TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
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Section

Live Animals; Animal Products

Notes.

- 1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2. Except where the context otherwise requires, throughout this Schedule any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live Animals

Note.

- 1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 1, 2, 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
0101	Live horses, asses, mules and hin- nies										Exemption: Animals and birds imported by zoo is Nil by 21/02-Cus. dated 01.03.2002; Sl. No. 445
0101 10	- Pure-bred breeding animals:										
0101 10 10	Horses	u	30.00			4	0	0.90	36.136	Restricted	
0101 10 20	Asses	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0101 10 90	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0101 90	- Other:										
0101 90 10	Horses for polo	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0101 90 20	Asses, Mules and hinnies livestock	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0101 90 90	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0102	Live bovine animals										
0102 10	- Pure-bred breeding animals:										
0102 10 10	Bulls, adult	u	30.00	30.00		4	0	0.90	36.136	Restricted	Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 1
0102 10 20	Cows, adult	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0102 10 30	Buffaloes, adult and calves	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0102 10 90	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0102 90	- Other:										
0102 90 10	Bulls, adult	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0102 90 20	Buffaloes, adults and calves	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0102 90 90	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0103	Live swine										
0103 10 00	- Pure-bred breeding animals - Other:	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0103 91 00	Weighing less than 50 kg.	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0103 92 00	Weighing 50 kg. or more	u	30.00			4	0	0.90		Restricted	
0104 0104 10 0104 10 10	Live sheep and goats - Sheep: Sheep including lamb for breeding purpose	u	30.00	30.00		4	0	0.90	36.136	Restricted	Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 1

Section I – Chapter 1

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
0104 10 90	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0104 20 00	- Goats	u	30.00	30.00		4	0	0.90	36.136	Restricted	Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 1
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls										
0105 11 00	 Weighing not more than 185 g.: Fowls of the species Gallus domesticus 	u	30.00	30.00		4	0	0.90	36.136	Restricted	Grand parent stock of poul- try is, however, freely im- portable.
0105 12 00	Turkeys	u	30.00	30.00		4	0	0.90	36.136	Restricted	Grand parent stock of poul- try is, however, freely im- portable.
0105 19 00	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	Grand parent stock of poul- try is, however, freely im- portable.
0105 94 00	 Other: Fowls of the species Gallus domesticus 	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0105 99 00	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	
0106	Other live animals - Mammals:										
0106 11 00	Primates	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 12 00	Whales, dolphins and porpoises (mammals of the order Cetacea); Manatees and dugongs (mammals of the order Sirenia)	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 19 00	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 20 00	 Reptiles (including snakes and tur- tles) - Birds: 	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 31 00	Birds of prey	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 32 00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 39 00	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 90	- Other:										Trole 170. 0 by the Grupter
0106 90 10	Bees and other insects, not else- where included or specified	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter
0106 90 20	Pureline Stock	u	30.00	30.00		4	0	0.90	36.136	Restricted	<i>Subject to Import Licensing</i> <i>Note No. 6 of the Chapter</i>
0106 90 90	Other	u	30.00	30.00		4	0	0.90	36.136	Restricted	Subject to Import Licensing Note No. 6 of the Chapter

Import Licensing Notes

- (1) An application for grant of a licence for import of Animals, Birds and Reptiles (including their parts and products) may be made in the form given in Appendix-8 of the Handbook of Procedures Vol.1, to the Director General of Foreign Trade alongwith the recommendation of the Chief Wild Life Warden of the State concerned.
- (2) An application for grant of a licence for import of Stallions and Broodmares may be made in the form given in Appendix-8 of the Handbook of Procedures Vol.1, to the Director General of Foreign Trade alongwith the recommendation of Director, Animal Husbandry and Veterinary Services of the State Government concerned or the Department of Animal Husbandary and Dairying, Ministry of Agriculture, Government of India.

The import of stallions and broodmares against licences shall be subject to the following conditions:

- (i) Import of such animals shall be subject to the health regulations in force;
- (ii) Applications shall be considered only from stud farms which have been in existence for at least three years and registered with the Animal Husbandry Commissioner, Department of Agriculture and Cooperation, Government of India. However, this period of three years may be relaxed on merits;
- (iii) A certificate of fitness issued either by the veterinary officer or by a qualified veterinary doctor registered with the Government of the country of origin shall be furnished at the time of customs clearance.
- (3) An application for grant of a licence for import of horses for polo may be made in the form given in Appendix-8 of the Handbook of Procedures Vol.1, to the Director General of Foreign Trade.

Section I – Chapter 1

TARIFF ITEM ITEM DESCRIPTION UNIT BASIC EFFECT. PRE ACD CVD. CESS TOTAL POLICY												
	TARIFF ITEM	ITEM DESCRIPTION	UNIT	BASIC	EFFECT.	PRE.	ACD	CVD.	CESS	TOTAL	POLICY	REMARKS
		THEM DEDCIM HOL	0101					C.D.				
(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

- (4) An application for grant of a licence for Livestock (excluding equine), Pureline stocks, birds' eggs, frozen semen/ embryo, and Commercial chicks may be made in the form given in Appendix-8 of the Handbook of Procedures Vol.1, to the Director General of Foreign Trade along-with the recommendation of the Department of Agriculture and Cooperation, Government of India.
- (5) Import of Live animals other than wild animals as defined under Wild Life Protection Act, 1972 is permitted against a licence to Zoos and Zoological parks, circus companies, private individuals, on the recommendation of the Chief Wild Life Warden of a State Government subject to the provisions of the Convention on Inter-national Trade in Endangered Species of Wild Fauna and Flora (CITES). For recognized scientific/ research institutions, in addition to the above requirement, recommendation of Committee for the purpose of Control and Supervision of Experiments on Animals (CPCSEA) under the Prevention of Cruelty to Animals Act, 1960 shall also be required for issuance of Import licence.
- (6) Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES. [Substituted vide Ntfn 13/2009-2014 dated 14.10.2009].

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.