

## CHAPTER 4

### DAIRY PRODUCE; BIRD'S 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 and 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 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.
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 globulins (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 Animals" means wild animals as defined in Wild Life (Protection) Act, 1972 (53 of 1972).

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
<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%	KGS
		0401 20 00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	KGS
		0401 40 00	Of a fat content, by weight, exceeding 6% but not exceeding 10%	KGS
		0401 50 00	Of a fat content, by weight, exceeding 10%	KGS
<b>0402</b>			<b>MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b>	
	<b>0402 10</b>		<i>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%:</i>	
		0402 10 10	Skimmed Milk	KGS
		0402 10 20	Milk food for babies	KGS
		0402 10 90	Other	KGS
			<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 sweetening matter	KGS
	<b>0402 29</b>		<i>Other:</i>	
		0402 29 10	Whole milk	KGS
		0402 29 20	Milk for babies	KGS
		0402 29 90	Other	KGS
	<b>0402 91</b>		<i>Other:</i>	
			<i>Not containing added sugar or other sweetening matter:</i>	
		0402 91 10	Condensed milk	KGS
		0402 91 90	Other	KGS
<b>0402 99</b>		<i>Other:</i>		
	0402 99 10	Whole Milk	KGS	
	0402 99 20	Condensed Milk	KGS	
	0402 99 90	Other	KGS	
<b>0403</b>			<b>BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER</b>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			<b>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 00	Yogurt	KGS
	<b>0403 90</b>		<i>Other:</i>	
		0403 90 10	Butter milk	KGS
		0403 90 90	Other	KGS
<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>	
	<b>0404 10</b>		<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	KGS
		0404 10 20	Whey, dry, blocks and powdered	KGS
		0404 10 90	Other	KGS
		0404 90 00	Other	KGS
<b>0405</b>			<b>BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS</b>	
		0405 10 00	Butter	KGS
		0405 20 00	Dairy Spreads	KGS
	<b>0405 90</b>		<i>Other:</i>	
		0405 90 10	Butter Oil	KGS
		0405 90 20	Ghee	KGS
		0405 90 90	Other	KGS
<b>0406</b>			<b>CHEESE AND CURD</b>	
		0406 10 00	Fresh (unripened or uncured) cheese, including whey cheese and curd	KGS
		0406 20 00	Grated or powdered cheese, of all kinds	KGS
		0406 30 00	Processed Cheese not grated or powdered	KGS
		0406 40 00	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	KGS
		0406 90 00	Other cheese	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
0407			BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	
			<i>Fertilised eggs for incubation:</i>	
		0407 11 00	Of fowls of the species <i>Gallus domesticus</i>	NOS
	0407 19		<i>Other:</i>	
		0407 19 10	Of ducks	NOS
		0407 19 90	Other	NOS
			<i>Other fresh eggs:</i>	
		0407 21 00	Of fowls of the species <i>Gallus domesticus</i>	NOS
		0407 29 00	Other	NOS
		0407 90 00	Other	NOS
0408			<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	KGS
		0408 19 00	Other	KGS
			<i>Other:</i>	
		0408 91 00	Dried	KGS
		0408 99 00	Other	KGS
	0409 00 00	Natural Honey	KGS	
0410			<b>EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>	
	0410 00		<i>Edible products of animal origin, not elsewhere specified or included:</i>	
		0410 00 10	Of Wild animals	KGS
		0410 00 20	Turtle eggs and Salanganes' nests ("birds' nests")	KGS
		0410 00 90	Other	KGS