

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

#### 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 % or more;
  - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; 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).

##### Subheading Notes.

1. For the purposes of subheading 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, and 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).

#### 04.01

#### Milk and cream, not concentrated nor containing added sugar or other sweetening matter.

0401.10.00	- Of a fat content, by weight, not exceeding 1 %	KGM
0401.20.00	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	KGM

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	0401.30.00	- Of a fat content, by weight, exceeding 6 %	KGM			
<b>04.02</b>		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>				
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %:				
	0402.10.30	-- In containers of a gross weight of 20 kg or more	KGM			
	0402.10.90	-- Other	KGM			
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:				
	0402.21	-- Not containing added sugar or other sweetening matter:				
	0402.21.20	--- In containers of a gross weight of 20 kg or more	KGM			
	0402.21.90	--- Other	KGM			
	0402.29	-- Other:				
	0402.29.20	--- In containers of a gross weight of 20 kg or more	KGM			
	0402.29.90	--- Other	KGM			
		- Other:				
	0402.91.00	-- Not containing added sugar or other sweetening matter	KGM			
	0402.99.00	-- Other	KGM			
<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	- Yogurt:				
		-- Containing fruit, nuts, cocoa or flavouring matter; liquid yogurt:				
	0403.10.11	--- In liquid form, including condensed form	KGM			
	0403.10.19	--- Other	KGM			
		-- Other:				
	0403.10.91	--- In condensed form	KGM			
	0403.10.99	--- Other	KGM			
	0403.90	- Other:				
	0403.90.10	-- Buttermilk	KGM			
	0403.90.90	-- Other	KGM			
<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>				
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:				
		-- Fit for human consumption:				
	0404.10.11	--- Whey	KGM			
	0404.10.19	--- Other	KGM			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
		- - Fit for animal feeding:				
	0404.10.91	- - - Whey	KGM			
	0404.10.99	- - - Other	KGM			
	0404.90.00	- Other	KGM			
<b>04.05</b>		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>				
	0405.10.00	- Butter	KGM			
	0405.20.00	- Dairy spreads	KGM			
	0405.90	- Other:				
	0405.90.10	- - Anhydrous butterfat	KGM			
	0405.90.20	- - Butter oil	KGM			
	0405.90.30	- - Ghee	KGM			
	0405.90.90	- - Other	KGM			
<b>04.06</b>		<b>Cheese and curd.</b>				
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:				
	0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	KGM			
	0406.10.90	- - Other	KGM			
	0406.20	- Grated or powdered cheese, of all kinds:				
	0406.20.10	- - In packages of a gross weight exceeding 20 kg	KGM			
	0406.20.90	- - Other	KGM			
	0406.30.00	- Processed cheese, not grated or powdered	KGM			
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	KGM			
	0406.90.00	- Other cheese	KGM			
<b>04.07</b>		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>				
		- For hatching, including for breeding:				
	0407.00.11	- - Hens' eggs	CEN			
	0407.00.12	- - Ducks' eggs	CEN			
	0407.00.19	- - Other	CEN			
		- Other:				
	0407.00.91	- - Hens' eggs	CEN			
	0407.00.92	- - Ducks' eggs	CEN			
	0407.00.99	- - Other	CEN			
<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	KGM			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	0408.19.00	-- Other	KGM			
		- Other:				
	0408.91.00	-- Dried	KGM			
	0408.99.00	-- Other	KGM			
<b>04.09</b>	0409.00.00	<b>Natural honey.</b>	KGM			
<b>04.10</b>		<b>Edible products of animal origin, not elsewhere specified or included.</b>				
	0410.00.10	- Birds' nests	KGM			
	0410.00.90	- Other	KGM			