

**Section IV**

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

**Note.**

1. 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****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 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 16.02.
2. The fish and crustaceans 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 Note.**

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.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1601.00</b>		<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>			
		-- -In cans or glass jars:			
1601.00.11 00	---	-Of poultry of heading 01.05	KGM	12.5%	NZT, UST, AUT, CCCT, LDCT, CT, CRT: Free GPT: 10%
1601.00.19 00	---	-Other	KGM	12.5%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free GPT: 10%
		-- -Of fowls of the species <i>Gallus domesticus</i> , other than in cans or glass jars:			
1601.00.21	---	-Other than spent fowl, within access commitment		0.95¢/kg	UST, CCCT, LDCT, GPT, CT: Free
	10	---- -Weiners or frankfurters.....	KGM		
	90	---- -Other.....	KGM		
1601.00.22	---	-Other than spent fowl, over access commitment		238%	
	10	---- -Weiners or frankfurters.....	KGM		
	90	---- -Other.....	KGM		
1601.00.23 00	---	-Spent fowl	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
		-- -Of turkeys, other than in cans or glass jars:			
1601.00.31	---	-Within access commitment		0.95¢/kg	UST, CCCT, LDCT, GPT, CIAT, CT, CRT: Free
	10	---- -Weiners or frankfurters.....	KGM		
	90	---- -Other.....	KGM		
1601.00.32	---	-Over access commitment		154.5%	
	10	---- -Weiners or frankfurters.....	KGM		
	90	---- -Other.....	KGM		
1601.00.90	---	-Other		Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
	10	---- -Pork sausages.....	KGM		
		---- -Other:			
	91	----- -Salami.....	KGM		
	92	----- -Weiners or frankfurters.....	KGM		
	93	----- -Other sausages, fresh, chilled or frozen.....	KGM		
	94	----- -Other sausages, cured.....	KGM		
	99	----- -Other.....	KGM		
<b>16.02</b>		<b>Other prepared or preserved meat, meat offal or blood.</b>			
<b>1602.10</b>		<b>-Homogenized preparations</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.10.10 00	--	-Of fowls of the species <i>Gallus domesticus</i> and turkeys, of heading 01.05	KGM	12.5%	NZT, UST, AUT, CCCT, LDCT, CRT: Free GPT: 10%
1602.10.90 00	--	-Other	KGM	12.5%	NZT, UST, AUT, CCCT, LDCT, MT, CRT: Free GPT: 10%
<b>1602.20</b>		<b>-Of liver of any animal</b>			
1602.20.10 00	--	-Pâtés de foie with truffles	KGM	3%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	--	-Paste, of fowls of the species <i>Gallus domesticus</i> , not in cans or glass jars:			
1602.20.21 00	---	-Within access commitment	KGM	Free	UST, CCCT, LDCT, GPT, CT, CRT: 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	UST, CCCT, LDCT, GPT, CT, CRT: Free
1602.20.32 00	---	-Over access commitment	KGM	154.5%	
1602.20.90	--	-Other		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	----	-Paste:			
11	-----	-Of fowls of the species <i>Gallus domesticus</i> , in cans or glass jars.....	KGM		
19	-----	-Other .....	KGM		
90	-----	-Other .....	KGM		
		-Of poultry of heading 01.05:			
<b>1602.31</b>		<b>-Of turkeys</b>			
	--	-Prepared meals:			
1602.31.11	---	-Specially defined mixtures		11%	UST, CCCT, LDCT, CT, CRT: Free GPT: 10%
	10	----- <i>-In cans or glass jars</i> .....	KGM		
	90	----- <i>-Other</i> .....	KGM		
1602.31.12	---	-Other, within access commitment		7.5%	UST, CCCT, LDCT, CT: Free GPT: 7.5%
	10	----- <i>-In cans or glass jars</i> .....	KGM		
	90	----- <i>-Other</i> .....	KGM		
1602.31.13 00	---	-Other, over access commitment, bone in	KGM	169.5% but not less than \$3.76/kg	

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.31.14		---Other, over access commitment, boneless		169.5% but not less than \$6.18/kg	
	10	----In cans or glass jars .....	KGM		
	90	----Other .....	KGM		
		--Other:			
1602.31.91	00	---In cans or glass jars	KGM	12.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 10%
1602.31.92	00	---Specially defined mixtures, other than in cans or glass jars	KGM	2.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 2%
1602.31.93	00	---Other, within access commitment	KGM	5% but not less than 4.74¢/kg or more than 9.48¢/kg	UST, CCCT, LDCT, CT: 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	
<b>1602.32</b>		<b>--Of fowls of the species <i>Gallus domesticus</i></b>			
		--Prepared meals:			
1602.32.11		----Of spent fowl; Specially defined mixtures		11%	UST, CCCT, LDCT, CT, CRT: Free GPT: 10%
	10	----Of spent fowl .....	KGM		
	20	----Specially defined mixtures .....	KGM		
1602.32.12	00	---Other, within access commitment	KGM	7.5%	UST, CCCT, LDCT, CT: 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:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.32.91	00	---In cans or glass jars	KGM	9.5%	NZT, UST, CCCT, LDCT, CT, CRT: Free
1602.32.92		---Specially defined mixtures, other than in cans or glass jars; Spent fowl other than in cans or glass jars		Free	UST, CCCT, LDCT, CT, CRT: Free
	10	---Specially defined mixtures, other than in cans or glass jars.....	KGM		
	20	---Spent fowl other than in cans or glass jars.....	KGM		
1602.32.93	00	---Other, within access commitment	KGM	5% but not less than 4.74¢/kg or more than 9.48¢/kg	UST, CCCT, LDCT, CT: 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	
<b>1602.39</b>		<b>--Other</b>			
1602.39.10	00	--Prepared meals	KGM	11%	UST, CCCT, LDCT, CT, CRT: Free GPT: 10%
		--Other:			
1602.39.91	00	---Of ducks, geese or guinea fowls, in cans or glass jars	KGM	9.5%	UST, CCCT, LDCT, CT, CRT: Free
1602.39.99	00	---Other	KGM	Free	UST, CCCT, LDCT, CT, CRT: Free
		<b>-Of swine:</b>			
<b>1602.41</b>		<b>--Hams and cuts thereof</b>			
1602.41.10	00	--In cans or glass jars	KGM	9.5%	UST, CCCT, LDCT, MT, CT, CRT: Free
1602.41.90	00	--Other	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
<b>1602.42</b>		<b>--Shoulders and cuts thereof</b>			
1602.42.10	00	--In cans or glass jars	KGM	9.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
1602.42.90	00	--Other	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
<b>1602.49</b>		<b>--Other, including mixtures</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1602.49.10		-- -In cans or glass jars; Prepared meals		12.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
		---- -In cans or glass jars:			
	11	-----Luncheon meat .....	KGM		
	19	-----Other .....	KGM		
	20	-----Prepared meals .....	KGM		
1602.49.90	00	-- -Other	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
<b>1602.50</b>		<b>-Of bovine animals</b>			
1602.50.10		-- -Prepared meals		11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
	10	-----Stews .....	KGM		
	90	-----Other .....	KGM		
		-- -Other:			
1602.50.91		--- -In cans or glass jars		9.5%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free
	10	-----Luncheon meat .....	KGM		
	20	-----Corned beef .....	KGM		
	90	-----Other .....	KGM		
1602.50.99	00	--- -Other	KGM	Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, CT, CRT: Free
<b>1602.90</b>		<b>-Other, including preparations of blood of any animal</b>			
1602.90.10	00	-- -Prepared meals	KGM	11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
		-- -Other:			
1602.90.91		--- -In cans or glass jars		12.5%	NZT, UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 8%
	10	-----Luncheon meat .....	KGM		
	90	-----Other .....	KGM		
1602.90.99	00	--- -Other	KGM	Free	NZT, UST, AUT, CCCT, LDCT, GPT, MT, CT, CRT: Free
<b>1603.00</b>		<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1603.00.10	--	-Of meat		6%	NZT, UCST, AUT, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
	10	-----In cans or glass jars.....	KGM		
	90	-----Other.....	KGM		
1603.00.20	--	-Of fish or crustaceans, molluscs or other aquatic invertebrates		3%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 2%
	10	-----Of clams.....	KGM		
	90	-----Other.....	KGM		
<b>16.04</b>		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>			
		<b>-Fish, whole or in pieces, but not minced:</b>			
<b>1604.11.00</b>	--	<b>-Salmon</b>		2%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free
	10	-----In oil, in cans or glass jars.....	KGM		
		-----Other, in cans or glass jars:			
	21	-----Chum.....	KGM		
	22	-----Coho.....	KGM		
	23	-----Pink.....	KGM		
	24	-----Sockeye.....	KGM		
	29	-----Other.....	KGM		
	90	-----Other.....	KGM		
<b>1604.12</b>	--	<b>-Herrings</b>			
1604.12.10	--	-Pickled		Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
	10	-----Fillets.....	KGM		
	90	-----Other.....	KGM		
1604.12.90	--	-Other		5%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free
	10	-----In oil, in cans or glass jars.....	KGM		
		-----Other:			
	91	-----In cans or glass jars.....	KGM		
	99	-----Other.....	KGM		
<b>1604.13</b>	--	<b>-Sardines, sardinella and brisling or sprats</b>			
1604.13.10	--	-In cans or glass jars		Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
	10	-----Sardines or sardinella.....	KGM		
	20	-----Brislings or sprats.....	KGM		
1604.13.90 00	--	-Other	KGM	9%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 7%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1604.14</b>		<b>--Tunas, skipjack and bonito (<i>Sarda spp.</i>)</b>			
1604.14.10 00	--	Atlantic bonito	KGM	4.5%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free
1604.14.90	--	Other		7%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 3.5%
		----In oil or in preparations containing oil:			
11		----In flakes, in cans or glass jars.....	KGM		
19		----Other.....	KGM		
		----Other:			
91		----In flakes, in cans or glass jars.....	KGM		
99		----Other.....	KGM		
<b>1604.15.00</b>		<b>--Mackerel</b>		8%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free
10		----In cans or glass jars.....	KGM		
90		----Other.....	KGM		
<b>1604.16</b>		<b>--Anchovies</b>			
1604.16.10 00	--	In cans or glass jars	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
1604.16.90 00	--	Other	KGM	9%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 5%
<b>1604.19</b>		<b>--Other</b>			
1604.19.10 00	--	Whitebait, in cans or glass jars	KGM	7%	NZT, UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 7%
1604.19.90	--	Other		7%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 7%
		10 ----Fishsticks and similar products of any size or shape, fillets or other portions of fish, breaded or coated with batter.....	KGM		
		----Other:			
91		----Pre-cooked, frozen.....	KGM		
99		----Other.....	KGM		
<b>1604.20</b>		<b>--Other prepared or preserved fish</b>			
1604.20.10 00	--	Prepared meals	KGM	11%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 10%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1604.20.20	00	-- Gefilte fish	KGM	7%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 7%
1604.20.90	--	-Other		7%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 7%
	10	---- Paste .....	KGM		
		---- Imitation seafood:			
	21	---- Fresh .....	KGM		
	22	---- Frozen .....	KGM		
	80	---- Other, pre-cooked, frozen.....	KGM		
	90	---- Other .....	KGM		
1604.30.00	--	-Caviar and caviar substitutes		3%	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
	10	---- Caviar .....	KGM		
	20	---- Caviar substitutes .....	KGM		
16.05		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>			
1605.10.00	--	-Crab		5%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free
	10	---- In cans or glass jars.....	KGM		
		---- Other:			
	91	---- Crab meat, cooked by steaming or boiling in water, but not further prepared or preserved.....	KGM		
	92	---- Crab meat, cooked by steaming or boiling in water, frozen.....	KGM		
	99	---- Other .....	KGM		
1605.20.00	--	-Shrimps and prawns		Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
	10	---- In cans or glass jars.....	KGM		
		---- Other:			
	91	---- Shrimp or prawn meat, cooked by steaming or boiling in water, but not further prepared or preserved .....	KGM		
	92	---- Shrimp or prawn meat, cooked by steaming or boiling in water, frozen	KGM		
	99	---- Other .....	KGM		
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	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
1605.30.90	--	-Other		4%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 3%
	10	---- Products containing fish meat; prepared meals .....	KGM		
	90	---- Other .....	KGM		
1605.40	--	-Other crustaceans			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1605.40.10	00	--Crayfish, in cans or glass jars	KGM	5%	NZT, UST, CCCT, LDCT, MT, MUST, CT, CRT: Free
1605.40.90		--Other		5%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free
	10	----Products containing fish meat; prepared meals .....	KGM		
	90	----Other .....	KGM		
<b>1605.90</b>		<b>-Other</b>			
1605.90.10	00	--Squid, octopus and cuttle fish	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
1605.90.20		--Oysters		2%	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
	10	----In cans or glass jars .....	KGM		
	90	----Other .....	KGM		
1605.90.30		--Clams		6.5%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 6%
	10	----Atlantic .....	KGM		
	90	----Other .....	KGM		
1605.90.40	00	--Toheroas, in cans or glass jars	KGM	4%	NZT, UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 3%
1605.90.90		--Other		4%	UST, CCCT, LDCT, MT, MUST, CT, CRT: Free GPT: 3%
	10	----Products containing fish meat; prepared meals .....	KGM		
	20	----Snails of the genus <i>Helix</i> , in cans or glass jars .....	KGM		
		----Other:			
	91	-----Cooked, frozen.....	KGM		
	92	-----In cans or glass jars .....	KGM		
	99	-----Other .....	KGM		