

**Residues and waste from the food industries;
prepared animal fodder**

Note.

1.- 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.

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

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.					
	2301.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	kg	10	0	0	0
	2301.20.00.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	10	0	0	0
23.02		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.					
	2302.10.00.00	- Of maize (corn)	kg	10	7.5	0	0
	2302.30.00.00	- Of wheat	kg	10	7.5	0	0
	2302.40.00.00	- Of other cereals	kg	10	7.5	0	0
	2302.50.00.00	- Of leguminous plants	kg	10	7.5	0	0
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
	2303.10.00.00	- Residues of starch manufacture and similar residues	kg	10	7.5	0	0
	2303.20.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	10	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	2303.30.00.00	- Brewing or distilling dregs and waste	kg	10	7.5	0	0
23.04	2304.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	10	7.5	0	0
23.05	2305.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	10	7.5	0	0
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.					
	2306.10.00.00	- Of cotton seeds	kg	10	7.5	0	0
	2306.20.00.00	- Of linseed	kg	10	7.5	0	0
	2306.30.00.00	- Of sunflower seeds	kg	10	7.5	0	0
		- Of rape or colza seeds :					
	2306.41.00.00	-- Of low erucic acid rape or colza seeds	kg	10	7.5	0	0
	2306.49.00.00	-- Other	kg	10	7.5	0	0
	2306.50.00.00	- Of coconut or copra	kg	10	7.5	0	0
	2306.60.00.00	- Of palm nuts or kernels	kg	10	7.5	0	0
	2306.90.00.00	- Other	kg	10	7.5	0	0
23.07	2307.00.00.00	Wine lees; argol.	kg	10	7.5	0	0
23.08	2308.00.00.00	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	10	7.5	0	0
23.09		Preparations of a kind used in animal feeding.					
	2309.10.00.00	- Dog or cat food, put up for retail sale	kg	20	7.5	0	0
		- Other:					
	2309.90.10.00	-- Preparations containing added vitamins	kg	5	7.5	0	0
	2309.90.90.00	-- Other	kg	10	7.5	0	0