# Section I Live animals; animal products

## Chapter 01 Live Animals

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **0100** |  |  | **LIVE ANIMALS** |
| **0101** |  |  | **Live horses, asses, mules and hinnies** |
|  |  |  | - Horses |
| **0101 21** | 0.0% |  | - - Pure-bred breeding animals |
| **0101 29** |  |  | - - Other |
| **0101 29 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For slaughter |
| **0101 29 90** | 0.0% |  | - - - Other |
| **0101 30** | 0.0% |  | - Asses |
| **0101 90** | 0.0% |  | - Other |
| **0102** |  |  | **Live bovine animals** |
|  |  |  | - Cattle |
| **0102 21** |  |  | - - Pure-bred breeding animals |
| **0102 21 10** | 0.0% |  | - - - Heifers (female bovines that have never calved) |
| **0102 21 30** | 0.0% |  | - - - Cows |
| **0102 21 90** | 0.0% |  | - - - Other |
| **0102 29** |  |  | - - Other |
| **0102 29 05** | 0.0% |  | - - - Of the sub-genus *Bibos*  or of the sub-genus *Poephagus* |
|  |  |  | - - - Other |
| **0102 29 10** | 0.0% |  | - - - - Of a weight not exceeding 80kg |
|  |  |  | - - - - Of a weight exceeding 80kg but not exceeding 160kg |
| **0102 29 21** | 0.0% |  | - - - - - For slaughter |
| **0102 29 29** | 0.0% |  | - - - - - Other |
|  |  |  | - - - - Of a weight exceeding 160kg but not exceeding 300kg |
| **0102 29 41** | 0.0% |  | - - - - - For slaughter |
| **0102 29 49** | 0.0% |  | - - - - - Other |
|  |  |  | - - - - Of a weight exceeding 300kg |
|  |  |  | - - - - - Heifers (female bovines that have never calved) |
| **0102 29 51** | 0.0% |  | - - - - - - For slaughter |
| **0102 29 59** | 0.0% |  | - - - - - - Other |
|  |  |  | - - - - - Cows |
| **0102 29 61** | 0.0% |  | - - - - - - For slaughter |
| **0102 29 69** | 0.0% |  | - - - - - - Other |
|  |  |  | - - - - - Other |
| **0102 29 91** | 0.0% |  | - - - - - - For slaughter |
| **0102 29 99** | 0.0% |  | - - - - - - Other |
|  |  |  | - Buffalo |
| **0102 31** | 0.0% |  | - - Pure-bred breeding animals |
| **0102 39** |  |  | - - Other |
| **0102 39 10** | 0.0% |  | - - - Domestic species |
| **0102 39 90** | 0.0% |  | - - - Other |
| **0102 90** |  |  | - Other |
| **0102 90 20** | 0.0% |  | - - Pure-bred breeding animals |
|  |  |  | - - Other |
| **0102 90 91** | 0.0% |  | - - - Domestic species |
| **0102 90 99** | 0.0% |  | - - - Other |
| **0103** |  |  | **Live swine** |
| **0103 10** | 0.0% |  | - Pure-bred breeding animals |
|  |  |  | - Other |
| **0103 91** |  |  | - - Weighing less than 50kg |
| **0103 91 10** | 0.0% |  | - - - Domestic species |
| **0103 91 90** | 0.0% |  | - - - Other |
| **0103 92** |  |  | - - Weighing 50kg or more |
|  |  |  | - - - Domestic species |
| **0103 92 11** | 0.0% |  | - - - - Sows having farrowed at least once, of a weight of not less than 160kg |
| **0103 92 19** | 0.0% |  | - - - - Other |
| **0103 92 90** | 0.0% |  | - - - Other |
| **0104** |  |  | **Live sheep and goats** |
| **0104 10** |  |  | - Sheep |
| **0104 10 10** | 0.0% |  | - - Pure-bred breeding animals |
|  |  |  | - - Other |
| **0104 10 30** | 0.0% |  | - - - Lambs (up to a year old) |
| **0104 10 80** | 0.0% |  | - - - Other |
| **0104 20** |  |  | - Goats |
| **0104 20 10** | 0.0% |  | - - Pure-bred breeding animals |
| **0104 20 90** | 0.0% |  | - - Other |
| **0105** |  |  | **Live poultry, that is to say, fowls of the species Gallus domesticus , ducks, geese, turkeys and guinea fowls** |
|  |  |  | - Weighing not more than 185 g |
| **0105 11** |  |  | - - Fowls of the species *Gallus domesticus* |
|  |  |  | - - - Grandparent and parent female chicks |
| **0105 11 11** | 0.0% |  | - - - - Laying stocks |
| **0105 11 19** | 0.0% |  | - - - - Other |
|  |  |  | - - - Other |
| **0105 11 91** | 0.0% |  | - - - - Laying stocks |
| **0105 11 99** | 0.0% |  | - - - - Other |
| **0105 12** | 0.0% |  | - - Turkeys |
| **0105 13** | 0.0% |  | - - Ducks |
| **0105 14** | 0.0% |  | - - Geese |
| **0105 15** | 0.0% |  | - - Guinea fowls |
|  |  |  | - Other |
| **0105 94** | 0.0% |  | - - Fowls of the species *Gallus domesticus* |
| **0105 99** |  |  | - - Other |
| **0105 99 10** | 0.0% |  | - - - Ducks |
| **0105 99 20** | 0.0% |  | - - - Geese |
| **0105 99 30** | 0.0% |  | - - - Turkeys |
| **0105 99 50** | 0.0% |  | - - - Guinea fowls |
| **0106** |  |  | **Other live animals** |
|  |  |  | - Mammals |
| **0106 11** | 0.0% |  | - - Primates |
| **0106 12** | 0.0% |  | - - 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* ) |
| **0106 13** | 0.0% |  | - - Camels and other camelids (*Camelidae* ) |
| **0106 14** |  |  | - - Rabbits and hares |
| **0106 14 10** | 0.0% |  | - - - Domestic rabbits |
| **0106 14 90** | 0.0% |  | - - - Other |
| **0106 19** | 0.0% |  | - - Other |
| **0106 20** | 0.0% |  | - Reptiles (including snakes and turtles) |
|  |  |  | - Birds |
| **0106 31** | 0.0% |  | - - Birds of prey |
| **0106 32** | 0.0% |  | - - Psittaciformes (including parrots, parakeets, macaws and cockatoos) |
| **0106 33** | 0.0% |  | - - Ostriches; emus (*Dromaius novaehollandiae* ) |
| **0106 39** |  |  | - - Other |
| **0106 39 10** | 0.0% |  | - - - Pigeons |
| **0106 39 80** | 0.0% |  | - - - Other |
|  |  |  | - Insects |
| **0106 41** | 0.0% |  | - - Bees |
| **0106 49** | 0.0% |  | - - Other |
| **0106 90** | 0.0% |  | - Other |