

**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 furskins) 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. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
<b>05.01</b>	0501.00.00	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>																				
	0501.00.10	---Waste human hair	kg	L					Free	Free		Free	Free	Free	Free	8%	Ex					
	0501.00.90	---Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex					
<b>05.02</b>		<b>Pigs', Hogs' or boars' bristles and hair, badger hair and other brush making hair; waste of such bristles or hair.</b>																				
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg						Free	Free		Free	Free	Free	Free	8%	10.0%					
	0502.90.00	- Other	kg						Free	Free		Free	Free	Free	Free	8%	Ex					



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
05.07		<b>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.</b>																			
	0507.10.00	- Ivory; ivory powder and waste :																			
	0507.10.10	--- Shark teeth	kg							Free					10%	8%	Ex				
	0507.10.90	--- Other	kg							Free					10%	8%	Ex				
	0507.90.00	- Other	kg							Free					10%	8%	Ex				
05.08	0508.00.00	<b>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.</b>																			
	0508.00.10	--- Chunks	kg						Free	Free		5%	4.5%		10%	8%	Ex				
	0508.00.20	--- Conch shells other than chunks	kg						Free	Free		5%	4.5%		10%	8%	Ex				
	0508.00.90	--- Other	kg						Free	Free		5%	4.5%		10%	8%	Ex				
[05.09]																					
05.10	0510.00.00	<b>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.</b>																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	0510.00.10	--- Ambergirs	kg	L						Free	Free		5%	4.5%		10%	8%	Ex				
	0510.00.90	--- Other	kg	L						Free	Free		5%	4.5%		10%	8%	Ex				
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>																				
	0511.10.00	- Bovine semen	kg	L	Free					Free	Free		Free		Free	Free	Ex	Ex				
		- Other :																				
	0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :																				
	0511.91.10	--- Fish waste	kg	L						Free	Free		5%	4.5%		10%	8%	Ex				
	0511.91.20	--- Artemia eggs	kg							Free	Free		Free	Free	Free	Free	Ex	Ex				
	0511.91.30	--- Shark jaws	kg							Free	Free		4%	1.5%		10%	Ex	10.0%				
	0511.91.40	--- Cuttlefish, squid and milkfish (chano) in small sizes, unfit for human consumption and certified by the Ministry of Fisheries & Aquatic Resources Development for use as fishing baits	kg	L						Free	Free		4%	1.5%		10%	Ex	10.0%		5%		
	0511.91.90	--- Other	kg	L						Free	Free		4%	1.5%		10%	Ex	10.0%				
	0511.99.00	-- Other :																				
	0511.99.10	--- Fellmongery waste	kg	L	7.50%					Free	Free		5%	4.5%		10%	8%	Ex				
	0511.99.20	--- Swine semen	kg	L						Free	Free		Free		Free	Free	Ex	Ex				
	0511.99.30	--- Goat semen	kg	L						Free	Free		Free		Free	Free	Ex	10.0%				
	0511.99.40	--- Embryos	kg	L						Free	Free		Free		Free	Free	Ex	Ex				
	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	Free	Free	8%	Ex				
	0511.99.60	--- Natural sponges of animal origin	kg		7.50%					Free	Free		5%	4.5%		10%	8%	Ex				
	0511.99.90	--- Other	kg	L	7.50%					Free	Free		5%	4.5%		10%	8%	Ex				