

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
- 3.- - For the purposes of heading 04.05 :
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
- 4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5 per cent or more;
 - (b) a dry matter content, by weight of at least 70 per cent but not exceeding 85 per cent; and
 - (c) they are moulded or capable of being moulded.
- 5.- This Chapter does not cover:
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).
- 6.- For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Sub-heading Notes.

- 1.- For the purposes of sub-heading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, any products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (Subheading 0405.90).

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
		- Of a fat content, by weight, not exceeding 1% :			
	0401.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.10.90	--- Other	kg	25%	Free

	- Of a fat content, by weight, exceeding 1% but not exceeding 6% :			
0401.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0401.20.90	--- Other	kg	25%	Free
	- Of a fat content, by weight, exceeding 6% but not exceeding 10% :			
0401.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0401.40.90	--- Other	kg	25%	Free
	- Of a fat content, by weight, exceeding 10% :			
0401.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0401.50.90	--- Other	kg	25%	Free
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% :			
0402.10.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
	--- Other :			
0402.10.91	---- Imported by Industrial IRC holder VAT compliant milk and milk products manufacturing industry			Free
0402.10.99	---- Other	kg	10%	Free
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :			
	-- Not containing added sugar or other sweetening matter :			
0402.21.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
	--- Other :			
0402.21.91	---- Imported by Industrial IRC holder VAT compliant milk and milk products manufacturing industry	kg	10%	Free
0402.21.99	---- Other	kg	10%	Free
	-- Other :			
0402.29.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
0402.29.90	--- Other	kg	25%	Free
	- Other :			
0402.91.00	-- Not containing added sugar or other sweetening matter	kg	25%	Free
0402.99.00	-- Other	kg	25%	Free
04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.20.00	- Yogurt	kg	25%	Free
0403.90.00	- Other	kg	25%	Free
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter not elsewhere specified or included.			
	- Whey whether or not concentrated or containing added sugar or other sweetening matter :			
0404.10.10	--- Imported by Industrial IRC holder VAT compliant food processing industry	kg	25%	Free
0404.10.90	--- Other	kg	25%	Free
0404.90.00	- Other	kg	25%	Free
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	- Butter	kg	25%	Free
0405.20.00	- Dairy spreads	kg	25%	Free
0405.90.00	- Other	kg	25%	Free
04.06	Cheese and Curd.			
0406.10.00	- Fresh (unripened or uncured) cheese including whey cheese, and curd	kg	25%	Free
0406.20.00	- Grated or powdered cheese, of all kinds	kg	25%	Free
0406.30.00	- Processed cheese, not grated or powdered	kg	25%	Free
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	25%	Free
0406.90.00	- Other cheese	kg	25%	Free
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
	- Fertilised eggs for incubation :			
0407.11.00	-- Of fowls of the species <i>Gallus domesticus</i>	12u	25%	Free
0407.19.00	-- Other	12u	25%	Free

		- Other fresh eggs :			
	0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	12u	25%	Free
	0407.29.00	-- Other	12u	25%	Free
	0407.90.00	- Other	12u	25%	Free
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved whether or not containing added sugar or other sweetening matter.			
		- Egg yolks :			
	0408.11.00	-- Dried	kg	25%	Free
	0408.19.00	-- Other	kg	25%	Free
		- Other :			
	0408.91.00	-- Dried	kg	25%	Free
	0408.99.00	-- Other	kg	25%	Free
04.09		Natural honey.			
	0409.00.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0409.00.90	-- Other	kg	25%	Free
04.10		Insects and other edible products of animal origin, not elsewhere specified or included.			
		- Insects :			
	0410.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0410.10.90	--- Other	kg	25%	Free
		- Other :			
	0410.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0410.90.90	--- Other	kg	25%	Free