

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 | | | SG | 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 | | | | | | | 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 quinea 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% | |

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|--------------|------------|---|------|-------------|-------------------|----|----|----|------|------|----|----|----|------|----------|-----|-----|----|------|----------------|------|-------|--|
| | | | | | 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 walrus (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% | |