

## 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 0403, 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 0405 :
  - (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 0406 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.
- \*5. This Chapter does not cover:
  - (a) non-living insects, unfit for human consumption (heading 0511);
  - (b) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 1702);
  - (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 1901 or 2106); 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 3502) or globulins (heading 3504).
6. For the purposes of heading 0410, the term "insects" means edible nonliving 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, and products obtained by mixing natural whey constituents.

2. For the purposes of sub-heading 0405 10, the term “butter” does not include dehydrated butter or ghee (sub-heading 0405 90).

## SUPPLEMENTARY NOTE :

In this Chapter, “wild animal” means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
<b>0401</b>	<b>MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b>			
0401 10 00	- Of a fat content, by weight, not exceeding 1%	kg.	30%	-
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	30%	-
0401 40 00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	kg.	30%	-
0401 50 00	- Of a fat content, by weight, exceeding 10%	kg.	30%	-
<b>0402</b>	<b>MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b>			
0402 10	- <i>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :</i>			
0402 10 10	--- Skimmed Milk	kg.	60%	-
0402 10 20	--- Milk food for babies	kg.	60%	-
0402 10 90	--- Other	kg.	60%	-
	- <i>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5% :</i>			
0402 21 00	-- Not containing added sugar or other	kg.	60%	-

(1)	(2)	(3)	(4)	(5)
	sweetening matter			
0402 29	-- <i>Other :</i>			
0402 29 10	--- Whole milk	kg.	30%	-
0402 29 20	--- Milk for babies	kg.	30%	-
0402 29 90	--- Other	kg.	30%	
	- <i>Other :</i>			
0402 91	-- <i>Not containing added sugar or other sweetening matter :</i>			
0402 91 10	--- Condensed milk	kg.	30%	-
0402 91 90	--- Other	kg.	30%	
0402 99	-- <i>Other :</i>			
0402 99 10	--- Whole milk	kg.	30%	-
0402 99 20	--- Condensed milk	kg.	30%	-
0402 99 90	--- Other	kg.	30%	-
<b>0403</b>	<b>**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</b>			
**0403 20 00	- Yogurt	kg.	30%	-
0403 90	- <i>Other :</i>			
0403 90 10	--- Butter milk	kg.	30%	-
0403 90 90	--- Other	kg.	30%	-
<b>0404</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	- <i>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :</i>			
0404 10 10	--- Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	*40%	-
0404 10 20	--- Whey, dry, blocks and powdered	kg.	*40%	-
0404 10 90	--- Other	kg.	*40%	-
0404 90 00	- Other	kg.	*40%	-

\* amended by Notfn. No. 43/18

\*\*w.e.f. 1.1.2022.

(1)	(2)	(3)	(4)	(5)
<b>0405</b>	<b>BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS</b>			
0405 10 00	- Butter	kg.	40%	-
0405 20 00	- Dairy spreads	kg.	40%	-
0405 90	- <i>Other</i> :			
0405 90 10	--- Butter oil	kg.	40%	-
0405 90 20	--- Ghee	kg.	40%	-
0405 90 90	--- Other	kg.	40%	-
<b>0406</b>	<b>CHEESE AND CURD</b>			
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg.	30%	-
0406 20 00	- Grated or powdered cheese, of all kinds	kg.	30%	-
0406 30 00	- Processed cheese, not grated or powdered	kg.	30%	-
0406 40 00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg.	30%	-
0406 90 00	- Other cheese	kg.	40%	-
<b>0407</b>	<b>BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED</b>			
	- <i>Fertilised eggs for incubation:</i>			
0407 11 00	- - Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 19	- - <i>Other:</i>			
0407 19 10	--- Of ducks	u	30%	-
0407 19 90	--- Other	u	30%	-
	- Other fresh eggs:			
0407 21 00	- - Of fowls of the species <i>Gallus domesticus</i>	u	30%	-
0407 29 00	- - Other	u	30%	-
0407 90 00	- Other	u	30%	-
<b>0408</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>			
	- <i>Egg yolks</i> :			
0408 11 00	-- Dried	kg.	30%	-
0408 19 00	-- Other	kg.	30%	-
	- <i>Other</i> :			
0408 91 00	-- Dried	kg.	30%	-
0408 99 00	-- Other	kg.	30%	-
<b>0409 00 00</b>	<b>NATURAL HONEY</b>	kg.	60%	-

**0410****\*INSECTS AND OTHER EDIBLE PRODUCTS  
OF ANIMAL ORIGIN, NOT ELSEWHERE  
SPECIFIED OR INCLUDED**

0410 10	-	<i>Insects:</i>			
0410 10 10	---	Fresh, chilled or frozen	kg.	30%	-
0410 10 20	---	Salted, in brine, dried or smoked	kg.	30%	-
0410 10 90	---	Other	kg.	30%	-
0410 90	-	Other:			
0410 90 10	---	Of wild animals	kg.	30%	-
0410 90 20	---	Turtle eggs and Salanganes' nests ("birds' nests")	kg.	30%	-
0410 90 90	---	Other	kg.	30%	-

