

# Harmonized Tariff Schedule of the United States (2023)

Annotated for Statistical Reporting Purposes

## SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES;  
PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER  
NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE  
HUMAN BODY

IV-1

### 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 percent by weight.

### Additional U.S. Notes

1. In this section the term "canned" means preserved in airtight containers by heat processing to destroy or inactivate micro-organisms and enzymes that otherwise could cause spoilage.
2. For the purposes of this section, unless the context otherwise requires--
  - (a) the term "percent by dry weight" means the sugar content as a percentage of the total solids in the product;
  - (b) The term "capable of being further processed or mixed with similar or other ingredients" means that the imported product is in such condition or container as to be subject to any additional preparation, treatment or manufacture or to be blended or combined with any additional ingredient, including water or any other liquid, other than processing or mixing with other ingredients performed by the ultimate consumer prior to consumption of the product;
  - (c) the term "prepared for marketing to the ultimate consumer in the identical form and package in which imported" means that the product is imported in packaging of such sizes and labeling as to be readily identifiable as being intended for retail sale to the ultimate consumer without any alteration in the form of the product or its packaging; and
  - (d) the term "ultimate consumer" does not include institutions such as hospitals, prisons and military establishments or food service establishments such as restaurants, hotels, bars or bakeries.

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## CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS

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### Notes

1. This chapter does not cover meat, meal offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in chapter 2 or 3, note 6 to chapter 4 or in heading 0504.
2. Food preparations fall in this chapter provided that they contain more than 20 percent by weight of sausage, meat, meat offal, blood, insects, 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 1902 or the preparations of heading 2103 or 2104.

### Subheading Notes

1. For the purposes of subheading 1602.10, the expression "homogenized preparations" means preparations of meat, meat offal, blood or insects, finely homogenized, put up for retail sale as food suitable for infants or young children 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, meat offal or insects. This subheading takes precedence over all other subheadings of heading 1602.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in chapter 3 under the same name.

### Additional U.S. Notes

1. For the purposes of this chapter, the term "in oil" means packed in oil or fat, or in added oil or fat and other substances, whether such oil or fat was introduced at the time of packing or prior thereto.
2. In assessing the duty on meats, no allowance shall be made for normal components thereof such as bones, fat, and hide or skin. The dutiable weight of meats in airtight containers subject to specific rates includes the entire contents of the containers.
3. For purposes of subheadings 1604.14.22 and 1604.14.30, tunas and skipjack from the freely associated states may be entered free of duty under the appropriate subheading in an aggregate quantity provided by, and under the terms set forth in, general note 10(c) to the tariff schedule. Goods from the freely associated states entered, or withdrawn from warehouse for consumption, in excess of such specified aggregate quantity shall be dutied under the appropriate subheading at the rate set forth in the "General" subcolumn of column 1.

### Statistical Note

1. Imports of shrimp or products of shrimp are subject to the provisions of section 609 of Public Law 101-162 of November 21, 1989 (16 U.S.C. 1537 note).

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1604 (con.)		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: (con.)				
1604.13		Fish, whole or in pieces, but not minced: (con.)				
		Sardines, sardinella and brisling or sprats:				
		In oil, in airtight containers:				
1604.13.10	00	Smoked sardines, neither skinned nor boned, valued \$1 or more per kg in tin-plate containers, or \$1.10 or more per kg in other containers.....	kg.....	Free <sup>2/</sup>		30%
		Other:				
1604.13.20	00	Neither skinned nor boned.....	kg.....	15% <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
1604.13.30	00	Skinned or boned.....	kg.....	20% <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
		Other:				
1604.13.40	00	In immediate containers weighing with their contents under 225 grams each.....	kg.....	Free <sup>2/</sup>		25%
1604.13.90	00	Other.....	kg.....	3.1% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1604.14		Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> ):				
		Tunas and skipjack:				
		In airtight containers:				
1604.14.10		In oil.....		35% <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG)	45%
	10	In foil or other flexible containers weighing with their contents not more than 6.8 kg each.....	kg			
		Other:				
	91	Albacore.....	kg			
	99	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1604 (con.)		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: (con.)				
1604.14 (con.)		Fish, whole or in pieces, but not minced: (con.)				
		Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> ): (con.)				
		Tunas and skipjack: (con.)				
		In airtight containers: (con.)				
		Not in oil:				
1604.14.22		In containers weighing with their contents not over 7 kg each, and not the product of any insular possession of the United States, for an aggregate quantity entered in any calendar year not to exceed 4.8 percent of apparent United States consumption of tuna in airtight containers during the immediately preceding year, as reported by the National Marine Fisheries Service.....		6% <sup>2d</sup>	Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG)	25%
	51	Albacore ( <i>Thunnus alalunga</i> ): In foil or other flexible containers weighing with their contents not more than 6.8 kg each.....	kg			
	59	Other.....	kg			
	91	Other: In foil or other flexible containers weighing with their contents not more than 6.8 kg each.....	kg			
	99	Other.....	kg			
1604.14.30		Other.....		12.5% <sup>2d</sup>	Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG)	25%
	51	Albacore ( <i>Thunnus alalunga</i> ): In foil or other flexible containers weighing with their contents not more than 6.8 kg each.....	kg			
	59	Other.....	kg			
	91	Other: In foil or other flexible containers weighing with their contents not more than 6.8 kg each.....	kg			
	99	Other.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1604 (con.)		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: (con.)				
1604.14 (con.)		Fish, whole or in pieces, but not minced: (con.)				
		Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> ): (con.)				
		Tunas and skipjack: (con.)				
		Not in airtight containers:				
1604.14.40	00	In bulk or in immediate containers weighing with their contents over 6.8 kg each, not in oil.....	kg.....	1.1¢/kg <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	2.8¢/kg
1604.14.50	00	Other.....	kg.....	6% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
		Bonito ( <i>Sarda spp.</i> ):				
1604.14.70	00	In oil.....	kg.....	4.9% <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
1604.14.80	00	Not in oil.....	kg.....	6% <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1604.15.00	00	Mackerel.....	kg.....	3% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1604.16		Anchovies:				
1604.16.20	00	In oil, in airtight containers.....	kg.....	Free <sup>2/</sup>		30%
1604.16.40	00	Other:				
		In immediate containers weighing with their contents 6.8 kg or less each.....	kg.....	5% <sup>2/</sup>	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
1604.16.60	00	Other.....	kg.....	Free <sup>2/</sup>		2.5%