UK Goods Classification

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# SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

## LIVE ANIMALS

<ul>  
<li>1. This chapter covers all live animals except:<ul>  
<li>(a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306, 0307 or 0308;</li>  
<li>(b) cultures of micro-organisms and other products of heading 3002; and</li>  
<li>(c) animals of heading 9508.</li>  
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| Commodity code | Description | Duty |
| 1 | 2 | 3 |
| 0100 00 00 00 | LIVE ANIMALS |  |
| 0101 00 00 00 | Live horses, asses, mules and hinnies |  |
| 0101 21 00 00 | Horses | Free |
| 0101 21 00 00 | Pure-bred breeding animals | Free |
| 0101 29 00 00 | Other |  |
| 0101 29 10 00 | For slaughter | Free |
| 0101 29 90 00 | Other | 11.5 |
| 0101 30 00 00 | Asses | 7.7 |
| 0101 90 00 00 | Other | 10.9 |
| 0102 00 00 00 | Live bovine animals |  |
| 0102 21 00 00 | Cattle | Free |
| 0102 21 00 00 | Pure-bred breeding animals | Free |
| 0102 21 10 00 | Heifers (female bovines that have never calved) |  |
| 0102 21 30 00 | Cows |  |
| 0102 21 90 00 | Other |  |
| 0102 29 00 00 | Other |  |
| 0102 29 05 00 | Of the sub-genus Bibos or of the sub-genus Poephagus | Free |
| 0102 29 10 00 | Other | 10.2 |
| 0102 29 10 00 | Of a weight not exceeding 80|kg | 10.2 |
| 0102 29 10 10 | Young male bovine animals, intended for fattening |  |
| 0102 29 10 20 | Heifers of the grey, brown or yellow mountain breeds and spotted Pinzgau breed, other than for slaughter |  |
| 0102 29 10 30 | Heifers of the Schwyz and Fribourg breeds, other than for slaughter |  |
| 0102 29 10 40 | Heifers of the spotted Simmental breed, other than for slaughter |  |
| 0102 29 10 50 | Bulls of the Schwyz, Fribourg and spotted Simmental breeds, other than for slaughter |  |
| 0102 29 10 90 | Other |  |
| 0102 29 21 00 | Of a weight exceeding 80|kg but not exceeding 160|kg | 10.2 |
| 0102 29 21 00 | For slaughter | 10.2 |
| 0102 29 29 00 | Other | 10.2 |
| 0102 29 29 10 | Young male bovine animals, intended for fattening |  |
| 0102 29 29 20 | Heifers of the grey, brown or yellow mountain breeds and spotted Pinzgau breed |  |
| 0102 29 29 30 | Heifers of the Schwyz and Fribourg breeds |  |
| 0102 29 29 40 | Heifers of the spotted Simmental breed |  |
| 0102 29 29 50 | Bulls of the Schwyz, Fribourg and spotted Simmental breeds |  |
| 0102 29 29 90 | Other |  |
| 0102 29 41 00 | Of a weight exceeding 160|kg but not exceeding 300|kg | 10.2 |
| 0102 29 41 00 | For slaughter | 10.2 |
| 0102 29 49 00 | Other | 10.2 |
| 0102 29 49 10 | Young male bovine animals, intended for fattening |  |
| 0102 29 49 20 | Heifers and cows of the grey, brown or yellow mountain breeds and spotted Pinzgau breed |  |
| 0102 29 49 30 | Heifers and cows of the Schwyz and Fribourg breeds |  |
| 0102 29 49 40 | Heifers and cows of the spotted Simmental breed |  |
| 0102 29 49 50 | Bulls of the Schwyz, Fribourg and spotted Simmental breeds |  |
| 0102 29 49 90 | Other |  |
| 0102 29 51 00 | Of a weight exceeding 300|kg | 10.2 |
| 0102 29 51 00 | Heifers (female bovines that have never calved) | 10.2 |
| 0102 29 51 00 | For slaughter | 10.2 |
| 0102 29 51 10 | Not yet having any permanent teeth, of a weight of not less than 320|kg but not more than 470|kg |  |
| 0102 29 51 90 | Other |  |
| 0102 29 59 00 | Other | 10.2 |
| 0102 29 59 11 | Heifers of the grey, brown or yellow mountain breeds and spotted Pinzgau breed |  |
| 0102 29 59 11 | Not yet having any permanent teeth, of a weight of not less than 320|kg but not more than 470|kg |  |
| 0102 29 59 19 | Other |  |
| 0102 29 59 21 | Of the Schwyz and Fribourg breeds |  |
| 0102 29 59 21 | Not yet having any permanent teeth, of a weight of not less than 320|kg but not more than 470|kg |  |
| 0102 29 59 29 | Other |  |
| 0102 29 59 31 | Of the spotted Simmental breed |  |
| 0102 29 59 31 | Not yet having any permanent teeth, of a weight of not less than 320|kg but not more than 470|kg |  |
| 0102 29 59 39 | Other |  |
| 0102 29 59 91 | Other |  |
| 0102 29 59 91 | Not yet having any permanent teeth, of a weight of not less than 320|kg but not more than 470|kg |  |
| 0102 29 59 99 | Other |  |
| 0102 29 61 00 | Cows | 10.2 |
| 0102 29 61 00 | For slaughter | 10.2 |
| 0102 29 69 00 | Other | 10.2 |
| 0102 29 69 10 | Heifers of the grey, brown or yellow mountain breeds and spotted Pinzgau breed |  |
| 0102 29 69 20 | Of the Schwyz and Fribourg breeds |  |
| 0102 29 69 30 | Of the spotted Simmental breed |  |
| 0102 29 69 90 | Other |  |
| 0102 29 91 00 | Other | 10.2 |
| 0102 29 91 00 | For slaughter | 10.2 |
| 0102 29 91 10 | Not yet having any permanent teeth, of a weight of not less than 350|kg but not more than 500|kg |  |
| 0102 29 91 90 | Other |  |
| 0102 29 99 00 | Other | 10.2 |
| 0102 29 99 21 | Bulls of the Schwyz, Fribourg and spotted Simmental breeds |  |
| 0102 29 99 21 | Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 500 kg |  |
| 0102 29 99 29 | Other |  |
| 0102 29 99 91 | Other |  |
| 0102 29 99 91 | Not yet having any permanent teeth, of a weight of not less than 350|kg but not more than 500|kg |  |
| 0102 29 99 99 | Other |  |
| 0102 31 00 00 | Buffalo | Free |
| 0102 31 00 00 | Pure-bred breeding animals | Free |
| 0102 39 00 00 | Other |  |
| 0102 39 10 00 | Domestic species | 10.2 |
| 0102 39 10 10 | Of a weight exceeding 160 kg |  |
| 0102 39 10 90 | Other |  |
| 0102 39 90 00 | Other | Free |
| 0102 90 00 00 | Other |  |
| 0102 90 20 00 | Pure-bred breeding animals | Free |
| 0102 90 91 00 | Other | 10.2 |
| 0102 90 91 00 | Domestic species | 10.2 |
| 0102 90 91 10 | Of a weight exceeding 160 kg |  |
| 0102 90 91 90 | Other |  |
| 0102 90 99 00 | Other | Free |
| 0103 00 00 00 | Live swine |  |
| 0103 10 00 00 | Pure-bred breeding animals | Free |
| 0103 91 00 00 | Other |  |
| 0103 91 00 00 | Weighing less than 50|kg |  |
| 0103 91 10 00 | Domestic species | 41.2 |
| 0103 91 90 00 | Other | Free |
| 0103 92 00 00 | Weighing 50|kg or more |  |
| 0103 92 11 00 | Domestic species | 35.1 |
| 0103 92 11 00 | Sows having farrowed at least once, of a weight of not less than 160|kg | 35.1 |
| 0103 92 19 00 | Other | 41.2 |
| 0103 92 90 00 | Other | Free |
| 0104 00 00 00 | Live sheep and goats |  |
| 0104 10 00 00 | Sheep |  |
| 0104 10 10 00 | Pure-bred breeding animals | Free |
| 0104 10 30 00 | Other | 80.5 |
| 0104 10 30 00 | Lambs (up to a year old) | 80.5 |
| 0104 10 80 00 | Other | 80.5 |
| 0104 20 00 00 | Goats |  |
| 0104 20 10 00 | Pure-bred breeding animals | 3.2 |
| 0104 20 90 00 | Other | 80.5 |
| 0105 00 00 00 | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls |  |
| 0105 11 00 00 | Weighing not more than 185|g | 52.0 |
| 0105 11 00 00 | Fowls of the species Gallus domesticus | 52.0 |
| 0105 11 11 00 | Grandparent and parent female chicks |  |
| 0105 11 11 00 | Laying stocks |  |
| 0105 11 19 00 | Other |  |
| 0105 11 91 00 | Other |  |
| 0105 11 91 00 | Laying stocks |  |
| 0105 11 99 00 | Other |  |
| 0105 12 00 00 | Turkeys | 152.0 |
| 0105 13 00 00 | Ducks | 52.0 |
| 0105 14 00 00 | Geese | 152.0 |
| 0105 15 00 00 | Guinea fowls | 52.0 |
| 0105 94 00 00 | Other | 20.9 |
| 0105 94 00 00 | Fowls of the species Gallus domesticus | 20.9 |
| 0105 99 00 00 | Other |  |
| 0105 99 10 00 | Ducks | 32.3 |
| 0105 99 20 00 | Geese | 31.6 |
| 0105 99 30 00 | Turkeys | 23.8 |
| 0105 99 50 00 | Guinea fowls | 34.5 |
| 0106 00 00 00 | Other live animals |  |
| 0106 11 00 00 | Mammals | Free |
| 0106 11 00 00 | Primates | Free |
| 0106 12 00 00 | 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) | Free |
| 0106 13 00 00 | Camels and other camelids (Camelidae) | Free |
| 0106 14 00 00 | Rabbits and hares |  |
| 0106 14 10 00 | Domestic rabbits | 3.8 |
| 0106 14 90 00 | Other | Free |
| 0106 19 00 00 | Other | Free |
| 0106 20 00 00 | Reptiles (including snakes and turtles) | Free |
| 0106 31 00 00 | Birds | Free |
| 0106 31 00 00 | Birds of prey | Free |
| 0106 32 00 00 | Psittaciformes (including parrots, parakeets, macaws and cockatoos) | Free |
| 0106 33 00 00 | Ostriches; emus (Dromaius novaehollandiae) | Free |
| 0106 39 00 00 | Other |  |
| 0106 39 10 00 | Pigeons | 6.4 |
| 0106 39 80 00 | Other | Free |
| 0106 41 00 00 | Insects | Free |
| 0106 41 00 00 | Bees | Free |
| 0106 49 00 00 | Other | Free |
| 0106 90 00 00 | Other | Free |

# Footnotes

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| Commodity code | Footnote |
| 0101 00 00 00 | According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:  (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.  (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement. |
| 0101 21 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Implementing Regulation (EU) 2015/262 (OJ L 59, 3.3.2015, p. 1)). |
| 0101 21 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 93/623/EEC (OJ L 298, 3.12.1993, p. 45)). |
| 0101 21 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Regulation (EC) No 504/2008 (OJ L 149, 7.6.2008, p. 3)). |
| 0102 00 00 00 | According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:  (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.  (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement. |
| 0102 21 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 2009/157/EC (OJ L 323, 10.12.2009, p. 1); Commission Regulation (EC) No 133/2008 (OJ L 41, 15.2.2008, p. 11); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0102 21 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 77/504/EEC (OJ L 206, 12.8.1977, p. 8); Commission Regulation (EEC) No. 2342/92 (OJ L 227, 11.8.1992, p. 12); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0102 29 51 10 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 29 59 11 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 29 59 21 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 29 59 31 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 29 59 91 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 29 91 10 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 29 99 21 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 29 99 91 | Entry under this subheading is subject to compliance with the goods definitions and to presentation of an import licence as laid down in the relevant Community provisions concerning tariff quotas for certain beef and veal products. |
| 0102 31 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 2009/157/EC (OJ L 323, 10.12.2009, p. 1); Commission Regulation (EC) No 133/2008 (OJ L 41, 15.2.2008, p. 11); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0102 31 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 77/504/EEC (OJ L 206, 12.8.1977, p. 8); Commission Regulation (EEC) No. 2342/92 (OJ L 227, 11.8.1992, p. 12); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0102 90 20 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 2009/157/EC (OJ L 323, 10.12.2009, p. 1); Commission Regulation (EC) No 133/2008 (OJ L 41, 15.2.2008, p. 11); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0102 90 20 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 77/504/EEC (OJ L 206, 12.8.1977, p. 8); Commission Regulation (EEC) No. 2342/92 (OJ L 227, 11.8.1992, p. 12); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0103 00 00 00 | According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:  (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.  (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement. |
| 0103 10 00 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 88/661/EEC (OJ L 382, 31.12.1988, p. 36); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0104 00 00 00 | According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:  (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.  (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement. |
| 0104 10 10 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 89/361/EEC (OJ L 153, 6.6.1989, p. 30); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Regulation (EC) No. 874/96 (OJ L 118, 15.5.1996, p.12); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0104 20 10 00 | Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Council Directive 89/361/EEC (OJ L 153, 6.6.1989, p. 30); Council Directive 94/28/EC (OJ L 178, 12.7.1994, p. 66); Commission Regulation (EC) No. 874/96 (OJ L 118, 15.5.1996, p.12); Commission Decision 96/510/EC (OJ L 210, 20.8.1996, p. 53)). |
| 0105 00 00 00 | According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:  (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.  (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement. |
| 0106 00 00 00 | According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:  (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.  (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement. |