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		tity	0	Тах						Special	prefer	ential i	mport	duties	(Tax	%)							(0
	DESCRIPTION	quantity	WTO	ry Ta			Country	4		Country		⋖			AJC	CEP	VJI	EPA	AEU	CP.	TPP		VAT Rates
AHTN	DESCRIPTION	ō	MFN /	Ordinary [·]	ATIGA	ACFTA	doesn't	AHKFTA	AKFTA	doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					Щ	P	LII	EVFTA	ATF
		Unit	Σ	ō	¥	AC	apply ACFTA	AH	¥	apply AKFTA	V X	AAN	Ι	۸۵	ı	II	I	II	Š	Ш	IV	Ē	>
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

HS CODE		tity	0	ax						Special	prefer	ential i	mport	duties	(Tax	%)							s
	DECORIDEION	Unit of quantity	/ WTO	Ordinary Tax			Country	4		Country		٨			AJO	CEP	VJE	ΕPA	Ü	CP.	TPP		VAT Rates
AHTN	DESCRIPTION	o Jo	MFN /	dina	ATIGA	ACFTA	Country doesn't	(FT/	AKFTA	Country doesn't	VKFTA	ZFT	AIFTA	VCFTA					EAEU	Р	LII	EVFTA	ATF
		Unit	Ξ	ŏ	AT	AC	apply ACFTA	AHKFTA	AK	apply AKFTA	VK	AANZFTA	Ψ	۸C	I	II	I	II	N I	Ш	IV	EV	>
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	ММ	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:																						

HS CODE		tity	0	×e						Special	prefer	ential i	mport	duties	(Тах	%)							(0
AHTN	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	ATIGA	ACFTA	Country doesn't	АНКЕТА	АКЕТА	Country doesn't	VKFTA	AANZFTA	AIFTA	VCFTA	AJO	CEP	VJI	EPA	EAEU		TPP LII	EVFTA	VAT Rates
		Uni	W	Or	LA	AC	apply ACFTA	AHI	AK	apply AKFTA	V _K	AAN	AI	۸۵	ı	II	I	II	- NA	Ш	IV	EV	>
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	мм, тн	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	ММ	0	0		0	0	0	0	0	0	0	0	0	0	0	0	5

HS CODE		tity	0	Special preferential import duties (Tax %) N												(0							
	DESCRIPTION	Unit of quantity	WT(ary Ta			Country	۷	_	Country	_	₹			AJC	CEP	VJE	ΕPA	EU	CP.	TPP		VAT Rates
AHTN		it of	N.	din	ATIGA	ACFTA	doesn't apply	АНКЕТА	AKFTA	doesn't apply	VKFTA	AANZFTA	AIFTA	VCFTA					– EAI	P	LII	EVFTA	/AT
		Uni	Σ	ō	Ā	¥	ACFTA	АН	Α	AKFTA	\ V	AA	₹)	I	II	ı	II	N N	Ш	IV	Ш	
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:																						

HS CODE		tity	0	ax						Special	prefer	ential i	import	duties	(Tax	%)							6
	DESCRIPTION	Unit of quantity	/ WTO	Ordinary Tax	1	4	Country	ĕ	4	Country	4	₹		4	AJO	CEP	VJE	РА	EAEU		ГРР	4	VAT Rates
AHTN		it of	MH	rdina	ATIGA	ACFTA	doesn't	АНКЕТА	AKFTA	doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					– EA	P	LII	EVFTA	VAT
		η	2	0	¥	ă	apply ACFTA	AH	₹	apply AKFTA	>	A	∢	Š	I	II	'	II	×	Ш	IV	Ш	
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	ММ	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

HS CODE		tity	0	Тах						Special	prefer	ential	import	duties	(Tax	%)							
	DESCRIPTION	quantity	WTO	ry Ta			Country	4		Country		⋖			AJO	CEP	VJE	ΕPA	EU	CP.	TPP		Rates
AHTN	DESCRIPTION	Unit of c	MFN /	Ordinary	ATIGA	ACFTA	Country doesn't	AHKFTA	AKFTA	doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					EAE	Р	LII	EVFTA	VAT Rates
		U	Σ	ō	LA	AC	apply ACFTA	AHI	AK	apply AKFTA	×	AAN	₹	>	ı	II	I	II	N	Ш	IV	Ē	>
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	тн	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