

## CHAPTER 2

### Meat and edible meat offal

**NOTE :**

This Chapter does not cover :

(a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;

(b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or

(c) animal fat, other than products of heading 0209 (Chapter 15).

**SUPPLEMENTARY NOTE :**

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

| Tariff Item       | Description of goods  | Unit | Rate of duty |                    |
|-------------------|---|------|--------------|--------------------|
|                   |   |      | Standard     | Preferential Areas |
| (1)               | (2)   | (3)  | (4)          | (5)                |
| <b>0201</b>       | <b>MEAT OF BOVINE ANIMALS, FRESH AND CHILLED</b>  |      |              |                    |
| 0201 10 00        | - Carcasses and half-carcasses  | kg.  | 30%          | -                  |
| 0201 20 00        | - Other cuts with bone in   | kg.  | 30%          | -                  |
| 0201 30 00        | - Boneless  | kg.  | 30%          | -                  |
| <b>0202</b>       | <b>MEAT OF BOVINE ANIMALS, FROZEN</b>   |      |              |                    |
| 0202 10 00        | - Carcasses and half-carcasses  | kg.  | 30%          | -                  |
| 0202 20 00        | - Other cuts with bone in   | kg.  | 30%          | -                  |
| 0202 30 00        | - Boneless  | kg.  | 30%          | -                  |
| <b>0203</b>       | <b>MEAT OF SWINE, FRESH, CHILLED OR FROZEN</b>  |      |              |                    |
|                   | <i>Fresh or chilled :</i>   |      |              |                    |
| 0203 11 00        | -- Carcasses and half-carcasses   | kg.  | 30%          | -                  |
| 0203 12 00        | -- Hams, shoulders and cuts thereof, with bone in   | kg.  | 30%          | -                  |
| 0203 19 00        | -- Other  | kg.  | 30%          | -                  |
|                   | <i>Frozen :</i>   |      |              |                    |
| 0203 21 00        | -- Carcasses and half-carcasses   | kg.  | 30%          | -                  |
| 0203 22 00        | -- Hams, shoulders and cuts thereof, with bone in   | kg.  | 30%          | -                  |
| 0203 29 00        | -- Other  | kg.  | 30%          | -                  |
| <b>0204</b>       | <b>MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN</b>   |      |              |                    |
| 0204 10 00        | - Carcasses and half-carcasses of lamb, fresh or chilled  | kg.  | 30%          | -                  |
|                   | <i>Other meat of sheep, fresh or chilled :</i>  |      |              |                    |
| 0204 21 00        | -- Carcasses and half-carcasses   | kg.  | 30%          | -                  |
| 0204 22 00        | -- Other cuts with bone in  | kg.  | 30%          | -                  |
| 0204 23 00        | -- Boneless   | kg.  | 30%          | -                  |
| 0204 30 00        | - Carcasses and half-carcasses of lamb, frozen  | kg.  | 30%          | -                  |
|                   | <i>Other meat of sheep, frozen :</i>  |      |              |                    |
| 0204 41 00        | -- Carcasses and half-carcasses   | kg.  | 30%          | -                  |
| 0204 42 00        | -- Other cuts with bone in  | kg.  | 30%          | -                  |
| 0204 43 00        | -- Boneless   | kg.  | 30%          | -                  |
| 0204 50 00        | - Meat of goats   | kg.  | 30%          | -                  |
| <b>0205 00 00</b> | <b>MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN</b>  | kg.  | 30%          | -                  |
| <b>0206</b>       | <b>EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN</b> |      |              |                    |
| 0206 10 00        | - Of bovine animals, fresh or chilled   | kg.  | 30%          | -                  |
|                   | <i>Of bovine animals, frozen :</i>  |      |              |                    |
| 0206 21 00        | -- Tongues  | kg.  | 30%          | -                  |

| (1)               | (2)   | (3) | (4)  | (5) |
|-------------------|---|-----|------|-----|
| 0206 22 00        | -- Livers   | kg. | 30%  | -   |
| 0206 29 00        | -- Other  | kg. | 30%  | -   |
| 0206 30 00        | - Of swine, fresh or chilled  | kg. | 30%  | -   |
|                   | - <i>Of swine, frozen :</i>   |     |      |     |
| 0206 41 00        | -- Livers   | kg. | 30%  | -   |
| 0206 49 00        | -- Other  | kg. | 30%  | -   |
| 0206 80           | - <i>Other, fresh or chilled :</i>  |     |      |     |
| 0206 80 10        | --- Of sheep or goats   | kg. | 30%  | -   |
| 0206 80 90        | --- Other   | kg. | 30%  | -   |
| 0206 90           | - <i>Other, frozen :</i>  |     |      |     |
| 0206 90 10        | --- Of sheep or goats   | kg. | 30%  | -   |
| 0206 90 90        | --- Other   | kg. | 30%  | -   |
| <b>0207</b>       | <b>MEAT, AND EDIBLE OFFAL, OF THE POULTRY OF<br/>HEADING 0105, FRESH, CHILLED OR FROZEN</b>   |     |      |     |
|                   | - <i>Of fowls of the species Gallus domesticus :</i>  |     |      |     |
| 0207 11 00        | -- Not cut in pieces, fresh or chilled  | kg. | 30%  | -   |
| 0207 12 00        | -- Not cut in pieces, frozen  | kg. | 30%  | -   |
| 0207 13 00        | -- Cuts and offal, fresh or chilled   | kg. | 100% | -   |
| 0207 14 00        | -- Cuts and offal, frozen   | kg. | 100% | -   |
|                   | - <i>Of turkeys :</i>   |     |      |     |
| 0207 24 00        | -- Not cut in pieces, fresh or chilled  | kg. | 30%  | -   |
| 0207 25 00        | -- Not cut in pieces, frozen  | kg. | 30%  | -   |
| 0207 26 00        | -- Cuts and offal, fresh or chilled   | kg. | 30%  | -   |
| 0207 27 00        | -- Cuts and offal, frozen   | kg. | 30%  | -   |
|                   | - <i>Of ducks, geese or guinea fowls :</i>  |     |      |     |
| 0207 32 00        | -- Not cut in pieces, fresh or chilled  | kg. | 30%  | -   |
| 0207 33 00        | -- Not cut in pieces, frozen  | kg. | 30%  | -   |
| 0207 34 00        | -- Fatty livers, fresh or chilled   | kg. | 30%  | -   |
| 0207 35 00        | -- Other, fresh or chilled  | kg. | 30%  | -   |
| 0207 36 00        | -- Other, frozen  | kg. | 30%  | -   |
| <b>0208</b>       | <b>OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH,<br/>CHILLED OR FROZEN</b>   |     |      |     |
| 0208 10 00        | - Of rabbits or hares   | kg. | 30%  | -   |
| 0208 20 00        | - Frogs' legs   | kg. | 30%  | -   |
| 0208 30 00        | - Of primates   | kg. | 30%  | -   |
| 0208 40 00        | - Of whales, dolphins and porpoises (mammals<br>of the order catacea); of manatees and dugongs<br>(mammals of the order sirenia)                              | kg. | 30%  | -   |
| 0208 50 00        | - Of reptiles (including snakes and turtles)  | kg. | 30%  | -   |
| 0208 90           | - <i>Other :</i>  |     |      |     |
| 0208 90 10        | --- Of wild animals   | kg. | 30%  | -   |
| 0208 90 90        | --- Other   | kg. | 30%  | -   |
| <b>0209 00 00</b> | <b>PIG FAT, FREE OF LEAN MEAT AND POULTRY FAT,<br/>NOT RENDERED OR OTHERWISE EXTRACTED,<br/>FRESH, CHILLED, FROZEN, SALTED, IN BRINE,<br/>DRIED OR SMOKED</b> | kg. | 30%  | -   |
| <b>0210</b>       | <b>MEAT AND EDIBLE MEAT OFFAL, SALTED, IN<br/>BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND<br/>MEALS OF MEAT OR MEAT OFFAL</b>                                   |     |      |     |
|                   | - <i>Meat of swine :</i>  |     |      |     |
| 0210 11 00        | -- Hams, shoulders and cuts thereof, with bone in   | kg. | 30%  | -   |
| 0210 12 00        | -- Bellies (streaky) and cuts thereof   | kg. | 30%  | -   |
| 0210 19 00        | -- Other  | kg. | 30%  | -   |
| 0210 20 00        | - Meat of bovine animals  | kg. | 30%  | -   |
|                   | - <i>Other, including edible flours and meals of<br/>meat and meat offal:</i>   |     |      |     |
| 0210 91 00        | -- Of primates  | kg. | 30%  | -   |
| 0210 92 00        | -- Of whales, dolphins and porpoises (mammals<br>of the order catecea); of manatees and dugongs<br>(mammals of the order sirenia)                             | kg. | 30%  | -   |
| 0210 93 00        | -- Of reptiles (including snakes and turtles)   | kg. | 30%  | -   |
| 0210 99 00        | -- Other  | kg. | 30%  | -   |