

## 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 Sub-heading Note 1 to Chapter 12.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<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>			
		- Flours, meals and pellets, of meat or meat offal; greaves			
	2301.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	2301.10.90	--- Other	kg	0%	Free
		- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates			
	2301.20.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	2301.20.90	--- Other	kg	0%	Free
<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>			
	2302.10.00	- Of maize (corn)	kg	0%	Free
	2302.30.00	- Of wheat	kg	0%	Free
		- Of other cereals			
	2302.40.10	--- Rice bran	kg	0%	25%
	2302.40.90	--- Other	kg	0%	Free
	2302.50.00	- Of leguminous plants	kg	0%	Free
<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>			
	2303.10.00	- Residues of starch manufacture and similar residues	kg	0%	Free
	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	0%	Free
	2303.30.00	- Brewing or distilling dregs and waste	kg	0%	Free
<b>23.04</b>	2304.00.00	<b>Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</b>	kg	0%	Free
<b>23.05</b>	2305.00.00	<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	5%	Free
<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>			
	2306.10.00	- Of cotton seeds	kg	0%	Free
	2306.20.00	- Of linseed	kg	5%	Free
	2306.30.00	- Of sunflower seeds	kg	5%	Free
		- Of rape or colza seeds			
	2306.41.00	-- Of low erucic acid rape or colza	kg	10%	Free

	2306.49.00	-- Other	kg	5%	Free
	2306.50.00	- Of coconut or copra	kg	5%	Free
	2306.60.00	- Of palm nuts or kernels	kg	0%	Free
	2306.90.00	- Other	kg	5%	Free
<b>23.07</b>	2307.00.00	<b>Wine lees; argol.</b>	kg	5%	Free
<b>23.08</b>	2308.00.00	<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	0%	Free
<b>23.09</b>		<b>Preparations of a kind used in animal feeding.</b>			
	2309.10.00	- Dog or cat food, put up for retail sale	kg	25%	Free
		- Other			
		--- Preparations for use in making complete feed or supplementary feed			
	2309.90.11	---- Vitamin or mineral or amino acid or their combination (feed grade)	kg	5%	Free
	2309.90.12	---- Vitamin premix or mineral premix or amino acid premix or their combination (feed grade)	kg	5%	Free
	2309.90.13	---- Probiotics or prebiotics or their combination (feed grade)	kg	5%	Free
	2309.90.14	---- Essential oil or combination of essential oils (feed grade)	kg	5%	Free
	2309.90.19	---- Other	kg	5%	Free
	2309.90.90	--- Other	kg	10%	Free