

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 CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
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	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
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	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2301.20.20	- - Of fish, with a protein content of 60% or more by weight	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2301.20.90	- - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5

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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)	Kg	0	5	0	0	0	0	MM	0	MY	0	0	0	0	0	0	0	0	0	0	5
2302.30	- Of wheat:																					
2302.30.10	- - Bran and pollard	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2302.30.90	- - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2302.40	- Of other cereals:																					
2302.40.10	- - Of rice	Kg	0	5	0	0	0	0	MM	0		0	0	0	0	5	0	0	0	0	0	5
2302.40.90	- - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2302.50.00	- Of leguminous plants	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
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	Kg	0	5	0	0	5	0		0		0	0	0	0	0	0	0	0	0	0	5
2303.10.90	- - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2303.30.00	- Brewing or distilling dregs and waste	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5

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2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.																						
2304.00.10	- Defatted soya bean flour, fit for human consumption	Kg	0	5	0	0	0	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	5
2304.00.21	- - Fit for human consumption	Kg	2	3	0	0	0	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	5
23.4.00.29	- - Other	Kg	2	3	0	0	0	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	5
2304.00.90	- Other	Kg	2	3	0	0	0	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	5
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.	Kg	0	5	0	0	0	0	MM	0		0	0	0	0	0	0	0	0	0	0	0	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 fats or oils, other than those of heading 23.04 or 23.05.																						
2306.10.00	- Of cotton seeds	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
2306.20.00	- Of linseed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
2306.30.00	- Of sunflower seeds	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
	- Of rape or colza seeds:																						
2306.41	- - Of low erucic acid rape or colza seeds:																						
2306.41.10	- - - Of low erucic acid rape seeds	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5
2306.41.20	- - - Of low erucic acid colza seeds	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	5

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2306.49	- - Other:																					
2306.49.10	- - - Of other rape seeds	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2306.49.20	- - - Of other colza seeds	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2306.50.00	- Of coconut or copra	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2306.60	- Of palm nuts or kernels:																					
2306.60.10	- - Ground or in the form of pellets	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2306.60.90	- - Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2306.90	- Other:																					
2306.90.10	- - Of maize (corn) germ	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
2306.90.90	- - Other	Kg	0	5	0	0	0	0	MM	0	MY	0	0	0	0	0	0	0	0	0	0	5
2307.00.00	Wine lees; argol.	Kg	0	5	0	0	5	0		0		0	0	0	5	0	0	0	0	0	0	5
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.	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
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	Kg	7	10.5	0	0	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	15
2309.10.90	- - Other	Kg	7	10.5	0	0	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	15
2309.90	- Other:																					
	- - Complete feed:																					

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2309.90.11	- - - Of a kind suitable for poultry	Kg	3	4.5	0	0	0	0	PH, TH	0	PH	0	0	0	0	5	0	0	0	0	5
2309.90.12	- - - Of a kind suitable for swine	Kg	3	4.5	0	0	0	0	PH, TH	0	PH	0	0	0	0	5	0	0	0	0	5
2309.90.13	- - - Of a kind suitable for prawns	Kg	0	5	0	0	0	0	TH	5		0	0	0	0	5	0	0	0	0	5
2309.90.14	- - - Of a kind suitable for primates	Kg	3	4.5	0	0	0	0	PH, TH	0	PH	0	0	0	0	5	0	0	0	0	5
2309.90.19	- - - Other	Kg	3	4.5	0	0	0	0	PH, TH	0	PH	0	0	0	0	5	0	0	0	0	5
2309.90.20	- - Premixes, feed supplements or feed additives	Kg	0	5	0	0	0	0		0		0	0	0	0	5	0	0	0	0	5
2309.90.90	- - Other	Kg	0	5	0	0	0	0	TH	0	PH, KR	0	0	0	0	5	0	0	0	0	5