

**SECTION I**  
**LIVE ANIMALS; ANIMAL PRODUCTS**

**Notes**

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

**Chapter 1**  
**Live animals**

**Notes**

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 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
01.01	Live horses, asses, mules and hinnies.																					
	- Horse:																					
0101.21.00	-- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
0101.29.00	-- Other:	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5
0101.30	- Asses:																					
0101.30.10	-- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*

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0101.30.90	-- Other	kg/unit	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*,5
0101.90.00	- Other		5																			
<b>01.02</b>	<b>Live bovine animals.</b>																					
	- Cattle:																					
0102.21.00	-- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
0102.29	-- Other:																					
	--- Male cattle																					
0102.29.11	---- Oxen	kg/unit	5	7.5	0	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	*,5
0102.29.19	---- Other	kg/unit	5	7.5	0	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	*,5
0102.29.90	--- Other	kg/unit	5	7.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
	- Buffalo:																					
0102.31.00	-- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*
0102.39.00	-- Other	kg/unit	5	7.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
0102.90	- Other																					
0102.90.10	-- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*
0102.90.90	-- Other	kg/unit	5	7.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
<b>01.03</b>	<b>Live swine.</b>																					
0103.10.00	- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0	0		0	0	0	0	0	0	0	0	*	0	0	*
	- Other																					
0103.91.00	-- Weighing less than 50 kg	kg/unit	5	7.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
0103.92.00	-- Weighing 50 kg or more	kg/unit	5	7.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
<b>01.04</b>	<b>Live sheep and goats.</b>																					
0104.10	- Sheep:																					
0104.10.10	-- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*
0104.10.90	-- Other	kg/unit	5	7.5	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*,5
0104.20	- Goats:																					

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0104.20.10	-- Pure-bred breeding animals	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
0104.20.90	-- Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.</b>																					
	- Weighing not more than 185 g:																					
0105.11	- - Fowls of the species Gallus domesticus:																					
0105.11.10	--- Breeding fowls	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
0105.11.90	--- Other	kg/unit	10	15	5	10	0	0	PH	0	LA, PH	0	0	0	0	0	0	0	0	0	0	*,5
0105.12	-- Turkeys:																					
0105.12.10	--- Breeding turkeys	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
0105.12.90	--- Other	kg/unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*,5
0105.13	-- Ducks, geese:																					
0105.13.10	--- Breeding ducklings	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
0105.13.90	--- Other	kg/unit	10	15	0	0	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	*,5
0105.14	-- Geese:																					
0105.14.10	--- Breeding goslings	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
0105.14.90	--- Other	kg/unit	10	15	0	0	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	*,5
0105.15	-- Guinea fowls:																					
0105.15.10	--- Breeding guinea fowls	kg/unit	0	5	0	0	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	*
0105.15.90	--- Other	kg/unit	10	15	0	0	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	*,5
	- Other																					
0105.94	- - Fowls of the species Gallus domesticus:																					
0105.94.10	- - - Breeding fowls, other than fighting cocks	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
	--- Fighting cocks																					
0105.94.41	---- Weighing not more than 2 kg	kg/unit	5	7.5	5	5	0	0		0		0	0	0	0	0	0	0	0	0	0	

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0105.94.49	---- Other	kg/unit	5	7.5	5	5	0	0		0		0	0	0	0	0	0	0	0	0	0	0	
	--- Other:																						
0105.94.91	---- Weighing not more than 2 kg	kg/unit	10	15	5	5	0	0	MY, PH	0	KH, LA, MM, PH	0	0	0	0	0	0	0	0	0	0	0	
0105.94.99	---- Other	kg/unit	10	15	5	5	0	0	MY, PH	0	KH, LA, MM, PH	0	0	0	0	0	0	0	0	0	0	0	
0105.99	-- Other																						
0105.99.10	--- Breeding geese, ducks.	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	
0105.99.20	--- Other geese, ducks.	kg/unit	5	7.5	5	5	0	0		0		0	0	0	0	0	0	0	0	0	0	0	
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	kg/unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	
0105.99.40	- - - Other geese, turkeys and guinea fowls	kg/unit	5	7.5	5	5	0	0		0		0	0	0	0	0	0	0	0	0	0	0	
<b>01.06</b>	<b>Other live animals.</b>																						
	- Mammals:																						
0106.11.00	-- Primates	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.12	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)																						
0106.12.10	--- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.12.20	- - - Seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.13.00	- - Camels and other camelids	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5

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	(Camelidae)																						
0106.14.00	-- Rabbits and hares	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.19.00	-- Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.20.00	- Reptiles (including snakes and turtles)	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
	- Birds:																						
0106.31.00	-- Birds of prey	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae)	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.39.00	-- Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
	- Insects:		5																				*,5
0106.41.00	-- Bees	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.49.00	-- Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5
0106.90.00	- Other	kg/unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*,5