
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

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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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	Free	kg	081.41
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	kg	081.42
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)	Free	kg	081.24
2302.30.00	Of wheat	Free	kg	081.26
2302.40.00	Of other cereals	Free	kg	081.29
2302.40.10	Of rice	Free	kg	###
2302.40.90	Other	Free	kg	###
2302.50.00	Of leguminous plants	Free	kg	081.23
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.			
2303.10.00	Residues of starch manufacture and similar residues	Free	kg	081.51
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	Free	kg	081.52
2303.30.00	Brewing or distilling dregs and waste	Free	kg	081.53
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.			
		Free	kg	081.31

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
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.	Free	kg	081.32
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 2304.00.00 or 2305.00.00			
2306.10.00	Of cotton seeds	Free	kg	081.33
2306.20.00	Of linseed	Free	kg	081.34
2306.30.00	Of sunflower seeds	Free	kg	081.35
2306.40.00	Of rape or colza seeds:			
2306.41.00	Of low erucic acid rape or colza seeds	Free	kg	081.41
2306.49.00	Other	Free	kg	081.49
2306.50.00	Of coconut or copra	15%	kg	081.37
2306.60.00	Of palm nuts or kernels	Free	kg	081.38
2306.90.00	Other	Free	kg	081.399
2307.00.00	Wine lees; argol.	Free	kg	081.94
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.	Free	kg	081.192
23.09	Preparations of a kind used in animal feeding.			
2309.10.00	Dog or cat food, put up for retail sale	20%	kg	081.95
2309.90.00	Other:			
2309.90.10	Mixed bird seeds	20%	kg	081.991
2309.90.20	Other foods for pets	20%	kg	081.992
2309.90.30	Prepared complete poultry feed	15%	kg	081.993
2309.90.40	Prepared complete cattle feed	15%	kg	081.994
2309.90.50	Prepared complete pig feed	15%	kg	081.995
2309.90.60	Other prepared complete animal feeds	15%	kg	081.996
2309.90.90	Other	Free	kg	081.999