#### 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.

- 1. "Specially defined mixtures" of tariff item Nos. 1602.31.11, 1602.31.92, 1602.32.11 and 1602.32.92 means a product containing partially or fully cooked, including par-fried, chicken or turkey where 13% or more of the total weight of the product is comprised of goods other than the following listed goods: chicken, turkey, breading, batter, oil, glazing, sauces, other coatings or bastes, or any added water (including that used in marination, glazing, sauces, other coatings, bastes, breading or batter). For the purposes of this definition, whether 13% or more of the total weight of the product is comprised of goods other than the listed goods shall be determined by calculating the total weight of listed goods contained in that product as a percentage of the total weight of the product.
  - 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 S	S 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 0	0Of poultry of heading 01.05	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free GPT: 10% CPTPT: 4%
1601.00.19 0	0 Other	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free GPT: 10% CPTPT: 4%
	Of fowls of the species Gallus domesticus, other than in cans or glass ja	ars:		
1601.00.21 0	0Other than spent fowl, within access commitment	KGM	0.95¢/kg	CCCT,LDCT,GPT,UST, CIAT, CT, NT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT, UKT: Free
1601.00.22 0	0Other than spent fowl, over access commitment	KGM	238%	
1601.00.23 0	0Spent fowl	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	Of turkeys, other than in cans or glass jars:			
1601.00.31 0	0Within access commitment	KGM	0.95¢/kg	CCCT,LDCT,GPT,UST, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT, UKT: Free
1601.00.32 0	0 Over access commitment	KGM	154.5%	
1601.00.90	Other		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item SS	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
20 80	)Pork sausages	KGM		
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	-Homogenized preparations			
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, UKT: Free GPT: 10% CPTPT: 7.5%
1602.10.90 00	)Other	KGM	12.5%	AUT, NZT, CCCT, LDCT, UST, MXT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%
1602.20	-Of liver of any animal			
1602.20.10 00	)Pâtés de foie with truffles	KGM	3%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	Paste, of fowls of the species Gallus domesticus, not in cans or glass jars:	:		
1602.20.21 00	)Within access commitment	KGM	Free	CCCT,LDCT,GPT,UST, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1602.20.22 00	)Over access commitment	KGM	238%	
	Paste, of turkeys, not in cans or glass jars:			
1602.20.31 00	)Within access commitment	KGM	Free	CCCT,LDCT,GPT,UST, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1602.20.32 00	)Over access commitment	KGM	154.5%	

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.20.90	00Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-Of poultry of heading 01.05:			
1602.31	Of turkeys			
	Prepared meals:			
1602.31.11	Specially defined mixtures		11%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free GPT: 10% CPTPT: 7%
	10In cans or glass jars	KGM KGM		
1602.31.12	00Other, within access commitment	KGM	7.5%	CCCT, LDCT, UST, CIAT, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT, UKT: 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	00 Other, over access commitment, boneless	KGM	169.5% but not less than \$6.18/kg	
	Other:			
1602.31.91	00In cans or glass jars	KGM	12.5%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free GPT: 10% CPTPT: 7.5%
1602.31.92	00Specially defined mixtures, other than in cans or glass jars	KGM	2.5%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT CPTPT, UKT: Free GPT: 2%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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, CIAT, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT, UKT: 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:			
1602.32.11	-	Of spent fowl; Specially defined mixtures		11%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free GPT: 10% CPTPT: 7%
		Of spent fowl	KGM KGM		
1602.32.12	? 00 -	Other, within access commitment	KGM	7.5%	CCCT, LDCT, UST, CIAT, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT, UKT: Free GPT: 7.5%
1602.32.13	3 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, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 6%
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, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10 -	Specially defined mixtures, other than in cans or glass jars	KGM		J. 11 1, OKT. 1166

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20Spent fowl, other than in cans or glass jars	KGM		
1602.32.93	00Other, within access commitment	KGM	5% but not less than 4.74¢/kg or more than 9.48¢/kg	CCCT, LDCT, UST, CIAT, CT, NT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT, UKT: 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			
1602.39.10	00Prepared meals	КСМ	11%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free GPT: 10% CPTPT: 7%
	Other:			
1602.39.91	00 Of ducks, geese or guinea fowls, in cans or glass jars	KGM	9.5%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1602.39.99	00Other	KGM	Free	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-Of swine:			
1602.41	Hams and cuts thereof			
1602.41.10	00In cans or glass jars	KGM	9.5%	CCCT, LDCT, UST, MXT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1602.41.90	00Other	КСМ	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	·	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.42	Shoulders and cuts thereof			
1602.42.10 00	In cans or glass jars	KGM	9.5%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
1602.42.90 00	Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1602.49	Other, including mixtures			
1602.49.10	In cans or glass jars; Prepared meals		12.5%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
	In cans or glass jars Prepared meals			5 6%
1602.49.90 00	Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1602.50	-Of bovine animals			
1602.50.10 00	Prepared meals	KGM	11%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
	Other:			
1602.50.91	In cans or glass jars		9.5%	AUT, NZT, CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	Corned beef			

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.50.99	00 Other	KGM	Free	AUT, NZT, CCCT, LDCT GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1602.90	-Other, including preparations of blood of any animal			
1602.90.10	00Prepared meals	KGM	11%	CCCT, LDCT, UST, MXT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
	Other:			
1602.90.91	00In cans or glass jars	KGM	12.5%	NZT, CCCT, LDCT, UST, MXT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 8%
1602.90.99	00 Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, NT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
1603.00.10	00Of meat	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1603.00.20	00Of fish or crustaceans, molluscs or other aquatic invertebrates	KGM	3%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared fish eggs.	rom		
	-Fish, whole or in pieces, but not minced:			

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
20 30 40 50	Salmon	KGM KGM KGM KGM KGM	2%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1604.12	Herrings			
1604.12.10 00	Pickled	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1604.12.90 00	Other	KGM	5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1604.13	Sardines, sardinella and brisling or sprats			
1604.13.10 00	In cans or glass jars	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1604.13.90 00	Other	KGM	9%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
1604.14	Tunas, skipjack and bonito (Sarda spp.)			
1604.14.10 00	Atlantic bonito	KGM	4.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1604.14.90		Other		7%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3.5%
	11 19	In oil or in preparations containing oil: In flakes, in cans or glass jars Other:	KGM KGM		
	91		KGM KGM		
1604.15.00	00	Mackerel	KGM	8%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1604.16		Anchovies			
1604.16.10	00 00	In cans or glass jars	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1604.16.90	00	Other	KGM	9%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
1604.17.00	00 00	Eels	KGM	7%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
1604.18.00	00	Shark fins	KGM	7%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
1604.19		Other			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1604.19.10	0 00Wh	iitebait, in cans or glass jars	KGM	7%	NZT, CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
1604.19.90	)Oth	ner		7%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
		Fish sticks and similar products of any size or shape, fillets or other			
		portions of fish, breaded or coated with batter	KGM		
		-Pre-cooked, frozen	KGM		
		-Other			
1604.20	-Other	prepared or preserved fish			
1604.20.10	) 00Pre	epared meals	KGM	11%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%
1604.20.20	) 00Ge	filte fish	KGM	7%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
1604.20.90	)Oth	ner		7%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 7%
		Paste	KGM		
		Imitation seafood:			
		-Fresh	KGM		
		-Frozen			
	00	Other, pre-cooked, frozen			
	90	Other	KGM		

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1604.31.00</b> 00	Caviar	KGM	3%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
<b>1604.32.00</b> 00	Caviar substitutes	KGM	3%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10.00	-Crab		5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	In cans or glass jars	KGM		
		KGM KGM		
	-Shrimps and prawns:			
1605.21.00	Not in airtight container		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	Frozen	KGM KGM		, ,
<b>1605.29.00</b> 00	Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff (	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1605.30.90	00 -	Other	KGM	4%	CCCT, LDCT, UST, MXT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1605.40	-(	Other crustaceans			
1605.40.10	00 -	Crayfish, in cans or glass jars	KGM	5%	NZT, CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1605.40.90	00 -	Other	KGM	5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-1	Molluscs:			
1605.51.00	00 -	-Oysters	KGM	2%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1605.52.00	00 -	-Scallops, including queen scallops	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1605.53.00	00 -	-Mussels	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1605.54.00	00 -	-Cuttle fish and squid	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1605.55.00 00 -	-Octopus	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
<b>1605.56.00</b> 00 -	-Clams, cockles and arkshells	KGM	6.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 6%
<b>1605.57.00</b> 00 -	-Abalone	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
<b>1605.58.00</b> 00 -	-Snails, other than sea snails	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1605.59 -	-Other			
1605.59.10 00 -	Toheroas, in can or glass jars	KGM	4%	NZT, CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1605.59.90 00 -	Other	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%

-Other aquatic invertebrates:

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1605.61.00</b> 00	Sea cucumbers	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
<b>1605.62.00</b> 00	Sea urchins	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
<b>1605.63.00</b> 00	Jellyfish	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
<b>1605.69.00</b> 00	Other	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%