

# GENERAL AGREEMENT ON

RESTRICTED

IMC/INV/17/Rev.4  
19 June 1992

## TARIFFS AND TRADE

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Arrangement Regarding Bovine Meat

Original: English

### INTERNATIONAL MEAT COUNCIL

#### Inventory of Domestic Policies and Trade Measures and Information on Bilateral, Plurilateral or Multilateral Commitments

#### Reply to Parts G and H of the Questionnaire

#### NEW ZEALAND

#### Revision

The participants have agreed to provide information concerning their domestic policies and trade measures including bilateral and plurilateral commitments on the basis of Parts G and H of the Questionnaire (Rule 16 of the Procedure). The documents containing replies to these parts of the Questionnaire are circulated under the symbol IMC/INV; they are revised as and when changes are notified.

This set of documents constitutes the inventory of all measures affecting trade in bovine meat, including commitments resulting from bilateral, plurilateral and multilateral negotiations, which the Council has instructed the secretariat to draw up and keep up to date, under the provisions of Article III of the Arrangement (Note to Article III of the Arrangement and Rule 18 of the Rules of Procedures).

Note: This document has been revised in accordance with the three-year rule contained in Rule 18 of the Rules of Procedure, and replaces all previous IMC/INV/17/... documents.

PART G

Part G.1 Information on Domestic Policies and Trade Measures

I. PRODUCTION

(a) Description of the New Zealand beef industry

The production of beef and veal in New Zealand derives from cattle of both specialist beef and dairy breeds. The breeding herds of beef cattle breeds are typically farmed in association with sheep on New Zealand hill country farms. The majority of these farms are extensive pastoral farms, owner occupied, and employ one or two people, including the owner. While some of these farms also finish cattle for slaughter, many sell their weaner steers and surplus heifers through the livestock auction system or by private treaty sale to specialist beef finishing farmers. Nearly all these specialist beef farms finish cattle for slaughter using intensive pasture grazing systems. Thus in New Zealand, beef production is almost exclusively based on in situ grazing of pasture. A feature of New Zealand's dependence on grassfed beef production is the between season variability in the all grade average weight of adult cattle carcasses. This reflects the underlying influence of climatic variations on pasture feed supplies, and to some extent, changes in the composition of the mix of types of cattle being slaughtered.

Apart from a very small number of recently established feedlot-type cattle finishing operations which produce beef for the Japanese market, there is virtually no use of grains and associated supplementary feeds in the finishing of New Zealand cattle for slaughter. As yet, output of grain-fed cattle contributes only a small fraction of total beef production.

Over the last two decades, growing numbers of Friesian, and Friesian and other dairy breed cross-bred cattle in the national dairy herd, have provided an increasing resource of dairy herd origin calves suitable for raising for slaughter. The specialist beef finishing farms have thus been able to draw on supplies of both beef breed and dairy breed cattle for finishing. Some farms have specialized in raising and finishing dairy origin bulls for slaughter. As this resource has approached full utilization there has been increasing interest in finishing Friesian, and crosses of Friesian and beef breed heifers for slaughter.

Very little veal is produced in New Zealand (for example, only 13.1 thousand tonnes in 1991). The limited tonnage produced is almost entirely derived from the slaughter of young dairy breed (bobby) calves that are surplus to farmers' replacement requirements, and which have not found a market for dairy beef production. Many such calves will be from dairy farms using predominantly Jersey breed dairy cattle.

The specialist dairy farms and associated herd of dairy cattle breeds thus contribute to the production of beef directly from supply of cull cows, cull breeding bulls and bobby calves for slaughter, and also indirectly by supplying calves to those farmers rearing and finishing dairy origin cattle for slaughter. Virtually all bull beef production comes from animals of dairy origin, while almost 60 per cent of cow beef production comes from the dairy herd. This dairy origin beef tends to be lean and highly suited to manufacturing use. It is largely exported, the major destination being the United States market where it is used for production of ground beef for the hamburger trade.

A large part of the finished beef from beef breed cattle, including both heifer and steer beef, is consumed on the domestic market (20 to 25 per cent of total beef and veal production). Most cattle raised for finished beef production in New Zealand are slaughtered at 20 to 30 months of age. In recent years the carcass weight of steers has averaged around 290 kg., heifers have averaged around 210 kg., bulls around 270 kg. and cows just above 180 kg.

Information from the June 1990 Census of Agriculture, the most recent year for which full census information is available, indicates a total of 8.065 million head of cattle were held on farms in New Zealand. There were 38,575 farms running 4.601 million head of beef cattle, indicating an average beef herd size of around 120 head. Of these, 11,694 farms obtained 50 per cent or more of their income from beef production. Many of the remaining farms running cattle for beef production would gain their income principally from sheep enterprises.

There were a further 20,835 farms running 3.464 million head of dairy cattle, of which 16,858 farms obtained 50 per cent or more of their income from dairy production. This information indicates an overall average size of dairy herds of around 170 head.

For the year ended March 1991 the value of the cattle slaughtered was estimated at \$NZ 1.45 billion, or 17.2 per cent of the estimated value of Gross Agricultural Production (GAP). The value of cattle slaughtered contributed an estimated 15 per cent to GAP in 1992. In the year ended September 1991 there were inspected slaughterings of 2.16 million adult cattle and 0.74 million bobby calves. Production of beef and veal from inspected slaughterings totalled 531.7 thousand tonnes, in carcass weight terms, for the year ended September 1991.

The product weight of (boned out) beef and veal exports for the same period totalled 294.5 thousand tonnes. Exports of New Zealand beef and veal comprise some 75 to 80 per cent of the carcass weight equivalent of beef and veal production. For the year ended June 1991 the value of beef and veal exports totalled \$NZ 1.28 billion, 8.5 per cent of New Zealand total merchandise exports.

As sheep enterprises have become less profitable relative to competing beef enterprises in recent years, there has been a trend toward increased beef production. This has particularly been the case in the North Island. The recovery of dairy product prices in the 1992 season has improved the profitability of dairy farming, and an increasing number of dairy calves should become available for beef finishing as a result of the likely expansion in the dairy herd.

(b) Government policies influencing production

Government has increasingly depended on general economic policy measures over the past five years to direct economic activity in all sectors of the economy. Key targets have been to reduce the level of inflation and remove protection to enhance the long-term competitiveness of the New Zealand economy.

The agriculture sector has been particularly affected by this reform process. Since 1984 there has been a sharp reduction of assistance to the agriculture sector. There are no government subsidies on farm inputs in New Zealand. Interest rate concessions to Producer Boards have been terminated with effect from 1987. Interest concessions to farmers for some loans from government agencies, including from the Rural Bank, formerly owned by the Government, were progressively adjusted towards market rates from 1986. A decline in wholesale market interest rates during 1991 has now eliminated any effective interest rate concessions to farmers. Provision for taxation remission on certain capital development expenditure has been phased out with effect from 1992 and accelerated depreciation allowances were withdrawn on 1 April 1988.

The application of the "user pays" principle in New Zealand has resulted in removal of further government support to agriculture, and increasing own funding by the sector of government provided services. Examples include agricultural research and advisory services - areas where government had previously been the major source of funds, and provider of services.

Until 1986 the Ministry of Agriculture and Fisheries made available an advisory service to all farmers and without charge. Since then, an increasing level of charges has been introduced and by 1992 farmers and agribusiness now meet the full cost of technical advice and information provided through the New Zealand Government's Management Consultancy Services.

The few remaining areas of non-product specific government support include: funding of pest and disease control measures; quarantine aspects of pest and disease control; funding of some agricultural research and development; and natural disaster relief payments.

Support has also been reduced or eliminated in areas where, in the past, the government has provided specific assistance to the beef sector. As from October 1990 meat inspection and certification services provided by

the New Zealand Government to the meat processing and export industry, as well as to the domestic meat processing and distribution sector, have been charged for on a full cost recovery basis.

The New Zealand Government no longer pays compensation to farmers for cattle slaughtered under the cattle Tuberculosis and Brucellosis disease eradication and control schemes. Although compensation is still paid to affected farmers, it is now financed from levies paid by farmers on all cattle slaughtered. The administration of the schemes, including the cost of herd testing, is also met from these levies.

While New Zealand formally advised the Organisation Internationale des Epizooties (OIE) in December 1990 that it was now free of Brucellosis, a monitoring system remains in place and there are still occasional reactor animals which are slaughtered for further testing. The Ministry of Agriculture and Fisheries voted for this item during 1989/90 of \$NZ 6.5 million, which then included compensation payments as well as research and Tuberculosis vector control expenditure, has been reduced to \$NZ 4.4 million for 1991/92. This government expenditure now contributes funds only to the research and vector control aspects of the Tuberculosis control scheme.

The Meat Act 1981 is the legislation governing meat hygiene requirements and it provides for the control mechanisms to maintain quality standards. This Act, along with other legislation, has been extensively reviewed over the past four years. As a result the New Zealand Parliament is currently considering an amendment to the Meat Act to, amongst other things, enable government inspectors to conduct on farm sampling and testing programmes and apply movement controls to livestock where necessary.

(c) Stabilization and subsidy programmes

There are no price stabilization or direct subsidy schemes supporting beef production in New Zealand. A brief period of government support to beef (and sheepmeat) prices was terminated with effect from 30 September 1985. A price smoothing scheme which had been applied for export meat since 1976 by the New Zealand Meat Producers' Board was inoperative with effect from October 1986. The legislation under which this scheme was established was repealed in late 1989, providing for the formal termination of producer operated and funded price stabilization for beef and sheepmeat.

II. INTERNAL PRICES AND CONSUMPTION

There are no government policies or measures directed at beef consumption or retail prices. Any variation in domestic retail prices reflects changes in seasonal supply conditions and prices received in export markets.

In September 1987, the "New Zealand Beef and Lamb Marketing Bureau" was responsible for the first ever generic media campaign to promote sales of beef and lamb in the domestic market. This was in response to declining beef and lamb consumption and increased competition in the domestic market from poultry meat. The Bureau, formerly the Red Meat Promotion Council of New Zealand, established in 1986, is wholly funded by voluntary contributions from the Meat Producers' Board, meat processors and wholesalers.

### III. AT FRONTIER MEASURES

#### (a) Customs tariff

Copies of the customs tariffs applying to imported beef and veal, bovine offals and imports of live calves and cattle are attached (Annex I). A zero tariff applies in all cases.

#### (b) Other import measures

There are no quantitative restrictions, no variable levies nor special surtaxes applying to the import of bovine meat, offals or live animals.

#### (c) Export measures

There are no government measures which are taken to affect the level of exports of beef and veal products and live adult cattle. However, for animal welfare reasons, there is a prohibition on the export of live calves which are unweaned, or of less than 100 kg. live weight.

The New Zealand Meat Producers' Board, which has responsibilities in respect of exports of beef, veal and sheepmeat, operates under government statute, but is largely funded by levies on producers. The Board is responsible for licensing meat exporters, including exporters of beef and veal. The Board's activities, funded by its levies on producers, aim to promote the development of New Zealand's meat industry in a manner which maximizes returns to meat producers and to New Zealand. They include:

- the funding of production and processing research and development;
- the promotion of New Zealand beef and veal (and sheepmeat) in overseas markets;
- promoting production and quality improvements, including maintaining and overseeing the application of an export carcass classification system by New Zealand meat processing companies;
- monitoring and promoting market access for New Zealand meat;
- monitoring and participating in the negotiation of freight rates for the transport of New Zealand meat exports;
- liaising with the New Zealand meat processing industry.

In August 1991 agreement was reached between the Meat Board and the Meat Industry Association<sup>1</sup> to establish the Meat Planning Council. The objective of the Council is to provide for greater co-ordination and planning of export marketing, and thereby to enhance returns in the international marketplace. The formation of the Council has been a meat industry initiative.

(d) Health regulations

Importation of beef and veal, live cattle and calves is controlled under Section 13 of the Animals Act of 1967. Importation is not controlled under regulation, but a schedule of conditions for the import of each category of product is drawn up for each country, as required. This is a document negotiated between the veterinary officials of New Zealand and of respective supplying countries. The resultant health conditions remain a standing requirement, unless there is any change in the disease status, veterinary infrastructure or import policy of the country of origin which would affect the animal health status of the import. Efforts are being made to harmonize the requirements between New Zealand, Australia and Canada.

(e) Quantitative restrictions

New Zealand's policy is to allow free import and export of beef and cattle, subject to meeting animal welfare and health certification requirements. Exceptions apply where imports are deemed to constitute a health or disease control risk.

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<sup>1</sup>The industry body representing meat processing and exporting companies.

PART H

Information on Bilateral or Plurilateral Agreements  
in the Field of Bovine Animals, Meat and Offals

I. MEAT TRADE

(a) Results of bilateral negotiations between Canada and New Zealand at the multilateral trade negotiations

In 1992, the Canada base minimum global access commitment for imports of beef has been set at 71.1 thousand tonnes.

(b) Results of bilateral negotiations between the United States and New Zealand under the provisions of the United States Meat Import Law

While New Zealand has certainly not sought restrictions to its access for beef (and mutton) exports to the United States market, it has been approached by the United States authorities to negotiate a "Voluntary Restraint Agreement" under the provisions of the United States Meat Import Law on a number of occasions in recent years. For example, access for beef and mutton exports to the United States was restricted in 1982, 1983, 1987 and 1988. The most recent occasion was in September 1991, when the United States authorities again sought Voluntary Restraint Agreements from major beef exporting countries, notably Australia and New Zealand.

The provisions of the Meat Import Law in respect of a "Voluntary Restraint Agreement" provide for a rather higher level of sendings being open to exporting countries, than would prevail if import quotas are imposed under the Meat Import Law. New Zealand was deeply disappointed at being forced to accept a restriction on trade for calendar year 1991 of 201,852 tonnes (445 million lbs. of product).

There are indications at present that New Zealand will again be faced with a restriction on its beef exports to the United States during the course of 1992.

(c) Results of bilateral negotiations between the Republic of Korea and New Zealand at the multilateral trade negotiations

In July 1990, New Zealand and the Republic of Korea agreed, within the terms of a record of understanding, on provisions that allowed for expanding access for exports of beef to the Korean market. Minimum access levels were to be expanded from 58,000 tonnes for calendar year 1990 to 66,000 tonnes by calendar year 1992. The provisions were to be implemented on a m.f.n. basis. Further bilateral consultations are to be held in the second half of 1992, to reach agreement on access arrangements for the post-1992 period.

II. LIVE ANIMAL TRADE

There are currently in force several hundred health conditions applying to exports of all categories of New Zealand livestock, embryos and semen. Table 1 below refers to some of these health conditions applying to the export of cattle, cattle embryos and cattle semen, for those countries to which New Zealand made significant exports during 1991.

TABLE 1

Health Conditions Applying for New Zealand  
Bovine Exports for Selected Countries

Country	Cattle	Cattle embryos	Cattle semen
Argentina	D	D	April 1992
Australia	June 1990	R	February 1991
Brazil	November 1989	D	March 1990
Canada		January 1992	October 1991
Chile	D		R
Denmark			December 1990
Ecuador			R
Indonesia	November 1988		
Ireland			January 1992
Japan	November 1990		April 1986
Korea	R	D	R
Malaysia	R	May 1984	March 1983
Mexico	April 1992	March 1985	June 1984
Russia	R		April 1985
Sabah	March 1992		
Tahiti	March 1991		
United Kingdom	March 1990	R	R
United States			March 1992
Uruguay			May 1985

Notes: 1. Dates: e.g. March 1992, indicates that the health condition agreement currently applying was established between New Zealand and the listed country's veterinary officials in March 1992;

2. The note "D" indicates that a health condition agreement is currently under development, while "R" indicates an existing agreement is currently under revision.

ANNEX I

Part 1 - The Standard Tariff

Section 1

Live Animals; Animal Products

- 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 tariff any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live Animals

- Note:
1. This chapter covers all live animals except:
    - (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading Nos. 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.

Chapter 1  
Live Animals

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
01.01			Live horses, asses, mules and hinnies:		
			- Horses:		
0101.11.00			-- Pure-bred breeding animals	Free	Free
			Thoroughbred:		
	01B	No.	Stallions		
	09H	No.	Mares		
			Standardbred:		
	11K	No.	Stallions		
	19E	No.	Mares		
0101.19.00			-- Other	Free	Free
			For racing:		
			Thoroughbred:		
	01J	No.	Stallions, colts and geldings		
	09D	No.	Mares and fillies		
			Standardbred:		
	11F	No.	Stallions, colts and geldings		
	19A	No.	Mares and fillies		
			Other:		
	21C	No.	Stallions		
	29J	No.	Mares		
	39F	No.	Other		
0101.20.00	00C	No.	- Asses, mules and hinnies	Free	Free
01.02			Live bovine animals:		
0102.10.00			- Pure-bred breeding animals	Free	Free
	01F	No.	Dairy		
	09A	No.	Beef		
0102.90.00			- Other	Free	Free
			For breeding:		
	01E	No.	Dairy		
	09L	No.	Beef		
	19H	No.	Other		
01.03			Live swine:		

Chapter 1 (cont'd)

Live Animals (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0103.10.00	00F	No.	- Pure-bred breeding animals	Free	Free
			- Other:		
0103.91.00			-- Weighing less than 50 kg.	Free	Free
	01H	No.	For breeding		
	09C	No.	Other		
0103.92.00			-- Weighing 50 kg. or more	Free	Free
	01B	No.	For breeding		
	09H	No.	Other		
01.04			Live sheep and goats:		
0104.10.00			- Sheep	Free	Free
	01B	No.	For breeding		
	09H	No.	Other		
0104.20.00	00H	No.	- Goats	Free	Free
01.05			Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:		
			- Weighing not more than 185 g:		
0105.11.00			-- Fowls of the species Gallus domesticus	Free	Free
	01E	No.	For breeding		
	09L	No.	Other		
0105.19.00			-- Other	Free	Free
	01A	No.	For breeding		
	09G	No.	Other		
			- Other:		
0105.91.00			-- Fowls of the species Gallus domesticus	Free	Free
	01D	No.	For breeding		
	09K	No.	Other		

Chapter 1 (cont'd)

Live Animals (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0105.99.00			-- Other	Free	Free
	01L	No.	For breeding		
	09F	No.	Other		
01.06					
* 0106.00.00			Other live animals	Free	Free
			Queen bees:		
	01E	No.	In packages		
	09L	No.	Other		
	12L	No.	Deer		
	22H	No.	Whales		
			Other:		
	31G	No.	Of a kind used mainly for human food		
	39B	No.	Other (including zoo animals, dogs and cats)		

\* Effective 1 July 1991

Chapter 2

Meat and Edible Meat Offal

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).

Chapter 2

Meat and Edible Meat Offal

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
02.01			Meat of bovine animals, fresh or chilled:		
0201.10.00			- Carcasses and half-carcasses	Free	Free
	01D	kg.	Carcasses		
			Half-carcasses:		
	11A	kg.	Veal (not bobby)		
	19G	kg.	Other		
0201.20.00			- Other cuts with bone in	Free	Free
			Beef quarters:		
			Steer and heifer:		
	01H	kg.	P1 grade		
	09C	kg.	G grade		
	19L	kg.	L1 and L2 grades		
			Cow:		
	21B	kg.	P1 grade		
	29H	kg.	G grade		
	31K	kg.	Bull		
	39E	kg.	Other		
			Beef cuts:		
			Cow, steer and heifer:		
	41G	kg.	Cuts according to the New Zealand Meat Producers' Board definition		
	49B	kg.	Other		
	51D	kg.	Bull		
	59K	kg.	Veal (not bobby), quarters and cuts		
	69G	kg.	Other		
0201.30.00			- Boneless	Free	Free
			Cow, steer and heifer:		
	01A	kg.	Cuts according to the New Zealand Meat Producers' Board definition		
	09G	kg.	Other		
	11J	kg.	Bull		
			Veal:		
	21F	kg.	Bobby		
	29A	kg.	Other		

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
02.02			Meat of bovine animals, frozen:		
0202.10.00			- Carcasses and half-carcasses	Free	Free
	01B	kg.	Carcasses		
			Half-carcasses:		
	11K	kg.	Veal (not bobby)		
	19E	kg.	Other		
0202.20.00			- Other cuts with bone in	Free	Free
			Beef quarters:		
			Steer and heifer:		
	01F	kg.	P1 grade		
	09A	kg.	G grade		
	19J	kg.	L1 and L2 grades		
			Cow:		
	21L	kg.	P1 grade		
	29F	kg.	G grade		
	31H	kg.	Bull		
	39C	kg.	Other		
			Beef cuts:		
			Cow, steer and heifer:		
	41E	kg.	Cuts according to the New Zealand Meat Producers' Board definition		
	49L	kg.	Other		
	51B	kg.	Bull		
	59H	kg.	Veal (not bobby), quarters and cuts		
	69E	kg.	Other		
0202.30.00			- Boneless	Free	Free
			Cow, steer and heifer:		
	01K	kg.	Cuts according to the New Zealand Meat Producers' Board definition		
	09E	kg.	Other		
	11G	kg.	Bull		
			Veal:		
	21D	kg.	Bobby		
	29K	kg.	Other		

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
02.03			Meat of swine, fresh, chilled or frozen:		
			- Fresh or chilled:		
0203.11.00			-- Carcasses and half-carcasses	15 7/91 13.5 7/92 12.5	AU Free CA Free LDC 12 7/91 11 7/92 10 LLDC Free Pac Free
	02C	kg.	Wild pork		
	08B	kg.	Other		
0203.12.00			-- Hams, shoulders and cuts thereof, with bone in	15 7/91 13.5 7/92 12.5	AU Free CA Free LDC 12 7/91 11 7/92 10 LLDC Free Pac Free
	01K	kg.	Wild pork		
	09E	kg.	Other		
0203.19.00			-- Other	15 7/91 13.5 7/92 12.5	AU Free CA Free LDC 12 7/91 11 7/92 10 LLDC Free Pac Free
	01A	kg.	Wild pork		
	09G	kg.	Other		
			- Frozen:		

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0203.21.00			-- Carcasses and half-carcasses	15 7/91 13.5 7/92 12.5	AU Free CA Free LDC 12 7/91 11 7/92 10 LLDC Free Pac Free
	02G	kg.	Wild pork		
	08F	kg.	Other		
0203.22.00			-- Hams, shoulders and cuts thereof, with bone in	15 7/91 13.5 7/92 12.5	AU Free CA Free LDC 12 7/91 11 7/92 10 LLDC Free Pac Free
	01C	kg.	Wild pork		
	09J	kg.	Other		
0203.29.00			-- Other	15 7/91 13.5 7/92 12.5	AU Free CA Free LDC 12 7/91 11 7/92 10 LLDC Free Pac Free
	01E	kg.	Wild pork		
	09L	kg.	Other		
02.04			Meat of sheep or goats, fresh, chilled or frozen:		
204.10.00			- Carcasses and half-carcasses of lamb, fresh or chilled	Free	Free
	02G	kg.	A grade		
	08F	kg.	Beta grade		
	12D	kg.	PH grade		

## Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
204.10.00 (cont'd)	18C	kg.	PL grade		
	22A	kg.	PM grade		
	28L	kg.	PX grade		
	32J	kg.	YL grade		
	38H	kg.	YM grade		
	42F	kg.	YX grade		
	48E	kg.	Other		
			- Other meat of sheep, fresh or chilled:		
0204.21.00			-- Carcasses and half-carcasses	Free	Free
			Hogget:		
	02E	kg.	HL grade		
	08D	kg.	HX grade		
	18A	kg.	Other		
			Mutton:		
	22K	kg.	MF grade		
	28J	kg.	MH grade		
	32G	kg.	ML grade		
	38F	kg.	MM grade		
	42D	kg.	MX grade		
	48C	kg.	Other		
	58L	kg.	Ram grade		
0204.22.00			-- Other cuts with bone in	Free	Free
	01A	kg.	Of lamb		
	09G	kg.	Other		
0204.23.00			-- Boneless	Free	Free
	01F	kg.	Of lamb		
	09A	kg.	Other		
0204.30.00			- Carcasses and half-carcasses of lamb, frozen	Free	Free
	02D	kg.	A grade		
	08C	kg.	Beta grade		
	12A	kg.	PH grade		
	18L	kg.	PL grade		
	22J	kg.	PM grade		
	28H	kg.	PX grade		

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0204.30.00 (cont'd)	32F	kg.	YL grade		
	38E	kg.	YM grade		
	42C	kg.	YX grade		
	48B	kg.	Other		
			- Other meat of sheep, frozen:		
0204.41.00			-- Carcasses and half-carcasses	Free	Free
			Hogget:		
	02B	kg.	HL grade		
	08A	kg.	HX grade		
	18J	kg.	Other		
			Mutton:		
	22G	kg.	MF grade		
	28F	kg.	MH grade		
	32D	kg.	ML grade		
	38C	kg.	MM grade		
	42A	kg.	MX grade		
	48L	kg.	Other		
	58H	kg.	Ram grade		
0204.42.00			-- Other cuts with bone in	Free	Free
	01J	kg.	Of lamb		
	09D	kg.	Other		
0204.43.00			-- Boneless	Free	Free
	01C	kg.	Of lamb		
	09J	kg.	Other		
0204.50.00	00E	kg.	- Meat of goats	Free	Free
02.05					
0205.00.00	00E	kg.	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	Free
02.06			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:		

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0206.10.00			- Of bovine animals, fresh or chilled	Free	Free
	01E	kg.	Brains		
	09L	kg.	Hearts		
	11B	kg.	Kidneys		
	19H	kg.	Livers		
	21K	kg.	Sweetbreads		
	29E	kg.	Tongues		
	39B	kg.	Other		
			- Of bovine animals, frozen:		
0206.21.00	00E	kg.	-- Tongues	Free	Free
0206.22.00	00K	kg.	-- Livers	Free	Free
0206.29.00			-- Other	Free	Free
	01K	kg.	Brains		
	09E	kg.	Hearts		
	11G	kg.	Kidneys		
	19B	kg.	Sweetbreads		
	29K	kg.	Other		
0206.30.00			- Of swine, fresh or chilled	Free	Free
	01B	kg.	Hearts		
	09H	kg.	Kidneys		
	11K	kg.	Livers		
	19E	kg.	Tongues		
	29B	kg.	Other		
			- Of swine, frozen:		
0206.41.00	00B	kg.	-- Livers	Free	Free
0206.49.00			-- Other	Free	Free
	01G	kg.	Hearts		
	09B	kg.	Kidneys		
	11D	kg.	Tongues		
	19K	kg.	Other		

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0206.80.00			- Other, fresh or chilled	Free	Free
			Lamb:		
	01L	kg.	Brains		
	09F	kg.	Hearts		
	11H	kg.	Kidneys		
	19C	kg.	Livers		
	21E	kg.	Sweetbreads		
	29L	kg.	Tongues		
	39H	kg.	Other		
			Sheep:		
	41K	kg.	Brains		
	49E	kg.	Hearts		
	51G	kg.	Kidneys		
	59B	kg.	Livers		
	61D	kg.	Sweetbreads		
	69K	kg.	Tongues		
	79G	kg.	Other		
			Other:		
	81J	kg.	Hearts		
	89D	kg.	Kidneys		
	91F	kg.	Livers		
	95J	kg.	Tongues		
	99A	kg.	Other		
0206.90.00			- Other, frozen	Free	Free
			Lamb:		
	01D	kg.	Brains		
	09K	kg.	Hearts		
	11A	kg.	Kidneys		
	19G	kg.	Livers		
	21J	kg.	Sweetbreads		
	29D	kg.	Tongues		
	39A	kg.	Other		
			Sheep:		
	41C	kg.	Brains		
	49J	kg.	Hearts		
	51L	kg.	Kidneys		
	59F	kg.	Livers		
	61H	kg.	Sweetbreads		
	69C	kg.	Tongues		
	79L	kg.	Other		

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0206.90.00 (cont'd)			Other:		
	81B	kg.	Hearts		
	89H	kg.	Kidneys		
	91K	kg.	Livers		
	95B	kg.	Tongues		
	99E	kg.	Other		
02.07			Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen:		
0207.10.00			- Poultry not cut in pieces, fresh or chilled	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 14 7/91 13 7/92 12 LLDC Free Pac Free
	01C	kg.	Fowls of the species Gallus domesticus		
	09J	kg.	Turkeys		
	11L	kg.	Ducks		
	19F	kg.	Other		
			- Poultry not cut in pieces, frozen:		
0207.21.00	00C	kg.	-- Fowls of the species Gallus domesticus	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 14 7/91 13 7/92 12 LLDC Free Pac Free

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0207.22.00	00H	kg.	-- Turkeys	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 15 7/91 13 7/92 12 LLDC Free Pac Free
0207.23.00			-- Ducks, geese and guinea fowls	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 14 7/91 13 7/92 12 LLDC Free Pac Free
	01L	kg.	Ducks		
	09F	kg.	Geese and guinea fowls		
			- Poultry cuts and offal (including livers), fresh or chilled:		
0207.31.00	00G	kg.	-- Fatty livers of geese or ducks	15 7/91 13.5 7/92 12.5	AU Free CA 5 7/91 Free LDC 5 LLDC Free Pac Free

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0207.39.00			-- Other	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 14 7/91 13 7/92 12 LLDC Free Pac Free
	01A	kg.	Fowls of the species Gallus domesticus		
	09G	kg.	Turkeys		
	11J	kg.	Ducks		
	19D	kg.	Other		
			- Poultry cuts and offal other than livers, frozen:		
0207.41.00	00L	kg.	-- Of fowls of the species Gallus domesticus	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 14 7/91 13 7/92 12 LLDC Free Pac Free
0207.42.00	00E	kg.	-- Of turkeys	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 14 7/91 13 7/92 12 LLDC Free Pac Free

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0207.43.00	00K	kg.	-- Of ducks, geese or guinea fowls	17.5 7/91 16 7/92 15	AU Free CA 12 7/91 10.5 7/92 9.5 LDC 14 7/91 13 7/92 12 LLDC Free Pac Free
0207.50.00	00K	kg.	- Poultry livers, frozen	15 7/91 13.5 7/92 12.5	AU Free CA 5 7/91 Free LDC 5 LLDC Free Pac Free
02.08			Other meat and edible meat offal, fresh, chilled or frozen:		
0208.10.00			- Of rabbits or hares	Free	Free
	01A	kg.	Rabbits		
	09G	kg.	Hares		
0208.20.00	00G	kg.	- Frogs' legs	Free	Free
* 0208.90.00			- Other	Free	Free
	01L	kg.	Venison		
	09F	kg.	Partridges, pheasants, wild ducks and other birds not specified in heading No. 02.07		
	21E	kg.	Whale		
	29L	kg.	Other		
02.09					
0209.00.00	00H	tonne	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked	Free	Free

\* Effective 1 July 1991

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
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	8 7/92 7.5	AU Free LDC 6.5 7/92 6 LLDC Free Pac Free
	01H	kg.	Smoked		
	09C	kg.	Other		
0210.12.00	00D	kg.	-- Bellies (streaky) and cuts thereof	8 7/92 7.5	AU Free LDC 6.5 7/92 6 LLDC Free Pac Free
0210.19.00			-- Other	8 7/92 7.5	AU Free LDC 6.5 7/92 6 LLDC Free Pac Free
	01D	kg.	Bacon		
			Other:		
	11A	kg.	Pork, salted or pickled		
	19G	kg.	Smoked		
	29D	kg.	Other		
0210.20.00	00J	kg.	- Meat of bovine animals	13.5 7/92 12.5	AU Free CA Free LDC 11 7/92 10 LLDC Free Pac Free

Chapter 2 (cont'd)

Meat and Edible Meat Offal (cont'd)

No.	Statistical key		Goods	Rates of duty	
	Code	Unit		Normal tariff	Preferential tariff
0210.90			- Other, including edible flours and meals of meat or meat offal:		
0210.90.01	00L	kg.	-- Mutton birds	11 7/92 10.5	AU Free CA Free LDC 5 LLDC Free Pac Free
0210.90.09	00A	kg.	-- Poultry liver	8 7/92 7.5	AU Free CA Free LDC 6.5 7/92 6 LLDC Free Pac Free
* 0210.90.19			-- Other	13.5 7/92 12.5	AU Free CA Free LDC 11 7/92 10 LLDC Free Pac Free
	01E	kg.	Lamb, smoked		
	11B	kg.	Whale		
	19H	kg.	Other		

\*Effective 1 July 1991