## 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 milkfat content, by weight of the dry matter, of 5 % or more; a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and 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, olec 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 Hda					ICL/				Pı	referen	tial Du	ty						Surcharge on		S			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty		GEN	SG	Cess	Customs Duty		C L
04.01		•	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.																				
	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%	
			<u> </u>			-																	

HS Code		Description				Preferential Duty											P.	AL				S
HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	GEN SG		Cess	Customs Duty	SSCL	C L
.02		Milk and cream, concentrated or containing added sugar or other sweetening matter (+).																				
0402.10	-	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% Full Cream Milk Powder, Low Fat Milk Powder, Non-	kg kg	S											20% or Rs.225/= per kg	18%	10%		-		2.5%	
	-	In powder, granules or other solid forms, of a fat																				
0402.21		Not containing added sugar or other sweetening matter	kg												20% or Rs.225/=	18%	10%				2.5%	
N4N2 29		Fat (Skimmed) Milk Powder	kg	S											per kg							
0 102.23	-	Full Cream Milk Powder, Low Fat Milk Powder, Non- Fat (Skimmed) Milk Powder	kg	S											Rs.225/= per kg	18%	10%				2.5%	
0402.91		Not containing added sugar or other sweetening matter	kg							Free					15%	18%	10%	6%			2.5%	
0402.99.10		Other : Sweetened condensed milk Condensed Milk	kg kg	S											20%	18%	Ex		10%		2.5%	
0402.99.90		Other Condensed Milk	kg kg	S											15%	18%	10%		10%		2.5%	
0403 20		Voquet													200/				100/			
0+03.20		Toguit	kg												Rs.750/= per kg	18%	Ex				2.5%	*
0403.90	-	Other	kg												20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
		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			kg							Free					15%	18%	Ex				2.5%	
0404.90	-	Other	kg												20% or Rs.400/= per kg	18%	10%		40% or		2.5%	
	0402.21 0402.29 0402.99 0402.99.10 0402.99.90 0403.20 0403.20 0404.10	0402.10 - 0402.21 0402.29 0402.99.10 0402.99.90 0403.20 - 0403.20 -	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).  1 In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder  1 In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:  10402.21 - Not containing added sugar or other sweetening matter  1 Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder  1 Other:  1 Other:  1 Other:  1 Other:  1 Other:  2 Other:  3 Weetened condensed milk  2 Condensed Milk  1 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.  1 Whey, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.  2 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; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, pot elsewhere specified or included.	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).  In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk Powder  In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:  Not containing added sugar or other sweetening matter Full Cream Milk Powder, Low Fat Milk Powder, Non-Fat (Skimmed) Milk P	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).    Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).  10402.10	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).  1 In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% kg  1 In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% kg  2 In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%;  Not containing added sugar or other sweetening matter rull Ceam Milk Powder, Low Fat Milk Powder, Non-fat (Skimmed) Milk Powder  Full Ceam Milk Powder, Low Fat Milk Powder, Non-fat (Skimmed) Milk Powder  O402.29 - Other  O402.91 - Not containing added sugar or other sweetening matter - Other:  Not containing added sugar or other sweetening kg matter - Other:  O402.91 - Not containing added sugar or other sweetening matter - Other:  O402.91 - Sweetened condensed milk kg s - Condensed Milk  Condensed Milk  Vogurt; 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.  Whey, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural milk constituents, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural milk constituents, whether or not concentrated or containing added sugar or other sweetening matter, not elsewhere specified or included.	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).  In powder, granules or other sold forms, of a fat content, by weight, not exceeding 1,5% Full Cream Milk Powder, Low Fat Milk Powder, Norrical Content, by weight, not exceeding 1,5% Full Cream Milk Powder, Low Fat Milk Powder, Norricate, by weight, exceeding 1,5%:  In powder, granules or other sold forms, of a fat cortent, by weight, exceeding 1,5%:  Not containing added sugar or other sweetening matter Full Cream Milk Powder, Low Fat Milk Powder, Norrical Content, by weight, exceeding 1,5%:  O402.29 - Other:  Full Cream Milk Powder Low Fat Milk Powder, Norrical Content Milk Powder	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).  In powder, granules or other solid forms, of a fat kg content, by weight, not exceeding 1.5%. Full Cream Milk Powder, I and Milk Powder, Norr kg S  In powder, granules or other solid forms, of a fat kg Content, by weight, exceeding 1.5%. Full Cream Milk Powder, I and the Powder, Norr kg S  Pull Cream Milk Powder, I and Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Full Cream Milk Powder, Low Fat Milk Powder, Norr kg S  Free  O402.29 - Other S  O402.99 - Other S  O402.90 - Other S	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).    All powder, granules or other solid forms, of a late content, by vesible, not exceeding 1.5%;   Section 1.5%;   Sect	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).    Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).	Milk and cream, concentrated or containing added sugar or other sweetening matter (+).    Milk and cream, concentrated or containing added sugar or other sweetening matter (+).   Milk and cream, concentrated or containing added sugar or other sweetening matter (+).   In provider, granules or other solid forms, of a fat content, by weight, not concentrated or containing added sugar or other sweetening matter.   In provider, granules or other solid forms, of a fat content, by weight, not containing added sugar or other sweetening matter.   In provider, granules or other sweetening matter.   In granules, granules or other sweetening matter.   In granules, granule	Milk and cream, concentrated or containing added super or other sweetening matter (+).	White and cream, concentrated or containing added sugar or other sweetening matter (+).	Militia and creams, concentrated or containing added sugar or other sweetaning matter (*).

	ne c-4-				ICL/				Pr	eferen	itial Du	ity						P.	AL		Surcharge on		S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	GEN	SG	Cess	Customs Duty	SSCL	C L
04.05			Butter and other fats and oils derived from milk; dairy spreads.																				
	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  Dairy Fat Spread	- kg	S	-					Free					20% or Rs.750/= per kg	18%	Ex		10% or Rs.400/= per kg		2.5%	*
	0405.90	-	Other  Dairy Fat Spread	kg	S	-										20% or Rs.700/= per kg	18%	Ex		10% or Rs.350/= per kg		2.5%	*
04.06			Cheese and curd (+).		3																		
	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%	
04.07			Birds' eggs, in shell, fresh, preserved or cooked.																				
		-	Fertilised eggs for incubation :																				
	0407.11		Of fowls of the species Gallus domesticus	kg							Free					Rs.110/= per kg	18%	Ex				2.5%	
	0407.19		Other fresh ages :	kg							Free					Rs.110/= per kg	18%	Ex				2.5%	
	0407.21		Other fresh eggs : Of fowls of the species <i>Gallus domesticus</i>	kg			<del>                                     </del>				Free					Rs.110/=	18%	Ex				2.5%	*
	0407.29		Other	kg							Free					per kg 20% or Rs.110/=	18%	Ex				2.5%	
	0407.90	-	Others	kg							Free					per kg 20% or Rs.150/= per kg	18%	Ex		10% or Rs.75/= per kg		2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI				Pr	eferen	itial Du	ty						PAL			Surcharge on		S	
no nag			Description		AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	GEN SG	Cess	Customs Duty	SSCL	C L		
04.08		dried, cooke water, moul preserved, v	not in shell, and egg yolks, fresh, d by steaming or by boiling in ded, frozen or otherwise vhether or not containing added er sweetening matter.																				
		- Egg yolks :																					
	0408.11	Dried		ka	1						Free					20%	18%	Ex		10%		2.5%	
	0408.19	Other		kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	
		- Other :																		pei ky			
	0408.91	Dried		kg	L						Free					20%	18%	Ex		10%		2.5%	
1	0408.99	Other		kg							Free					20%	18%	Ex		40% or Rs.800/= per ka		2.5%	*
04.09	0409.00	Natural hon	ev.	kg												20%	18%	10%		10%		2.5%	
0 1100	0.00.00		-,-	9												2070	1070	2070		1070		2.0 / 0	
04.10			other edible prodcuts of animal lsewhere specified or included.																				
	0410.10	- Insects																		40% or			$\vdash$
	0410.10	THISCUS		kg							Free					20%	18%	Ex		Rs.800/= per kg		2.5%	
(	0410.90	- Other		kg							Free					20%	18%	Ex		40% or Rs.800/= per kg		2.5%	
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