

**CHAPTER 05**  
**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

NOTES

1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 4I or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Nomenclature elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>05.01</b> 0501.0000.00	<b>Human hair and waste, unworked</b> .		5	5		
<b>05.02</b> 0502.1000.00 0502.9000.00	<b>Pigs'... bristles; brush making hair; waste</b> Pigs', hogs' or boars' bristles and hair and waste thereof Other bristles and hair; and waste of such bristles or hair		5 5	5 5		
<b>05.04</b> 0504.0000.00	<b>Guts, bladders and stomachs of animals (excl. fish)</b> .		5	5		
<b>05.05</b> 0505.1000.00 0505.9000.00	<b>Skins and other parts of birds, feathers and down</b> Feathers of a kind used for stuffing; down Other parts of birds treated for preservation or disinfected		5 5	5 5		
<b>05.06</b> 0506.1000.00 0506.9000.00	<b>Bones and horn-cores</b> Ossein and bones treated with acid Other bones and horn cores treated with acid or degelatinised; powder & waste of products		5 5	5 5		
<b>05.07</b> 0507.1010.00 0507.1090.00 0507.9000.00	<b>Ivory, tortoise-shell, whalebone and whalebone hair, etc, unworked</b> Elephant tusks Other forms of ivory excluding tusks .		5 5 5	5 5 5		
<b>05.08</b> 0508.0000.00	<b>Coral; shells of molluscs, crustaceans, unworked</b> .		5	5		
<b>05.10</b> 0510.0000.00	<b>Ambergris, castoreum, civet and musk; cantharides; etc</b> .		5	5		
<b>05.11</b> 0511.1000.00 0511.9100.00	<b>Animal products, nes; dead of chapters 1 and 3, unfit for human consum.</b> Bovine semen Products of aquatic invertebrates; dead animals of Chapter 3		5 5	5 5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
05.11 0511.9900.00	<b>Animal products, nes; dead of chapters 1 and 3, unfit for human consum.</b> Other animal products not elsewhere specified, unfit for human consumption		5	5		