

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER.

NOTE

1. Heading No. 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
23.01	Flours, etc, of meat, fish, etc, unfit for human consumption; greaves					
2301.1000.00	Flours, meals and pellets, of meat or meat offal; greaves		10	5		
2301.2000.00	Flours, meals and pellets, of fish, crustaceans, molluscs or other aquatic invertebrates		10	5		
23.02	Brans, sharps and other residues, derived from working of ceareals, etc					
2302.1000.00	Bran, sharps and other residues of maize (corn)		10	5		
2302.3000.00	Bran, sharps and other residues of wheat		10	5		
2302.4000.00	Bran, sharps and other residues of other cereals		10	5		
2302.5000.00	Bran, sharps and other residues of leguminous plants		10	5		
23.03	Residues of starch manufacture, beet-pulp, etc, brewing dregs and waste					
2303.1000.00	Residues of starch manufacture and similar residues		10	5		
2303.2000.00	Beetpulp, bagasse and other waste of sugar manufacture		10	5		
2303.3000.00	Brewing or distilling dregs and waste		10	5		
23.04	Oil-cake and other solid residues, of soya-bean					
2304.0000.00	.		10	5		
23.05	Oil-cake and other solid residues, of ground-nut					
2305.0000.00	.		10	5		
23.06	Oil-cake and other solid residues, of vegetable fats					
2306.1000.00	Oilcake and other solid residues, resulting from the extraction of oil from cotton seeds		10	5		
2306.2000.00	Oilcake and other solid residues, resulting from the extraction of oil from linseed		10	5		
2306.3000.00	Oilcake and solid residues, resulting from the extraction of oil from sunflower seeds		10	5		
2306.4100.00	Oilcake and residues, from the extraction of oil from low erucic acid rape/colza seeds		10	5		
2306.4900.00	Oilcake and residues, from the extraction of oil from other erucic acid rape/colza seed		10	5		
2306.5000.00	Oilcake and residues, from the extraction of oil from of coconut or copra		10	5		
2306.6000.00	Oilcake and residues, from the extraction of oil from of palm nuts or kernels		10	5		
2306.9000.00	Other oil cakes & residues, resulting from extraction of other vegetable fats and oils		10	5		
23.07	Wine lees; argol					
2307.0000.00	.		10	5		
23.08	Vegetable materials, waste, residues, etc, used in animal feeding					
2308.0000.00	.. used in animal feeding, not specified.		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
23.09	Preparations of a kind used in animal feeding					
2309.1000.00	Dog or cat food, put up for retail sale		20	5		
2309.9010.00	Preparations containing added vitamins		5	5		
2309.9090.00	.		10	5		