

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

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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

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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.

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 No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

SUBHEADING NOTES

- For the purposes of subheading No. 16.02 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 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 No. 16.02.
- 1. The fish and crustaceans specified in the subheadings of heading No. 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.

ADDITIONAL NOTES

- 1. For the purposes of subheadings 16.02 31 11, 16.02 39 11, 16.02 50 10, 16.02 90 61 and 16.02 90 71 the term "uncooked" shall apply to products which have not been subjected to any heat treatment or which have been subjected to a heat treatment insufficient to ensure the coagulation of meat proteins in the whole of the product and which therefore, in the case of subheadings 16.02 50 10, 16.02 90 61 and 16.02 90 71 show traces of a pinkish liquid on the cut surface when the product is cut along a line passing through its thickest part.
- 2. For the purposes of subheadings 16.02 41 10, 16.02 42 10 and 16.02 49 11 to 16.02 49 15 the expression "parts thereof" applies only to prepared or preserved meat which, due to the size and the characteristics of the coherent muscle tissue, is identifiable as having been obtained from hams, shoulders, loins, or collars of domestic swine, as the case may be.

HEADING No.	DESCRIPTION	RATE OF DUTY	
		Autonomous or Levy (AGR) %	Conventional %
16.01 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:		
90	- Of liver	24 (AGR)	24
91	- Other (1):		
91	- Sausages, dry for spreading, uncooked	21 (AGR)	-
99	- Other	21 (AGR)	-

(1) The levy applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, i.e. after deduction of the weight of the liquid.