

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 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 milk fat 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 spread able emulsion of the water in-oil type, containing milk fat as the only fat in the product, with a milk fat 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 milk fat are to be classified as cheese in heading 0406 provided that they have the three following characteristics :
 - (a) a milk fat 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 1702); 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 3502) or globulin (heading 3504).

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).

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
0401			MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHERSWEETENING MATTER	
	04011000	-	Of a fat content, by weight, not exceeding 1%	kg.
	04012000	-	Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.
	04013000	-	Of a fat content, by weight, exceeding 6%	kg.
0402			MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHERSWEETENING MATTER	
	040210	-	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :	
	04021010	---	Skimmed Milk	kg.
	04021020	---	Milk food for babies	kg.
	04021090	---	Other	kg.
		-	<i>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:</i>	
	04022100	--	Not containing added sugar or other sweetening matter	kg.
	040229	--	Other :	
	04022910	---	Whole milk	kg.
	04022920	---	Milk for babies	kg.
	04022990	---	Other	kg.
		-	<i>Other :</i>	
	040291	--	Not containing added sugar or other sweetening matter :	
	04029110	---	Condensed milk	kg.
	04029190	---	Other	kg.
	040299	--	Other :	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		04029910	--- Whole milk	kg.
		04029920	--- Condensed milk	kg.
		04029990	--- Other	kg.
0403			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	
		04031000	- Yogurt	kg.
	040390		- Other :	
		04039010	--- Butter milk	kg.
		04039090	--- Other	kg.
0404			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	
		040410	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :	
		04041010	--- Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.
		04041020	--- Whey, dry, blocks and powdered	kg.
		04041090	--- Other	kg.
		04049000	- Other	kg.
0405			BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
		04051000	- Butter	kg.
		04052000	- Dairy spreads	kg.
	040590		- Other :	
		04059010	--- Butter oil	kg.
		04059020	--- Ghee	kg.
		04059090	--- Other	kg.
0406			CHEESE AND CURD	
		04061000	- Fresh (unripened or uncured) cheese, including whey cheese and curd	kg.
		04062000	- Grated or powdered cheese, of all kinds	kg.
		04063000	- Processed cheese not grated or powdered	kg.
		04064000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg.
		04069000	- Other cheese	kg.
0407			BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	
	040700		- Birds' eggs, in shell, fresh, preserved or cooked :	
		04070010	--- Of the species <i>gallus domesticus</i> and ducks for hatching	u
		04070020	--- Of the species <i>gallus</i> and ducks other than for hatching	u
		04070090	--- Other	u
0408			BIRDS' EGGS, NOT IN SHELL, ANDEGG 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	

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			- Egg yolks :	
	04081100	--	Dried	kg.
	04081900	--	Other	kg.
			- Other :	
	04089100	--	Dried	kg.
	04089900	--	Other	kg.
	04090000		NATURAL HONEY	kg.
0410			EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
	041000		- Edible products of animal origin, not elsewhere specified or included :	
	04100010	---	Of wild animals	kg.
	04100020	---	Turtle eggs and Salanganes' nests ("birds' nests")	kg.
	04100090	---	Other	kg.