

**Section IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

**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, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
2301.10.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
10	----	-Tankage.....	KGM		
90	----	-Other.....	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	---	-For use in the manufacture of complete feeds for fish		Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
10	----	-Herring or pilchard.....	KGM		
90	----	-Other.....	KGM		
2301.20.19	---	-Other		3%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
10	----	-Herring or pilchard.....	KGM		
90	----	-Other.....	KGM		
2301.20.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
10	----	-Meals.....	KGM		
	----	-Other:			
91	----	-Of fish.....	KGM		
92	----	-Of crustaceans, molluscs or other aquatic invertebrates.....	KGM		
<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>			
<b>2302.10.00</b>		<b>-Of maize (corn)</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT: Free
10	----	-Chopped, crushed or ground.....	KGM		
90	----	-Other.....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>2302.30</b>		<b>-Of wheat</b>			
2302.30.10 00	--	-Within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2302.30.20 00	--	-Over access commitment	TNE	\$98.60/tonne plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: 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, MT, CT, CRT, PT, COLT, JT, PAT: Free
2302.40.12 00	---	-Over access commitment	TNE	\$106.91/tonne	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2302.40.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
	10	-----Single cereal grains, chopped, crushed or ground.....	KGM		
	90	-----Other .....	KGM		
<b>2302.50.00 00</b>		<b>-Of leguminous plants</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: 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, MT, CT, CRT, PT, COLT, JT, PAT: Free
	10	-----Corn gluten meal .....	KGM		
	20	-----Corn gluten feed.....	KGM		
	90	-----Other .....	KGM		
<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, MT, CT, CRT, PT, COLT, JT, PAT: Free
2303.20.90 00	--	-Other	-	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
<b>2303.30.00</b>		<b>-Brewing or distilling dregs and waste</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
	10	-----Brewers or distillers spent grains .....	KGM		
	90	-----Other .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2304.00.00	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.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2305.00.00	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.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
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	00	-Of cotton seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2306.20.00	00	-Of linseed	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2306.30.00	00	-Of sunflower seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
		-Of rape or colza seeds:			
2306.41.00	00	-Of low erucic acid rape or colza seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2306.49.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2306.50.00	00	-Of coconut or copra	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2306.60.00	00	-Of palm nuts or kernels	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2306.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2307.00.00	00	Wine lees; argol.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: 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, MT, CT, CRT, PT, COLT, JT, PAT: Free
23.09		Preparations of a kind used in animal feeding.			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2309.10.00		<b>-Dog or cat food, put up for retail sale</b>		3.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
	10	---- <i>-Biscuits, whole or kibbled</i> .....	KGM		
		---- <i>-Other:</i>			
	91	---- <i>-In airtight containers</i> .....	KGM		
	99	---- <i>-Other</i> .....	KGM		
2309.90		<b>-Other</b>			
2309.90.10	00	-- <i>-Feeds containing cereals, excluding baked biscuits, to be employed in feeding fur-bearing animals or in the manufacture of feeds for such animals; Granulated tylosin concentrate and hygromycin B concentrate for use in the manufacture of animal feed supplements; Preparations to be employed in feeding trout or salmon and cereal preparations to be employed in feeding fur-bearing animals</i>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2309.90.20	00	-- <i>-Other preparations containing eggs</i>	KGM	10.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT: Free PAT: 3.5%
		-- <i>-Complete feeds and feed supplements, including concentrates:</i>			
2309.90.31		---- <i>-Containing 50% or more by weight in the dry state of non-fat milk solids, within access commitment</i>		2%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT: Free GPT: 2%
		---- <i>-Complete feeds for bovine animals:</i>			
	11	---- <i>-Calf</i> .....	KGM		
	12	---- <i>-Dairy cattle</i> .....	KGM		
	19	---- <i>-Other</i> .....	KGM		
	20	---- <i>-Complete feeds for poultry</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
2309.90.32		---- <i>-Containing 50% or more by weight in the dry state of non-fat milk solids, over access commitment</i>		205.5% but not less than \$1.64/kg	
		---- <i>-Complete feeds for bovine animals:</i>			
	11	---- <i>-Calf</i> .....	KGM		
	12	---- <i>-Dairy cattle</i> .....	KGM		
	19	---- <i>-Other</i> .....	KGM		
	20	---- <i>-Complete feeds for poultry</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
2309.90.33		---- <i>-Containing more than 10% but less than 50% by weight in the dry state of non-fat milk solids</i>		3%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 3%
		---- <i>-Complete feeds for bovine animals:</i>			
	11	---- <i>-Calf</i> .....	KGM		
	12	---- <i>-Dairy cattle</i> .....	KGM		
	19	---- <i>-Other</i> .....	KGM		
	20	---- <i>-Complete feeds for poultry</i> .....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		30 - - - -Complete feeds for birds.....	KGM		
		- - - -Feed supplements, including concentrates, containing a vitamin:			
		41 - - - -Containing multivitamins.....	KGM		
		49 - - - -Other.....	KGM		
		90 - - - -Other.....	KGM		
2309.90.34		- - - -Containing 10% or less by weight in the dry state of non-fat milk solids		3%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 3%
		- - - -Complete feeds for fur farm stock:			
		11 - - - -Mink.....	KGM		
		19 - - - -Other.....	KGM		
		- - - -Complete feeds for bovine animals:			
		21 - - - -Calf.....	KGM		
		22 - - - -Dairy cattle.....	KGM		
		29 - - - -Other.....	KGM		
		- - - -Other complete feeds for:			
		31 - - - -Poultry.....	KGM		
		32 - - - -Swine.....	KGM		
		33 - - - -Horse.....	KGM		
		34 - - - -Bird.....	KGM		
		35 - - - -Fish.....	KGM		
		39 - - - -Other.....	KGM		
		- - - -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		
		90 - - - -Other.....	KGM		
2309.90.35		- - - -Containing 50% or more by weight in the dry state of milk solids containing butterfat		3%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT: Free GPT: 3%
		- - - -Complete feeds for bovine animals:			
		11 - - - -Calf.....	KGM		
		12 - - - -Dairy cattle.....	KGM		
		19 - - - -Other.....	KGM		
		20 - - - -Complete feeds for poultry.....	KGM		
		30 - - - -Complete feeds for birds.....	KGM		
		90 - - - -Other.....	KGM		
2309.90.36		- - - -Containing more than 10% but less than 50% by weight in the dry state of milk solids containing butterfat		3%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 3%
		- - - -Complete feeds for bovine animals:			
		11 - - - -Calf.....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	12	- - - - -Dairy cattle .....	KGM		
	19	- - - - -Other .....	KGM		
	20	- - - - -Complete feeds for poultry .....	KGM		
	90	- - - - -Other .....	KGM		
2309.90.37	00	- - - - -Fish solubles	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
2309.90.39		- - - - -Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: 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; Flavourings; Mineral blocks; Pellet binders; Preservatives; Single ingredient feeds; Yeast cultures	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
2309.90.99	00	- - - - -Other	KGM	8%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 5%