

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*, horse hair and horsehair waste, whether or not put up as a layer with or without supporting material

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
05.01	0501.00.00.00	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	kg	5	7.5	0	0
05.02		<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>					
	0502.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	5	7.5	0	0
	0502.90.00.00	- Other	kg	5	7.5	0	0
05.04	0504.00.00.00	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	kg	5	0	0	0
05.05		<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers</b>					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		<b>(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.</b>					
	0505.10.00.00	- Feathers of a kind used for stuffing; down	kg	5	7.5	0	0
	0505.90.00.00	- Other	kg	5	7.5	0	0
<b>05.06</b>		<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>					
	0506.10.00.00	- Ossein and bones treated with acid	kg	5	7.5	0	0
	0506.90.00.00	- Other	kg	5	7.5	0	0
<b>05.07</b>		<b>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.</b>					
		- Ivory; ivory powder and waste:					
	0507.10.10.00	-- Elephant tusks	kg	5	7.5	0	0
	0507.10.90.00	-- Other	kg	5	7.5	0	0
	0507.90.00.00	- Other	kg	5	7.5	0	0
<b>05.08</b>	0508.00.00.00	<b>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.</b>	kg	5	7.5	0	0
<b>[05.09]</b>							
<b>05.10</b>	0510.00.00.00	<b>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.</b>	kg	5	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>			7.5	0	0
	0511.10.00.00	- Bovine semen	-	5	<b>7.5</b>	<b>0</b>	<b>0</b>
		- Other :			7.5	0	0
	0511.91.00.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	5	7.5	0	0
	0511.99.00.00	-- Other	kg	5	7.5	0	0