

## 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 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, neutralizing 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 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 04.06 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 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 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 Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>04.01</b>		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>																		
	0401.10	- Of a fat content, by weight, not exceeding 1%		kg						Free				25%	12%	5%	2%			
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%		kg						Free				25%	12%	5%	2%			
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %		kg						Free				25%	12%	5%	2%			
	0401.50	- Of a fat content, by weight, exceeding 10 %		kg						Free				25%	12%	5%	2%			
<b>04.02</b>		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter (+).</b>																		
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		kg										25% or Rs.225/= per kg	Ex	5%	2%			
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :																		
	0402.21	-- Not containing added sugar or other sweetening matter		kg										25% or Rs.225/= per kg	Ex	5%	2%			
	0402.29	-- Other		kg										25% or Rs.225/= per kg	Ex	5%	2%			
		- Other :																		
	0402.91	-- Not containing added sugar or other sweetening matter		kg						Free				15%	12%	5%	2%			
	0402.99	-- Other :																		
	0402.99.10	--- Sweetened condensed milk		kg										25%	12%	5%	2%			
	0402.99.90	--- Other		kg										15%	12%	5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF							
<b>04.03</b>		<b>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.</b>																	
	0403.10	- Yogurt		kg									25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg	*	
	0403.90	- Other		kg									25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg	*	
<b>04.04</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	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		kg						Free			15%	12%	5%	2%	30% or Rs.300/= per kg		
	0404.90	- Other		kg									25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg		
<b>04.05</b>		<b>Butter and other fats and oils derived from milk ; dairy spreads.</b>																	
	0405.10	- Butter		kg						Free			25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg	*	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0405.20	- Dairy spreads		kg							Free				25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg		*
	0405.90	- Other		kg											25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg		*
<b>04.06</b>		<b>Cheese and curd (+).</b>																			
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		kg							Free				25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg		
	0406.20	- Grated or powdered cheese, of all kinds		kg							Free		10.83%	4.5%	15%	12%	5%	2%	30% or Rs.300/= per kg		
	0406.30	- Processed cheese, not grated or powdered		kg							Free		14.6% or Rs. 117/= per kg	5% or Rs. 34/= per kg	25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg		
	0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>		kg							Free		14.6% or Rs. 117/= per kg	5% or Rs. 34/= per kg	25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg		
	0406.90	- Other cheese		kg							Free				25% or Rs.200/= per kg	12%	5%	2%	30% or Rs.300/= per kg		
<b>04.07</b>		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>																			
		- Fertilised eggs for incubation :																			
	0407.11	-- Of fowls of the species <i>Gallus domesticus</i>		kg							Free				Rs.100/- per Kg	12%	5%	2%			
	0407.19	-- Other		kg							Free				Rs.100/- per Kg	12%	5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF							
		- Other fresh eggs :																	
	0407.21	-- Of fowls of the species <i>Gallus domesticus</i>		kg						Free			Rs.100/- per Kg	12%	5%	2%			
	0407.29	-- Other		kg						Free			Rs.100/- per Kg	12%	5%	2%			
	0407.90	- Others		kg						Free			Rs.100/- per Kg	12%	5%	2%			
<b>04.08</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>																	
		- Egg yolks :																	
	0408.11	-- Dried	L	kg						Free			25%	12%	5%	2%	30% or Rs.300/= per kg		
	0408.19	-- Other		kg						Free			25%	12%	5%	2%	30% or Rs.300/= per kg		
		- Other :																	
	0408.91	-- Dried	L	kg						Free			25%	12%	5%	2%	30% or Rs.300/= per kg		
	0408.99	-- Other		kg						Free			25%	12%	5%	2%	30% or Rs.300/= per kg		
<b>04.09</b>	0409.00	<b>Natural honey.</b>		kg									25%	12%	5%	2%			
<b>04.10</b>	0410.00	<b>Edible products of animal origin, not elsewhere specified or included.</b>		kg						Free			25%	12%	5%	2%	30% or Rs.300/= per kg		