

**Residues and waste from the food industries;
prepared animal fodder**

Note.

- 1.- 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.

- 1.- For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

Heading	H.S. Code	
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.
	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates
23.02		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.
	2302.10	- Of maize (corn)
	2302.30	- Of wheat
	2302.40	- Of other cereals
	2302.50	- Of leguminous plants
23.03		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.
	2303.10	- Residues of starch manufacture and similar residues
	2303.20	- Beet-pulp, bagasse and other waste of sugar manufacture
	2303.30	- Brewing or distilling dregs and waste
23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.
23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.

Heading	H.S. Code	
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.
	2306.10	- Of cotton seeds
	2306.20	- Of linseed
	2306.30	- Of sunflower seeds
		- Of rape or colza seeds :
	2306.41	-- Of low erucic acid rape or colza seeds
	2306.49	-- Other
	2306.50	- Of coconut or copra
	2306.60	- Of palm nuts or kernels
	2306.90	- Other
23.07	2307.00	Wine lees; argol.
23.08	2308.00	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.
23.09		Preparations of a kind used in animal feeding.
	2309.10	- Dog or cat food, put up for retail sale
	2309.90	- Other
