

## 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 / SLS I	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
01.01			Live horses, asses, mules and hinnies (+).																			
		-	Horses:																			
	0101.21	--	Pure-bred breeding animals	u						Free			5%	4.5%	Free	Free	15%	Ex		2.5%		
	0101.29	--	Other	u						Free			Free	Free	Free	Free	15%	Ex		2.5%		
	0101.30	-	Asses	u						Free			Free	Free	Free	Free	15%	Ex		2.5%		
	0101.90	-	Other	u						Free			Free	Free	Free	Free	15%	Ex		2.5%		
01.02			Live bovine animals (+).																			
		-	Cattle:																			
	0102.21	--	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	Ex	Ex		Ex		
	0102.29	--	Other	u	L					Free			Free	Free	Free	Free	15%	Ex		2.5%		
		-	Buffalo:																			
	0102.31	--	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	Ex	Ex		2.5%		
	0102.39	--	Other	u	L					Free			Free	Free	Free	Free	15%	Ex		2.5%		
	0102.90	-	Other	u	L					Free			Free	Free	Free	Free	15%	Ex		2.5%		
01.03			Live Swine (+).																			
	0103.10	-	Pure-bred breeding animals	u	L					Free	Free		Free		Free	Free	Ex	Ex		2.5%		
		-	Other :																			
	0103.91	--	Weighing less than 50 kg	u	L					Free			5%	5%	Free	Free	15%	Ex		2.5%		
	0103.92	--	Weighing 50 kg or more	u	L					Free					Free	Free	15%	Ex		2.5%		

HS Hdg	HS Code		Description	Unit	ICL / SLS I	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
01.04			Live sheep and goats.																			
	0104.10	-	Sheep :																			
	0104.10.10	---	Pure-bred breeding animals	u	L						Free				Free	Free	Free	Ex	Ex		2.5%	
	0104.10.90	---	Other	u	L						Free				5%	Free	Free	15%	Ex		2.5%	
	0104.20	-	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		2.5%	
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	--	Fowls of the species <i>Gallus domesticus</i> :																			
	0105.11.10	---	Day-old chicks for breeding	u							Free					Free	Free	Ex	Ex		2.5%	
	0105.11.20	---	Other Day-old chicks	u							Free					Free	Free	Ex	Ex		2.5%	
	0105.11.90	---	Other	u							Free						Free	Ex	Ex		2.5%	
	0105.12	--	Turkeys :																			
	0105.12.10	---	Less than 2 weeks old, for breeding	u							Free					Free	Free	Ex	Ex		2.5%	
	0105.12.90	---	Other	u							Free						Free	15%	Ex		2.5%	
	0105.13	--	Ducks :																			
	0105.13.10	---	For Breeding	u							Free					Free	Free	Ex	Ex		2.5%	
	0105.13.90	---	Other	u							Free						Free	15%	Ex		2.5%	
	0105.14	--	Geese :																			
	0105.14.10	---	For Breeding	u							Free					Free	Free	Ex	Ex		2.5%	
	0105.14.90	---	Other	u							Free						Free	15%	Ex		2.5%	
	0105.15	--	Guinea fowls:																			
	0105.15.10	---	For Breeding	u							Free					Free	Free	Ex	Ex		2.5%	
	0105.15.90	---	Other	u							Free						Free	15%	Ex		2.5%	
		-	Other :																			
	0105.94	--	Fowls of the species <i>Gallus domesticus</i>	u							Free						Free	15%	Ex		2.5%	
	0105.99	--	Other	u							Free						Free	15%	Ex		2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
01.06			Other live animals.																			
		-	Mammals :																			
	0106.11	--	Primates	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	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)	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.13	--	Camels and other camelids ( <i>Camelidae</i> )	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.14	--	Rabbits and hares	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.19	--	Other :																			
	0106.19.10	---	Elephants other than tuskers	u						Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.19.20	---	Tuskers	u						Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.19.90	---	Other	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.20	-	Reptiles (including snakes and turtles)	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
		-	Birds :																			
	0106.31	--	Birds of prey	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.32	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.33	--	Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.39	--	Other	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
		-	Insects :																			
	0106.41	--	Bees	u						Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.49	--	Other	u						Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		
	0106.90	-	Other	u	L					Free	Free		5%	5%	Free	Free	15%	Ex		2.5%		