

Chapter 1

Live animals

Note.

1.- This Chapter covers all live animals except :

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
- (b) Cultures of micro-organisms and other products of heading 30.02; and
- (c) Animals of heading 95.08.

| HS Hdg | HS Code | | Description | Unit | ICL/SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | SCL |
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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 01.01 | | | Live horses, asses, mules and hinnies (+). | | | | | | | | | | | | | | | | | | | |
| | | - | Horses: | | | | | | | | | | | | | | | | | | | |
| | 0101.21.00 | -- | Pure-bred breeding animals | u | | | | | | | Free | | 5% | 4.5% | Free | 15% | 15% | Ex | 2% | | | |
| | 0101.29.00 | -- | Other | u | | | | | | | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 0101.30.00 | - | Asses | u | | | | | | | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 0101.90.00 | - | Other | u | | | | | | | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| 01.02 | | | Live bovine animals (+). | | | | | | | | | | | | | | | | | | | |
| | | - | Cattle: | | | | | | | | | | | | | | | | | | | |
| | 0102.21.00 | -- | Pure-bred breeding animals | u | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | Ex | | | |
| | 0102.29.00 | -- | Other | u | L | | | | | | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | | - | Buffalo: | | | | | | | | | | | | | | | | | | | |
| | 0102.31.00 | -- | Pure-bred breeding animals | u | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | Ex | | | |
| | 0102.39.00 | -- | Other | u | L | | | | | | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 0102.90.00 | - | Other | u | L | | | | | | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| 01.03 | | | Live Swine (+). | | | | | | | | | | | | | | | | | | | |
| | 0103.10.00 | - | Pure-bred breeding animals | u | L | | | | | Free | Free | | Free | | Free | Free | Ex | Ex | 2% | | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | | |
| | 0103.91.00 | -- | Weighing less than 50 kg | u | L | | | | | | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 0103.92.00 | -- | Weighing 50 kg or more | u | L | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | |
| 01.04 | | | Live sheep and goats. | | | | | | | | | | | | | | | | | | | |
| | 0104.10.00 | - | Sheep : | | | | | | | | | | | | | | | | | | | |
| | 0104.10.10 | --- | Pure-bred breeding animals | u | L | | | | | | Free | | | Free | Free | Free | Ex | Ex | 2% | | | |
| | 0104.10.90 | --- | Other | u | L | | | | | | Free | | | 5% | | 30% | 15% | Ex | 2% | | | |
| | 0104.20.00 | - | Goats : | | | | | | | | | | | | | | | | | | | |
| | 0104.20.10 | --- | Pure-bred breeding animals | u | L | | | | | | Free | | | Free | Free | Free | Ex | Ex | Ex | | | |
| | 0104.20.90 | --- | Other | u | L | | | | | | Free | | | Free | Free | Free | 15% | Ex | 2% | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 01.05 | | | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls (+). | | | | | | | | | | | | | | | | | | | |
| | | - | Weighing not more than 185 g : | | | | | | | | | | | | | | | | | | | |
| | 0105.11.00 | -- | Fowls of the species <i>Gallus domesticus</i> : | | | | | | | | | | | | | | | | | | | |
| | 0105.11.10 | --- | Day-old chicks for breeding | u | | | | | | Free | | | | Free | Free | Ex | Ex | Ex | | | | |
| | 0105.11.20 | --- | Other Day-old chicks | u | | | | | | Free | | | | Free | Free | Ex | Ex | Ex | | | | |
| | 0105.11.90 | --- | Other | u | | | | | | Free | | | | | 30% | Ex | Ex | Ex | | | | |
| | 0105.12.00 | -- | Turkeys : | | | | | | | | | | | | | | | | | | | |
| | 0105.12.10 | --- | Less than 2 weeks old, for breeding | u | | | | | | Free | | | | Free | Free | Ex | Ex | 2% | | | | |
| | 0105.12.90 | --- | Other | u | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | | |
| | 0105.13.00 | -- | Ducks : | | | | | | | | | | | | | | | | | | | |
| | 0105.13.10 | --- | For Breeding | u | | | | | | Free | | | | Free | Free | Ex | Ex | 2% | | | | |
| | 0105.13.90 | --- | Other | u | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | | |
| | 0105.14.00 | -- | Geese : | | | | | | | | | | | | | | | | | | | |
| | 0105.14.10 | --- | For Breeding | u | | | | | | Free | | | | Free | Free | Ex | Ex | 2% | | | | |
| | 0105.14.90 | --- | Other | u | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | | |
| | 0105.15.00 | -- | Guinea fowls: | | | | | | | | | | | | | | | | | | | |
| | 0105.15.10 | --- | For Breeding | u | | | | | | Free | | | | Free | Free | Ex | Ex | 2% | | | | |
| | 0105.15.90 | --- | Other | u | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | | |
| | 0105.94.00 | -- | Fowls of the species <i>Gallus domesticus</i> | u | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | | |
| | 0105.99.00 | -- | Other | u | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 01.06 | | | Other live animals. | | | | | | | | | | | | | | | | | | | |
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| | | - | Mammals : | | | | | | | | | | | | | | | | | | | |
| | 0106.11.00 | -- | Primates | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | 7.50% | 2% | | | |
| | 0106.12.00 | -- | Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | | |
| | 0106.13.00 | -- | Camels and other camelids (<i>Camelidae</i>) | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | | |
| | 0106.14.00 | -- | Rabbits and hares | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | | |
| | 0106.19.00 | -- | Other : | | | | | | | | | | | | | | | | | | | |
| | 0106.19.10 | --- | Elephants other than tuskers | u | | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 0106.19.20 | --- | Tuskers | u | | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | 0106.19.90 | --- | Other | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | 0106.20.00 | - | Reptiles (including snakes and turtles) | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | | - | Birds : | | | | | | | | | | | | | | | | | | |
| | 0106.31.00 | -- | Birds of prey | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | 0106.32.00 | -- | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | 0106.33.00 | -- | Ostriches; emus (<i>Dromaius novaehollandiae</i>) | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | 0106.39.00 | -- | Other | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | | - | Insects: | | | | | | | | | | | | | | | | | | |
| | 0106.41.00 | -- | Bees | u | | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | 0106.49.00 | -- | Other | u | | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | 0106.90.00 | - | Other | u | L | | | | | Free | Free | | 5% | 5% | Free | 30% | 15% | Ex | 2% | | |
| | | | | | | | | | | | | | | | | | | | | | |