

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

I.- 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.

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
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.		
	23 01 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	Value	5%
	23 01 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Value	5%
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.		
	23 02 10 00	- Of maize (corn)	Value	5%
	23 02 30 00	- Of wheat	Value	5%
	23 02 40 00	- Of other cereals	Value	5%
	23 02 50 00	- Of leguminous plants	Value	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.		
	23 03 10 00	- Residues of starch manufacture and similar residues	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	23 03 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	Value	5%
	23 03 30 00	- Brewing or distilling dregs and waste	Value	5%
23.04	23 04 00 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	Free	
23.05	23 05 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.	Value	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.		
	23 06 10 00	- Of cotton seeds	Value	5%
	23 06 20 00	- Of linseed	Value	5%
	23 06 30 00	- Of sunflower seeds	Value	5%
		- Of rape or colza seeds:		
	23 06 41 00	- - Of low erucic acid rape or colza seeds	Value	5%
	23 06 49 00	- - Other	Value	5%
	23 06 50 00	- Of coconut or copra	Value	5%
	23 06 60 00	- Of palm nuts or kernels	Value	5%
	23 06 90 00	- Other	Value	5%
23.07		Wine lees; argol.		
	23 07 00 10	- - - Wine lees	Special Goods	
	23 07 00 20	- - - Argol	Value	5%
23.08	23 08 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.	Value	5%
23.09		Preparations of a kind used in animal feeding.		
	23 09 10 00	- Dog or cat food, put up for retail sale	Value	5%
		- Other:		
	23 09 90 10	- - - Food for fish and ornamental birds	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	23 09 90 20	- - - Food for birds and poultry	Value	5%
		- - - Animal forage:		
	23 09 90 31	- - - - Saline stones containing foodstuffs	Value	5%
	23 09 90 39	- - - - Other	Value	5%
	23 09 90 40	- - - Milk substitutes for feeding young animals	Value	5%
	23 09 90 50	- - - Concentrated preparations for the forage industry	Value	5%
	23 09 90 90	- - - Other	Value	5%