

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) 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).

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**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<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 %:		
0401.10.01	00E	1	-- Fresh	Free	Free
0401.10.09	00F	kg	-- Other	Free	Free
0401.20			— Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:		
0401.20.01	00J	1	-- Fresh	Free	Free
0401.20.09			-- Other	Free	Free
	01H	1	. . . UHT milk		
	05L	kg	. . . Other		
0401.30			— Of a fat content, by weight, exceeding 6 %:		
0401.30.01	00B	1	-- Fresh	Free	Free
0401.30.09	00C	kg	-- Other	Free	Free
<b>04.02</b>			<b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>		
0402.10.00			— In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
			. . . Skimmed milk powder:		
	02C	kg	. . . Spray process		
	09L	kg	. . . Other		
	18K	kg	. . . Other		
			— In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:		
0402.21.00			-- Not containing added sugar or other sweetening matter	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
			. . . Whole milk powder:		
	01C	kg	. . . . Prepared for use as infants' or invalids' foods		
	09J	kg	. . . . Whole milk and blended full cream powder containing less than 26 % butterfat		
	19F	kg	. . . . Other		
	29C	kg	. . . . Other		
0402.29.00			-- Other	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
			. . . Whole milk powder:		
	01K	kg	. . . . Prepared for use as infants' or invalids' foods		
	09E	kg	. . . . Whole milk and blended full cream powder containing less than 26 % butterfat		
	19B	kg	. . . . Other		
	29K	kg	. . . . Other		
			— Other:		
0402.91.00	00L	kg	-- Not containing added sugar or other sweetening matter	Free	Free
0402.99.00			-- Other	Free	Free
	01E	kg	. . . Condensed		
	09L	kg	. . . Evaporated		
<b>04.03</b>			<b>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:</b>		
0403.10.00	00E	kg	— Yogurt	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 4—continued

**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Buttermilk, curdled milk and cream, yogurt, etc.—continued</b>					
0403.90			– Other:		
0403.90.01	00L	kg	-- Not concentrated or sweetened	Free	Free
			-- Other:		
0403.90.11	00F	kg	--- Liquid or semi-solid	Free	Free
0403.90.19			--- Other	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
			. . . . . Buttermilk powder:		
	01E	kg	. . . . . Manufactured by the spray process method		
	09L	kg	. . . . . Other		
			. . . . . Other:		
	11B	kg	. . . . . In powder or granules containing not more than 1.5 % by way of fat		
	19H	kg	. . . . . In powder or granules containing more than 1.5 % by way of fat		
			. . . . . Other:		
	21K	kg	. . . . . Condensed		
	29E	kg	. . . . . Evaporated		
	39B	kg	. . . . . Other		
<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>		
0404.10.00	00C	kg	– Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
0404.90			– Other:		
0404.90.01	00J	kg	-- Not concentrated or sweetened	Free	Free
			-- Concentrated or sweetened:		
0404.90.11			--- Liquid or semi-solid	Free	Free
			. . . . . Liquid:		
			. . . . . In aerosol containers:		
	02L	No.	. . . . . Containing chlorofluorocarbons		
	08K	No.	. . . . . Other		
	19E	kg	. . . . . Other		
	29B	kg	. . . . . Semi-solid		
0404.90.19	00E	kg	--- Other	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
<b>04.05</b>			<b>Butter and other fats and oils derived from milk; dairy spreads:</b>		
0405.10.00			– Butter	Free	Free
	01K	kg	. . . Unsalted		
			. . . Salted:		
	09E	kg	. . . Creamery, in pats		
	11G	kg	. . . Creamery, in bulk		
	19B	kg	. . . Canned		
0405.20.00	00E	kg	– Dairy spreads	Free	Free
0405.90.00			– Other	Free	Free
	01J	kg	. . . Anhydrous milkfat		
	05A	kg	. . . Ghee		
	09D	kg	. . . Other		
<b>04.06</b>			<b>Cheese and curd:</b>		
0406.10.00			– Fresh (unripened or uncurd) cheese, including whey cheese and curd	Free	Free
	01H	kg	. . . Fresh cheese		
	09C	kg	. . . Curd		

\*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

**Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Cheese and curd—continued</b>					
0406.20.00			– Grated or powdered cheese, of all kinds	Free	Free
	01A	kg	. . Cheddar		
	09G	kg	. . Colby		
	11J	kg	. . Cheshire		
	19D	kg	. . Egmont		
	21F	kg	. . Gouda		
	29A	kg	. . Other		
0406.30.00	00G	kg	– Processed cheese, not grated or powdered	Free	Free
0406.40.00	00L	kg	– Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	Free
0406.90.00			– Other cheese	Free	Free
	01G	kg	. . In tins		
			. . Other:		
	11D	kg	. . . Cheddar		
	19K	kg	. . . Colby		
	21A	kg	. . . Cheshire		
	29G	kg	. . . Egmont		
	31J	kg	. . . Gouda		
	39D	kg	. . . Other		
<b>04.07</b>					
0407.00.00			<b>Birds' eggs, in shell, fresh, preserved or cooked</b>	Free	Free
	01B	doz	. Birds' eggs for hatching		
	09H	kg	. Other		
<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:		
0408.11.00	00L	kg	– – Dried	Free	Free
0408.19.00			– – Other	Free	Free
	01E	kg	. . . Liquid		
	09L	kg	. . . Other		
			– Other:		
0408.91.00	00K	kg	– – Dried	Free	Free
0408.99.00			– – Other	Free	Free
	01D	kg	. . . Liquid		
	09K	kg	. . . Other		
<b>04.09</b>					
0409.00.00			<b>Natural honey</b>	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
			. Extracted:		
	01J	kg	. . In bulk		
	09D	kg	. . In retail packs		
	11F	kg	. Comb		
	15J	kg	. Honeydew		
	18C	kg	. Other		
<b>04.10</b>					
0410.00.00	00D	kg	<b>Edible products of animal origin, not elsewhere specified or included</b>	Free	Free

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