

16.04

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

1604.12 - - Herrings

1604.13 - - Sardines, sardinella and brisling or sprats

1604.14 - - Tunas, skipjack and bonito (*Sarda spp.*)

1604.15 - - Mackerel

1604.16 - - Anchovies

1604.17 - - Eels

1604.19 - - Other

1604.20 - Other prepared or preserved fish

- Caviar and caviar substitutes :

1604.31 - - Caviar

1604.32 - - Caviar substitutes

This heading covers :

- (1) Fish which has been boiled, steamed, grilled, fried, roasted or otherwise cooked; it should be noted, however, that smoked fish which has been cooked before or during smoking remains classified in **heading 03.05 provided** it has not been prepared in any other way.
- (2) Fish prepared or preserved in vinegar, oil, etc.; fish marinades (fish prepared in wine, vinegar, etc., with added spices or other ingredients); fish sausages; fish paste; the products known as “ anchovy paste ” and “ salmon paste ” (pastes made from these fish with added fat), etc.
- (3) Fish, and their parts, prepared or preserved by other processes not provided for in headings 03.02 to 03.05, e.g., fish fillets merely covered with batter or bread crumbs, prepared milt and livers, finely homogenised fish (see the General Explanatory Note to this Chapter, Item (4)) and pasteurised or sterilised fish.
- (4) Certain food preparations (including so-called “ prepared meals ”) containing fish (see the General Explanatory Note to this Chapter).
- (5) Caviar. This is prepared from the roe of the sturgeon, a fish found in the rivers of several regions (Italy, Alaska, Turkey, Iran and Russia); the main varieties are Beluga, Schirp, Ossiotr and Sewruga. Caviar is usually in the form of a soft, granular mass, composed of eggs between 2 and 4 mm in diameter and ranging in colour from silver-grey to greenish-black; it has a strong smell and a slightly salty taste. It may also be presented pressed - i.e., reduced to a homogeneous paste, sometimes shaped into small slender cylinders or packed in small containers.

- (6) Caviar substitutes. These are products consumed as caviar but prepared from the eggs of fish other than sturgeon (e.g., salmon, carp, pike, tuna, mullet, cod, lumpfish), which have been washed, cleaned of adherent organs, salted and sometimes pressed or dried. Such fish eggs may also be seasoned and coloured.

All these products remain classified in the heading whether or not put up in airtight containers.

This heading also **excludes** :

- (a) Fish roes, i.e., fish eggs, and milt, not prepared or preserved or prepared or preserved only by processes provided for in Chapter 3, other than those suitable for immediate consumption as caviar or caviar substitutes (**Chapter 3**).
- (b) Fish extracts and juices (**heading 16.03**).
- (c) Pasta stuffed with fish (**heading 19.02**).
- (d) Sauces and preparations therefor, mixed condiments and mixed seasonings (**heading 21.03**).
- (e) Soups and broths and preparations therefor and homogenised composite food preparations (**heading 21.04**).