

Chapter 5
Products of animal origin,
not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover :
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including fur skins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
- 2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
05.01	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.																	
	0501.00.10	--- Waste human hair	L	kg				Free	Free			Free	Free	Free	12%	5%	2%		
	0501.00.90	--- Other		kg				Free	Free			Free	Free	Free	12%	5%	2%		
05.02		Pigs', Hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair.																	
	0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof		kg				Free	Free			Free	Free	Free	12%	5%	2%		
	0502.90	- Other		kg				Free	Free			Free	Free	Free	12%	5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
[05.03]																				
05.04	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	L	kg					Free	Free		Free	Free	Free	12%	5%	2%			
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (+).																		
	0505.10	- Feathers of a kind used for stuffing; down		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	0505.90	- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.																		
	0506.10	- Ossein and bones treated with acid :																		
	0506.10.10	--- Waste	L	kg	7.50%				Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	0506.10.90	--- Other	L	kg	7.50%				Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	0506.90	- Other :																		
	0506.90.10	--- Waste	L	kg	7.50%				Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	0506.90.90	--- Other	L	kg	7.50%				Free	Free		10.83%	4.5%	15%	12%	5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.																		
	0507.10	- Ivory; ivory powder and waste		kg						Free				15%	12%	5%	2%			
	0507.90	- Other		kg						Free				15%	12%	5%	2%			
05.08	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.																		
	0508.00.10	--- Chanks		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	0508.00.20	--- Conch shells other than chanks		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	0508.00.90	--- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
[05.09]																				
05.10	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.																		
	0510.00.10	--- Ambergris	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0510.00.90	--- Other	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.																		
	0511.10	- Bovine semen	L	kg				Free	Free			Free		Free	Ex	5%	2%			
		- Other :																		
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :																		
	0511.91.10	--- Fish waste	L	kg				Free	Free			10.83%	4.5%	15%	12%	5%	2%			
	0511.91.20	--- Artemia eggs		kg				Free	Free			Free	Free	Free	Ex	5%	2%			
	0511.91.90	--- Other	L	kg				Free	Free			4%	1.5%	7.5%	Ex	5%	2%			
	0511.99	-- Other :																		
	0511.99.10	--- Fellmongery waste	L	kg				Free	Free			10.83%	4.5%	15%	12%	5%	2%			
	0511.99.20	--- Swine semen	L	kg				Free	Free			Free		Free	Ex	5%	2%			
	0511.99.30	--- Goat semen	L	kg				Free	Free			Free		Free	Ex	5%	2%			
	0511.99.40	--- Embryos	L	kg				Free	Free			Free		Free	Ex	5%	2%			
	0511.99.50	--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material		kg				Free	Free			Free	Free	Free	12%	5%	2%			
	0511.99.60	--- Natural sponges of animal origin		kg				Free	Free			10.83%	4.5%	15%	12%	5%	2%			
	0511.99.90	--- Other	L	kg				Free	Free			10.83%	4.5%	15%	12%	5%	2%			