

## Chapter 1 Live animals

**Note.**

1. - This Chapter covers all live animals except:

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

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							
<b>01.01</b>		<b>Live horses, asses, mules and hinnies (+).</b>																	
		- Horses:																	
	0101.21	-- Pure-bred breeding animals		u						Free		5%	4.5%	15%	15%	7.5%	2%		
	0101.29	-- Other		u						Free		Free	Free	Free	15%	7.5%	2%		
	0101.30	- Asses		u						Free		Free	Free	Free	15%	7.5%	2%		
	0101.90	- Other		u						Free		Free	Free	Free	15%	7.5%	2%		
<b>01.02</b>		<b>Live bovine animals (+).</b>																	
		- Cattle:																	
	0102.21	-- Pure-bred breeding animals	L	u					Free	Free		Free		Free	Ex	Ex	Ex		
	0102.29	-- Other	L	u						Free		Free	Free	Free	15%	7.5%	2%		
		- Buffalo:																	
	0102.31	-- Pure-bred breeding animals	L	u					Free	Free		Free		Free	Ex	Ex	Ex		
	0102.39	-- Other	L	u						Free		Free	Free	Free	15%	7.5%	2%		
	0102.90	- Other	L	u						Free		Free	Free	Free	15%	7.5%	2%		
<b>01.03</b>		<b>Live Swine (+).</b>																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	0103.10	- Pure-bred breeding animals	L	u					Free	Free		Free		Free	Ex	7.5%	2%			
		- Other :																		
	0103.91	-- Weighing less than 50 kg	L	u						Free		5%	5%	30%	15%	7.5%	2%			
	0103.92	-- Weighing 50 kg or more	L	u						Free				30%	15%	7.5%	2%			
<b>01.04</b>		<b>Live sheep and goats.</b>																		
	0104.10	- Sheep :																		
	0104.10.10	--- Pure-bred breeding animals	L	u						Free			Free	Free	Ex	7.5%	2%			
	0104.10.90	--- Other	L	u						Free			5%	30%	15%	7.5%	2%			
	0104.20	- Goats :																		
	0104.20.10	--- Pure-bred breeding animals	L	u						Free			Free	Free	Ex	Ex	Ex			
	0104.20.90	--- Other	L	u						Free			Free	Free	15%	7.5%	2%			
<b>01.05</b>		<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls (+).</b>																		
		- Weighing not more than 185 g :																		
	0105.11	-- Fowls of the species <i>Gallus domesticus</i> :																		
	0105.11.10	--- Day-old chicks for breeding		u						Free				Free	Ex	Ex	0%			
	0105.11.20	--- Other Day-old chicks		u						Free				Free	Ex	Ex	0%			
	0105.11.90	--- Other		u						Free				30%	Ex	Ex	0%			
	0105.12	-- Turkeys :																		
	0105.12.10	--- Less than 2 weeks old, for breeding		u						Free				Free	Ex	7.5%	2%			
	0105.12.90	--- Other		u						Free				30%	15%	7.5%	2%			
	0105.13	-- Ducks :																		
	0105.13.10	--- For Breeding		u						Free				Free	Ex	7.5%	2%			
	0105.13.90	--- Other		u						Free				30%	15%	7.5%	2%			
	0105.14	-- Geese :																		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0105.14.10	--- For Breeding		u						Free				Free	Ex	7.5%	2%			
	0105.14.90	--- Other		u						Free				30%	15%	7.5%	2%			
	0105.15	-- Guinea fowls :																		
	0105.15.10	--- For Breeding		u						Free				Free	Ex	7.5%	2%			
	0105.15.90	--- Other		u						Free				30%	15%	7.5%	2%			
		- Other :																		
	0105.94	-- Fowls of the species <i>Gallus domesticus</i>		u						Free				30%	15%	7.5%	2%			
	0105.99	-- Other		u						Free				30%	15%	7.5%	2%			
<b>01.06</b>		<b>Other live animals.</b>																		
		- Mammals :																		
	0106.11	-- Primates	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.12	-- 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)	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.13	-- Camels and other camelids ( <i>Camelidae</i> )	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.14	-- Rabbits and hares	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.19	-- Other :																		
	0106.19.10	--- Elephants other than tuskers		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.19.20	--- Tuskers		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.19.90	--- Other	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.20	- Reptiles (including snakes and turtles) :	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
		- Birds :																		
	0106.31	-- Birds of prey	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos) :	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			

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	0106.33	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.39	-- Other	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			
		- Insects:																		
	0106.41	-- Bees		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.49	-- Other		u					Free	Free		5%	5%	30%	15%	7.5%	2%			
	0106.90	- Other :	L	u					Free	Free		5%	5%	30%	15%	7.5%	2%			