

## 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	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
<b>01.01</b>			<b>Live horses, asses, mules and hinnies (+).</b>																	
		-	Horses:																	
	0101.21.00	--	Pure-bred breeding animals	u							Free		5%	4.5%	Free	15%	8%	Ex		
	0101.29.00	--	Other	u							Free		Free	Free	Free	Free	8%	Ex		
	0101.30.00	-	Asses	u							Free		Free	Free	Free	Free	8%	Ex		
	0101.90.00	-	Other	u							Free		Free	Free	Free	Free	8%	Ex		
<b>01.02</b>			<b>Live bovine animals (+).</b>																	
		-	Cattle:																	
	0102.21.00	--	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	Ex	Ex		
	0102.29.00	--	Other	u	L						Free		Free	Free	Free	Free	8%	Ex		
		-	Buffalo:																	
	0102.31.00	--	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	Ex	Ex		
	0102.39.00	--	Other	u	L						Free		Free	Free	Free	Free	8%	Ex		
	0102.90.00	-	Other	u	L						Free		Free	Free	Free	Free	8%	Ex		
<b>01.03</b>			<b>Live Swine (+).</b>																	
		-	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	Ex	Ex		
		-	Other :																	
	0103.91.00	--	Weighing less than 50 kg	u	L						Free		5%	5%		30%	8%	Ex		
	0103.92.00	--	Weighing 50 kg or more	u	L						Free					30%	8%	Ex		
<b>01.04</b>			<b>Live sheep and goats.</b>																	
		-	Sheep :																	
	0104.10.00	---	Pure-bred breeding animals	u	L						Free			Free	Free	Free	Ex	Ex		
	0104.10.90	---	Other	u	L						Free			5%		30%	8%	Ex		
	0104.20.00	-	Goats :																	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	0104.20.10	---	Pure-bred breeding animals	u	L						Free			Free	Free	Free	Ex	Ex		
	0104.20.90	---	Other	u	L						Free			Free	Free	Free	8%	Ex		
<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 :																	
	0105.11.00	--	Fowls of the species <i>Gallus domesticus</i> :																	
	0105.11.10	---	Day-old chicks for breeding	u							Free				Free	Free	Ex	Ex		
	0105.11.20	---	Other Day-old chicks	u							Free				Free	Free	Ex	Ex		
	0105.11.90	---	Other	u							Free					30%	Ex	Ex		
	0105.12.00	--	Turkeys :																	
	0105.12.10	---	Less than 2 weeks old, for breeding	u							Free				Free	Free	Ex	Ex		
	0105.12.90	---	Other	u							Free					30%	8%	Ex		
	0105.13.00	--	Ducks :																	
	0105.13.10	---	For Breeding	u							Free				Free	Free	Ex	Ex		
	0105.13.90	---	Other	u							Free					30%	8%	Ex		
	0105.14.00	--	Geese :																	
	0105.14.10	---	For Breeding	u							Free				Free	Free	Ex	Ex		
	0105.14.90	---	Other	u							Free					30%	8%	Ex		
	0105.15.00	--	Guinea fowls:																	
	0105.15.10	---	For Breeding	u							Free				Free	Free	Ex	Ex		
	0105.15.90	---	Other	u							Free					30%	8%	Ex		
		-	Other :																	
	0105.94.00	--	Fowls of the species <i>Gallus domesticus</i>	u							Free					30%	8%	Ex		
	0105.99.00	--	Other	u							Free					30%	8%	Ex		
<b>01.06</b>			<b>Other live animals.</b>																	
		-	Mammals :																	
	0106.11.00	--	Primates	u	L					Free	Free		5%	5%	Free	30%	8%	10.00%		
	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%	8%	Ex		
	0106.13.00	--	Camels and other camelids ( <i>Camelidae</i> )	u	L					Free	Free		5%	5%	Free	30%	8%	Ex		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0106.14.00	--	Rabbits and hares	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.19.00	--	Other :																		
	0106.19.10	----	Elephants other than tuskers	u						Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.19.20	----	Tuskers	u						Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.19.90	----	Other	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.20.00	-	Reptiles (including snakes and turtles)	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			
		-	Birds :																		
	0106.31.00	--	Birds of prey	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.32.00	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.33.00	--	Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.39.00	--	Other	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			
		-	Insects:																		
	0106.41.00	--	Bees	u						Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.49.00	--	Other	u						Free	Free		5%	5%	Free	30%	8%	Ex			
	0106.90.00	-	Other	u	L					Free	Free		5%	5%	Free	30%	8%	Ex			