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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.

CUSTOMS TARIFF - SCHEDULE

| Tariff Item    | SS  | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs  |
|----------------|-----|---|---------------|------------|--|
| <b>23.01</b>   |     | <b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>    |               |            |  |
| <b>2301.10</b> |     | <b>-Flours, meals and pellets, of meat or meat offal; greaves</b>   |               |            |  |
| 2301.10.10 00  | --  | -Of whales  | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2301.10.90     | --  | -Other  |               | Free       | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free              |
|                | 10  | ---- <i>-Tankage</i> .....  | KGM           |            |  |
|                | 90  | ---- <i>-Other</i> .....  | KGM           |            |  |
| <b>2301.20</b> |     | <b>-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates</b>   |               |            |  |
|                | --  | -Fish meal:   |               |            |  |
| 2301.20.11 00  | --- | -For use in the manufacture of complete feeds for fish  | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2301.20.18 00  | --- | -Other, not including herring meal or salmon meal, for use in the manufacture of animal feed  | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2301.20.19 00  | --- | -Other  | KGM           | 3%         | CCCT,LDCT,GPT,UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free       |
| 2301.20.90 00  | --  | -Other  | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>23.02</b>   |     | <b>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.</b> |               |            |  |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS     | Description of Goods   | Unit of Meas. | MFN Tariff            | Applicable Preferential Tariffs   |
|-------------------|--------|--|---------------|-----------------------|---|
| 2302.10.00        | 00     | -Of maize (corn)   | KGM           | Free                  | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>2302.30</b>    |        | <b>-Of wheat</b>   |               |                       |   |
| 2302.30.10        | 00 --  | -Within access commitment  | KGM           | Free                  | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free      |
| 2302.30.20        | 00 --  | -Over access commitment  | TNE           | \$98.60/tonne plus 4% | LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free                       |
| <b>2302.40</b>    |        | <b>-Of other cereals</b>   |               |                       |   |
|                   |        | -- -Of barley:   |               |                       |   |
| 2302.40.11        | 00 --- | -Within access commitment  | KGM           | Free                  | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free      |
| 2302.40.12        | 00 --- | -Over access commitment  | TNE           | \$106.91/tonne        | LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free                       |
| 2302.40.90        | 00 --  | -Other   | KGM           | Free                  | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free      |
| <b>2302.50.00</b> | 00     | <b>-Of leguminous plants</b>   | KGM           | Free                  | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free      |
| <b>23.03</b>      |        | <b>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.</b> |               |                       |   |
| <b>2303.10.00</b> |        | <b>-Residues of starch manufacture and similar residues</b>  |               | Free                  | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free      |
|                   | 10     | ---- <i>Corn gluten meal</i> .....   | KGM           |                       |   |
|                   | 90     | ---- <i>Other</i> .....  | KGM           |                       |   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item          | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|----------------------|----|--|---------------|------------|---|
| <b>2303.20</b>       |    | <b>-Beet-pulp, bagasse and other waste of sugar manufacture</b>  |               |            |   |
| 2303.20.10 00        | -- | Dried beet-pulp  | KGM           | 2.5%       | CCCT,LDCT,GPT,UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free   |
| 2303.20.90 00        | -- | Other  | -             | Free       | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>2303.30.00 00</b> |    | <b>-Brewing or distilling dregs and waste</b>  | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>2304.00.00 00</b> |    | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</b>   | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>2305.00.00 00</b> |    | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>  | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>23.06</b>         |    | <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.</b> |               |            |   |
| <b>2306.10.00 00</b> |    | <b>-Of cotton seeds</b>  | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>2306.20.00 00</b> |    | <b>-Of linseed</b>   | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>2306.30.00 00</b> |    | <b>-Of sunflower seeds</b>   | KGM           | Free       | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
|                      |    | <b>-Of rape or colza seeds:</b>  |               |            |   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs  |
|-------------|----|--|---------------|------------|--|
| 2306.41.00  | 00 | -Of low erucic acid rape or colza seeds  | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2306.49.00  | 00 | -Other   | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2306.50.00  | 00 | -Of coconut or copra   | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2306.60.00  | 00 | -Of palm nuts or kernels   | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2306.90.00  | 00 | -Other   | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2307.00.00  | 00 | Wine lees; argol.  | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2308.00.00  | 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. | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 23.09       |    | Preparations of a kind used in animal feeding.   |               |            |  |
| 2309.10.00  |    | -Dog or cat food, put up for retail sale   |               | 3.5%       | CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free   |
|             | 10 | -----Biscuits, whole or kibbled .....  | KGM           |            |  |
|             |    | -----Other:  |               |            |  |
|             | 91 | -----In airtight containers .....  | KGM           |            |  |
|             | 99 | -----Other .....   | KGM           |            |  |
| 2309.90     |    | -Other   |               |            |  |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods  | Unit of Meas. | MFN Tariff                         | Applicable Preferential Tariffs  |
|-------------|----|---|---------------|------------------------------------|--|
| 2309.90.10  | 00 | -- Feeds containing cereals, excluding baked biscuits, to be employed in feeding fur-bearing animals or in the manufacture of feeds for such animals;<br>Granulated tylosin concentrate and hygromycin B concentrate for use in the manufacture of animal feed supplements;<br>Preparations to be employed in feeding trout or salmon and cereal preparations to be employed in feeding fur-bearing animals | KGM           | Free                               | CCCT,LDCT,GPT,UST, MXT,CIAT,CT,CRT,PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free        |
| 2309.90.20  | 00 | -- Other preparations containing eggs   | KGM           | 10.5%                              | CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free            |
|             |    | -- Complete feeds and feed supplements, including concentrates:   |               |                                    |  |
| 2309.90.31  |    | --- Containing 50% or more by weight in the dry state of non-fat milk solids, within access commitment  |               | 2%                                 | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 2%           |
|             |    | ---- Complete feeds for bovine animals:   |               |                                    |  |
|             | 11 | ---- Calf.....  | KGM           |                                    |  |
|             | 19 | ---- Other.....   | KGM           |                                    |  |
|             | 20 | ---- Complete feeds for poultry.....  | KGM           |                                    |  |
|             | 90 | ---- Other.....   | KGM           |                                    |  |
| 2309.90.32  | 00 | --- Containing 50% or more by weight in the dry state of non-fat milk solids, over access commitment  | KGM           | 205.5% but not less than \$1.64/kg |  |
| 2309.90.33  | 00 | --- Containing more than 10% but less than 50% by weight in the dry state of non-fat milk solids  | KGM           | 3%                                 | CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 3% |
| 2309.90.34  |    | --- Containing 10% or less by weight in the dry state of non-fat milk solids  |               | 3%                                 | CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 3% |
|             |    | ---- Feed supplements, including concentrates, containing an antibiotic:  |               |                                    |  |
|             | 41 | ---- Containing bacitracin.....   | KGM           |                                    |  |
|             | 42 | ---- Containing chlortetracycline.....  | KGM           |                                    |  |
|             | 43 | ---- Containing tylosin.....  | KGM           |                                    |  |
|             | 49 | ---- Other.....   | KGM           |                                    |  |
|             |    | ---- Feed supplements, including concentrates, containing a vitamin:  |               |                                    |  |
|             | 51 | ---- Containing vitamin A.....  | KGM           |                                    |  |
|             | 52 | ---- Containing vitamin E.....  | KGM           |                                    |  |
|             | 53 | ---- Containing multivitamins.....  | KGM           |                                    |  |
|             | 59 | ---- Other.....   | KGM           |                                    |  |
|             | 60 | ---- Feed supplements, including concentrates, containing an antibiotic and a vitamin.....  | KGM           |                                    |  |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods   | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-------------|----|--|---------------|------------|---|
|             | 90 | -----Other .....   | KGM           |            |   |
| 2309.90.35  | 00 | -----Containing 50% or more by weight in the dry state of milk solids containing butterfat   | KGM           | 3%         | CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 3%                   |
| 2309.90.36  | 00 | -----Containing more than 10% but less than 50% by weight in the dry state of milk solids containing butterfat   | KGM           | 3%         | CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 3%              |
| 2309.90.37  | 00 | -----Fish solubles   | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 2309.90.39  |    | -----Other   |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free          |
|             |    | -----Other complete feeds for:   |               |            |   |
|             | 34 | -----Bird .....  | KGM           |            |   |
|             | 35 | -----Fish .....  | KGM           |            |   |
|             | 39 | -----Other .....   | KGM           |            |   |
|             | 40 | -----Feed supplements, including concentrates, containing an antibiotic.....   | KGM           |            |   |
|             |    | -----Feed supplements, including concentrates, containing a vitamin:   |               |            |   |
|             | 53 | -----Containing multivitamins .....  | KGM           |            |   |
|             | 59 | -----Other .....   | KGM           |            |   |
|             | 90 | -----Other .....   | KGM           |            |   |
|             |    | --Other:   |               |            |   |
| 2309.90.91  | 00 | -----Feed grade chlortetracycline, obtained by fermentation and the subsequent drying of the contents of the fermentation vessel, whether or not standardized by the addition of other substances, for use in the manufacture of premixes;<br><br>Flavourings;<br>Mineral blocks;<br>Pellet binders;<br>Preservatives;<br>Single ingredient feeds;<br>Yeast cultures | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free              |
| 2309.90.99  | 00 | -----Other   | KGM           | 8%         | CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 5%              |