

05.07

05.07 - 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.

0507.10 - Ivory; ivory powder and waste

0507.90 - Other

This heading covers the products described below, unworked or simply prepared but not cut to shape, i.e., not having undergone processes extending beyond rasping, scraping, cleaning, removal of superfluous parts, trimming, splitting, cutting other than to shape, rough planing, straightening or flattening :

(A) Ivory.

Throughout the Nomenclature, the term "ivory" is regarded as covering the bony substance which constitutes :

- (1) The tusks of the elephant, hippopotamus, walrus, narwhal or wild boar.
- (2) The horns of the rhinoceros.
- (3) The teeth of any land or marine animal.

(B) Tortoise-shell.

The tortoise-shell of commerce is normally turtle shell (generally obtained from the species known as Kemp's Turtles, Loggerheads and Hawksbill Turtles), and references to tortoise-shell include turtle shell.

Tortoise-shell is a horny material in the form of plates (scales), of varying size and thickness, protecting the horny frame-work which encloses the body of the animal.

In this heading "tortoise-shell" means :

- (1) **Shells**, whole or in part.
- (2) **Scales** from these shells, almost always detached at the fishing ground, and consisting of plates of uneven thickness, with a curved surface. These scales are described as **dorsal** or **ventral** according to the part of the body from which they are obtained; the part which covers the stomach and breast is known as the **plastron**.

(C) Whalebone and whalebone hair.

In its natural state, **whalebone** (of whales or other marine mammals) takes the form of curved, horny blades with a greyish skin adhering to the surface and with a kind of fringe of the same material as the whalebone (**whalebone hair**) on the inner edge.

(D) Horns, antlers, hooves, nails, claws and beaks.

The **horns** of this group may be presented with or without their cores and their frontal bones. **Antlers** are branched horns of deer, elk, etc.

The heading also covers powder and waste (including parings) of these products.

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The heading **excludes** products which have been cut to rectangular (including square) shapes or into rods, tubes or other semi-finished forms and products obtained by moulding (**heading 96.01** or other more specific headings).