

**23.06 - Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05 (+).**

2306.10 - Of cotton seeds

2306.20 - Of linseed

2306.30 - Of sunflower seeds

- Of rape or colza seeds :

2306.41 - - Of low erucic acid rape or colza seeds

2306.49 - - Other

2306.50 - Of coconut or copra

2306.60 - Of palm nuts or kernels

2306.90 - Other

This heading covers **oil-cake and other solid residues other than** those of **heading 23.04 or 23.05**, remaining after the extraction of oil from oil seeds, oleaginous fruits and germ of cereals by solvents or in a press or rotary expeller.

This heading also includes de-oiled bran obtained as a residue after the extraction of oil from rice bran.

Certain oil-cakes and other solid residues (linseed, cotton seed, sesame, copra, etc.) constitute valuable animal foods; some (e.g., castor) are unsuitable for animal fodder and are used as fertilisers; others (e.g., bitter almond and mustard cake) are used for the extraction of essential oils.

The residues classified in this heading may be in the form of slabs (cakes), meal or pellets (see the General Explanatory Note to this Chapter).

This heading also includes non-textured defatted flour fit for human consumption.

The heading **excludes** oil dregs (**heading 15.22**).

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#### **Subheading Explanatory Note.**

#### **Subheading 2306.41**

As regards “ low erucic acid rape or colza seeds ”, see Subheading Note 1 to Chapter 12 and the Explanatory Note to heading 12.05.