

Arrangement Regarding Bovine Meat

COMMODITY DESCRIPTION AND CODING

Note by the Secretariat

Revision

At its meeting in December 1988, the International Meat Council agreed that the agenda item concerning the implications of the implementation of the new Harmonized System should remain on the agenda for a final decision at the next regular meeting of the IMC in June 1989. This document takes account of all the corrections made to document IMC/W/64 of 25 May 1988. Participants will therefore have to take a final decision on the draft decision contained in Annex IV.

1. Since 1 January 1988 many participants in the Arrangement Regarding Bovine Meat have applied the new commodity description and coding system (Harmonized System) established by the Brussels Co-operation Council, which is to serve as the sole nomenclature for the classification of goods entering international trade. Other participants should shortly be introducing this new system.
2. Annex I to this Note contains the pages of the new commodity description and coding system that concern the live animals and meat sectors.
3. As some changes have been made in the description and coding of products covered by the Arrangement Regarding Bovine Meat (the correlations between the two systems are shown in Annex II), it might be advisable to consider amending the Arrangement accordingly. In particular, Article II (product coverage) of PART ONE (GENERAL PROVISIONS), the text of which appears in Annex III, would have to be reviewed.
4. There would appear to be two possible solutions:
 - (i) either for the Council to take the decision to amend the article in question as necessary, in accordance with Article V, paragraph 3 (Administration of the Arrangement, Decisions) of PART TWO;
 - (ii) or for these amendments to be made in accordance with Article VI, paragraph 5 (Final Provisions, Amendment) of PART THREE.

Possibility (i): The term "bovine meat" is considered to include "[...] any other product that may be added by the International Meat Council [...] in order to accomplish the objectives and provisions of this Arrangement". The Council may therefore be recognized the power to redefine "product coverage" by a decision taken in accordance with Article V:3 (in other words, by consensus) if it sees fit to do so in order to accomplish the provisions of the Arrangement. It should be ensured that this decision does not cause any narrowing of the scope of product coverage. This procedure has the advantage of being both simple and quick.

Possibility (ii): Under this procedure, the Council would have to adopt a draft amendment and recommend that participants accept it, and then take a decision on the subject under Article VI:5. In view of the need for acceptance by governments, this procedure is slower.

5. Finally, the Council may have to take a decision or adopt an arrangement to cover the situation of participants who have not introduced the Harmonized System by the date when the amendments to the articles in question come into force.

6. A model draft decision appears in Annex IV of this Note.

ANNEX I

Section I

Live Animals; Animal Products

Section notes

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER I

Live Animals

Chapter note

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading No. 30.02; and
 - (c) Animals of heading No. 95.08.

General

This Chapter covers all living creatures (for food or other purposes) except:

- (1) Fish and crustaceans, molluscs and other aquatic invertebrates.
- (2) Cultures of micro-organisms and other products of heading 30.02.
- (3) Animals forming part of circuses, menageries or other similar travelling animal shows (heading 95.08).

Animals which die during transport are classified in headings 02.01 to 02.05, 02.07 or 02.08 if they are edible animals fit for human consumption. In other cases, they are classified in heading 05.11.

01.02 - Live Bovine Animals (+)

0102.10 - Pure-bred breeding animals

0102.90 - Other

This heading covers all animals of the sub-family Bovinae, whether or not domestic and irrespective of their intended use (e.g., stock, raising, fattening, breeding, slaughter). These include, inter alia:

- (1) Animals of the genus Bos, including the common ox (*Bos taurus*), the Zebu or humped ox (*Bos indicus*) and the Watussi ox.
- (2) Animals of the genus Bubalus, including the Indian or water buffalo (*Bubalus bubalus*), the Asiatic buffalo or arni (*Bubalus arni*) and the Celebese anoa or pigmy buffalo (*Bubalus depressicornis* or *Anoa depressicornis*).
- (3) The Asiatic oxen of the genus Bibos, such as the gaur (*Bibos gaurus*), the gayal (*Bibos frontalis*) and the banteng (*Bibos sondaicus*).
- (4) The African buffaloes of the genus Syncerus, such as the dwarf buffalo (*Syncerus nanus*) and the large Caffrarian buffalo (*Syncerus caffer*).
- (5) The Tibetan yak (*Poephagus grunniens*).
- (6) Animals of the genus Bison, i.e., the American bison (*Bison bison*) or "buffalo" and the European bison (*Bison bonasus*).
- (7) The Beeffalo (a cross between a bison and a domestic beef animal).

Sub-heading explanatory note

Sub-heading 0102.10

For the purposes of sub-heading 0102.10, the expression "pure-bred breeding animals" covers only those breeding animals which are regarded as "pure-bred" by the competent national authorities.

CHAPTER 2

Meat and Edible Meat Offal

Chapter note

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

General

This Chapter applies to meat in carcasses (i.e., the body of an animal with or without the head), half-carcasses (resulting from the lengthwise splitting of a carcass), quarters, pieces, etc., to meat offal, and to flours and meals of meat or meat offal, of all animals (except fish and crustaceans, molluscs and other aquatic invertebrates - Chapter 3), suitable for human consumption.

Meat and meat offal unsuitable or unfit for human consumption are excluded (heading 05.11). Flours, meals and pellets unfit for human consumption, obtained from meat or meat offal, are also excluded (heading 23.01).

Offal generally can be grouped in four categories:

- (1) That which is mainly used for human consumption (e.g., heads and cuts thereof (including ears), feet, tails, hearts, tongues, thick skirts, thin skirts, cauls, throats, thymus glands).
- (2) That which is used solely in the preparation of pharmaceutical products (e.g., gall bags, adrenal glands, placenta).
- (3) That which can be used for human consumption or for the preparation of pharmaceutical products (e.g., livers, kidneys, lungs, brains, pancreas, spleens, spinal cords, ovaries, uteri, testes, udders, thyroid glands, pituitary glands).
- (4) That, such as skins, which can be used for human consumption or for other purposes (e.g., manufacture of leather).

The offal referred to in paragraph (1), fresh, chilled, frozen, salted, in brine, dried or smoked, remains classified in this Chapter unless it is unfit for human consumption, in which case it is to be classified in heading 05.11.

The offal referred to in paragraph (2) falls in heading 05.10 when fresh, chilled, frozen or otherwise provisionally preserved and in heading 30.01 when dried.

The offal referred to in paragraph (3) is classified as follows:

- (a) In heading 05.10 when provisionally preserved for the preparation of pharmaceutical products (e.g., in glycerol, acetone, alcohol, formaldehyde, sodium borate).
- (b) In heading 30.01 when dried.
- (c) In Chapter 2 when suitable for human consumption, but in heading 05.11 if unfit for human consumption.

The offal referred to in paragraph (4) is classified in Chapter 2 when suitable for human consumption or generally in heading 05.11 or Chapter 41 if unfit for human consumption.

Guts, bladders and stomachs of animals (other than fish), whether or not edible, are classified in heading 05.04.

Animal fat presented separately is excluded (Chapter 15) (except in the case of unrendered pig fat free of lean meat and unrendered poultry fat which fall in heading 02.09 even if fit only for industrial use), but fat presented in the carcass or adhering to meat is treated as forming part of the meat.

Distinction between meat and meat offal of this Chapter and those of Chapter 16

This Chapter covers meat and meat offal in the following states only, whether or not they have been previously scalded or similarly treated but not cooked:

- (1) Fresh (including meat and meat offal, packed with salt as a temporary preservative during transport).
- (2) Chilled, that is, reduced in temperature generally to around 0°C, without being frozen.
- (3) Frozen, that is, cooked to below the product's freezing point until it is frozen throughout.
- (4) Salted, in brine, dried or smoked.

Meat and meat offal, slightly sprinkled with sugar or with an aqueous solution of sugar are also classified in this Chapter.

Meat and meat offal in the states referred to in Items (1) to (4) above remain classified in this Chapter whether or not they have undergone tenderising treatment with proteolytic enzymes (e.g., papain) or have been cut, chopped or minced (ground). In addition, mixtures or combinations of products of different headings of the Chapter (e.g., poultry meat of heading 02.07 covered with pig fat of heading 02.09) remain classified in this Chapter.

Meat and meat offal not falling in any heading of this Chapter are classified in Chapter 16, e.g.:

- (a) Sausages and similar products, whether or not cooked (heading 16.01).
- (b) Meat and meat offal cooked in any way (boiled, steamed, grilled, fried or roasted), or otherwise prepared or preserved by any process not provided for in this Chapter, including those merely covered with batter or bread crumbs, truffled or seasoned (e.g., with pepper and salt), as well as liver pastes and pâtés (heading 16.02).

This Chapter also includes meat and meat offal suitable for human consumption, whether or not cooked, in the form of flour or meal.

It should be noted that meat and meat offal of this Chapter remain classified here even if put up in airtight packings (e.g., dried meat in cans). In most cases, however, products put up in these packings have been prepared or preserved otherwise than as provided for in the headings of this Chapter and, accordingly, are classified in Chapter 16.

02.01 - Meat of bovine animals, fresh or chilled

0201.10 - Carcasses and half-carcasses

0201.20 - Other cuts with bone-in

0201.30 - Boneless

This heading covers fresh or chilled meat of domestic or wild bovine animals of heading 01.02.

02.02 - Meat of bovine animals, frozen

0202.10 - Carcasses and half-carcasses

0202.20 - Other cuts with bone-in

0202.30 - Boneless

This heading covers frozen meat of domestic or wild bovine animals of heading 01.02.

02.06 - Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules, or hinnies, fresh, chilled or frozen

0206.10 - Of bovine animals, fresh or chilled

- Of bovine animals, frozen:

0206.21 -- Tongues

0206.22 -- Livers

0206.29 -- Other

0206.30 - Of swine, fresh or chilled

- Of swine, frozen:

0206.41 -- Livers

0206.49 -- Other

0206.80 - Other, fresh or chilled

0206.90 - Other, frozen

The edible offal of this heading includes the following: heads and cuts thereof (including ears), feet, tails, hearts, udders, livers, kidneys, sweetbreads (thymus glands and pancreas), brains, lungs, throats, thick skirts, thin skirts, spleens, tongues, caul, spinal cords, edible skin, reproductive organs (e.g., uteri, ovaries and testes), thyroid glands, pituitary glands. For the principles to be applied for the classification of offal, see the General Explanatory Note to this Chapter.

02.10 - Meat and edible meat offal, salted, in brine, dried or smoked;
edible flours and meals of meat or meat offal

This heading applies to all kinds of meat and edible meat offal which have been prepared as described in the heading, other than unrendered pig or poultry fat (heading 02.09). The heading includes streaky pork and similar meats interlarded with a high proportion of fat, and fat with an adhering layer of meat, provided they have been prepared as described in the heading.

Salted, dried (including dehydrated or freeze-dried) or smoked meat (e.g., bacon, ham, shoulder) remains classified in this heading if it has been enclosed in guts, stomachs, bladders, skins or similar casings (natural or artificial), provided that it has not been previously chopped or minced and combined with other ingredients (heading 16.01).

Edible flours and meals of meat or meat offal also fall in this heading; flours and meals of meat or meat offal unfit for human consumption (e.g., for feeding animals) are excluded (heading 23.01).

The provisions of Explanatory Note 02.06 apply, mutatis mutandis, to edible meat offal of this heading.

SECTION IV

Prepared Foodstuffs;
Beverages, Spirits and Vinegar;
Tobacco and Manufactured Tobacco Substitutes

Section 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 per cent by weight.

Chapter 16

Preparations of Meat, of Fish or of Crustaceans, Molluscs
or Other Aquatic Invertebrates

Chapter Notes

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20 per cent by weight of sausage, meat, meat offal, blood, 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 No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Sub-heading Notes

1. For the purposes of sub-heading No. 1602.10, the expression "homogenized preparations" means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food 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 or meat offal. This sub-heading takes precedence over all other sub-headings of heading No. 16.02.
2. The fish and crustaceans specified in the sub-headings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

General

This Chapter covers prepared foodstuffs obtained by processing meat, meat offal (e.g., feet, skins, hearts, tongues, livers, guts, stomachs), blood, fish (including skins thereof), crustaceans, molluscs or other aquatic invertebrates. The Chapter covers such products which have been prepared or preserved by processes not provided for in Chapter 2 or 3, for example, products which have been:

- (1) Prepared as sausages or similar products.
- (2) Boiled, steamed, grilled, fried, roasted or otherwise cooked, except smoked fish, which may have been cooked before or during smoking (heading 03.05) and crustaceans, in shell, cooked by steaming or boiling in water (heading 03.06).
- (3) Prepared or preserved in the form of extracts, juices or marinades, prepared from fish eggs as caviar or caviar substitutes, merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt), etc.
- (4) Finely homogenized and based solely on products of this Chapter (i.e., prepared or preserved meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates). These homogenized preparations may contain a small quantity of visible pieces of meat, fish, etc., as well as a small quantity of ingredients added for seasoning, preservation or other purposes. However, homogenization, by itself, does not qualify a product for classification as a preparation in Chapter 16.

For the distinctions to be drawn between the products of Chapters 2 and 3 on the one hand and of Chapter 16 on the other, see the General Explanatory Notes to Chapters 2 and 3.

This Chapter also covers food preparations (including so-called "prepared meals") consisting, e.g., of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates together with vegetables, spaghetti, sauce, etc., provided they contain more than 20 per cent by weight of sausage, meat, meat offal, blood, 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 (e.g., both meat and fish), it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. In all cases the weight to be considered is the weight of meat, fish, etc., in the preparation at the time it is presented and not the weight of the same products before preparation. (It should, however, be noted that stuffed products of heading 19.02, sauces and preparations therefor, condiments and seasonings, of the kind described in heading 21.03, soups and broths and preparations therefor and homogenized composite food preparations, of the kind described in heading 21.04, are always classified in those headings.)

The Chapter also excludes:

- (a) Flours and meals, fit for human consumption, made from meat or meat offal (including products from marine mammals) (heading 02.10) or from fish (heading 03.05).
- (b) Flours, meals and pellets, unfit for human consumption, made from meat (including those from the meat of marine mammals), from fish or from crustaceans, molluscs or other aquatic invertebrates (heading 23.01).
- (c) Preparations based on meat, meat offal, fish, etc., for animal feeding (heading 23.09).
- (d) Medicaments of Chapter 30.

16.02 - Other prepared or preserved meat, meat offal or blood

- 1602.10 - Homogenized preparations
- 1602.20 - Of liver of any animal
 - Of poultry of heading No. 01.05:
- 1602.31 -- Of turkeys
- 1602.39 -- Other
 - Of swine:
- 1602.41 -- Hams and cuts thereof
- 1602.42 -- Shoulders and cuts thereof
- 1602.49 -- Other, including mixtures
- 1602.50 - Of bovine animals
- 1602.90 - Other, including preparations of blood of any animal

This heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03).

The heading covers:

- (1) Meat or meat offal which has been boiled (other than by scalding or similar treatment - see the General Explanatory Note to Chapter 2), steamed, grilled, fried, roasted or otherwise cooked.

- (2) Pâtés, meat pastes, galantines and rillettes (potted mince), provided that they do not meet the requirements for classification in heading 16.01 as sausages or similar products.
- (3) Meat and meat offal prepared or preserved by other processes not provided for in Chapter 2, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenized (see the General Explanatory Note to this Chapter, Item (4)).
- (4) Preparations of blood, other than "black puddings and similar products of heading 16.01.
- (5) Food preparations (including so-called "prepared meals") containing more than 20 per cent by weight of meat, meat offal or blood (see the General Explanatory Note to this Chapter).

The heading also excludes:

- (a) Pasta (ravioli, etc.) stuffed with meat or meat offal (heading 19.02).
- (b) Sauces and preparations therefor, condiments and seasonings (heading 21.03).
- (c) Soups and broths and preparations therefor and homogenized composite food preparations (heading 21.04).

ANNEX II

CCCN		HS
01.02	Live bovine animals	
	<u>Correlation:</u>	
	- Pure-bred breeding animals	0102.10
	- Other	0102.90
ex 02.01	Meat and edible offals of bovine animals, fresh, chilled or frozen	
	<u>Correlation:</u>	
	Meat of bovine animals, fresh or chilled	
	- Carcasses and half-carcasses	0201.10
	- Other cuts with bone-in	0201.20
	- Boneless	0201.30
	Meat of bovine animals, frozen	
	- Carcasses and half-carcasses	0202.10
	- Other cuts with bone-in	0202.20
	- Boneless	0202.30
	Edible offal	
	- of bovine animals, fresh or chilled	0206.10
	- of bovine animals, frozen:	
	- Tongues	0206.21
	- Livers	0206.22
	- Other	0206.29
ex 02.06	Meat and edible offals of bovine animals, salted, in brine, dried or smoked	
	<u>Correlation:</u>	
	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	
	- Meat of bovine animals	0210.20
	- Edible offal of bovine animals	ex 0210.90

CCCN	HS
ex 16.02	Other prepared or preserved meat or meat offal of bovine animals
	<u>Correlation:</u>
	Other prepared or preserved meat, meat offal or blood
	- Of bovine animals 1602.50

ANNEX III

Article II - Product Coverage

This Arrangement applies to bovine meat. For the purpose of this Arrangement, the term "bovine meat" is considered to include:

	<u>CCCN</u>
(a) Live bovine animals	01.02
(b) Meat and edible offals of bovine animals, fresh, chilled or frozen	ex 02.01
(c) Meat and edible offals of bovine animals, salted, in brine, dried or smoked	ex 02.06
(d) Other prepared or preserved meat or offal of bovine animals	ex 16.02

and any other product that may be added by the International Meat Council, as established under the terms of Article V of this Arrangement, in order to accomplish the objectives and provisions of this Arrangement.

ANNEX IVModel Draft Decision

At its [twentieth session, on 4 June 1989], the International Meat Council noted that many participants had already introduced the new commodity description and coding system (Harmonized System) since 1 January 1988 and that other participants would shortly introduce it.

The Council [agreed] [considered that the amendment of Article II of the Arrangement should be recommended, and that in accordance with Article VI:5 of the Arrangement, the governments of all participants should be invited to accept:]

- that Article II of the Arrangement Regarding Bovine Meat should read as follows:

"Article II - Product Coverage

This Arrangement applies to bovine meat. For the purpose of this Arrangement, the term "bovine meat" is considered to include the following products, as defined by the new Harmonized Commodity Description and Coding System (Harmonized System) established by the Customs Co-operation Council:

HS code

Live bovine animals:

- 0102.10 - pure-bred breeding animals
- 0102.90 - other

Meat of bovine animals, fresh or chilled:

- 0201.10 - carcasses and half-carcasses
- 0201.20 - other cuts with bone-in
- 0201.30 - boneless

Meat of bovine animals, frozen:

- 0202.10 - carcasses and half-carcasses
- 0202.20 - other cuts with bone-in
- 0202.30 - boneless

Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:

0206.10 - of bovine animals, fresh or chilled

- of bovine animals, frozen:

0206.21 - tongues

0206.22 - livers

0206.29 - other

Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:

0210.20 - meat of bovine animals

ex 0210.90 - edible offal of bovine animals

Other prepared or preserved meat, meat offal or blood:

1602.50 - of bovine animals

and any other product that may be added by the International Meat Council, as established under the terms of Article V of this Arrangement, in order to accomplish the objectives and provisions of this Arrangement."

The Council also noted that some participants had not yet introduced the Harmonized System and therefore agreed that for each of them the former version of Article II of the Arrangement would continue to be applied until such time as the participants concerned introduced the Harmonized System.