

## 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	Unit	ICL/ SLSI	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			Gen	SG	GEN	SG			
<b>23.01</b>			<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>																					
	2301.10	-	Flours, meals and pellets, of meat or meat offal; greaves	kg	L					Free	Free		5%	4.5%	10.0%	20%	18%	10%	6.0%				2.5%	
	2301.20	-	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6.0%				2.5%	
<b>23.02</b>			<b>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.</b>																					
	2302.10	-	Of maize (corn)	kg											10.0%	20%	18%	10%	6.0%				2.5%	
	2302.30	-	Of wheat	kg							Free				10.0%	20%	18%	Ex					2.5%	
	2302.40	-	Of other cereals :																					
	2302.40.10	---	Rice	kg		10.0%										20%	18%	Ex					2.5%	
	2302.40.90	---	Other	kg							Free				10.0%	20%	18%	10%	6.0%				2.5%	
	2302.50	-	Of leguminous plants	kg							Free				10.0%	20%	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	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			Gen	SG	GEN	SG			
23.03			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.																					
	2303.10	-	Residues of starch manufacture and similar residues	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6.0%				2.5%	
	2303.20	-	Beet-pulp, bagasse and other waste of sugar manufacture	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%	
	2303.30	-	Brewing or distilling dregs and waste	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6.0%				2.5%	
23.04	2304.00		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%	6.00%				2.5%	
23.05	2305.00		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%	
23.06			Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05 (+).																					
	2306.10	-	Of cotton seeds	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%	
	2306.20	-	Of linseed	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%	
	2306.30	-	Of sunflower seeds	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6.0%				2.5%	
		-	Of rape or colza seeds :																					
	2306.41	--	Of low erucic acid rape or colza seeds	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex					2.5%	
	2306.49	--	Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6.0%				2.5%	
	2306.50	-	Of coconut or copra :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	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			Gen	SG	GEN	SG			
	2306.50.10	---	Defatted coconut	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	2306.50.20	---	Poonac	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6.0%			2.5%		
	2306.50.90	---	Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	2306.60	-	Of palm nuts or kernels	kg						Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	2306.90	-	Other	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6.0%			2.5%		
23.07	2307.00		Wine lees; argol																					
	2307.00.10	---	Wine lees	kg	L					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
	2307.00.20	---	Argol	kg	L					Free	Free		5%	4.5%	10.0%	15%	18%	Ex				2.5%		
23.08	2308.00		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.	kg						Free	Free		5%	4.5%	10.0%	15%	18%	10%	6%			2.5%		
23.09			Preparations of a kind used in animal feeding.																					
	2309.10	-	Dog or cat food, put up for retail sale	kg	L					Free	Free			5%	20.0%	20%	18%	10%	6.0%	10%	Free		2.5%	
	2309.90	-	Other :																					
	2309.90.10	---	Feed for aquaculture and aquarium industries other than prawn feed	kg									Free	Free	Free	Free	18%	10%	6.0%			2.5%		
	2309.90.20	---	Prawn or Shrimp feed	kg									Free	Free	Free	Free	Ex	10%	6.0%			2.5%		
	2309.90.30	---	Poultry feed	kg	L								Free	Free	Free	Free	18%	10%	6.0%			2.5%		
	2309.90.90	---	Other	kg	L								Free	Free	Free	Free	18%	10%	6.0%			2.5%		