Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	Containing meat or meat offal of bovine animals or swine *****		Q	(g)
	Other		A	
1602.32	-- Of fowls of the species *Gallus domesticus*:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine *****		Q	(g)
	Other *		Q	(g)
1602.39	-- Other:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine *****		Q	(g)
	Other	6%	B5	
	- Of swine:			
1602.41	-- Hams and cuts thereof		X	
1602.42	-- Shoulders and cuts thereof		X	
1602.49	-- Other, including mixtures:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:			
	Extracts and juices of meat		X	
	Other	6.4%	B10	G
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon		X	
1604.12	-- Herrings		X	
1604.13	-- Sardines, sardinella and brisling or sprats	7.2%	B3	G
1604.14	-- Tunas, skipjack and bonito (*Sarda spp.*):			
	Skipjack and other bonito, in airtight containers	6.4%	B3	G
	Other	7.2%	B3	G
1604.15	-- Mackerel		A	
1604.16	-- Anchovies		A	
1604.19	-- Other:			
	Eel	7.2%	B3	G
	Other	7.2%	B5	G
1604.20	- Other prepared or preserved fish:			
	Hard roes:			
	Of Nishin (*Clupea spp.*) or Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*):			
	Of Nishin (*Clupea spp.*):			
	In airtight containers	9.6%	B3	G
	Other	11%	B3	
	Of Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)	9%	B3	
	Other	6.4%	B3	
	Other	7.2%	B3	G
1604.30	- Caviar and caviar substitutes		X	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab		X	