# Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes

## Chapter 16 Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates

| Commodity code | Duty expression | Notes | Description |
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| **1601** |  |  | **Sausages and similar products, of meat, meat offal or blood; food preparations based on these products** |
| **1601 00 10** | 15.4% |  | **- Of liver** |
|  |  |  | **- Other** |
| **1601 00 91** | 149.40 € / 100 kg |  | - - Sausages, dry or for spreading, uncooked |
| **1601 00 99** | 100.50 € / 100 kg |  | - - Other |
| **1602** |  |  | **Other prepared or preserved meat, meat offal or blood** |
| **1602 10 00** | 16.6% |  | **- Homogenised preparations** |
| **1602 20** |  |  | **- Of liver of any animal** |
| **1602 20 10** | 10.2% |  | - - Goose or duck liver |
| **1602 20 90** | 16.0% |  | - - Other |
|  |  |  | **- Of poultry of heading 0105** |
| **1602 31** | 1024.00 € / tonne |  | - - Of turkeys |
|  |  |  | - - - Containing 57% or more by weight of poultry meat or offal |
| **1602 31 11** | 1024.00 € / tonne |  | - - - - Containing exclusively uncooked turkey meat |
| **1602 31 19** | 1024.00 € / tonne |  | - - - - Other |
| **1602 31 80** | 1024.00 € / tonne |  | - - - Other |
| **1602 32** |  |  | - - Of fowls of the species Gallus domesticus |
| **1602 32** |  |  | - - Of fowls of the species Gallus domesticus |
|  |  |  | - - - Containing 57% or more by weight of poultry meat or offal |
| **1602 32 11** | 2765.00 € / tonne |  | - - - - Uncooked |
| **1602 32 19** | 1024.00 € / tonne |  | - - - - Other |
| **1602 32 30** | 2765.00 € / tonne |  | - - - Containing 25% or more but less than 57% by weight of poultry meat or offal |
| **1602 32 90** | 2765.00 € / tonne |  | - - - Other |
| **1602 39** |  |  | - - Other |
|  |  |  | - - - Containing 57% or more by weight of poultry meat or offal |
| **1602 39 21** | 2765.00 € / tonne |  | - - - - Uncooked |
| **1602 39 29** | 2765.00 € / tonne |  | - - - - Other |
| **1602 39 85** | 2765.00 € / tonne |  | - - - Other |
|  |  |  | **- Of swine** |
| **1602 41** |  |  | - - Hams and cuts thereof |
| **1602 41 10** | 156.80 € / 100 kg |  | - - - Of domestic swine |
| **1602 41 90** | 10.9% |  | - - - Other |
| **1602 42** |  |  | - - Shoulders and cuts thereof |
| **1602 42 10** | 129.30 € / 100 kg |  | - - - Of domestic swine |
| **1602 42 90** | 10.9% |  | - - - Other |
| **1602 49** |  |  | - - Other, including mixtures |
|  |  |  | - - - Of domestic swine |
|  |  |  | - - - - Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin |
| **1602 49 11** | 156.80 € / 100 kg |  | - - - - - Loins (excluding collars) and cuts thereof, including mixtures of loins or hams |
| **1602 49 13** | 129.30 € / 100 kg |  | - - - - - Collars and cuts thereof, including mixtures of collars and shoulders |
| **1602 49 15** | 129.30 € / 100 kg |  | - - - - - Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof |
| **1602 49 19** | 85.70 € / 100 kg |  | - - - - - Other |
| **1602 49 30** | 75.00 € / 100 kg |  | - - - - Containing by weight 40% or more but less than 80% of meat or meat offal, of any kind, including fats of any kind or origin |
| **1602 49 50** | 54.30 € / 100 kg |  | - - - - Containing by weight less than 40% of meat or meat offal, of any kind, including fats of any kind or origin |
| **1602 49 90** | 10.9% |  | - - - Other |
| **1602 50** |  |  | **- Of bovine animals** |
| **1602 50 10** | 303.40 € / 100 kg |  | - - Uncooked; mixtures of cooked meat or offal and uncooked meat or offal |
|  |  |  | - - Other |
| **1602 50 31** | 16.6% |  | - - - Corned beef, in airtight containers |
| **1602 50 95** | 16.6% |  | - - - Other |
| **1602 90** |  |  | **- Other, including preparations of blood of any animal** |
| **1602 90 10** | 16.6% |  | - - Preparations of blood of any animal |
|  |  |  | - - Other |
| **1602 90 31** | 10.9% |  | - - - Of game or rabbit |
|  |  |  | - - - Other |
| **1602 90 51** | 85.70 € / 100 kg |  | - - - - Containing meat or meat offal of domestic swine |
|  |  |  | - - - - Other |
|  |  |  | - - - - - Containing bovine meat or offal |
| **1602 90 61** | 303.40 € / 100 kg |  | - - - - - - Uncooked; mixtures of cooked meat or offal and uncooked meat or offal |
| **1602 90 69** | 16.6% |  | - - - - - - Other |
|  |  |  | - - - - - Other |
| **1602 90 91** | 12.8% |  | - - - - - - Of sheep |
| **1602 90 95** | 16.6% |  | - - - - - - Of goats |
| **1602 90 99** | 16.6% |  | - - - - - - Other |
| **1603** |  |  | **Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates** |
| **1603 00 10** | 12.8% |  | **- In immediate packings of a net content of 1 kg or less** |
| **1603 00 80** | 0.0% |  | **- Other** |
| **1604** |  |  | **Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs** |
|  |  |  | **- Fish, whole or in pieces, but not minced** |
| **1604 11** | 5.5% |  | - - Salmon |
| **1604 12** |  |  | - - Herring |
| **1604 12 10** | 15.0% |  | - - - Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen |
|  |  |  | - - - Other |
| **1604 12 91** | 20.0% |  | - - - - In airtight containers |
| **1604 12 99** | 20.0% |  | - - - - Other |
| **1604 13** | 12.5% |  | - - Sardines, sardinella and brisling or sprats |
|  |  |  | - - - Sardines |
| **1604 13 11** | 12.5% |  | - - - - In olive oil |
| **1604 13 19** | 12.5% |  | - - - - Other |
| **1604 13 90** | 12.5% |  | - - - Other |
| **1604 14** |  |  | - - Tuna, skipjack and bonito (Sarda spp.) |
|  |  |  | - - - Tuna and skipjack |
|  |  |  | - - - - Skipjack |
| **1604 14 21** | 24.0% |  | - - - - - In vegetable oil |
|  |  |  | - - - - - Other |
| **1604 14 26** | 24.0% |  | - - - - - - Fillets known as 'loins' |
| **1604 14 28** | 24.0% |  | - - - - - - Other |
|  |  |  | - - - - Yellowfin tuna (Thunnus albacares) |
| **1604 14 31** | 24.0% |  | - - - - - In vegetable oil |
|  |  |  | - - - - - Other |
| **1604 14 36** | 24.0% |  | - - - - - - Fillets known as 'loins' |
| **1604 14 38** | 24.0% |  | - - - - - - Other |
|  |  |  | - - - - Other |
| **1604 14 41** | 24.0% |  | - - - - - In vegetable oil |
|  |  |  | - - - - - Other |
| **1604 14 46** | 24.0% |  | - - - - - - Fillets known as 'loins' |
| **1604 14 48** | 24.0% |  | - - - - - - Other |
| **1604 14 90** | 25.0% |  | - - - Bonito (Sarda spp.) |
| **1604 15** |  |  | - - Mackerel |
|  |  |  | - - - Of the species Scomber scombrus and Scomber japonicus |
| **1604 15 11** | 25.0% |  | - - - - Fillets |
| **1604 15 19** | 25.0% |  | - - - - Other |
| **1604 15 90** | 20.0% |  | - - - Of the species Scomber australasicus |
| **1604 16 00** | 25.0% |  | - - Anchovies |
| **1604 17 00** | 20.0% |  | - - Eels |
| **1604 18 00** | 20.0% |  | - - Shark fins |
| **1604 19** |  |  | - - Other |
| **1604 19 10** | 7.0% |  | - - - Salmonidae, other than salmon |
|  |  |  | - - - Fish of the genus Euthynnus, other than skipjack (Euthynnus (Katsuwonus) pelamis) |
| **1604 19 31** | 24.0% |  | - - - - Fillets known as 'loins' |
| **1604 19 39** | 24.0% |  | - - - - Other |
| **1604 19 50** | 12.5% |  | - - - Fish of the species Orcynopsis unicolor |
|  |  |  | - - - Other |
| **1604 19 91** | 7.5% |  | - - - - Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen |
|  |  |  | - - - - Other |
| **1604 19 92** | 20.0% |  | - - - - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) |
| **1604 19 93** | 20.0% |  | - - - - - Coalfish (Pollachius virens) |
| **1604 19 94** | 20.0% |  | - - - - - Hake (Merluccius spp., Urophycis spp.) |
| **1604 19 95** | 20.0% |  | - - - - - Alaska pollack (Theragra chalcogramma) and pollack (Pollachius pollachius) |
| **1604 19 95** | 20.0% |  | - - - - - Alaska pollock (Theragra chalcogramma) and pollack (Pollachius pollachius) |
| **1604 19 97** | 20.0% |  | - - - - - Other |
| **1604 20** |  |  | **- Other prepared or preserved fish** |
| **1604 20 05** | 20.0% |  | - - Preparations of surimi |
|  |  |  | - - Other |
| **1604 20 10** | 5.5% |  | - - - Of salmon |
| **1604 20 30** | 7.0% |  | - - - Of Salmonidae, other than salmon |
| **1604 20 40** | 25.0% |  | - - - Of anchovies |
| **1604 20 50** | 25.0% |  | - - - Of sardines, bonito, mackerel of the species Scomber scombrus and Scomber japonicus, fish of the species Orcynopsis unicolor |
| **1604 20 70** | 24.0% |  | - - - Of tuna, skipjack or other fish of the genus Euthynnus |
| **1604 20 90** | 14.0% |  | - - - Of other fish |
|  |  |  | **- Caviar and caviar substitutes** |
| **1604 31 00** | 20.0% |  | - - Caviar |
| **1604 32 00** | 20.0% |  | - - Caviar substitutes |
| **1605** |  |  | **Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved** |
| **1605 10** | 8.0% |  | **- Crab** |
|  |  |  | **- Shrimps and prawns** |
| **1605 21** | 20.0% |  | - - Not in airtight containers |
| **1605 21 10** | 20.0% |  | - - - In immediate packings of a net content not exceeding 2 kg |
| **1605 21 90** | 20.0% |  | - - - Other |
| **1605 29** | 20.0% |  | - - Other |
| **1605 30** |  |  | **- Lobster** |
| **1605 30 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces |
| **1605 30 90** | 20.0% |  | - - Other |
| **1605 40** | 20.0% |  | **- Other crustaceans** |
|  |  |  | **- Molluscs** |
| **1605 51 00** | 20.0% |  | - - Oysters |
| **1605 52** | 20.0% |  | - - Scallops, including queen scallops |
| **1605 53** |  |  | - - Mussels |
| **1605 53 10** | 20.0% |  | - - - In airtight containers |
| **1605 53 90** | 20.0% |  | - - - Other |
| **1605 54 00** | 20.0% |  | - - Cuttlefish and squid |
| **1605 55 00** | 20.0% |  | - - Octopus |
| **1605 56 00** | 20.0% |  | - - Clams, cockles and arkshells |
| **1605 57 00** | 20.0% |  | - - Abalone |
| **1605 58 00** | 20.0% |  | - - Snails, other than sea snails |
| **1605 59** | 20.0% |  | - - Other |
|  |  |  | **- Other aquatic invertebrates** |
| **1605 61 00** | 26.0% |  | - - Sea cucumbers |
| **1605 62 00** | 26.0% |  | - - Sea urchins |
| **1605 63 00** | 26.0% |  | - - Jellyfish |
| **1605 69 00** | 26.0% |  | - - Other |