					
02062100	-- Tongues	12	70	13	5Kg	4xAB

02062200	-- Livers	12	70	13	5Kg	4xAB
02062900	-- Other	12	70	13	5Kg	4xAB
02063000	- Of swine, fresh or chilled	20	70	13	5Kg	
0206300010	Edible offal of swine, fresh	20	70	13	5Kg	4xAB
0206300090	Edible offal of swine, chilled	20	70	13	5Kg	4xAB
	- Of swine, frozen:					
02064100	-- Livers	20	70	13	5Kg	4xAB
02064900	-- Other	12	70	13	5Kg	4xAB
02068000	- Other, fresh or chilled	20	70	13	5Kg	
0206800011	Edible offal of sheep or goats, fresh	20	70	13	5Kg	AB
0206800019	Edible offal of horses, asses, mules, or hinnies, fresh	20	70	13	5Kg	AB
0206800091	Edible offal of sheep or goats, chilled	20	70	13	5Kg	AB
0206800099	Edible offal of horses, asses, mules, or hinnies, chilled	20	70	13	5Kg	AB
02069000	- Other, frozen	18	70	13	5Kg	
0206900010	Edible offal of sheep or goats, frozen	18	70	13	5Kg	AB
0206900090	Edible offal of horses, asses, mules, or hinnies, frozen	18	70	13	5Kg	AB
0207	Meat and edible offal, of poultry of Heading 0105, fresh, chilled or frozen:					
	- Of fowls of the species <i>Gallus domesticus</i> :					
02071100	-- Not cut in pieces, fresh or chilled	20	70	13	5Kg	
0207110010	Chicken, not cut in pieces, fresh	20	70	13	5Kg	4x7A B
0207110090	Chicken, not cut in pieces, chilled	20	70	13	5Kg	4x7A B
02071200	-- Not cut in pieces, frozen	**	**	13	5Kg	4x7A B
	--Cuts and offal, fresh or chilled					
	---Cuts					
02071311	----With bone in	20	70	13	13Kg	
0207131110	Cuts of chicken, with bone in, fresh	20	70	13	13Kg	4x7A B
0207131190	Cuts of chicken, with bone in, chilled	20	70	13	13Kg	4x7A B
02071319	----Other	20	70	13	13Kg	
0207131910	Other cuts of chicken, fresh	20	70	13	13Kg	4x7A B
0207131990	Other cuts of chicken, chilled	20	70	13	13Kg	4x7A B
	---offal					
02071321	----Wings (other than wingtips)	20	70	13	13Kg	
0207132110	Wings of chicken (other than wingtips), fresh	20	70	13	13Kg	4x7A B
0207132190	Wings of chicken (other than wingtips), chilled	20	70	13	13Kg	4x7A B
02071329	----Other	20	70	13	5Kg	

0207132910	Other edible offal of chicken, fresh	20	70	13	5	Kg	4x7A B
0207132990	Other edible offal of chicken, chilled	20	70	13	5	Kg	4x7A B
	--Cuts and offal, frozen						
	---Cuts						
02071411	----With bone in	**	**	13	13	Kg	7AB4 x
02071419	----Other	**	**	13	13	Kg	7AB4 x
	---Offal						
02071421	----Wings (other than wingtips)	**	**	13	13	Kg	7AB4 x
02071422	----Feet	**	**	13	13	Kg	7AB4 x
02071429	----Other	**	**	13	5	Kg	7AB4 x
	-Of turkeys						
02072400	--Not cut in pieces, fresh or chilled	20	70	13	5	Kg	AB
0207240010	Turkeys, not cut in pieces, fresh	20	70	13	5	Kg	AB
0207240090	Turkeys, not cut in pieces, chilled	20	70	13	5	Kg	AB
02072500	--Not cut in pieces, frozen	20	70	13	5	Kg	AB
02072600	--Cuts and offal, fresh or chilled	20	70	13	5,13	Kg	
0207260010	Cuts and offal, of turkeys, (other than fatty livers), fresh	20	70	13	5,13	Kg	AB
0207260090	Cuts and offal, of turkeys, (other than fatty livers), chilled	20	70	13	5,13	Kg	AB
02072700	--Cuts and offal, frozen	10	70	13	5,13	Kg	AB
	-Of ducks, geese or guinea fowls						
	--Not cut in pieces, fresh or chilled						
02073210	---Of ducks	20	70	13	5	Kg	
0207321010	Ducks, not cut in pieces, fresh	20	70	13	5	Kg	AB
0207321090	Ducks, not cut in pieces, chilled	20	70	13	5	Kg	AB
02073220	---Of geese	20	70	13	5	Kg	
0207322010	Geese, not cut in pieces, fresh	20	70	13	5	Kg	AB
0207322090	Geese, not cut in pieces, chilled	20	70	13	5	Kg	AB
02073230	---Of guinea fowls	20	70	13	5	Kg	
0207323010	Guinea fowl, fresh	20	70	13	5	Kg	AB
0207323090	Guinea fowl, frozen	20	70	13	5	Kg	AB
	--Not cut in pieces, frozen						
02073310	---Of ducks	20	70	13	5	Kg	AB
02073320	---Of geese	20	70	13	5	Kg	AB
02073330	---Of guinea fowls	20	70	13	5	Kg	AB
02073400	--Fatty livers (foie gras), fresh or chilled	20	70	13	5	Kg	
0207340010	Fatty livers (foie gras), fresh	20	70	13	5	Kg	AB
0207340090	Fatty livers (foie gras), chilled	20	70	13	5	Kg	AB

	--Other, fresh or chilled							
02073510	---Cuts and offal of ducks	20	70	13	5,13	Kg		
0207351010	Cuts and offal of ducks (other than fatty livers), fresh	20	70	13	5,13	Kg	AB	
0207351090	Cuts and offal of ducks (other than fatty livers), chilled	20	70	13	5,13	Kg	AB	
02073520	---Cuts and offal of geese	20	70	13	5,13	Kg		
0207352010	Cuts and offal of geese (other than fatty livers), fresh	20	70	13	5,13	Kg	AB	
0207352090	Cuts and offal of geese (other than fatty livers), chilled	20	70	13	5,13	Kg	AB	
02073530	---Cuts and offal of guinea fowls	20	70	13	5,13	Kg		
0207353010	Cuts and offal of guinea fowls (other than fatty livers), fresh	20	70	13	5,13	Kg	AB	
0207353090	Cuts and offal of guinea fowls (other than fatty livers), chilled	20	70	13	5,13	Kg	AB	
02073610	---Cuts and offal of ducks	20	70	13	5,13	Kg	AB	
02073620	---Cuts and offal of geese	20	70	13	5,13	Kg	AB	
02073630	---Cuts and offal of guinea fowls	20	70	13	5,13	Kg	AB	
0208	Other meat and edible meat offal, fresh, chilled or frozen:							
	-Of rabbits or hares:							
02081010	---Meat of rabbits, fresh or chilled, excluding head	20	70	13	5,13	Kg		
0208101010	Meat of rabbits, excluding head, fresh	20	70	13	5,13	Kg	AB	
0208101090	Meat of rabbits, excluding head, chilled	20	70	13	5,13	Kg	AB	
02081020	---Meat of rabbits, frozen, excluding head	20	70	13	5,13	Kg	AB	
02081090	---Other	20	70	13		Kg		
0208109010	Meat of hares of endangered or threatened species (excluding head), fresh	20	70	13	13	Kg	ABFE	
0208109021	Edible meat offal, of hares of endangered or threatened species, fresh	20	70	13	5	Kg	ABFE	
0208109029	Edible meat offal of rabbits, fresh	20	70	13	5	Kg	AB	
0208109030	Meat of hares of endangered or threatened species (excluding head), chilled or frozen	20	70	13	5	Kg	ABFE	
0208109091	Edible offal of hares of endangered or threatened species, chilled or frozen	20	70	13	5	Kg	ABFE	
0208109099	Edible offal of rabbits, chilled or frozen	20	70	13	5	Kg	AB	
02082000	-Frog's legs	20	70	13	5	Kg		
0208200010	Frog's legs, fresh	20	70	13	5	Kg	ABFE	
0208200090	Frog's legs, chilled or frozen	20	70	13	5	Kg	ABFE	
02083000	-Of primates	23	70	13	5	Kg		
0208300010	Meat and edible offal of primates, fresh	23	70	13	5	Kg	ABFE	
0208300090	Meat and edible offal of primates, chilled or frozen	23	70	13	5	Kg	ABFE	
02084000	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	23	70	13	5	Kg		

0208400010	Meat and edible offal, of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia), fresh	23	70	13	5Kg	ABFE
0208400090	Meat and edible offal, of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia), chilled or frozen	23	70	13	5Kg	ABFE
02085000	-Of reptiles (including snakes and turtles)	23	70	13	5Kg	
0208500010	Meat and edible offal, of reptiles (including snakes and turtles), fresh	23	70	13	5Kg	ABFE
0208500090	Meat and edible offal, of reptiles (including snakes and turtles), chilled or frozen	23	70	13	5Kg	ABFE
	-Other					
02089010	--- Squabs	20	70	13	5Kg	
0208901010	Meat and edible offal, of squabs, fresh	20	70	13	5Kg	AB
0208901090	Meat and edible offal, of squabs, chilled or frozen	20	70	13	5Kg	AB
02089090	--- Other	23	70	13	5Kg	
0208909011	Other meat of wild animals of endangered or threatened species, fresh	23	70	13	5Kg	ABFE
0208909019	Other meat and edible offal, fresh	23	70	13	5Kg	AB
0208909091	Meat of wild animals of endangered or threatened species, chilled or frozen	23	70	13	5Kg	ABFE
0208909099	Other meat and edible offal, chilled or frozen	23	70	13	5Kg	AB
0209	Pig fat free of lean meat and poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:					
02090000	Pig fat free of lean meat and poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	20	70	13	5Kg	
0209000010	Pig fat free of lean meat and poultry fat not rendered or otherwise extracted, fresh,	20	70	13	5Kg	AB
0209000090	Pig fat free of lean meat and poultry fat (not rendered or otherwise extracted), chilled, frozen, salted, in brine, dried or smoked	20	70	13	5Kg	AB
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:					
	- Meat of swine:					
	-- Hams, shoulders and cuts thereof, with bone in:					
02101110	--- Hams and shoulders, with bone in	25	80	13	5Kg	
0210111010	Hams and shoulders of pig-deer (Babyrousa), pygmy pig (Porcula), with bone in, salted, in brine, dried or smoked	25	80	13	5Kg	ABFE
0210111090	Other hams and shoulders of swine, with bone in, salted, in brine, dried or smoked	25	80	13	5Kg	AB
02101190	--- Other	25	80	13	5Kg	

0210119010	Other cuts of pig-deer (<i>Babyrousa</i>), pygmy pig (<i>Porcula</i>), with bone in, salted, in brine, dried or smoked	25	80	13	5Kg	ABFE
0210119090	Other meat of hams and shoulders, with bone in, salted, in brine, dried or smoked	25	80	13	5Kg	AB
02101200	--Bellies (streaky) and cuts thereof	25	80	13	5Kg	
0210120010	Bellies (streaky) and cuts thereof, of pig-deer (<i>Babyrousa</i>), pygmy pig (<i>Porcula</i>), salted, in brine, dried or smoked	25	80	13	5Kg	ABFE
0210120090	Other bellies (streaky) and cuts thereof, of swine, salted, in brine, dried or smoked	25	80	13	5Kg	AB
02101900	-- Other	25	80	13	5Kg	
0210190010	Other meat of wild swine, salted, in brine, dried or smoked	25	80	13	5Kg	ABFE
0210190090	Other meat of swine, salted, in brine, dried or smoked	25	80	13	5Kg	AB
02102000	- Meat of bovine animals	25	80	13	5Kg	
0210200010	Meat of bovine animals of endangered or threatened species, salted, in brine, dried or smoked	25	80	13	5Kg	ABFE
0210200090	Meat of bovine animals, salted, in brine, dried or smoked	25	80	13	5Kg	AB
	-Other, including edible flours and meals of meat and meat offal	25	80	13	5Kg	ABFE
02109100	--Of primates	25	80	13	5Kg	ABFE
02109200	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	25	80	13	5Kg	ABFE
02109300	--Of reptiles (including snakes and turtles)	25	80	13	5Kg	ABFE
02109900	--Other	25	80	13	5Kg	
0210990010	Meat and edible offal of other wild animals of endangered or threatened species (including edible flours and meals of meat and meat offal), salted, in brine, dried or smoked	25	80	13	5Kg	ABFE
0210990090	Other meat and edible offal (including edible flours and meals of meat and meat offal), salted, in brine, dried or smoked	25	80	13	5Kg	AB

Chapter 3: Fish and Crustaceans, Mollusks and Other Aquatic Invertebrates

Notes:

1. – This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10)
 - (c) Fish (including livers and rose thereof) or crustaceans, mollusks or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or or crustaceans, mollusks or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. – In this Chapter, the term “pellets” means products that have been agglomerated either directly by compression or by the addition of a small quantity of binder.

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw-back%	Unit	S&C
0301	Live fish:							
03011000	- Ornamental fish	17.5		80	13		5 Head/ kg	
0301100010	Ornamental whale shark (<i>Rhincodon</i>), man-eating shark (<i>Cacharodon</i>), basking shark (<i>Cetorhinus</i>)	17.5		80	13		5 Head/ kg	ABFE
0301100020	Ornamental red arowana (<i>Scleropages rustac</i>)	17.5		80	13		5 Head/	