

Central Excise Tariff Act, 1985 (CETA)

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How to read CETA?

SECTION I				Section Number
LIVE ANIMALS; ANIMAL PRODUCTS				Section Heading
NOTES				Section 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.				Section Notes
2. Except where the context otherwise requires, throughout this Schedule, any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.				
CHAPTER 1				Chapter Number
Live animals				Chapter Heading
NOTE				Chapter Notes
This Chapter covers all live animals except:				Chapter Notes
(a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301,0306, 0307 or 0308;				
(b) cultures of micro-organisms and other products of heading 3002; and				
(c) animals of heading 9508.				
Tariff item	Description of goods	Unit	Rate of duty	Tariff Heading
0101	LIVE HORSES, ASSES, MULES AND HINNIES	u		Tariff Sub- Heading
	- Horses			
0101 21 00	-- Pure-bred breeding animals	u		Tariff item
0101 29	-- Other	u		
0101 29 10	--- Horses for Polo	u		Tariff item
0101 29 90	--- Other	u		
0101 30	- Asses	u		Tariff item
0101 30 10	--- Pure-bred breeding animals	u		
0101 30 20	--- Livestock	u		Tariff item
0101 30 90	--- Other	u		
0101 90	- Other	u		Tariff item
0101 90 30	--- Mules and Hinnies as Livestock	u		
0101 90 90	--- Other	u		Tariff item