

## 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 04.05 :
  - (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.
- 3.- 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.
- 4.- This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - (b) 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)

#### 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 Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>04.01</b>		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>			
		- 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
<b>4.2</b>		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>			
		- 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 VAT registered milk and milk products manufacturing industry	kg	5%	Free

	0402.10.99	----Other - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	kg	10%	Free
		-- 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 VAT registered milk and milk products manufacturing industry	kg	5%	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
<b>04.03</b>		<b>Buttermilk, curdled milk and cream, yogurt, 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.</b>			
	0403.10.00	- Yogurt	kg	25%	Free
	0403.90.00	- Other	kg	25%	Free
<b>04.04</b>		<b>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.</b>			
		- Whey whether or not concentrated or containing added sugar or other sweetening matter:			
	0404.10.10	--- Imported by VAT registered food processing industry	kg	10%	Free
	0404.10.90	--- Other	kg	25%	Free
	0404.90.00	- Other	kg	25%	Free
<b>04.05</b>		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>			
	0405.10.00	- Butter	kg	25%	Free
	0405.20.00	- Dairy spreads	kg	25%	Free
	0405.90.00	- Other	kg	25%	Free
<b>04.06</b>		<b>Cheese and Curd.</b>			
	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
<b>04.07</b>		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>			
		- 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
<b>04.08</b>		<b>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.</b>			
		- 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
<b>04.09</b>		<b>Natural honey.</b>			
	0409.00.10	-- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0409.00.90	-- Other	kg	10%	Free
<b>04.10</b>		<b>Edible products of animal origin, not elsewhere specified or included.</b>			
	0410.00.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0410.00.90	--- Other	kg	25%	Free

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- Chapter 2 - Meat and edible meat offal
- Chapter 3 - Fish and crustaceans, molluscs and other aquatic invertebrates
- Chapter 4 - Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- Chapter 5 - Products of animal origin, not elsewhere specified or included
- Chapter 6 - Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- Chapter 7 - Edible vegetables and certain roots and tubers
- Chapter 8 - Edible fruit and nuts; peel of citrus fruit or melons
- Chapter 9 - Coffee, tea, maté and spices
- Chapter 10 - Cereals
- Chapter 11 - Products of the milling industry; malt; starches; inulin; wheat gluten
- Chapter 12 - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- Chapter 13 - Lac; gums, resins and other vegetable saps and extracts
- Chapter 14 - Vegetable plaiting materials; vegetable products not elsewhere specified or included
- Chapter 15 - Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
- Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- Chapter 17 - Sugars and sugar confectionery
- Chapter 18 - Cocoa and cocoa preparations
- Chapter 19 - Preparations of cereals, flour, starch or milk; pastrycooks' products
- Chapter 20 - Preparations of vegetables, fruit, nuts or other parts of plants
- Chapter 21 - Miscellaneous edible preparations
- Chapter 22 - Beverages, spirits and vinegar
- Chapter 23 - Residues and waste from the food industries; prepared animal fodder
- Chapter 24 - Tobacco and manufactured tobacco substitutes
- Chapter 25 - Salt; sulphur; earths and stone; plastering materials, lime and cement
- Chapter 26 - Ores, slag and ash
- Chapter 27 - Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
- Chapter 28 - Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- Chapter 29 - Organic chemicals
- Chapter 30 - Pharmaceutical products
- Chapter 31 - Fertilisers
- Chapter 32 - Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- Chapter 33 - Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- Chapter 34 - Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
- Chapter 35 - Albuminoidal substances; modified starches; glues; enzymes
- Chapter 36 - Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- Chapter 37 - Photographic or cinematographic goods
- Chapter 38 - Miscellaneous chemical products
- Chapter 39 - Plastics and articles thereof
- Chapter 40 - Rubber and articles thereof

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- Chapter 41 - Raw hides and skins (other than furskins) and leather
- Chapter 42 - Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- Chapter 43 - Furskins and artificial fur; manufactures thereof
- Chapter 44 - Wood and articles of wood; wood charcoal
- Chapter 45 - Cork and articles of cork
- Chapter 46 - Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
- Chapter 47 - Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- Chapter 48 - Paper and paperboard; articles of paper pulp, of paper or of paperboard
- Chapter 49 - Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
- Chapter 50 - Silk
- Chapter 51 - Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- Chapter 52 - Cotton
- Chapter 53 - Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- Chapter 54 - Man-made filaments; strip and the like of man-made textile materials
- Chapter 55 - Man-made staple fibres
- Chapter 56 - Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- Chapter 57 - Carpets and other textile floor coverings
- Chapter 58 - Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- Chapter 59 - Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- Chapter 60 - Knitted or crocheted fabrics
- Chapter 61 - Articles of apparel and clothing accessories, knitted or crocheted
- Chapter 62 - Articles of apparel and clothing accessories, not knitted or crocheted
- Chapter 63 - Other made up textile articles; sets; worn clothing and worn textile articles; rags
- Chapter 64 - Footwear, gaiters and the like; parts of such articles
- Chapter 65 - Headgear and parts thereof
- Chapter 66 - Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof
- Chapter 67 - Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
- Chapter 68 - Articles of stone, plaster, cement, asbestos, mica or similar materials
- Chapter 69 - Ceramic products
- Chapter 70 - Glass and glassware
- Chapter 71 - Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
- Chapter 72 - Iron and steel
- Chapter 73 - Articles of iron or steel
- Chapter 74 - Copper and articles thereof
- Chapter 75 - Nickel and articles thereof
- Chapter 76 - Aluminium and articles thereof
- Chapter 77 - (Reserved for possible future use)
- Chapter 78 - Lead and articles thereof
- Chapter 79 - Zinc and articles thereof
- Chapter 80 - Tin and articles thereof

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- Chapter 81 - Other base metals; cermets; articles thereof
- Chapter 82 - Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- Chapter 83 - Miscellaneous articles of base metal
- Chapter 84 - Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- Chapter 85 - Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
- Chapter 86 - Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- Chapter 87 - Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- Chapter 88 - Aircraft, spacecraft, and parts thereof
- Chapter 89 - Ships, boats and floating structures
- Chapter 90 - Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- Chapter 91 - Clocks and watches and parts thereof
- Chapter 92 - Musical instruments; parts and accessories of such articles
- Chapter 93 - Arms and ammunition; parts and accessories thereof
- Chapter 94 - Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- Chapter 95 - Toys, games and sports requisites; parts and accessories thereof
- Chapter 96 - Miscellaneous manufactured articles
- Chapter 97 - Works of art, collectors' pieces and antiques
- Chapter 98 - Miscellaneous National Provisions