

**CHAPTER 4****DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;  
EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT  
ELSEWHERE SPECIFIED OR INCLUDED****ANNOT  
ATION****NOTES:**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading No 04.05: **A/S.0001**
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh or salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 per cent or more but not more than 95 per cent by mass, a maximum milk solids-not-fat content of 2 per cent by mass and a maximum water content of 16 per cent by mass. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid- producing bacteria. **A/S.0001**

The expression "dairy spreads" means a spreadable emulsion of the water -in-oil type, containing milkfat as the only fat in the product, with milk content of 39 per cent or more but less than 80 per cent by mass.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No.04.06 provided that they have the three following characteristics: **A/S.0001**
  - (a) A milk fat content, by mass of the dry matter ,of 5 per cent or more
  - (b) A dry matter content, by mass, of at least 70 per cent but not exceeding 85 per cent.
  - (c) They are moulded or capable of being moulded.
4. This Chapter does not cover the following : **A/S.0001**
  - (a) Products obtained from whey, containing by mass more than 95 per cent lactose ,expressed as anhydrous lactose calculated on the dry matter (heading No.17.02)
  - (b) Albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins ,calculated on the dry matter) (heading No.35.02) or globulins (heading No.35.04).

**SUBHEADING NOTE:**

1. For the purposes of subheading No. 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 No. 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading No.0405.90). **A/S.0001**





HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
04.02	0402.2		- In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent :						
	0402.21		-- Not containing added sugar or other sweetening matter :						A/S. 0025
	.10	8	--- Not flavoured	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	A/S. 0025
	.90	6	--- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	A/S. 0025
	0402.29	1	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	A/S. 0001
	0402.9		- Other :						
	0402.91	2	-- Not containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	A/S. 0001 A/S. 0001
0402.99	3	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%		
04.03			<b>Buttermilk, curdled milk and cream, yoghurt, 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	3	- Yoghurt	kg	free	free	free	free	A/S. 0001
	0403.90		- Other :						
	.10	7	-- Favoured or containing fruits, nuts or cocoa	kg	450c/kg with a maximum of 96%	free	free	225c/kg with a maximum of 48%	A/S. 0038
	.20	4	-- Cultured milk, not concentrated or containing any sugar or other sweetening matter, unflavoured and not containing any fruits, nuts or cocoa (excluding buttermilk)	kg	450c/kg with a maximum of 96%	free	free	450c/kg with a maximum of 96%	A/S. 0038
.90	5	-- Other	kg	450c/kg with a maximum of 96%	free	free	450c/kg with a maximum of 96%	A/S. 0038	
04.04			<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	7	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	free	free	450c/kg with a maximum of 96%	A/S. 0038	

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04.04	0404.90		- Other :						A/S. 0025
	.10	0	-- Dairy powder blends, containing at least 30% (m/m) milk protein calculated on a fat-free basis	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	A/S. 0025
	.90	9	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	A/S. 0025
04.05			<b>Butter and other fats and oils derived from milk, dairy spreads :</b>						
	0405.10	0	- Butter	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	A/S. 0001
	0405.20	5	- Dairy spreads	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	A/S. 0001
	0405.90	7	- Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	A/S. 0001
04.06			<b>Cheese and Curd :</b>						
	0406.10	4	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
	0406.20	9	- Grated or powdered cheese, of all kinds	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
	0406.30	3	- Processed cheese, not grated or powdered	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
	0406.40	8	- Blue-veined cheese and other cheese containing reins produced by penicillium roquefort	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
	0406.90	0	- Other cheese :						
	0406.90.1		-- Cheddar :						
	.11	6	--- Imported from Switzerland	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
	.12	4	--- Other	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
	0406.90.2	3	-- Gouda :						
.21		--- Imported from Switzerland	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001	
.22	1	--- Other	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001	

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					General	EU	SADC	EFTA	
04.06	0406.90.9		-- Other :						
	.91	4	--- Imported from Switzerland	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
	.99	5	--- Other	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	A/S. 0001
04.07	0407.00	3	Bird's eggs, in shell, fresh, preserved or cooked :						A/S. 0038
	.05	4	Deleted with effect from 28.02.2012						A/S. 0038
	.07	0	Deleted with effect from 28.02.2012						A/S. 0038
	.10	0	Deleted with effect from 28.02.2012						A/S. 0038
	.20	8	Deleted with effect from 26.01.2011						A/S. 0025
	.30	5	Deleted with effect from 28.02.2012						A/S. 0038
	.50	0	Deleted with effect from 28.02.2012						A/S. 0038
	0407.1		- Fertilised eggs for incubation :						A/S. 0038
	0407.11		-- Of fowls of the species <i>Gallus domesticus</i> :						A/S. 0038
	.10	1	--- Of a value for duty purposes of less than 150c each	kg	free	free	free	free	A/S. 0038
	.90	8	--- Other	kg	free	free	free	free	A/S. 0038
	0407.19		-- Other :						A/S. 0038
	.10	2	--- Ostrich eggs	kg	free	free	free	free	A/S. 0038
	.90	0	--- Other	kg	free	free	free	free	A/S. 0038
	0407.2		- Other fresh eggs :						A/S. 0038
	0407.21		-- Of fowls of the species <i>Gallus domesticus</i> :						A/S. 0038
	.10	6	--- Of a value for duty purposes of less than 150c each	kg	free	free	free	free	A/S. 0038
	.90	4	--- Other	kg	free	free	free	free	A/S. 0038
	0407.29		-- Other :						A/S. 0038
	.10	7	--- Ostrich eggs	kg	free	free	free	free	A/S. 0038
.90	5	--- Other	kg	free	free	free	free	A/S. 0038	
0407.90		- Other :						A/S. 0038	
.10	1	-- Ostrich eggs	kg	free	free	free	free	A/S. 0038	
.20	9	-- Of fowls of the species <i>Gallus domesticus</i> , uncooked	kg	free	free	free	free	A/S. 0038	
.90	4	-- Other	kg	free	free	free	free	A/S. 0038	



HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATES OF DUTY				ANNO TATION
					General	EU	SADC	EFTA	
<b>BLANK</b>									