

CHAPTER 04

DAIRY PRODUCE; BIRD'S EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE

NOTES

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfats are to be classified as cheese in heading No. 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.
3. 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 No. 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 No. 35.02) or globulins (heading No. 35.04).

SUBHEADING NOTE.

1. For the purpose of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, ie 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
04.01	Milk and cream, not concentrated or sweetened					
0401.1000.00	Milk and cream, not concentrated and sugarless of a fat content, by weight, = < 1 %		20	5		
0401.2000.00	Milk and cream, not concentrated and sugarless of a fat content, by weight, >= 1 % < 6 %		20	5		
0401.4000.00	Milk and cream, not concentrated and sugarless of a fat content, by weight, > 6 % < 10 %		20	5		
0401.5000.00	Milk and cream, not concentrated and sugarless of a fat content, by weight, <= 10 %		20	5		
04.02	Milk and cream, concentrated or sweetened					
0402.1010.00	. containing sugar/sweetening matter; solid, <= 1.5 % fat content, >25 kg		5	5		
0402.1021.00	.5 % fat content for pharmaceuticals		5	5		
0402.1029.00	.5 % fat content not for pharmaceuticals		5	5		
0402.2110.00	.5 % fat content, >25 kg		5	5		
0402.2121.00	.5 % fat content for pharmaceuticals		5	5		
0402.2129.00	.5 % fat content not for pharmaceuticals		5	5		
0402.2910.00	.5 % fat content In packings >25 kg		5	5		
0402.2921.00	.5 % fat content for pharmaceuticals		5	5		
0402.2929.00	.5 % fat content not for pharmaceuticals		5	5		
0402.9110.00	liquid milk/cream In packings of 25 kg or more		10	5		
0402.9120.00	liquid milk/cream In packings of less than 25 kg		20	5		
0402.9900.00	Other liquid milk containing sweetened		20	5		
04.03	Buttermilk, curdled milk and cream, yogurt, etc					
0403.1010.00	Plain Yogurt, not containing fruit or cocoa		35	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
04.03	Buttermilk, curdled milk and cream, yogurt, etc					
0403.1020.00	Yogurt Containing fruit but not containing cocoa		35	5		
0403.1030.00	Yogurt Containing cocoa but not containing fruit		35	5		
0403.1090.00	.		35	5		
0403.9011.00	Buttermilk; In powder form		5	5		
0403.9019.00	Buttermil;, not in powdered form		5	5		
0403.9091.00	Curdled milk and cream, kephir and other fermented or acidified milk (in powder form)		5	5		
0403.9099.00	Curdled milk and cream, kephir and other fermented or acidified milk (not in powder)		20	5		
04.04	Whey and other natural milk constituents, nes					
0404.1000.00	.		5	5		
0404.9000.00	.		5	5		
04.05	Butter and other fats and oils derived from milk					
0405.1000.00	Butter		20	5		
0405.2000.00	Dairy spreads		20	5		
0405.9010.00	Butterfat and butteroil		5	5		
0405.9090.00	.		20	5		
04.06	Cheese and curd					
0406.1000.00	Fresh (unripened or uncured) cheese, including whey cheese and curd		20	5		
0406.2000.00	Grated or powdered cheese, of all kinds		20	5		
0406.3000.00	Processed cheese, not grated or powdered		20	5		
0406.4000.00	-veined cheese and other cheese containing veins produced by Penicillium roqueforti		20	5		
0406.9000.00	curds		20	5		
04.07	Birds' eggs, in shell, fresh, preserved or cooked					
0407.1100.00	fertilised eggs of fowls of the species Gallus domesticus		5	5		
0407.1900.00	fertilised eggs of birds excluding fowls of the species Gallus domesticus		5	5		
0407.2100.00	Non fertilised eggs of of the species Gallus domesticus		35	5		
0407.2900.00	Non fertilised eggs of birds excluding fowls of the species Gallus domesticus		35	5		
0407.9000.00	.		35	5		
04.08	Birds' eggs, not in shell and egg yolks					
0408.1100.00	Dried egg yolks		20	5		
0408.1900.00	Egg yolks (not dried)		20	5		
0408.9100.00	Non yolk part of eggs; Dried		20	5		
0408.9900.00	. dried)		20	5		
04.09	Natural honey					
0409.0000.00	.		20	5		
04.10	Edible products of animal origin, nes					
0410.0000.00	.		20	5		