**SECTION I**

## Chapter 02 Meat and Edible Meat Offal

### Chapter Notes

1. This chapter does not cover:

1. products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
2. guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
3. animal fat, other than products of heading 0209 (Chapter 15).

### Additional Chapter Notes

1. A. The following expressions have the meanings hereby assigned to them:

(a) ‘carcases of bovine animals’, for the purposes of subheadings 0201 10 and 0202 10: whole carcases of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offal’s attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints; ‘carcase’ includes the front part of the carcase comprising all the bones and the scrag, neck and shoulder, having more than 10 pairs of ribs;

(b) ‘half-carcases of bovine animals’, for the purposes of subheadings 0201 10 and 0202 10: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis; ‘half-carcase’ includes the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, having more than 10 ribs;

(c) ‘compensated quarters’, for the purposes of subheadings 0201 20 20 and 0202 20 10: portions composed of either:

— forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib, or

— forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

The forequarters and the hindquarters constituting ‘compensated quarters’ must be presented to customs at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; however, a difference between the weights of the two parts of the consignment is allowed, provided that this does not exceed 5 % of the weight of the heavier part (forequarters or hindquarters);

(d) ‘unseparated forequarters’, for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a carcase, comprising all the bones and the scrag, neck and shoulder, with a minimum of four pairs of ribs and a maximum of 10 pairs of ribs (the first four pairs of ribs must be whole, the others may be cut), with or without the thin flank;

(e) ‘separated forequarters’, for the purposes of subheadings 0201 20 30 and 0202 20 30: the front part of a half-carcase, comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of 10 ribs (the first four ribs must be whole, the others may be cut), with or without the thin flank;

(f) ‘unseparated hindquarters’, for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a carcase comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three pairs of whole or cut ribs, with or without the shank and with or without the thin flank;

(g) ‘separated hindquarters’, for the purposes of subheadings 0201 20 50 and 0202 20 50: the rear part of a half-carcase, comprising all the bones and the thigh and sirloin, including the fillet, with a minimum of three whole or cut ribs, with or without the shank and with or without the thin flank;

(h)

1. ‘crop’ and ‘chuck and blade’ cuts, for the purposes of subheading 0202 30 50: the dorsal part of the forequarter, including the upper part of the shoulder, obtained from a forequarter with a minimum of four ribs and a maximum of 10 ribs by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth rib;

2. ‘brisket’ cut, for the purposes of subheading 0202 30 50: the lower part of the forequarter, comprising the brisket navel end and the brisket point end.

B. Products covered by additional chapter notes 1(A)(a) to (g) to this chapter may be presented with or without the vertebral column.

C. In determining the number of whole or cut ribs referred to in additional chapter note 1(A), only those attached to the vertebral column are to be taken into consideration. If the vertebral column has been removed, only the whole or cut ribs which otherwise would have been directly attached to the vertebral column are to be taken into consideration.

2. A. The following expressions have the meanings hereby assigned to them:

(a) ‘carcases or half-carcases’, for the purposes of subheadings 0203 11 10 and 0203 21 10: slaughtered pigs, in the form of carcases of domestic swine which have been bled and eviscerated and from which the bristles and hooves have been removed. Half-carcases are derived from whole carcases by division through each cervical, dorsal, lumbar and sacral vertebra, through or along the sternum and through the ischio-pubic symphysis. These carcases or half-carcases may be with or without head, with or without the chaps, feet, flare fat, kidneys, tail or diaphragm. Half-carcases may be with or without spinal cord, brain or tongue. Carcases and half-carcases of sows may be with or without udders (mammary glands);

(b) ‘hams’ (legs), for the purposes of subheadings 0203 12 11, 0203 22 11, 0210 11 11 and 0210 11 31: the posterior (caudal) part of the half-carcase, including bones, with or without the foot, shank, rind or subcutaneous fat.

The ham (leg) is separated from the rest of the half-carcase, so that it includes, at most, the last lumbar vertebra;

(c) ‘fore-ends’, for the purposes of subheadings 0203 19 11, 0203 29 11, 0210 19 30 and 0210 19 60: the anterior (cranial) part of the half-carcase without the head, with or without the chaps, including bones, with or without foot, shank, rind or subcutaneous fat.

The fore-end is separated from the rest of the half-carcase, so that it includes, at most, the fifth dorsal vertebra.

The upper (dorsal) part of the fore-end, whether or not containing the blade-bone and attached muscles (neck-end in fresh or collar in salted condition), is considered a cut of the loin, when it is separated from the lower (ventral) part of the fore-end, at most by a cut just below the vertebral column;

(d) ‘shoulders’, for the purposes of subheadings 0203 12 19, 0203 22 19, 0210 11 19 and 0210 11 39: the lower part of the fore-end whether or not containing the blade-bone and attached muscles, including bones, with or without foot, shank, rind or subcutaneous fat.

The blade-bone and attached muscles, presented separately, remain classified in this subheading as a part of the shoulder;

(e) ‘loins’, for the purposes of subheadings 0203 19 13, 0203 29 13, 0210 19 40 and 0210 19 70: the upper part of the half-carcase, extending from the first cervical vertebra to the caudal vertebrae, including bones, with or without the tenderloin, blade-bone, subcutaneous fat or rind.

The loin is separated from the lower part of the half-carcase by a cut just below the vertebral column;

(f) ‘bellies’, for the purposes of subheadings 0203 19 15, 0203 29 15, 0210 12 11 and 0210 12 19: the lower part of the half-carcase situated between the ham (leg) and the shoulder, commonly known as ‘streaky’, with or without bones, but with the rind and the subcutaneous fat;

(g) ‘bacon sides’, for the purposes of subheading 0210 19 10: the pig half-carcase without the head, cheek, chap, feet, tail, flare fat, kidney, tenderloin, blade-bone, sternum, vertebral column, pelvic bone and diaphragm;

(h) ‘spencers’, for the purposes of subheading 0210 19 10: the bacon side without the ham, whether or not boned;

(ij) ‘three-quarter sides’, for the purposes of subheading 0210 19 20: the bacon side without the fore-end, whether or not boned;

(k) ‘middles’, for the purposes of subheading 0210 19 20: the bacon side without the ham and the fore-end, whether or not boned.

The subheading also includes cuts of middles containing tissue of loin and belly in natural proportion to the entire middles.

B. The parts of the cuts defined in paragraph 2(A)(f) fall in the same subheadings, only if they contain rind and subcutaneous fat.

If the cuts falling in subheadings 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 19 30 and 0210 19 60 are derived from a bacon side from which the bones indicated under paragraph 2(A)(g) have already been removed, the lines of cutting must follow those defined under paragraph 2(A)(b), (c) and (d) accordingly; in any case, these cuts or parts thereof must contain bones.

C. Subheadings 0206 49 00 and 0210 99 49, include, in particular, heads or halves of heads of domestic swine, with or without the brains, cheeks or tongues, and parts thereof.

The head is separated from the rest of the half-carcase as follows:

— by a straight cut parallel to the cranium; or

— by a cut parallel to the cranium up to the level of the eyes and then inclined to the front of the head, thereby causing the chaps to remain attached to the half-carcase.

The cheeks, snouts and ears as well as the meat attached to the head, particularly to the rear part, are considered parts of heads. However, the cuts of boneless meat of the fore-end, presented alone (jowls, chaps, or chaps and jowls together), fall in subheading 0203 19 55, 0203 29 55, 0210 19 50 or 0210 19 81, as the case may be.

D. For the purposes of subheadings 0209 10 11 and 0209 10 19, ‘subcutaneous pig fat’ has the meaning of the fatty tissue which accumulates under the rind of the pig and adheres to it, irrespective of the part of the pig from which it comes; in any case, the weight of the fatty tissue must exceed the weight of the rind.

These subheadings also include subcutaneous pig fat from which the rind has been removed.

E. For the purposes of subheadings 0210 11 31, 0210 11 39, 0210 12 19 and 0210 19 60 to 0210 19 89, products in which the water/protein ratio in the meat (nitrogen content × 6.25) is 2.8 or less is considered as ‘dried or smoked’. The nitrogen content is determined in accordance with ISO method 937-1978.

3. A. For the purposes of heading 0204, the following expressions have the meanings hereby assigned to them:

(a) ‘carcases’, for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: whole carcases of the slaughtered animals after having been bled, eviscerated and skinned, imported with or without the heads, with or without the feet and with or without the other offal’s attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpal or tarso-metatarsal joints;

(b) ‘half-carcases’, for the purposes of subheadings 0204 10, 0204 21, 0204 30, 0204 41, 0204 50 11 and 0204 50 51: the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;

(c) ‘short-forequarters’, for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the carcase, with or without the breast, including all the bones and the shoulders, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven pairs of whole or cut ribs;

(d) ‘short-forequarters’, for the purposes of subheadings 0204 22 10, 0204 42 10, 0204 50 13 and 0204 50 53: the anterior part of the half-carcase, with or without the breast, including all the bones and the shoulder, scrag and middle neck, cut at right angles to the backbone, with a minimum of five and a maximum of seven whole or cut ribs;

(e) ‘chines and/or best ends’, for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the carcase after the legs and short-forequarters have been removed, with or without the kidneys; the chines, when separated from the best ends, must include a minimum of five lumbar vertebrae; the best ends, when separated from the chines, must include a minimum of five pairs of whole or cut ribs;

(f) ‘chine and/or best end’, for the purposes of subheadings 0204 22 30, 0204 42 30, 0204 50 15 and 0204 50 55: the remaining part of the half-carcase after the legs and short-forequarters have been removed, with or without the kidney; the chine, when separated from the best end, must include a minimum of five lumbar vertebrae; the best end, when separated from the chine, must include a minimum of five whole or cut ribs;

(g) ‘legs’, for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the carcase, comprising all the bones and the legs and cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis;

(h) ‘legs’, for the purposes of subheadings 0204 22 50, 0204 42 50, 0204 50 19 and 0204 50 59: the rear part of the half-carcase comprising all the bones and the leg cut at right angles to the backbone at the sixth lumbar vertebra just under the ilium or at the fourth sacral vertebra through the ilium anterior to the ischio-pubic symphysis.

B. In determining the number of whole or cut ribs referred to in paragraph 3 A, only those attached to the backbone are to be taken into consideration.

4. The following expressions have the meanings hereby assigned to them:

(a) ‘poultry cuts, with bone in’, for the purposes of subheadings 0207 13 20 to 0207 13 60, 0207 14 20 to 0207 14 60, 0207 26 20 to 0207 26 70, 0207 27 20 to 0207 27 70, 0207 44 21 to 0207 44 61, 0207 45 21 to 0207 45 61, 0207 54 21 to 0207 54 61, 0207 55 21 to 0207 55 61 and 0207 60 21 to 0207 60 61: the cuts specified therein, including all bones.

Poultry cuts as referred to in (a) which have been partly boned fall in subheading 0207 13 70, 0207 14 70, 0207 26 80, 0207 27 80, 0207 44 71, 0207 44 81, 0207 45 71, 0207 45 81, 0207 54 71, 0207 54 81, 0207 55 71, 0207 55 81 and 0207 60 81;

(b) ‘halves’, for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 44 21, 0207 45 21, 0207 54 21, 0207 55 21 and 0207 60 21: halves of poultry carcases, obtained by a longitudinal cut in a plane along the sternum and the backbone;

(c) ‘quarters’, for the purposes of subheadings 0207 13 20, 0207 14 20, 0207 26 20, 0207 27 20, 0207 44 21, 0207 45 21, 0207 54 21, 0207 55 21 and 0207 60 21: leg quarters or breast quarters, obtained by a transversal cut of a half;

(d) ‘whole wings, with or without tips’, for the purposes of subheadings 0207 13 30, 0207 14 30, 0207 26 30, 0207 27 30, 0207 44 31, 0207 45 31, 0207 54 31, 0207 55 31 and 0207 60 31: poultry cuts, consisting of the humerus, radius and ulna, together with the surrounding musculature. The tip, including the carpal bones, may or may not have been removed. The cuts must have been made at the joints;

(e) ‘breasts’, for the purposes of subheadings 0207 13 50, 0207 14 50, 0207 26 50, 0207 27 50, 0207 44 51, 0207 45 51, 0207 54 51, 0207 55 51 and 0207 60 51: poultry cuts, consisting of the sternum and the ribs distributed on both sides of it, together with the surrounding musculature;

(f) ‘legs’, for the purposes of subheadings 0207 13 60, 0207 14 60, 0207 44 61, 0207 45 61, 0207 54 61, 0207 55 61 and 0207 60 61: poultry cuts consisting of the femur, tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;

(g) ‘turkey drumsticks’, for the purposes of subheadings 0207 26 60 and 0207 27 60: turkey cuts, consisting of the tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;

(h) ‘turkey legs, other than drumsticks’, for the purposes of subheadings 0207 26 70 and 0207 27 70: turkey cuts, consisting of the femur together with the surrounding musculature or of the femur, tibia and fibula, together with the surrounding musculature. The two cuts must have been made at the joints;

(ij) ‘duck or goose paletots’, for the purposes of subheadings 0207 44 71, 0207 45 71, 0207 54 71 and 0207 55 71: ducks or geese, plucked and completely drawn, without heads or feet, with carcase bones (breastbone, ribs, backbone and sacrum) removed, but with the femurs, tibias and humeri.

5. (a) Uncooked seasoned meats fall in Chapter 16. ‘Seasoned meat’ is uncooked meat that has been seasoned, either in depth or over the whole surface of the product, with seasoning either visible to the naked eye or clearly distinguishable by taste.

(b) Products falling in heading 0210 to which seasoning has been added during the process of preparation remain classified therein, provided that the addition of seasoning has not changed their character.

6. For the purposes of subheadings 0210 11 to 0210 93, the term ‘meat and edible meat offal, salted or in brine’ means meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1.2% or more, provided that it is the salting which ensures the long-term preservation. For the purposes of subheading 0210 99, the term ‘meat and edible meat offal, salted or in brine’ means meat and edible meat offal deeply and homogeneously impregnated with salt in all parts and having a total salt content by weight of 1.2% or more.