

**Customs Tariff (Amendment) Act, 2003**

**Chapter XXIII - Residues and Waste from the Food Industries; Prepared Animal Fodder**

**CHAPTER 23**

**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER**

**NOTE**

Heading 2309 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.

**SUB-HEADING NOTE**

For the purposes of sub-heading 2306 41, the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading Note 1 to Chapter 12.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2301	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	- Flours, meals and pellets, of meat or meat offal; greaves:			
2301 10 10	-- MEAT meals and pellets (including tankage)	kg.	30%	-
2301 1090	-- Other (including greaves)	kg.	30%	-
2301 20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:			
	-- Fish meal, unfit for human consumption:			
2301 20 11	-- In powder form	kg.	30%	-
2301 20 19	---- Other	kg.	30%	-
2301 2090	-- Other	kg.	30%	-

2302	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	- Of maize (corn):			
2302 1010	-- Maize bran	kg.	30%	-
2302 1090	-- Other	kg.	30%	-
2302 20	- Of rice:			
230220 10	-- De-oiled rice bran	kg.	30%	-
2302 20 20	-- Rice bran, raw	kg.	30%	-
23022090	-- Other	kg.	30%	-
23023000	- Of wheat	kg:	30%	-
2302 40 00	- Of other cereals	kg.	30%	-
2302 50 00	- Of leguminous plants	kg.	30%	-
2303	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 1000	- Residues of starch manufacture and similar residues	kg.	30%	-
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg.	30%	-
2303 30 00	- Brewing or distilling dregs and waste	kg.	30%	-
2304	OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYABEAN OIL			
2304 00	- Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil;			
2304 00 10	--- Oil -cake and oil-cake meal of soyabean, expeller variety	kg.	30%	-
2304 00 20	--- Oil-cake of soyabean, solvent extracted (defatted) variety	kg.	30%	
2304 00 30	-- Meal of soyabean, solvent extracted (defatted)	kg.	30%	-
2304 00 90	-- Other	kg.	30%	-
2305	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL			
2305 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:			
2305 00 10	-- Oil-cake and oil-cake meal of ground-nut, expeller variety	kg.	30%	-

2305 00 20	-- Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg.	30%	
2305 00 90	-- Other	kg.	30%	-
2306	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 2304 OR 2305			
2306 10	- Of cotton seeds:			
2306 10 10	-- Oil-cake and oil-cake meal, decorticated expeller variety	kg.	30%	-
2306 1020	-- Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	kg.	30%	-
2306 10 30	-- Oil-cake and oil-cake meal, undecorticated, expeller variety	kg.	30%	-
2306 1040	-- Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg.	30%	-
2306 10 90	-- Other	kg.	30%	-
2306 20	- Of linseed:			
230620 10	-- Oil-cake and oil-cake meal, expeller variety	kg.	30%	-
2306 20 20	--- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30%	-
2306 20 90	-- Other	kg.	30%	-
2306 30	- Of sunflower seeds:			
230630 10	--- Oil-cake and oil-cake meal, expeller variety	kg.	30%	-
2306 30 20	-- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30%	-
2306 30 90	-- Other	kg.	30%	-
	- Of rape or colza seeds:			
230641 00	-- Of low erucic acid rape or colza seeds	kg.	30%	-
2306 49 00	-- Other	kg.	30%	-
2306 50	- Of coconut or copra:			
230650 10	-- Oil-cake and oil-cake meal, expeller variety	kg.	30%	-
2306 50 20	-- Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30%	- -
2306 50 90	-- Other	kg.	30%	-
2306 60 00	- Of palm nuts or kernels	kg.	30%	-

2306 70 00	- Of maize (corn) germ	kg.	30%	-
2306 90	- Other:			
	-- Oil-cake and oil-cake meal, expeller variety:			
2306 90 1 1	--- Of mowra seeds	kg.	30%	-
230690 12	-- Of mustard seeds	kg.	30%	-
2306 90 13	-- Of niger seeds	kg.	30%	-
230690 14	-- Of sesamum seeds	kg.	30%	-
230690 15	-- Of mango kernel	kg.	30%	-
230690 16	-- - Of sal (de-oiled)	kg.	30%	-
2306 90 17	-- Of castor seeds	kg.	30%	-
2306 90 1 8	-- Of neem seeds	kg.	30%	-
2306 90 19	-- Of other seeds	kg.	30%	-
	-- Oil-cake and oil-cake meal, solvent extracted (defatted) variety:			-
2306 90 21	--- Of mustard seeds	kg.	30%	-
2306 90 22	-- Of niger seeds	kg.	30%	-
2306 90 23	-- Of cardi seeds	kg.	30%	-
2306 90 24	-- Of sesamum seeds	kg.	30%	-
2306 90 25	-- Of mango kernel	kg.	30%	-
2306 90 26	-- - Of sal (de-oiled)	kg.	30%	-
2306 90 27	-- Of castor seeds	kg.	30%	-
2306 90 28	-- Of neem seeds	kg.	30%	-
2306 90 29	-- Of other seeds	kg.	30%	-
2306 90 30	-- Residues babool seed extraction	kg.	30%	x -
2306 90 90	-- Other	kg.	30%	-
2307 00 00	WINE LEES; ARGOL	kg.	30%	.

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.	30%	
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING			
2309 10 00	- Dog or cat food, put up for retail sale	kg.	30%	-
2309 90	- Other:			
2309 90 10	-- Compounded animal feed	kg.	30%	-
2309 90 20	-- Concentrates for compound animal feed	kg.	30%	-
	-- Feeds for fish (prawn, etc.):			
23099031	--- Prawn and shrimps feed	kg.	30%	-
2309 90 32	-- Fish meal in powdered form	kg.	30%	-
2309 90 39	-- - Other	kg.	30%	-.
2309 90 90	-- Other	kg.	30%	-