

**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 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
- 3.- 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.
- 4.- 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.
- 5.- This Chapter does not cover :
  - (a) Non-living insects, unfit for human consumption (heading 05.11);
  - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
  - (c) 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
  - (d) 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).
- 6.- For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

**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		Cess	Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG				
<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					20%	18%	10%		10%		2.5%	
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg							Free					20%	18%	Ex		10%		2.5%	
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	kg							Free					20%	18%	Ex		10%		2.5%	
	0401.50	- Of a fat content, by weight, exceeding 10 %	kg							Free					20%	18%	10%		10%		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			GEN	SG					
<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% <i>Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder</i>	kg												20% or Rs.225/= per kg	18%	10%					2.5%	
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :	kg	S																			
	0402.21	-- 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	18%	10%					2.5%	
		-- <i>Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder</i>	kg	S																			
	0402.29	-- Other <i>Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder</i>	kg												20% or Rs.225/= per kg	18%	10%					2.5%	
		-- Other :	kg	S																			
	0402.91	-- Not containing added sugar or other sweetening matter	kg							Free					15%	18%	10%	6%				2.5%	
		-- Other :	kg	S																			
	0402.99.10	--- Sweetened condensed milk <i>Condensed Milk</i>	kg		S										20%	18%	Ex		10%			2.5%	
		--- <i>Condensed Milk</i>	kg	S																			
	0402.99.90	--- Other <i>Condensed Milk</i>	kg		S										15%	18%	10%		10%			2.5%	
		--- <i>Condensed Milk</i>	kg	S																			
<b>04.03</b>		<b>Yogurt; buttermilk, curdled milk and cream, 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>																					
	0403.20	- Yogurt	kg												20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg			2.5%	*
	0403.90	- Other	kg												20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg			2.5%	*
<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%	18%	Ex		30% or Rs.170= per kg			2.5%	
	0404.90	- Other	kg												20% or Rs.400/= per kg	18%	10%		40% or Rs.800/= per kg			2.5%	

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<b>04.05</b>		<b>Butter and other fats and oils derived from milk ; dairy spreads.</b>																				
	0405.10	- Butter	kg	S							Free				20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
	0405.20	- Dairy spreads	kg	S							Free				20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
	0405.90	- Other	kg												20% or Rs.700/= per kg	18%	Ex		10% or Rs.350/= per kg		2.5%	*
<b>04.06</b>		<b>Cheese and curd (+).</b>																				
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg								Free				20% or Rs.650/= per kg	18%	10%		25% or Rs.500/= per kg		2.5%	
	0406.20	- Grated or powdered cheese, of all kinds	kg								Free	5%	4.5%		20%	18%	Ex		25% or Rs.500/= per kg		2.5%	*
	0406.30	- Processed cheese, not grated or powdered	kg								Free	5% or Rs.88/= per kg	5% or Rs.88/= per kg		20% or Rs.650/= per kg	18%	10%		40% or Rs.800/= per kg		2.5%	
	0406.40	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg								Free	5% or Rs.88/= per kg	5% or Rs.88/= per kg		20% or Rs.650/= per kg	18%	10%		25% or Rs.500/= per kg		2.5%	
	0406.90	- Other cheese	kg								Free				20% or Rs.650/= per kg	18%	10%		40% or Rs.800/= per kg		2.5%	
<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.110/= per kg	18%	Ex				2.5%	
	0407.19	-- Other	kg								Free				Rs.110/= per kg	18%	Ex				2.5%	
		- Other fresh eggs :																				
	0407.21	-- Of fowls of the species <i>Gallus domesticus</i>	kg								Free				Rs.110/= per kg	18%	Ex				2.5%	*
	0407.29	-- Other	kg								Free				20% or Rs.110/= per kg	18%	Ex				2.5%	
	0407.90	- Others	kg								Free				20% or Rs.150/= per kg	18%	Ex		10% or Rs.75/= per kg		2.5%	

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<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	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0408.19	-- Other	kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	
		- Other :																				
	0408.91	-- Dried	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0408.99	-- Other	kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	*
<b>04.09</b>	0409.00	<b>Natural honey.</b>	kg												20%	18%	10%		10%		2.5%	
<b>04.10</b>		<b>Insects and other edible products of animal origin, not elsewhere specified or included.</b>																				
	0410.10	- Insects	kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	
	0410.90	- Other	kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	