

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

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

- 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.

- 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.

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	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:				
	2301.20.10	-- Of fish, with a protein content of less than 60 % by weight		TNE		
	2301.20.20	-- Of fish, with a protein content of 60 % or more by weight		TNE		
	2301.20.90	-- Other		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		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.				
	2304.00.10	- Defatted soya bean flour, fit for human consumption		TNE		
	2304.00.90	- Other		TNE		

23.05 – 23.09 Section IV

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	-- Of low erucic acid rape or colza seeds:				
	2306.41.10	--- Of low erucic acid rape seeds	TNE			
	2306.41.20	--- Of low erucic acid colza seeds	TNE			
	2306.49	-- Other:				
	2306.49.10	--- Of other rape seeds	TNE			
	2306.49.20	--- Of other colza seeds	TNE			
	2306.50.00	- Of coconut or copra	TNE			
	2306.60.00	- Of palm nuts or kernels	TNE			
	2306.90	- Other:				
	2306.90.10	-- 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			
	2309.90.14	--- Of a kind suitable for primates	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			