

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, 03.07 or 03.08;
- (b) Cultures of micro-organisms and other products of heading 30.02; and
- (c) Animals of heading 95.08.

HS Hdg	HS Code	Description	Unit	ICL / SLS I	Preferential Duty									Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD			Gen	SG				
01.01		Live horses, asses, mules and hinnies (+).																			
		- Horses:																			
	0101.21	-- Pure-bred breeding animals	u							Free	5%	4.5%	Free	Free	18%	Ex				2.5%	
	0101.29	-- Other	u							Free	Free	Free	Free	Free	18%	Ex				2.5%	
	0101.30	- Asses	u							Free	Free	Free	Free	Free	18%	Ex				2.5%	
	0101.90	- Other	u							Free	Free	Free	Free	Free	18%	Ex				2.5%	
01.02		Live bovine animals (+).																			
		- Cattle:																			
	0102.21	-- Pure-bred breeding animals	u	L						Free	Free	Free	Free	Free	18%	Ex					
	0102.29	-- Other	u	L						Free	Free	Free	Free	Free	18%	Ex				2.5%	
		- Buffalo:																			
	0102.31	-- Pure-bred breeding animals	u	L						Free	Free	Free	Free	Free	18%	Ex				2.5%	
	0102.39	-- Other	u	L						Free	Free	Free	Free	Free	18%	Ex				2.5%	
	0102.90	- Other	u	L						Free	Free	Free	Free	Free	18%	Ex				2.5%	
01.03		Live Swine (+).																			
	0103.10	- Pure-bred breeding animals	u	L						Free	Free	Free	Free	Free	18%	Ex				2.5%	
		- Other :																			
	0103.91	-- Weighing less than 50 kg	u	L						Free	5%	5%	20%	Free	18%	Ex				2.5%	
	0103.92	-- Weighing 50 kg or more	u	L						Free				20%		Free	18%	Ex		2.5%	

HS Hdg	HS Code		Description	Unit	ICL / SLS I	Preferential Duty									Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG		Gen	SG				
01.04			Live sheep and goats.																			
			- Sheep :																			
0104.10.10	---		Pure-bred breeding animals	u	L						Free		Free	Free	Free	18%	Ex				2.5%	
0104.10.90	---		Other	u	L						Free		5%	20%	Free	18%	Ex				2.5%	
			- Goats :																			
0104.20.10	---		Pure-bred breeding animals	u	L						Free		Free	Free	Free	18%	Ex				Ex	
0104.20.90	---		Other	u	L						Free		Free	Free	Free	18%	Ex				2.5%	
01.05			Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls (+).																			
			- Weighing not more than 185 g :																			
			-- Fowls of the species <i>Gallus domesticus</i> :																			
0105.11.10	---		Day-old chicks for breeding	u							Free			Free	Free	18%	Ex				2.5%	
0105.11.20	---		Other Day-old chicks	u							Free			Free	Free	18%	Ex				2.5%	
0105.11.90	---		Other	u							Free			Free	18%	Ex					2.5%	
			-- Turkeys :																			
0105.12.10	---		Less than 2 weeks old, for breeding	u							Free			Free	Free	18%	Ex				2.5%	
0105.12.90	---		Other	u							Free			Free	18%	Ex					2.5%	
			-- Ducks :																			
0105.13.10	---		For Breeding	u							Free			Free	Free	18%	Ex				2.5%	
0105.13.90	---		Other	u							Free			Free	18%	Ex					2.5%	
			-- Geese :																			
0105.14.10	---		For Breeding	u							Free			Free	Free	18%	Ex				2.5%	
0105.14.90	---		Other	u							Free			Free	18%	Ex					2.5%	
			-- Guinea fowls:																			
0105.15.10	---		For Breeding	u							Free			Free	Free	18%	Ex				2.5%	
0105.15.90	---		Other	u							Free			Free	18%	Ex					2.5%	
			- Other :																			
0105.94	--		Fowls of the species <i>Gallus domesticus</i>	u							Free			Free	18%	Ex					2.5%	
0105.99	--		Other	u							Free			Free	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL / SLS I	Preferential Duty									Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG		Gen	SG				
01.06			Other live animals.																			
			- Mammals :																			
0106.11	--	Primates		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.12	--	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.13	--	Camels and other camelids (<i>Camelidae</i>)		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.14	--	Rabbits and hares		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	--	Other :																				
0106.19.10	--	Elephants other than tuskers		u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.19.20	--	Tuskers		u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.19.90	--	Other		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.20	-	Reptiles (including snakes and turtles)		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	-	Birds :																				
0106.31	--	Birds of prey		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.32	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos)		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.33	--	Ostriches; emus (<i>Dromaius novaehollandiae</i>)		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.39	--	Other		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
	-	Insects :																				
0106.41	--	Bees		u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.49	--	Other		u						Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	
0106.90	-	Other		u	L					Free	Free		5%	5%	Free	Free	18%	Ex			2.5%	