

**CHAPTER 04**

**DAIRY PRODUCE; BIRD'S EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE**

**NOTES**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfats are to be classified as cheese in heading No. 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.
3. 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 No. 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 No. 35.02) or globulins (heading No. 35.04).

**SUBHEADING NOTE.**

1. For the purpose of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, ie 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.

<b>HEADING/ H.S.CODE</b>	<b>DESCRIPTION</b>	<b>SU</b>	<b>NG DUTY RATE</b>
<b>04.01</b>	<b>Milk and cream, not concentrated or sweetened</b>		
0401.1000.11	Powder, granules weight 25kg or more		5
0401.1000.19	Other milk and cream of a fat content,by weight, not exceeding 1%		20
0401.2000.00	Milk and cream of >1% but =<6% fat, not concentrated or sweetened		20
0401.3000.00	Milk and cream of >6% fat, not concentrated or sweetened		20
<b>04.02</b>	<b>Milk and cream, concentrated or sweetened</b>		
0402.1010.00	Milk and cream powder in packings of 25kg or more		5
0402.1021.00	Milk and cream in packs of less than 25kg sale is reserved exclusively for Pharmacists		5
0402.1029.00	Other milk and cream in powder, granules or other solid forms in packs of less than 25kg		5
0402.2110.00	.5% fat not contain sweetening matter specially made for infants		5
0402.2121.00	In packagings of less than 25kg sale of which is reserved exclusively for Pharmacists		5
0402.2129.00	. added sugar/other sweetening matter		5
0402.2910.00	Other milk and Cream powder, including liquid form: In packagings of 25kg or more		5
0402.2921.00	Other milk and cream powder in packs < 25kg sale of which is reserved for Pharmacists		5
0402.2929.00	Other milk and cream in packs <25kg not containing added sugar/other sweetening matter		5
0402.9100.92	. added sugar/other sweetening matter, In bulk not < 25kg		10
0402.9100.99	Other milk and cream in retail pack, not containing added sugar/other sweetening matter		20
0402.9900.00	Other milk and cream powder		20

<b>HEADING/ H.S.CODE</b>	<b>DESCRIPTION</b>	<b>SU</b>	<b>NG DUTY RATE</b>
<b>04.03</b>	<b>Buttermilk, curdled milk and cream, yogurt, etc</b>		
0403.1010.00	Yogurt, Natural		20
0403.1020.00	Yogurt, containing added fruit		20
0403.1030.00	Yogurt, containing added cocoa		20
0403.1090.00	Other yogurt		20
0403.9000.91	Other butter milk, curdled milk, yogurt, cream in powder form		20
0403.9000.99	Other butter milk, curdled milk, yogurt, cream in other forms		20
<b>04.04</b>	<b>Whey and other natural milk constituents, nes</b>		
0404.1000.00	Whey & Modified Whey, Whether or not concentrated/containing sweetening matter		5
0404.9000.00	Other whey whether or not concentrated or containg sweetened matter;prod of natural milk		20
<b>04.05</b>	<b>Butter and other fats and oils derived from milk</b>		
0405.1000.00	Butter		20
0405.2000.00	Dairy spreads		20
0405.9000.91	Anhydrous Milk Fat		5
0405.9000.99	Other diary spreads		5
<b>04.06</b>	<b>Cheese and curd</b>		
0406.1000.00	Fresh (unripened or uncured)cheese, including whey cheese and curd		20
0406.2000.00	Grated or powdered cheese of all kinds		20
0406.3000.00	Processed cheese, not grated or powdered		20
0406.4000.00	-veined cheese		20
0406.9000.00	Other Cheese		20
<b>04.07</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked</b>		
0407.0000.00	Birds' eggs, in shell, fresh, preserved or cooked		20
<b>04.08</b>	<b>Birds' eggs, not in shell and egg yolks</b>		
0408.1100.00	Dried egg yolks		20
0408.1900.00	. dried)		20
0408.9100.00	Dried birds' eggs, not in shell		20
0408.9900.00	. dried)		20
<b>04.09</b>	<b>Natural honey</b>		
0409.0000.00	Natural honey		20
<b>04.10</b>	<b>Edible products of animal origin, nes</b>		
0410.0000.00	Edible products of animal origin, not elsewhere specified or included		20