

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);
 - (b) 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

- (c) 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).

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 3
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%	Free	kg	022.11
0401.20	00		- Of a fat content, by weight, exceeding 1% but not exceeding 6%	Free	kg	022.12
0401.40	00		- Of a fat content, by weight, exceeding 6% but not exceeding 10%	Free	kg	022.13
0401.50	00		- Of a fat content, by weight, exceeding 10%	Free	kg	022.13
04.02			Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	00		- In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	Free	kg	022.21
0402.20			- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:			
0402.21	00		- - Not containing added sugar or other sweetening matter	Free	kg	022.221
0402.29	00		- - Other	Free	kg	022.229
0402.90			- Other:			
0402.91	00		- - Not containing added sugar or other sweetening matter	Free	kg	022.23
0402.99	00		- - Other:			
0402.99	10		- - - Condensed milk	Free	kg	022.241
0402.99	90		- - - Other	20%	kg	022.249
04.03			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.			
0403.10	00		- Yogurt	20%	kg	022.31
0403.90	00		- Other	10%	kg	022.32

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 3
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.			
0404.10	00		- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	022.41
0404.90	00		- Other	5%	kg	022.49
04.05			Butter and other fats and oils derived from milk; dairy spreads.			
0405.10	00		- Butter:			
0405.10	10		- - - Non-salted butter	10%	kg	023.01
0405.10	20		- - - Salted butter	10%	kg	023.02
0405.20	00		- Dairy spreads	20%	kg	023.03
0405.90			- Other:			
0405.90	10		- - - Butter fat and butter oil	5%	kg	023.04
0405.90	20		- - - Ghee	10%	kg	023.05
0405.90	90		- - - Other	10%	kg	023.09
04.06			Cheese and curd.			
0406.10	00		- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	kg	024.91
0406.20	00		- Grated or powdered cheese, of all kinds	5%	kg	024.1
0406.30	00		- Processed cheese, not grated or powdered	5%	kg	024.2
0406.40	00		- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5%	kg	024.3
0406.90	00		- Other cheese	5%	kg	024.99
04.07			Birds' eggs, in shell, fresh, preserved or cooked.			
0407.10			- Fertilised eggs for incubation:			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 3
0407.11	00		- - Of fowls of the species <i>Gallus domesticus</i> :			
0407.11	10		- - - For breeder flock	Free	kg	025.11
0407.11	20		- - - Not for breeder flock	90%	kg	025.12
0407.19	00		- - Other:			
0407.19	10		- - - For breeder flock	Free	kg	025.11
0407.19	20		- - - Not for breeder flock	90%	kg	025.12
0407.20			- Other fresh eggs:			
0407.21	00		- - Of fowls or the species <i>Gallus domesticus</i>	90%	kg	025.13
0407.29	00		- - Other	90%	kg	025.19
0407.90	00		- Others	90%	kg	025.19
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.			
0408.10			- Egg yolks:			
0408.11	00		- - Dried	40%	kg	025.211
0408.19	00		- - Other	40%	kg	025.221
0408.90			- Other:			
0408.91	00		- - Dried	40%	kg	025.219
0408.99	00		- - Other	40%	kg	025.229
0409.00	00		Natural honey.	40%	kg	061.6
0410.00	00		Edible products of animal origin, not elsewhere specified or included.	40%	kg	098.92