

## 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); or
- (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 Hdg | HS Code    | Description   | Unit | ICL/SLSI | Preferential Duty |    |    |    |    |      |    |    | Gen Duty | VAT | PAL | NBT  | Cess | Excise (S.P.L) | SCL |
|--------|------------|---|------|----------|-------------------|----|----|----|----|------|----|----|----------|-----|-----|------|------|----------------|-----|
|        |            |   |      |          | AP                | AD | BN | GT | IN | PK   | SA | SF |          |     |     |      |      |                |     |
| 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%   | kg   |          |                   |    |    |    |    | Free |    |    |          | 30% | 15% | 7.5% | 2%   |                |     |

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|--------------|------------|---|------|----------|-------------------|----|----|----|----|------|----|----|----------|-------------------------|-----|------|------|----------------|-----|----|
|              |            |   |      |          | AP                | AD | BN | GT | IN | PK   | SA | SF |          |                         |     |      |      |                |     | SD |
|              | 0401.20.00 | - Of a fat content, by weight, exceeding 1% but not exceeding 6%  | kg   |          |                   |    |    |    |    | Free |    |    |          | 30%                     | 15% | 7.5% | 2%   |                |     |    |
|              | 0401.40.00 | - Of a fat content, by weight, exceeding 6 % but not exceeding 10 %   | kg   |          |                   |    |    |    |    | Free |    |    |          | 30%                     | 15% | 7.5% | 2%   |                |     |    |
|              | 0401.50.00 | - Of a fat content, by weight, exceeding 10 %   | kg   |          |                   |    |    |    |    | Free |    |    |          | 30%                     | 15% | 7.5% | 2%   |                |     |    |
| <b>04.02</b> |            | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter (+).</b>   |      |          |                   |    |    |    |    |      |    |    |          |                         |     |      |      |                |     |    |
|              | 0402.10.00 | - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%<br><i>Full Cream Milk Powder, Low Fat Milk Powder, Non- Fat (Skimmed) Milk Powder</i> | kg   |          |                   |    |    |    |    |      |    |    |          | 20% or Rs.225/ = per kg | 15% | 7.5% | 2%   |                |     |    |
|              |            | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :   | kg   | S        |                   |    |    |    |    |      |    |    |          |                         |     |      |      |                |     |    |
|              | 0402.21.00 | -- Not containing added sugar or other sweetening matter<br><i>Full Cream Milk Powder, Low Fat Milk Powder, Non- Fat (Skimmed) Milk Powder</i>                                    | kg   |          |                   |    |    |    |    |      |    |    |          | 20% or Rs.225/ = per kg | 15% | 7.5% | 2%   |                |     |    |
|              |            | -- Other  | kg   |          |                   |    |    |    |    |      |    |    |          | 20% or Rs.225/ = per kg | 15% | 7.5% | 2%   |                |     |    |
|              |            | -- Other :  | kg   | S        |                   |    |    |    |    |      |    |    |          |                         |     |      |      |                |     |    |
|              | 0402.91.00 | -- Not containing added sugar or other sweetening matter  | kg   |          |                   |    |    |    |    | Free |    |    |          | 15%                     | 15% | 7.5% | 2%   |                |     |    |
|              | 0402.99.00 | -- Other :  |      |          |                   |    |    |    |    |      |    |    |          |                         |     |      |      |                |     |    |

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|--------------|------------|---|------|----------|-------------------|----|----|----|----|------|----|----|----------|------------------------|-----|------|------|------------------------|-----|----|
|              |            |   |      |          | AP                | AD | BN | GT | IN | PK   | SA | SF |          |                        |     |      |      |                        |     | SD |
|              | 0402.99.10 | Sweetened condensed milk<br><i>Condensed Milk</i>   | kg   |          |                   |    |    |    |    |      |    |    |          | 30%                    | 15% | 7.5% | 2%   |                        |     |    |
|              | 0402.99.90 | Other<br><i>Condensed Milk</i>  | kg   | S        |                   |    |    |    |    |      |    |    |          | 15%                    | 15% | 7.5% | 2%   |                        |     |    |
| <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>      |      |          |                   |    |    |    |    |      |    |    |          |                        |     |      |      |                        |     |    |
|              | 0403.10.00 | - Yogurt  | kg   |          |                   |    |    |    |    |      |    |    |          | 30% or Rs.550/= per kg | 15% | 7.5% | 2%   |                        |     | *  |
|              | 0403.90.00 | - Other   | kg   |          |                   |    |    |    |    |      |    |    |          | 30% or Rs.550/= per kg | 15% | 7.5% | 2%   |                        |     | *  |
| <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> |      |          |                   |    |    |    |    |      |    |    |          |                        |     |      |      |                        |     |    |
|              | 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter  | kg   |          |                   |    |    |    |    | Free |    |    |          | 15%                    | 15% | 7.5% | 2%   | 30% or Rs.100/= per kg |     |    |

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|--------------|------------|--|------|----------|-------------------|----|----|----|----|------|----|----------------------|----------------------|------------------------|-----|------|------|------------------------|-----|----|
|              |            |  |      |          | AP                | AD | BN | GT | IN | PK   | SA | SF                   |                      |                        |     |      |      |                        |     | SD |
|              | 0404.90.00 | - Other  | kg   |          |                   |    |    |    |    |      |    |                      |                      | 30% or Rs.240/= per kg | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     |    |
| <b>04.05</b> |            | <b>Butter and other fats and oils derived from milk ; dairy spreads.</b> |      |          |                   |    |    |    |    |      |    |                      |                      |                        |     |      |      |                        |     |    |
|              | 0405.10.00 | - Butter   | kg   | S        |                   |    |    |    |    | Free |    |                      |                      | 30% or Rs.550/= per kg | 15% | 7.5% | 2%   |                        |     | *  |
|              | 0405.20.00 | - Dairy spreads  | kg   | S        |                   |    |    |    |    | Free |    |                      |                      | 30% or Rs.550/= per kg | 15% | 7.5% | 2%   |                        |     | *  |
|              | 0405.90.00 | - Other  | kg   |          |                   |    |    |    |    |      |    |                      |                      | 30% or Rs.500/= per kg | 15% | 7.5% | 2%   |                        |     | *  |
| <b>04.06</b> |            | <b>Cheese and curd (+).</b>  |      |          |                   |    |    |    |    |      |    |                      |                      |                        |     |      |      |                        |     |    |
|              | 0406.10.00 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd   | kg   |          |                   |    |    |    |    | Free |    |                      |                      | 30% or Rs.240/= per kg | 15% | 7.5% | 2%   | 15% or Rs.150/= per kg |     |    |
|              | 0406.20.00 | - Grated or powdered cheese, of all kinds                                | kg   |          |                   |    |    |    |    | Free |    | 5%                   | 4.5%                 | 15%                    | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     | *  |
|              | 0406.30.00 | - Processed cheese, not grated or powdered                               | kg   |          |                   |    |    |    |    | Free |    | 5% or Rs.40/= per kg | 5% or Rs.40/= per kg | 30% or Rs.240/= per kg | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     |    |

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|--------------|------------|--|------|----------|-------------------|----|----|----|----|------|----|-----------------------|-----------------------|-------------------------|-----|------|------|------------------------|-----|----|
|              |            |  |      |          | AP                | AD | BN | GT | IN | PK   | SA | SF                    |                       |                         |     |      |      |                        |     | SD |
|              | 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | kg   |          |                   |    |    |    |    | Free |    | 5% or Rs.40/ = per kg | 5% or Rs.40/ = per kg | 30% or Rs.240/ = per kg | 15% | 7.5% | 2%   | 15% or Rs.150/= per kg |     |    |
|              | 0406.90.00 | - Other cheese   | kg   |          |                   |    |    |    |    | Free |    |                       |                       | 30% or Rs.240/ = per kg | 15% | 7.5% | 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 :   |      |          |                   |    |    |    |    |      |    |                       |                       |                         |     |      |      |                        |     |    |
|              | 0407.11.00 | -- Of fowls of the species <i>Gallus domesticus</i>  | kg   |          |                   |    |    |    |    | Free |    |                       |                       | Rs.100/ = per kg        | 15% | 7.5% | 2%   |                        |     |    |
|              | 0407.19.00 | -- Other   | kg   |          |                   |    |    |    |    | Free |    |                       |                       | Rs.100/ = per kg        | 15% | 7.5% | 2%   |                        |     |    |
|              |            | - Other fresh eggs :   |      |          |                   |    |    |    |    |      |    |                       |                       |                         | 15% | 7.5% | 2%   |                        |     |    |
|              | 0407.21.00 | -- Of fowls of the species <i>Gallus domesticus</i>  | kg   |          |                   |    |    |    |    | Free |    |                       |                       | Rs.100/ = per kg        | 15% | 7.5% | 2%   |                        |     |    |
|              | 0407.29.00 | -- Other   | kg   |          |                   |    |    |    |    | Free |    |                       |                       | Rs.100/ = per kg        | 15% | 7.5% | 2%   |                        |     |    |
|              | 0407.90.00 | - Others   | kg   |          |                   |    |    |    |    | Free |    |                       |                       | 30% or Rs.100/ = per kg | 15% | 7.5% | 2%   |                        |     |    |

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|--------------|------------|---|------|----------|-------------------|----|----|----|----|------|----|----|----------|-----|-----|------|------|------------------------|-----|
|              |            |   |      |          | AP                | AD | BN | GT | IN | PK   | SA | SF |          |     |     |      |      |                        |     |
| <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 :   |      |          |                   |    |    |    |    |      |    |    |          |     |     |      |      |                        |     |
|              | 0408.11.00 | -- Dried  | kg   | L        |                   |    |    |    |    | Free |    |    |          | 30% | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     |
|              | 0408.19.00 | -- Other  | kg   |          |                   |    |    |    |    | Free |    |    |          | 30% | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     |
|              |            | - Other :   |      |          |                   |    |    |    |    |      |    |    |          |     |     |      |      |                        |     |
|              | 0408.91.00 | -- Dried  | kg   | L        |                   |    |    |    |    | Free |    |    |          | 30% | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     |
|              | 0408.99.00 | -- Other  | kg   |          |                   |    |    |    |    | Free |    |    |          | 30% | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     |
| <b>04.09</b> | 0409.00.00 | <b>Natural honey.</b>   | kg   |          |                   |    |    |    |    |      |    |    |          | 30% | 15% | 7.5% | 2%   |                        |     |
| <b>04.10</b> | 0410.00.00 | <b>Edible products of animal origin, not elsewhere specified or included.</b>   | kg   |          |                   |    |    |    |    | Free |    |    |          | 30% | 15% | 7.5% | 2%   | 30% or Rs.300/= per kg |     |