

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders, or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
02.01	Meat of bovine animals, fresh or chilled.																						
0201.10.00	- Carcasses and half-carcasses	kg	30	45	0	0		18	0	LA, KR	0	0	8	17	4	3	5	4	0	0	0	15	*,5
0201.20.00	- Other cuts with bone in	kg	20	30	0	0		12	0	LA, KR	0	0	8	5	4	3	5	4	0	0	0	10	*,5
0201.30.00	- Boneless	kg	14	21	0	0		8	0	LA, KR	0	0	8	5	4	3	5	4	0	0	0	7	*,5
02.02	Meat of bovine animals, frozen.																						
0202.10.00	- Carcasses and half-carcasses	kg	20	30	0	0		12	0	LA, KR	0	0	8	5	4	3	5	4	0	0	0	10	*,5
0202.20.00	- Other cuts with bone in	kg	20	30	0	0		12	0	LA, KR	0	0	8	5	4	3	5	4	0	0	0	10	*,5
0202.30.00	- Boneless	kg	14	21	0	0		8	0	LA, KR	0	0	8	8	4	3	5	4	0	0	0	7	*,5
02.03	Meat of swine, fresh, chilled or frozen.																						

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HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Fresh or chilled:																						
0203.11.00	- - Carcasses and half-carcasses	kg	25	37.5	0	0		15	0	LA, MM, PH, KR	0	0	8	14	6	4	7,5	6	0	18,9	16,2	20	*,5
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	kg	25	37.5	0	0		15	0	LA, PH, KR, TH	0	0	8	14	6	4	7,5	6	0	18,9	16,2	20	*,5
0203.19.00	- - Other	Kg	22	33	0	0		15	0	LA, PH, KR, TH	0	0	8	14	6	4	7,5	6	0	18,9	16,2	20	*,5
	- Frozen:																						
0203.21.00	- - Carcasses and half-carcasses	Kg	15	22.5	0	0		9	0	LA, MM, PH, KR	0	0	8	12	6	4	7,5	6	0	9,3	7,5	11,2	*,5
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	Kg	15	22.5	0	0		9	0	LA, PH, KR, TH	0	0	8	10	6	4	7,5	6	0	9,3	7,5	11,2	*,5
0203.29.00	- - Other	Kg	15	22.5	0	0		9	0	LA, PH, KR, TH	0	0	8	7	6	4	7,5	6	0	9,3	7,5	11,2	*,5
02.04	Meat of sheep or goats, fresh, chilled or frozen.																						
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	Kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
	- Other meat of sheep, fresh or chilled:																						

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HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEP A		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0204.21.00	- - Carcasses and half-carcasses	Kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
0204.22.00	-- Other cuts with bone in	Kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
0204.23.00	-- Boneless	kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
	- Other meat of sheep, frozen:																						
0204.41.00	- - Carcasses and half-carcasses	kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
0204.42.00	-- Other cuts with bone in	kg	7	10.5	0	0		0	0		0	0	0	0	0	0	0	0	0	1,7	0	3,5	*,5
0204.43.00	-- Boneless	kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
0204.50.00	- Meat of goats	kg	7	10.5	0	0		0	0		0	0	0	2	0	0	0	0	0	1,7	0	3,5	*,5
0205.00.00	Meat of horses, asses, mules and hinnies, fresh, chilled or frozen	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	*,5
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.																						
0206.10.00	- Of bovine animals, fresh or chilled	kg	8	12	0	0		5	0		0	0	7,5	*	0	0	0	0	0	4	2	6,5	*,5
	- Of bovine animals, frozen:																						

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0206.21.00	-- Tongues	kg	8	12	0	0		5	0		0	0	7,5	*	0	0	0	0	0	4	2	6,5	*,5
0206.22.00	-- Livers	kg	8	12	0	0		5	0		0	0	7,5	6	0	0	0	0	0	4	2	6,5	*,5
0206.29.00	-- Other	kg	8	12	0	0		5	0	KR	0	0	7,5	6	0	0	0	0	0	4	2	6,5	*,5
0206.30.00	- Of swine, fresh or chilled	kg	8	12	0	0		5	0	KR, TH	0	0	7,5	3	0	0	0	0	0	4	2	6,4	*,5
	- Of swine, frozen:																						
0206.41.00	-- Livers	kg	8	12	0	0		5	0	KR, TH	0	0	7,5	6	0	0	0	0	0	4	2	6,4	*,5
0206.49.00	-- Other	kg	8	12	0	0		5	0	KR, TH	0	0	7,5	3	0	0	0	0	0	4	2	6,4	*,5
0206.80.00	- Other, fresh or chilled	kg	10	15	0	0		6	0	KR	0	0	4	5	0	0	0	0	0	7,2	6,3	8,1	*,5
0206.90.00	- Other, frozen	kg	10	15	0	0		6	0	KR	0	0	4	5	0	0	0	0	0	5	3,3	8,1	*,5
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.																						
	- Of fowls of the species Gallus domesticus:																						
0207.11.00	- - Not cut in pieces, fresh or chilled	kg	40	60	5	0	LA, MY, PH	*	0	KH, LA, MM, PH, KR	5	20	9	25	4	3	5	4	0	30,7	27,6	32,7	*,5
0207.12.00	-- Not cut in pieces, frozen	kg	40	60	5	0	LA, MY, PH	*	0	KH, LA, MM, PH, KR	5	20	9	25	4	3	5	4	0	30,7	27,6	32,7	*,5
0207.13.00	- - Cuts and offal, fresh or chilled	kg	40	60	5	0	LA, MY, PH	*	0	KH, MM,	5	20	9	25	4	3	5	4	0	30,7	27,6	32,7	*,5

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
										PH, KR													
0207.14	- - Cuts and offal, frozen:																						
0207.14.10	- - - Wings	kg	20	30	5	0	MY, PH	20	0	KH, MM, PH, KR	2,5	20	8	20	4	3	5	4	0	14,5	12,7	16,3	*,5
0207.14.20	- - - Thighs	kg	20	30	5	0	MY, PH	20	0	KH, ID, MM, PH, KR	2,5	20	8	20	4	3	5	4	0	14,5	12,7	16,3	*,5
0207.14.30	- - - Livers	kg	20	30	5	0	MY, PH	20	0	KH, MM, PH	0	0	8	10	4	3	5	4	0	14,5	12,7	16,3	*,5
	- - - Other																						
0207.14.91	- - - - Mechanically deboned or seperated meat	kg	20	30	5	0	MY, PH	20	0	KH, MM, PH	0	20	8	20	4	3	5	4	0	14,5	12,7	16,3	*,5
0207.14.99	- - - - Other	kg	20	30	5	0	MY, PH	20	0	KH, MM, PH, KR	2,5	20	8	20	4	3	5	4	0	14,5	12,7	16,3	*,5
	- Of turkeys:																						
0207.24.00	- - Not cut in pieces, fresh or chilled	kg	40	60	0	0		24	0	PH	0	20	9	25	4	3	5	4	0	30	26,6	32,7	*,5
0207.25.00	- - Not cut in pieces, frozen	kg	40	60	0	0		*	0	PH	0	20	9	25	4	3	5	4	0	30	26,6	32,7	*,5
0207.26.00	- - Cuts and offal, fresh or chilled	kg	40	60	0	0	LA	*	0	PH	0	8	9	*	4	3	5	4	0	30	26,6	32,7	*,5
0207.27	- - Cuts and offal, frozen																						
0207.27.10	- - - Livers	kg	20	30	0	0	PH	12	0	PH	0	0	8	9	4	3	5	4	0	14,5	12,7	16,3	*,5
	- - - Other																						

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0207.27.91	---- Mechanically deboned or seperated meat	kg	20	30	0	0	PH	20	0	PH	0	20	8	20	4	3	5	4	*	15	13,3	16,3	*,5
0207.27.99	---- Other	kg	20	30	0	0	PH	20	0	PH	0	20	8	20	4	3	5	4	*	15	13,3	16,3	*,5
	- Of geese, ducks																						
0207.41.00	- - Not cut in pieces, fresh or chilled	kg	40	60	0	0		24	0	KH, PH, KR	0	0	9	11	4	3	5	4	*	29	25,4	32,7	*,5
0207.42.00	- - Not cut in pieces, frozen	kg	40	60	0	0		24	0	KH, PH, KR	0	0	9	11	4	3	5	4	*	20	13,3	32,7	*,5
0207.43.00	- - Fatty livers, fresh or chilled	kg	15	22.5	0	0		9	0	PH	0	0	7,5	4	0	0	0	0	*	10,9	9,5	12,2	*,5
0207.44.00	- - Other, fresh or chilled	kg	15	22.5	0	0		0	0	LA, PH, KR	0	8	7,5	*	0	0	0	0	*	11,5	10,3	12,2	*,5
0207.45.00	- - Other, frozen	kg	15	22.5	0	0		9	0	KH, LA, PH	0	0	7,5	4	0	0	0	0	*	10,9	9,5	12,2	*,5
	- Of geese:																						
0207.51.00	- - Not cut in pieces, fresh or chilled	kg	40	60	0	0		*	0	KH, KR	0	8	9	*	4	3	5	4	*	29	25,4	32,7	*,5
0207.52.00	- - Not cut in pieces, frozen	kg	40	60	0	0		*	0	KH, PH, KR	0	8	9	*	4	3	5	4	*	29	25,4	32,7	*,5
0207.53.00	- - Fatty livers, fresh or chilled	kg	15	22.5	0	0		9	0	PH	0	0	7,5	4	0	0	0	0	*	10,9	9,5	12,2	*,5
0207.54.00	- - Other, fresh or chilled	kg	15	22.5	0	0		0	0	LA, PH, KR	0	8	7,5	*	0	0	0	0	*	11,5	10,3	12,2	*,5
0207.55.00	- - Other, frozen	kg	15	22.5	0	0		9	0	KH, LA, PH	0	0	7,5	4	0	0	0	0	*	10,9	9,5	12,2	*,5
0207.60.00	- Of guinea fowls	kg	40	60	0	0		*	0	KH,	0	6	7,5	4	0	0	0	0	*			32,7	*,5

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
										KR													
0207.60.00.10	-- Not cut in pieces																			29	25,4		*,5
0207.60.00.90	-- other																			10,9	9,5		*,5
02.08	Other meat and edible meat offal, fresh, chilled or frozen.																						
0208.10.00	- Of rabbits or hares	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	5	3,3	6,6	*,5
0208.30.00	- Of primates	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	5	3,3	7,5	*,5
0208.40	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)																						
0208.40.10	- - Of whales, dolphins and porposes (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	10	15	0	0		0	0	MM	0	0	0	3	0	0	0	0	0	5	3,3	7,5	*,5
0208.40.90	-- Other	kg	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	2,5	1,6	3,7	*,5
0208.50.00	- Of reptiles (including snakes and turtles)	kg	10	15	0	0		0	0	MM	0	0	0	3	0	0	0	0	0	5	3,3	7,5	*,5
0208.60.00	- Of camels and other camelids (Camelidae)	kg	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	2,5	1,6	3,7	*,5

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0208.90	- Other:																						
0208.90.10	- - Frogs' legs	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	5	3,3	7,5	*,5
0208.90.90	- - Other	kg	5	7.5	0	0		0	0		0	0	0	0	0	0	0	0	0	2,5	1,6	3,7	*,5
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.																						
0209.10.00	- Of pigs	kg	10	15	0	0		6	0		0	0	8	0	4	3	5	4	0	6,2	5	7,5	*,5
0209.90.00	- Other	kg	10	15	0	0		6	0		0	0	8	0	4	3	5	4	0	6,2	5	7,5	*,5
	* Except: Smoked of heading 0209.																						
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.																						
	- Meat of swine:																						
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	kg	10	15	0	0		6	0	LA, KR, TH	0	0	8	4	4	3	5	4	0	9	7	8	*,5
0210.12.00	- - Bellies (streaky) and cuts thereof	kg	10	15	0	0		6	0	LA, KR, TH	0	0	8	4	4	3	5	4	0	9	7	8	*,5
0210.19	- - Other:																						

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0210.19.30	- - - Bacon or boneless hams	kg	10	15	0	0		6	0	LA, KR, TH	0	0	8	4	4	3	5	4	*	9	7	8	*,5
0210.19.90	- - - Other	kg	10	15	0	0		6	0	LA, KR	0	0	8	4	4	3	5	4	0	9	7	8	*,5
0210.20.00	- Meat of bovine animals	kg	15	22.5	0	0		9	0	LA	0	0	8	4	4	3	5	4	0	9,3	7,5	11,2	*,5
	- Other, including edible flours and meals of meat or meat offal																						
0210.91.00	- - Of primates	kg	20	30	0	0		12	0		0	0	8	5	4	3	5	4	0	12,5	10	15	*,5
0210.92	- Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the classification of Pinnipedia):																						
0210.92.10	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order)	kg	20	30	0	0		12	0	MM	0	0	8	5	4	3	5	4	0	12,5	10	16,3	*,5
0210.92.90	- - - Other	kg	20	30	0	0		12	0	LA	0	0	8	5	4	3	5	4	0	11,4	8,5	16,3	*,5
0210.93.00	- - Of reptiles (including snakes and turtles)	kg	20	30	0	0		12	0		0	0	8	5	4	3	5	4	0	12,5	10	15	*,5
0210.99	- - Other:																						
0210.99.10	- - - Freeze dried chicken dice	kg	20	30	0	0		12	0	LA	0	0	8	5	4	3	5	4	0	15	13,3	15	*,5
0210.99.20	- - - Dried pork skin	kg	20	30	0	0		12	0	LA	0	0	8	5	4	3	5	4	0	12,5	10	15	*,5

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0210.99.90	- - - Other	kg	20	30	0	0		12	0	LA	0	0	8	5	4	3	5	4	0	11,4	8,5	15	*,5
	* Except: Smoked meat and edible meat offal, edible flours and meals of meat or meat offal of heading 0210.																						