

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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD							
01.01			Live horses, asses, mules and hinnies (+).																		
		-	Horses:																		
	0101.21	--	Pure-bred breeding animals	u						Free		5%	4.5%	Free	Free	18%	Ex				2.5%
	0101.29	--	Other	u						Free		Free	Free	Free	Free	18%	Ex				2.5%
	0101.30	-	Asses	u						Free		Free	Free	Free	Free	18%	Ex				2.5%
	0101.90	-	Other	u						Free		Free	Free	Free	Free	18%	Ex				2.5%
01.02			Live bovine animals (+).																		
		-	Cattle:																		
	0102.21	--	Pure-bred breeding animals	u	L				Free	Free		Free		Free	Free	18%	Ex				Ex
	0102.29	--	Other	u	L					Free		Free	Free	Free	Free	18%	Ex				2.5%
		-	Buffalo:																		
	0102.31	--	Pure-bred breeding animals	u	L				Free	Free		Free		Free	Free	18%	Ex				2.5%
	0102.39	--	Other	u	L					Free		Free	Free	Free	Free	18%	Ex				2.5%
	0102.90	-	Other	u	L					Free		Free	Free	Free	Free	18%	Ex				2.5%
01.03			Live Swine (+).																		
	0103.10	-	Pure-bred breeding animals	u	L				Free	Free		Free		Free	Free	18%	Ex				2.5%
		-	Other :																		
	0103.91	--	Weighing less than 50 kg	u	L					Free		5%	5%	20%	Free	18%	Ex				2.5%
	0103.92	--	Weighing 50 kg or more	u	L					Free				20%	Free	18%	Ex				2.5%

HS Hdg	HS Code	Description	Unit	ICL / SLS I	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
01.04		Live sheep and goats.																			
		- Sheep :																			
	0104.10.10	--- Pure-bred breeding animals	u	L						Free			Free	Free	Free	18%	Ex				2.5%
	0104.10.90	--- Other	u	L						Free			5%	20%	Free	18%	Ex				2.5%
		- Goats :																			
	0104.20.10	--- Pure-bred breeding animals	u	L						Free			Free	Free	Free	18%	Ex				Ex
	0104.20.90	--- Other	u	L						Free			Free	Free	Free	18%	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 :																			
		-- Fowls of the species <i>Gallus domesticus</i> :																			
	0105.11.10	--- Day-old chicks for breeding	u							Free				Free	Free	18%	Ex				2.5%
	0105.11.20	--- Other Day-old chicks	u							Free				Free	Free	18%	Ex				2.5%
	0105.11.90	--- Other	u							Free					Free	18%	Ex				2.5%
		-- Turkeys :																			
	0105.12.10	--- Less than 2 weeks old, for breeding	u							Free				Free	Free	18%	Ex				2.5%
	0105.12.90	--- Other	u							Free					Free	18%	Ex				2.5%
		-- Ducks :																			
	0105.13.10	--- For Breeding	u							Free				Free	Free	18%	Ex				2.5%
	0105.13.90	--- Other	u							Free					Free	18%	Ex				2.5%
		-- Geese :																			
	0105.14.10	--- For Breeding	u							Free				Free	Free	18%	Ex				2.5%
	0105.14.90	--- Other	u							Free					Free	18%	Ex				2.5%
		-- Guinea fowls:																			
	0105.15.10	--- For Breeding	u							Free				Free	Free	18%	Ex				2.5%
	0105.15.90	--- Other	u							Free					Free	18%	Ex				2.5%
		- Other :																			
	0105.94	-- Fowls of the species <i>Gallus domesticus</i>	u							Free					Free	18%	Ex				2.5%
	0105.99	-- Other	u							Free					Free	18%	Ex				2.5%

HS Hdg	HS Code	Description	Unit	ICL / SLS I	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					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	18%	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	18%	Ex			2.5%	
	0106.13	-- Camels and other camelids (<i>Camelidae</i>)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.14	-- Rabbits and hares	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
		-- Other :																			
	0106.19.10	--- Elephants other than tuskers	u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.19.20	--- Tuskers	u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.19.90	--- Other	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.20	- Reptiles (including snakes and turtles)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
		- Birds :																			
	0106.31	-- Birds of prey	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.33	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.39	-- Other	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
		- Insects :																			
	0106.41	-- Bees	u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.49	-- Other	u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	0106.90	- Other	u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	