

Section IV – Chapter 23

| TARIFF ITEM<br>(1) | ITEM DESCRIPTION<br>(2) | UNIT<br>(3) | BASIC<br>(4) | EFFECT.<br>(5) | PRE.<br>(6) | ACD<br>(7) | CVD.<br>(8) | CESS<br>(9) | TOTAL<br>(10) | POLICY<br>(11) | REMARKS<br>(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].

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|--------------------|---|-------------|--------------|----------------|-------------|------------|-------------|-------------|---------------|----------------|---|
| <b>2301</b>        | <b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; Greaves</b>                                 |             |              |                |             |            |             |             |               |                | <i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>   |
| 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         | --- Others (including greaves)  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           |   |
| 2301 20            | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:  |             |              |                |             |            |             |             |               |                | <i>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</i> |
|                    | --- 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>        | <b>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</b>                              |             |              |                |             |            |             |             |               |                | <i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>   |
| 2302 10            | - Of maize (corn)   |             |              |                |             |            |             |             |               |                |   |
| 2302 10 10         | --- Maize bran  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           |   |
| 2302 10 90         | --- Other   | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           |   |
| 2302 30 00         | - Of wheat  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           |   |
| 2302 40 00         | - Of other cereals  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           | <i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 53A</i>   |
| 2302 50 00         | - Of leguminous plants  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           |   |
| <b>2303</b>        | <b>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</b> |             |              |                |             |            |             |             |               |                | <i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>   |
| 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           |   |



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|--------------------|--|-------------|--------------|----------------|-------------|------------|-------------|-------------|---------------|----------------|---|
| 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.         | 30.00        | 15.00          | ---         | 4          | 0           | 0.45        | 20.068        | Free           |   |
| 2306 90            | - Other  |             |              |                |             |            |             |             |               |                |   |
|                    | --- 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 sesamum 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           |   |
| 2306 90 22         | ---- Of niger seeds  | kg.         | 30.00        | 15.00          | ---         | 4          | 0           | 0.45        | 20.068        | Free           |   |
| 2306 90 23         | ---- Of cardi seeds  | kg.         | 30.00        | 15.00          | ---         | 4          | 0           | 0.45        | 20.068        | Free           |   |
| 2306 90 24         | ---- Of sesamum seeds  | kg.         | 30.00        | 15.00          | ---         | 4          | 0           | 0.45        | 20.068        | Free           |   |
| 2306 90 25         | ---- Of mango kernel   | kg.         | 30.00        | 15.00          | ---         | 4          | 0           | 0.45        | 20.068        | Free           |   |
| 2306 90 26         | ---- Of sal-de-oiled   | kg.         | 30.00        | 15.00          | ---         | 4          | 0           | 0.45        | 20.068        | Free           |   |
| 2306 90 27         | ---- 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.         | 30.00        | 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        | Free           |   |
| 2306 90 90         | --- Other  | kg.         | 30.00        | 15.00          | ---         | 4          | 0           | 0.45        | 20.068        | Free           |   |
| <b>2307</b>        | <b>Wine lees; Argol</b>  | <b>kg.</b>  | <b>30.00</b> | <b>30.00</b>   | <b>---</b>  | <b>4</b>   | <b>0</b>    | <b>0.90</b> | <b>36.136</b> | <b>Free</b>    |   |
| <b>2308</b>        | <b>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</b> | <b>kg.</b>  | <b>30.00</b> | <b>30.00</b>   | <b>---</b>  | <b>4</b>   | <b>0</b>    | <b>0.90</b> | <b>36.136</b> | <b>Free</b>    | <i>Import of acorns and horsechestnut is however, restricted for imports. Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>            |
| <b>2309</b>        | <b>Preparations of a kind used in animal feeding</b>   |             |              |                |             |            |             |             |               |                | <i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>   |
| 2309 10 00         | - Dog or cat food, put up for retail sale  | kg.         | 30.00        | 20.00          | ---         | 4          | 0           | 0.60        | 25.424        | Free           | <i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 551</i>   |
| 2309 90            | - Other:   |             |              |                |             |            |             |             |               |                | <i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 56, 572</i><br><i>Anti-Dumping Duty: See Ntfn 33/2009-Cus. dated 27.03.2009</i> |
| 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 feed  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           |   |
|                    | --- Feeds for fish (prawn etc.):   |             |              |                |             |            |             |             |               |                |   |
| 2309 90 31         | ---- Prawn and shrimps feed  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           |   |
| 2309 90 32         | ---- Fish meal in powdered form  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           | <i>Exemption: Effective Duty on Fin fish feed is - Nil; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 53C</i>                               |
| 2309 90 39         | ---- Other   | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           | <i>Exemption: Effective Duty on Fin fish feed is - Nil; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 53C</i>                               |
| 2309 90 90         | --- Other  | kg.         | 30.00        | 30.00          | ---         | 4          | 0           | 0.90        | 36.136        | Free           | <i>Anti-Dumping Duty: See Ntfn 5/2002-Cus. dated 14.01.2002</i>   |

### 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.