

**SECTION 01  
LIVE ANIMALS; ANIMAL PRODUCTS.**

SECTION I

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 01  
LIVE ANIMALS.**

NOTES

1. This Chapter covers all live animals except:

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of headings Nos. 03.01, 03.06 or 03.07;
- (b) Cultures of micro-organisms and other products of heading No. 30.02; and
- (c) Animals of heading No. 95.08.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>01.01</b>	<b>Live horses, asses, mules and hinnies</b>					
0101.2100.00	Live Purebred breeding horses	U	5	5		
0101.2900.00	Live Horses other than pure bred	U	10	5		
0101.3010.00	Live Purebred breeding asses	U	5	5		
0101.3090.00	Live Assses other than pure bred	U	10	5		
0101.9000.00	Live Mules and hinnies	U	10	5		
<b>01.02</b>	<b>Live bovine animals</b>					
0102.2100.00	Live Purebred breeding cattle	U	5	5		
0102.2900.00	Live Cattle other than pure bred	U	10	5		
0102.3100.00	Live Purebred breeding bufalo	U	5	5		
0102.3900.00	Live Bufalo other than pure bred	U	10	5		
0102.9000.00	.	U	10	5		
<b>01.03</b>	<b>Live swine</b>					
0103.1000.00	Live Purebred breeding swine	U	5			
0103.9100.00	Other live swine other than Purebred breeding weighing less than 50kg	U	10			
0103.9200.00	Other live swine other than Purebred breeding Weighing 50 kg or more	U	10			
<b>01.04</b>	<b>Live sheep and goats</b>					
0104.1010.00	Live Purebred breeding sheep	U	5			
0104.1090.00	Live sheep other than pure bred	U	10			
0104.2010.00	Live Purebred breeding goat	U	5			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>01.04</b>	<b>Live sheep and goats</b>					
0104.2090.00	Live goat other than pure bred	U	10			
<b>01.05</b>	<b>Live poultry</b>					
0105.1110.00	Live Breeding fowls of the species Gallus domesticus weighing not more than 185g	U	5			
0105.1190.00	Live Nonbreeding fowls of the species Gallus domesticus weighing not more than 185g	U	10			
0105.1200.00	Live Turkeys weighing not more than 185g	U	5			
0105.1300.00	Live Ducks weighing not more than 185g	U	5			
0105.1400.00	Live Geese weighing not more than 185g	U	5			
0105.1500.00	Live Guinea fowls weighing not more than 185g	U	5			
0105.9400.00	Live Fowls of the species Gallus domesticus weighing more than 185g	U	10			
0105.9900.00	Other live poultry other than species Gallus domesticus weighing more than 185g	U	10			
<b>01.06</b>	<b>Other live animals, nes</b>					
0106.1100.00	Live Primates	U	10			
0106.1200.00	Live Whales, dolphins and porpoises; manatees & dugongs; seals, sea lions and walruses	U	10			
0106.1300.00	Live Camels and other camelids (Camelidae)	U	10			
0106.1400.00	Live Rabbits and hares	U	10			
0106.1900.00	.06	U	10			
0106.2000.00	Live Reptiles (including snakes and turtles)	U	10			
0106.3100.00	Live Birds of prey	U	10	5		
0106.3200.00	Live Psittaciformes (including parrots, parakeets, macaws and cockatoos)	U	10	5		
0106.3300.00	Live Ostriches; emus (Dromaius novaehollandiae)	U	10	5		
0106.3900.00	.	U	10	5		
0106.4100.00	Live Bees	U	5	5		
0106.4900.00	.	U	10	5		
0106.9000.00	.	U	10	5		