

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes

1. This Chapter does not cover:

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory."

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN - EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III		IV
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.																					
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5

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0502.90.00	- Other	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers																						
0505.10	- Feathers of a kind used for stuffing; down:																						
0505.10.10	-- Duck feathers	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0505.10.90	-- Other	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0505.90	- Other:																						
0505.90.10	-- Duck feathers	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0505.90.90	-- Other	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.																						
0506.10.00	- Ossein and bones treated with acid	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
0506.90.00	- Other:	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10

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05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																					
0507.10.00	- Ivory; ivory powder and waste	kg	3	4.5	0	0	0	0		0	MY	0	0	0	0	0	0	0	0	0	0	*,5
0507.90	- Other:																					
0507.90.20	-- Tortoise-shell	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5
0507.90.90	-- Other	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof																					
0508.00.20	- Shells of molluscs, crustaceans or echinoderms	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5
0508.00.90	- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5
05.10.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
05.11	Animal products not elsewhere specified or included; dead animals of																					

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	Chapter 1 or 3, unfit for human consumption.																					
0511.10.00	- Bovine semen	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	*
	- Other:																					
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:																					,5
0511.91.10	--- Roes and milt	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5
0511.91.20	--- Artemia egg (Brine shrimp egg)	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5
0511.91.30	--- Fish skin	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5
0511.91.90	--- Other	kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5
0511.99	-- Other:																					
0511.99.10	--- Domestic animal semen	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5
0511.99.20	--- Silk worm eggs	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5
0511.99.30	--- Natural sponges	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5
0511.99.90	--- Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	,5