GST

Significance of Goods And Service Tax on Pet Food In India

GST
IN INDIA

Worldwide
“DOG OR CAT FOOD,
Put Up For Retail Sale”
Comes Under
HSN Code - 2309

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

NOTE

Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

SUB-HEADING NOTE

For the purposes of sub-heading 2306 41, the expression "low erucic acid rape or colza seeds" means seeds as defined in sub-heading Note to Chapter 12.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0301	LIVE FISH		
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES		
2301 10	- *Flours, meals and pellets, of meat or meat offal; greaves:*		

2309 Comes Under
Chapter 23,
Section IV
Residues And Waste
From The Food Industries;
Prepared Animal Fodder.
Where In It

Show 2309
Comes In
0% Gst – Pet Food

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
2306 90 26	----	Of sal (de-oiled)	kg.	Nil
2306 90 27	----	Of castor seeds	kg.	Nil
2306 90 28	----	Of neem seeds	kg.	Nil
2306 90 29	----	Of other seeds	kg.	Nil
2306 90 30	---	Residues babool seed extraction	kg.	Nil
2306 90 90	---	Other	kg.	Nil
2307 00 00		WINE LEES; ARGOL	kg.	Nil
2308 00 00		VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	kg.	Nil
2309		PREPARATIONS OF A KIND USED IN ANIMAL FEEDING		
2309 10 00	-	Dog or cat food, put up for retail sale	kg.	Nil
2309 90	-	*Other:*		
2309 90 10	---	Compounded animal feed	kg.	Nil
2309 90 20	---	Concentrates for compound animal feed	kg.	Nil
	---	*Feeds for fish (prawn, etc.):*		
2309 90 31	----	Prawn and shrimps feed	kg.	Nil
2309 90 32	----	Fish meal in powdered form	kg.	Nil
2309 90 39	----	Other	kg.	Nil
2309 90 90	---	Other	kg.	Nil

18th May 2017 - GST Schedule & Notification

GST RATE SCHEDULE FOR GOODS

[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		brand name [2202 90 90]				
23.	23 (Residues and waste from the food industries; prepared animal fodder)	1. Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [2302, 2304, 2305, 2306, , 2309]	All goods not specified elsewhere 1. 2301 **Flours, meals and pellets, of meat or meat offal**, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. 2. 2303 **Residues of starch manufacture and similar residues, beet-pulp,** bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. 3. 2307 Wine lees; argol [Lees	-	-	-

Pet Food
Falls Under
Chapter 23
HSN Code : 2309
Comes Under
0% GST
as per Schedule
& Notifications
Dated
18th May 2017

28th June Notification as per Government of India Indian GST Act Works on 4 Digit Only

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.2/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017).

Schedule

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine

28th June 2017 Government of India Notification for

HSN Code: 2309 Falls Under 0% GST

		consumption
97.	1905	Bread (branded or otherwise), except when served for consumption and pizza bread
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
103.	2501	Salt, all types
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives

4 Digit HSN is very important as HSN 2309 is covered by GST Council as exempted extended HSN code under 2309 1000 dog or cat food put up for sale said to be exempted

GST 0% Confirmed as Per Government of India Notification

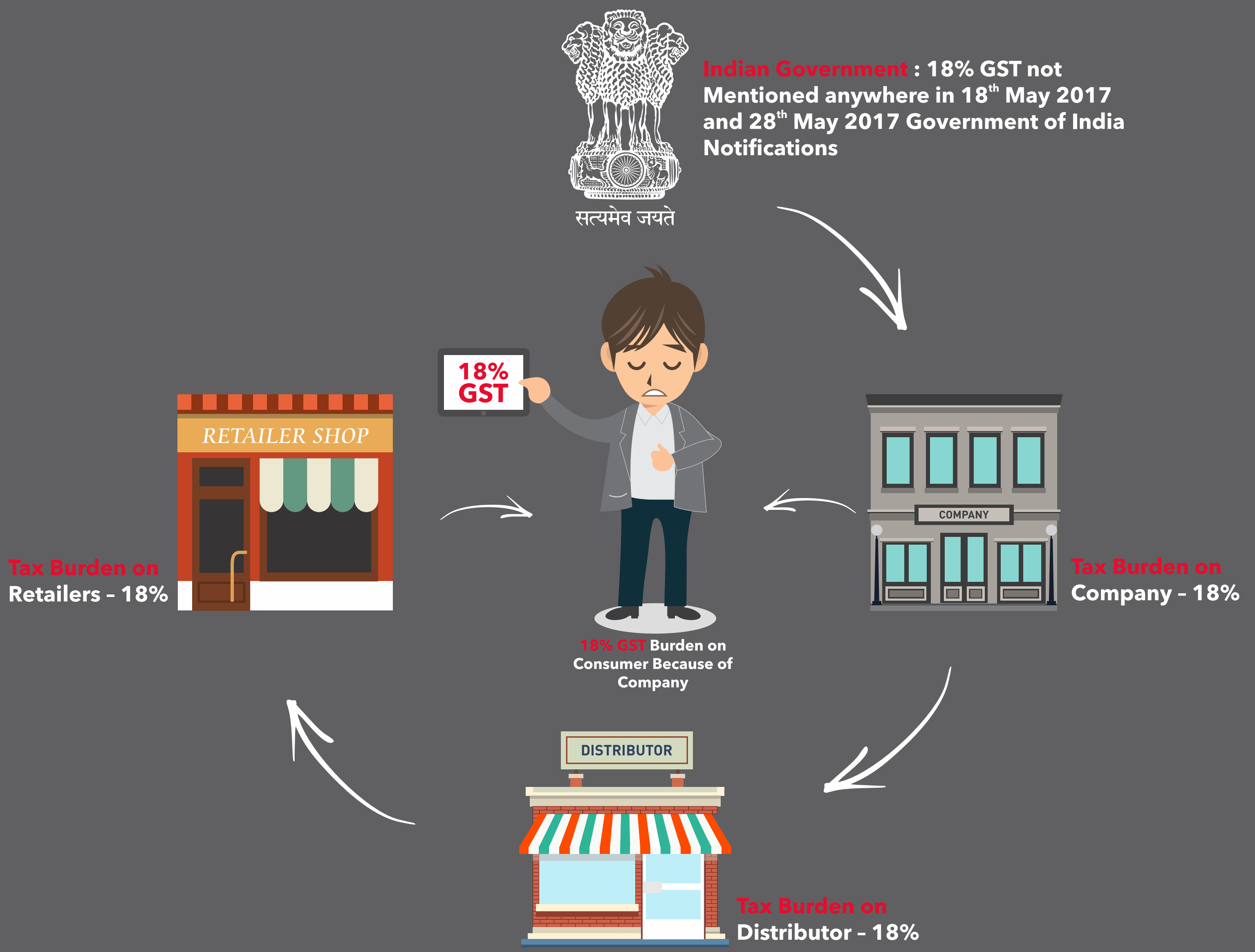
सत्यमेव जयते

Indian Government 18th May 2017 GST Schedule & Notification Chapter 23; HSN Code 2309 Stated **Dog or Cat** Food Put Up For Retail Sale Comes Under **0% GST**

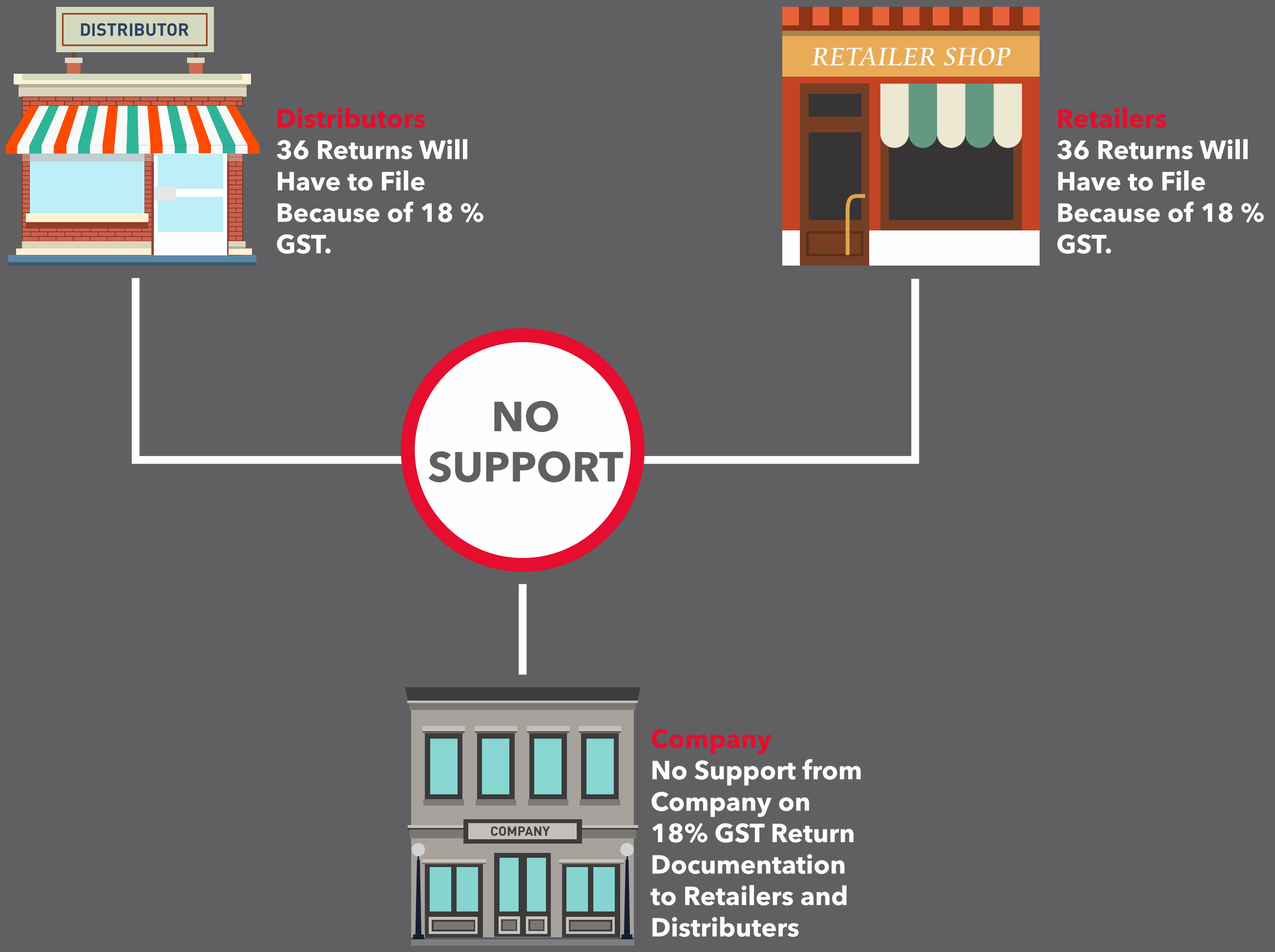
0% GST is Benefit to all and Help in Growing Pet Food Category in India

Disadvantage of 18% GST to All

18% GST Not Mentioned in Indian Government Notification



Pain of 18% GST Return Complications



Because of 18% GST Downward of Business

IMPACT OF GST 18%

GST 18% Loss To All

Vets
18% Hike will Result in Down Fall of Business

Breeder
18% Hike will Result in Down Fall of Business

Pet Shop
18% Hike will Result in Down fall of Business

Loss of Income

MISLEADING INDUSTRY + CATEGORY + CUSTOMER ON 18% GST BECAUSE SCARED OF COMPETITION

- Government Notifications are always inclusive and never exhaustive unless specifically mentioned.
- You can also take a look at Income Tax notifications.
- PWC / MARS needs to learn to read Government of India Notification and then give Recommendations and act on.

Thank you