

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	SCL
					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 guinea 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%	

HS Hdg	HS Code	Description	Unit	ICL / SLS I	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	SCL	
					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%	