

## Chapter 23

### Residues and waste from the food industries; prepared animal fodder

**Note.**

1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

**Subheading Note.**

1.- For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

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	SD							
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.																		
	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.																		
	2302.10	- Of maize (corn)		kg										15%	12%	5%	2%			
	2302.30	- Of wheat		kg						Free				15%	12%	5%	2%			
	2302.40	- Of other cereals :																		
	2302.40.10	--- Rice		kg	7.50%									15%	12%	5%	2%			
	2302.40.90	--- Other		kg						Free				15%	12%	5%	2%			

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	SD							
	2302.50	- Of leguminous plants		kg						Free				15%	12%	5%	2%			
<b>23.03</b>		<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>																		
	2303.10	- Residues of starch manufacture and similar residues		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2303.30	- Brewing or distilling dregs and waste		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
<b>23.04</b>	2304.00	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
<b>23.05</b>	2305.00	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
<b>23.06</b>		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 (+).</b>																		
	2306.10	- Of cotton seeds		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2306.20	- Of linseed		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2306.30	- Of sunflower seeds		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
		- Of rape or colza seeds :																		
	2306.41	-- Of low erucic acid rape or colza seeds		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2306.49	-- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		

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	SD							
	2306.50	- Of coconut or copra :																		
	2306.50.10	--- Defatted coconut		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2306.50.20	--- Poonac		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2306.50.90	--- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2306.60	- Of palm nuts or kernels		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2306.90	- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
<b>23.07</b>	<b>2307.00</b>	<b>Wine lees; argol :</b>																		
	2307.00.10	--- Wine lees	L	kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	2307.00.20	--- Argol	L	kg					Free	Free		10.83%	4.5%	15%	Ex	5%	2%	5%		
<b>23.08</b>	<b>2308.00</b>	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
<b>23.09</b>		<b>Preparations of a kind used in animal feeding.</b>																		
	2309.10	- Dog or cat food, put up for retail sale	L	kg					Free	Free			5%	25%	12%	5%	2%			
	2309.90	- Other :																		
	2309.90.10	--- Feed for aquaculture and aquarium industries other than prawn feed		kg								Free	Free	Free	12%	5%	2%			
	2309.90.20	--- Prawn feed		kg								Free	Free	Free	Ex	5%	2%			
	2309.90.30	--- Poultry feed	L	kg								Free	Free	Free	12%	5%	2%			
	2309.90.90	--- Other	L	kg								Free	Free	Free	12%	5%	2%			