

| Heading | Subheading | Description | Unit of Quantity | Customs Duty | | Excise Duty |
|---------|------------|-------------|------------------|--------------|------|-------------|
| | | | | Full | Pref | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |

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.

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|--------------|------------|--|--|-----|--|--|
| 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. | | | | |
| | 2301.10.00 | - Flours, meals and pellets, of meat or meat offal; greaves | | TNE | | |
| | 2301.20.00 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | | TNE | | |
| 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. | | | | |
| | 2302.10.00 | - Of maize (corn) | | TNE | | |
| | 2302.30.00 | - Of wheat | | TNE | | |
| | 2302.40 | - Of other cereals: | | | | |
| | 2302.40.10 | -- Of rice | | TNE | | |
| | 2302.40.90 | -- Other | | TNE | | |
| | 2302.50.00 | - Of leguminous plants | | TNE | | |
| 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: | | | | |
| | 2303.10.10 | -- Of manioc (cassava) or sago | | TNE | | |
| | 2303.10.90 | -- Other | | TNE | | |
| | 2303.20.00 | - Beet-pulp, bagasse and other waste of sugar manufacture | | TNE | | |
| | 2303.30.00 | - Brewing or distilling dregs and waste | | TNE | | |
| 23.04 | 2304.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil. | | TNE | | |

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| 23.05 | 2305.00.00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | TNE | | | |
| 23.06 | | 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. | | | | |
| | 2306.10.00 | - Of cotton seeds | TNE | | | |
| | 2306.20.00 | - Of linseed | TNE | | | |
| | 2306.30.00 | - Of sunflower seeds | TNE | | | |
| | | - Of rape or colza seeds: | | | | |
| | 2306.41.00 | -- Of low erucic acid rape or colza seeds | TNE | | | |
| | 2306.49.00 | -- Other | TNE | | | |
| | 2306.50.00 | - Of coconut or copra | TNE | | | |
| | 2306.60.00 | - Of palm nuts or kernels | TNE | | | |
| | 2306.90 | - Other: | | | | |
| | 2306.90.20 | -- Of maize (corn) germ | TNE | | | |
| | 2306.90.90 | -- Other | TNE | | | |
| 23.07 | 2307.00.00 | Wine lees; argol. | TNE | | | |
| 23.08 | 2308.00.00 | 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. | TNE | | | |
| 23.09 | | Preparations of a kind used in animal feeding. | | | | |
| | 2309.10 | - Dog or cat food, put up for retail sale: | | | | |
| | 2309.10.10 | -- Containing meat | TNE | | | |
| | 2309.10.90 | -- Other | TNE | | | |
| | 2309.90 | - Other: | | | | |
| | | -- Complete feed: | | | | |
| | 2309.90.11 | --- Of a kind suitable for poultry | TNE | | | |
| | 2309.90.12 | --- Of a kind suitable for swine | TNE | | | |
| | 2309.90.13 | --- Of a kind suitable for prawns | TNE | | | |
| | 2309.90.19 | --- Other | TNE | | | |
| | 2309.90.20 | -- Premixes, feed supplements or feed additives | TNE | | | |
| | 2309.90.30 | -- Other, containing meat | TNE | | | |
| | 2309.90.90 | -- Other | TNE | | | |