

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);
 - (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 1901 or 2106); 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 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
0401			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%	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
0402			MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	
	0402 10		<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
	0402 29		Other:	
		0402 29 10	Whole milk	KGS
		0402 29 20	Milk for babies	KGS
	0402 29 90	Other	KGS	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
	0402 91		<i>Other:</i> <i>Not containing added sugar or other sweetening matter:</i>	
		0402 91 10	Condensed milk	KGS
		0402 91 90	Other	KGS
	0402 99		<i>Other:</i>	
		0402 99 10	Whole Milk	KGS
		0402 99 20	Condensed Milk	KGS
		0402 99 90	Other	KGS
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	
		0403 10 00	Yogurt	KGS
	0403 90		<i>Other:</i>	
		0403 90 10	Butter milk	KGS
		0403 90 90	Other	KGS
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	
	0404 10		<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

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit		
0405	0405 90		BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS			
		0405 10 00	Butter	KGS		
		0405 20 00	Dairy Spreads	KGS		
		0405 90 10	<i>Other:</i> Butter Oil	KGS		
		0405 90 20	Ghee	KGS		
		0405 90 90	Other	KGS		
		0406			CHEESE AND CURD	
				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		
0407	0407 19		BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED			
		0407 11 00	<i>Fertilised eggs for incubation:</i> Of fowls of the species <i>Gallus domesticus</i>	NOS		
		0407 19 10	<i>Other:</i> Of ducks	NOS		
		0407 19 90	Other	NOS		
		0407 21 00	<i>Other fresh eggs:</i> Of fowls of the species <i>Gallus domesticus</i>	NOS		
		0407 29 00	Other	NOS		
		0407 90 00	Other	NOS		
		0408			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	
				0408 11 00	<i>Egg yolks:</i> Dried	KGS
				0408 19 00	Other	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
			<i>Other:</i>	
		0408 91 00	Dried	KGS
		0408 99 00	Other	KGS
		0409 00 00	Natural Honey	KGS
0410			EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
	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