

**CHAPTER 23**  
**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER.**

NOTE

1. Heading No. 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>23.01</b>	<b>Flours, etc, of meat, fish, etc, unfit for human consumption; greaves</b>		
2301.1000.00	Flours, meals and pellets, of meat or meat offal; greaves		10
2301.2000.00	Flours, meals and pellets, of fish or of crustaceans,molluscs or other aquatic vertabrat		10
<b>23.02</b>	<b>Brans, sharps and other residues, derived from working of ceareals, etc</b>		
2302.1000.00	Brans, sharps and other residues of maize		10
2302.3000.00	Brans, sharps and other residues of wheat		10
2302.4000.00	Brans, sharps and other residues of other cereals		10
2302.5000.00	Brans, sharps and other residues of leguminous plants		10
<b>23.03</b>	<b>Residues of starch manufacture, beet-pulp, etc, brewing dregs and waste</b>		
2303.1000.00	Residues of starch manufacture and similar residues		10
2303.2000.00	Beet pulp, bagasse and other waste of sugar manufacture		10
2303.3000.00	Brewing or distilling dregs and waste		10
<b>23.04</b>	<b>Oil-cake and other solid residues, of soya-bean</b>		
2304.0000.00	-cake and other solid residues resulting from the extraction of soya bean oil		10
<b>23.05</b>	<b>Oil-cake and other solid residues, of ground-nut</b>		
2305.0000.00	-cake and other solid residues resulting from the extraction of ground nut oil		10
<b>23.06</b>	<b>Oil-cake and other solid residues, of vegetable fats</b>		
2306.1000.00	-cake & other solid residues of cotton seeds,resulting from the extraction of veg.fat		10
2306.2000.00	-cake and other solid residues of linseed,resulting from extraction of veg.fats & oil		10
2306.3000.00	-cake and other solid residues of sunflower seeds resulting from extr veg.fats & oils		10
2306.4100.00	Oil cake and other solid residues of low erucic acid rape or colza seeds		10
2306.4900.00	Other oil cake and other solid residues of low erucic acid rape or colza seeds		10
2306.5000.00	-cake and other solid residues of coconut or copra from extraction of veg.fats		10
2306.6000.00	-cake and other solid residues of palm nuts and kernels from extraction of veg.fats		10
2306.9000.00	Other oil cakes & residues, resulting from extraction of other vegetable fats and oils		10
<b>23.07</b>	<b>Wine lees; argol</b>		
2307.0000.00	Wine lees; argol		10
<b>23.08</b>	<b>Vegetable materials, waste, residues, etc, used in animal feeding</b>		
2308.0000.00	-products used in animal feeding		10
<b>23.09</b>	<b>Preparations of a kind used in animal feeding</b>		
2309.1000.00	Dog or cat food, put up for retail sale		10
2309.9010.00	Preparations of a kind used in animal feeding: Containing added vitamin		10

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
23.09 2309.9090.00	<b>Preparations of a kind used in animal feeding</b> Other preparations of a kind used in animal feeding		10