

## 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	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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	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	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	0	5
2301.20.90	-- Other	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	5

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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	MM	0	0	MY	0	0	0	5	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	5	0	0	0	0	0	0	0	0	5
2302.30.90	- - Other	kg	0	5	0	0		0	0		0	0	0	5	0	0	0	0	0	0	0	0	5
2302.40	- Of other cereals:																						
2302.40.10	- - Of rice	kg	0	5	0	0	MM	0	0		0	0	6	5	0	0	0	0	0	0	0	0	5
2302.40.90	- - Other	kg	0	5	0	0		0	0		0	0	0	5	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	5	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:																						

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
2303.10.10	- - Of manioc (cassava) or sago	kg	0	5	0	0		0	0		0	0	0	5	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	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	0	5
2303.30.00	- Brewing or distilling dregs and waste	kg	0	5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	5
	* Except: Preparations of a kind not used for animal feed of heading 23.06.																						10
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	MM, TH	0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
2304.00.90	- Other	kg	2	3	0	0	MM, TH	0	0		0	0	0	0	0	0	0	0	0	0	0	0	5
	* Except: Preparations of a kind not used for animal feed of heading 2304.00.90																						10
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	MM	0	0		0	0	0	0	0	0	0	0	0	0	0	0	5

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	* Except: Preparations of a kind not used for animal feed of heading 23.05																						10
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
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	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	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	0	5
2306.60	- Of palm nuts or kernels:																						

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															I	II	I	II		PLII			
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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	0	5
2306.60.90	-- Other	kg	0	5	0	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	0	5
2306.90.90	-- Other	kg	0	5	0	0	MM	0	0	MY	0	0	0	0	0	0	0	0	0	0	0	0	5
	* Except: Preparations of a kind not used for animal feed of heading 23.06																						10
2307.00.00	Wine lees; argol.	kg	0	5	0	0		0	0		0	7	0	5	0	0	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	5	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	TH	0	0		0	0	0	0	0	0	0	0	0	0	0	3,5	5

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
2309.10.90	-- Other	kg	7	10.5	0	0	TH	0	0		0	0	0	0	0	0	0	0	0	0	0	3,5	5
2309.90	- Other:																						
	-- Complete feed:																						
2309.90.11	- - - Of a kind suitable for poultry	kg	3	4.5	0	0	PH, TH	0	0	PH	0	0	6	0	0	0	0	0	0	0	0	1,5	5
2309.90.12	--- Of a kind suitable for swine	kg	3	4.5	0	0	PH, TH	0	0	PH	0	0	6	0	0	0	0	0	0	0	0	1,5	5
2309.90.13	- - - Of a kind suitable for prawns	kg	0	5	0	0	TH	0	5		0	0	6	0	2	1	2,5	2	0	0	0	0	5
2309.90.14	- - - Of a kind suitable for primates	kg	3	4.5	0	0	PH, TH	0	0	PH	0	0	6	0	0	0	0	0	0	0	0	0	5
2309.90.19	--- Other	kg	3	4.5	0	0	PH, TH	0	0	PH	0	0	6	0	0	0	0	0	0	0	0	0	5
2309.90.20	-- Premixes, feed supplements or feed additives	kg	0	5	0	0		0	0		0	0	5	0	0	0	0	0	0	0	0	0	5
2309.90.90	-- Other	kg	0	5	0	0	TH	0	0	PH, KR	0	0	5	0	0	0	0	0	0	0	0	0	5