

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.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
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					15%	8%	10.0%		15%		
	0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg								Free					15%	8%	10.0%		15%		
	0401.40.00	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	kg								Free					15%	8%	10.0%		15%		
	0401.50.00	- Of a fat content, by weight, exceeding 10 %	kg								Free					15%	8%	10.0%		15%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter (+).																				
	0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% <i>Full Cream Milk Powder, Low Fat Milk Powder, Non- Fat (Skimmed) Milk Powder</i>	kg												20% or Rs.225/= per kg	8%	Ex					
		- 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 <i>Full Cream Milk Powder, Low Fat Milk Powder, Non- Fat (Skimmed) Milk Powder</i>	kg												20% or Rs.225/= per kg	8%	Ex					
		-- Other	kg																			
		-- Other :	kg	S											20% or Rs.225/= per kg	8%	Ex					
	0402.91.00	-- Not containing added sugar or other sweetening matter	kg							Free					10%	8%	10.0%					
	0402.99	-- Other :																				
	0402.99.10	--- Sweetened condensed milk <i>Condensed Milk</i>	kg	TS											15%	8%	10.0%			15%		
		--- Other	kg	L																		
	0402.99.90	--- <i>Condensed Milk</i>	kg	L,S											10%	8%	10.0%			5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
04.03		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.																			
	0403.10.00	- Yogurt	kg	L											15% or Rs.275/= per kg	8%	10.0%		15% or Rs.275/= per kg		*
	0403.90.00	- Other	kg	L											15% or Rs.275/= per kg	8%	10.0%		15% or Rs.275/= per kg		*
04.04		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.																			
	0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg							Free					10%	8%	10.0%		35% or Rs.110/= per kg		
	0404.90.00	- Other	kg												15% or Rs.132/= per kg	8%	10.0%		45% or Rs.450/= per kg		
04.05		Butter and other fats and oils derived from milk ; dairy spreads.																			
	0405.10.00	- Butter	kg	L,S						Free					15% or Rs.275/= per kg	8%	10.0%		15% or Rs.275/= per kg		*

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.D)	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	0405.20.00	- Dairy spreads	kg	S							Free					15% or Rs.275/= per kg	8%	10.0%		15% or Rs.275/= per kg		*	
	0405.90.00	- Other	kg													15% or Rs.250/= per kg	8%	10.0%		15% or Rs.250/= per kg		*	
04.06		Cheese and curd (+).																					
	0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg								Free					15% or Rs.250/= per kg	8%	10.0%		30% or Rs.300/= per kg			
	0406.20.00	- Grated or powdered cheese, of all kinds	kg	L							Free		5%	4.5%		15%	8%	10.0%		30% or Rs.300/= per kg		*	
	0406.30.00	- Processed cheese, not grated or powdered	kg	L							Free		5% or Rs.44/= per kg	5% or Rs.44/= per kg		15% or Rs.250/= per kg	8%	10.0%		45% or Rs.450/= per kg			
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg								Free		5% or Rs.44/= per kg	5% or Rs.44/= per kg		15% or Rs.250/= per kg	8%	10.0%		30% or Rs.300/= per kg			
	0406.90.00	- Other cheese	kg	L							Free					15% or Rs.250/= per kg	8%	10.0%		45% or Rs.450/= per kg			
04.07		Birds' eggs, in shell, fresh, preserved or cooked.																					
		- Fertilised eggs for incubation :																					
	0407.11.00	-- Of fowls of the species <i>Gallus domesticus</i>	kg								Free					Rs.110/= per kg	8%	10.0%					
	0407.19.00	-- Other	kg								Free					Rs.110/= per kg	8%	10.0%					
		- Other fresh eggs :															8%	10.0%					
	0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	kg								Free					Rs.110/= per kg	8%	10.0%					
	0407.29.00	-- Other	kg								Free					Rs.110/= per kg	8%	10.0%					
	0407.90.00	- Others	kg								Free					15% or Rs.55/= per kg	8%	10.0%		15% or Rs.55/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
04.08		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.																				
		- Egg yolks :																				
	0408.11.00	-- Dried	kg	L						Free					15%	8%	10.0%		15%			
	0408.19.00	-- Other	kg							Free					15%	8%	10.0%		45% or Rs.450/= per kg			
		- Other :																				
	0408.91.00	-- Dried	kg	L						Free					15%	8%	10.0%		15%			
	0408.99.00	-- Other	kg							Free					15%	8%	10.0%		45% or Rs.450/= per kg			
04.09	0409.00.00	Natural honey.	kg												15%	8%	10.0%		15%			
04.10	0410.00.00	Edible products of animal origin, not elsewhere specified or included.	kg							Free					15%	8%	10.0%		45% or Rs.450/= per kg			