TARIFF ITEM ITEM DESCRIPTION UNIT BASIC EFFECT. PRE ACD CVD. CESS TOTAL POLICY REMARKS												
	TARIEF ITEM	ITEM DESCRIPTION	IINII	BASIC	FFFECT	PRF	ACD	CVD	CESS	TOTAI	POI ICY	REMARKS
	ITHICITE ITEM	II LIVI DESCRII I ION	CIVII			I ILL.	TICD	CID.	CLOO		IOLICI	KLIVITIKKO
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

# **Chapter 23**

## Residues and Waste from the Food Industries; Prepared Animal Fodder

#### Note.

 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.

For the purposes of sub-heading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading note 1 to Chapter 12.

#### Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 52-56, 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)
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crusta- ceans, molluscs or other aquatic invertebrates, unfit for human con- sumption; Greaves										Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2301 10	- Flours, meals and pellets, of meat or meat offal; Greaves:										
2301 10 10	Meat meals & pellets (including tankage)	kg.	30.00	30.00		4	0	0.90	36.136	Free	
2301 10 90 2301 20	Others (including greaves) - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	kg.	30.00	30.00		4	0	0.90	36.136	Free	Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 53; Duty on Fin fish feed is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 53C
	Fish meal unfit for human consumption:										
2301 20 11	Powder form	kg.	30.00	5.00		4	0	0.15	9.356	Free	
2301 20 19	Other	kg.	30.00	5.00		4	0	0.15	9.356	Free	
2301 20 90	Other	kg.	30.00	5.00		4	0	0.15	9.356	Free	
<b>2302</b> 2302 10	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  - Of maize (corn)										Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2302 10 10	Maize bran	kg.	30.00	30.00		4	0	0.90	36.136	Free	
2302 10 10	Other	kg.	30.00	30.00		4	0	0.90	36.136		
2302 30 00	- Of wheat	kg.	30.00	30.00		4	0	0.90	36.136		
2302 40 00	- Of other cereals	kg.	30.00	30.00		4	0	0.90	36.136	Free	Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 53A
2302 50 00	- Of leguminous plants	kg.	30.00	30.00		4	0	0.90	36.136	Free	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufac- ture, brewing or distilling dregs and waste, whether or not in the form of pellets										Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2303 10 00	- Residues of starch manufacture and similar residues	kg.	30.00	30.00		4	0	0.90	36.136	Free	
2303 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg.	30.00	30.00		4	0	0.90	36.136	Free	
2303 30 00	- Brewing or distilling dregs and waste	kg.	30.00	30.00		4	0	0.90	36.136	Free	

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)
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	V-7	.,	V	(7)	.,	ζ-7	.,	( ),		Exemption: See Ntfn 21/02- Cus. dated 01.03.2002; Sl. No. 54, 55. Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2304 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:										01.00.2000
2304 00 10	Oil-cake and oil-cake meal of soya bean expeller variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2304 00 20	Oil-cake of soyabean, solvent extracted (defatted) variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2304 00 30	Meal of soya-bean, solvent extracted (defatted)	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2304 00 90	Other	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil										Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 54. Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2305 00	<ul> <li>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil:</li> </ul>										
2305 00 10	Oil-cake & oil-cake meal of ground- nut expeller variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2305 00 20	Oil-cake & oil-cake meal of ground- nut, solvent extracted variety (defat- ted)	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2305 00 90	Other	kg.	30.00	15.00		4	0	0.45	20.068	Free	
<b>2306</b> 2306 10	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  - Of cotton seeds										Exemption: Effective Duty on De-oiled rice bran oil cake is - Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 53B; 54. Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
	Oil-cake and oil-cake meal decorticated expeller variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 10 20	Oil-cake and oil-cake meal decarti- cated, solvent extracted (defatted) variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 10 30	Oil-cake and oil-cake meal undecorticated expeller variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 10 40	Oil-cake and oil-cake meal undecor- ticated solvent extracted (defatted) variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 10 90 2306 20	Other - Of linseed:	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 20 10	Oil-cake and oil-cake meal, expeller variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 20 20	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 20 90	Other	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 30 2306 30 10	<ul><li>Of sunflower seeds:</li><li> Oil-cake and oil-cake meal, expeller variety</li></ul>	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 30 20	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 30 90	Other - Of rape or colza seeds:	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 41 00	Of low erucic acid rape or colza	kg.	30.00	15.00		4	0	0.45	20.068	Free	
	seeds										

#### Section IV - Chapter 23

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)
2306 50 10	Oil-cake and oil-cake meal, expeller variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 50 20	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 50 90	Other	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 60 00	- Of palm nuts or kernels	kg.		15.00		4	0	0.45	20.068		
2306 90	- Other	0-				_					
	Oil-cake and oil-cake meal, expeller variety:										
2306 90 11	Of mowra seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 12	Of mustard seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 13	Of niger seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 14	Of seasamum seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 15	Of mango kernel	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 16	Of sal-de-oiled	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 17	Of castor seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 18	Of neem seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 19	Of other seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
	Oil-cake and oil-cake meal, solvent extracted (defatted) variety:										
2306 90 21	Of mustard seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
	Of niger seeds	kg.		15.00		4	0	0.45	20.068		
	Of cardi seeds	kg.		15.00		4	0	0.45	20.068	Free	
	Of seasamum seeds	kg.	30.00	15.00		4	0	0.45	20.068		
	Of mango kernel	kg.		15.00		4	0	0.45	20.068		
	Of sal-de-oiled	kg.	30.00	15.00		4	0	0.45	20.068		
	Of castor seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 28	Of neem seeds	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2306 90 29	Of other seeds	kg.		15.00		4	0	0.45	20.068	Free	
2306 90 30	Residues babool seed extraction	kg.	30.00	15.00		4	0	0.45	20.068		
2306 90 90	Other	kg.	30.00	15.00		4	0	0.45	20.068	Free	
2307	Wine lees; Argol	kg.	30.00	30.00		4	0	0.90	36.136	Free	
2308	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	kg.	30.00	30.00		4	0	0.90	36.136	Free	Import of acorns and horsechestnut is however, restricted for imports. Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
2309	*										Exemption: ACD by Ntfn
2309 10 00	Preparations of a kind used in animal feeding  - Dog or cat food, put up for retail sale	kø.	30.00	20.00		4	0	0.60	25.424	Free	20/06-Cus. dated 01.03.2006 Exemption: See Ntfn 21/02-
2309 90	- Other:	ĸg.	30.00	20.00		<b>T</b>	O	0.00	20.424	Ticc	Cus. dated 01.03.2002; Sl. No. 551 Exemption: See Ntfn 21/02-
											Cus. dated 01.03.2002; Sl. No. 56, 572 Anti-Dumping Duty: See
											Ntfn 33/2009-Cus. dated 27.03.2009
2309 90 10	Compounded animal feed	kg.	30.00	30.00		4	0	0.90	36.136	Free	
2309 90 20	Concentrates for compound animal			30.00		4	0	0.90	36.136		
	feed	O									
	Feeds for fish (prawn etc.):										
	Prawn and shrimps feed	kg.		30.00		4	0	0.90	36.136		
2309 90 32	Fish meal in powdered form	kg.	30.00	30.00		4	0	0.90	36.136	Free	Exemption: Effective Duty on Fin fish feed is - Nil; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 53C
2309 90 39	Other	kg.	30.00	30.00		4	0	0.90	36.136	Free	Exemption: Effective Duty on Fin fish feed is - Nil; See Ntfn 21/02-Cus. dated
2309 90 90	Other	kg.	30.00	30.00		4	0	0.90	36.136	Free	01.03.2002; Sl. No. 53C Anti-Dumping Duty: See Ntfn 5/2002-Cus. dated 14.01.2002

### **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.