

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 this 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.

| Heading | H.S.Code | Description | Statistical Unit | Statutory Rate of Import Duty | Statutory Rate of Export Duty |
|----------------|------------|---|---------------------|-------------------------------------|-------------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 05.01 | 0501.00.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair. | kg | 10% | Free |
| 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 | 10% | Free |
| | 0502.90.00 | - Other | kg | 10% | Free |
| [05.03] | | | | | |
| 05.04 | 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 | 10% | Free |
| 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. | | | |
| | 0505.10.00 | - Feathers of a kind used for stuffing; down | kg | 10% | Free |
| | 0505.90.00 | - Other | kg | 10% | Free |
| 05.06 | | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products. | | | |
| | 0506.10.00 | - Ossein and bones treated with acid | kg | 10% | Free |
| | | - Other | | | |
| | 0506.90.10 | --- Bone ash imported by Industrial IRC holder VAT compliant ceramic products manufacturing industries | kg | 10% | Free |
| | 0506.90.90 | --- Other | kg | 10% | Free |
| 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 of these products. | | | |
| | 0507.10.00 | - Ivory; ivory powder and waste | kg | 25% | Free |
| | 0507.90.00 | - Other | kg | 25% | Free |

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|---------|------------|---|----|-----|------|
| 05.08 | 0508.00.00 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof. | kg | 5% | Free |
| [05.09] | | | | | |
| 05.10 | | 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. | | | |
| | 0510.00.10 | --- Glands including pituitary glands | kg | 5% | Free |
| | 0510.00.90 | --- Other | kg | 10% | Free |
| 05.11 | | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. | | | |
| | 0511.10.00 | - Bovine semen - Other: | -- | 0% | Free |
| | 0511.91.00 | -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 -- Other | kg | 5% | Free |
| | 0511.99.10 | --- Wrapped/canned upto 2.5 kg | kg | 5% | Free |
| | 0511.99.90 | --- Other | kg | 5% | Free |