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 ca derived exclusively from milk, with a milkfat content of 80 per cent or more but not more than 95 per cent by m maximum milk solids-not-fat content of 2 per cent by mass and a maximum water content of 16 per cent by mas does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultur harmless lactic-acid- producing bacteria. A/S.0001	nass, a ss. Butter
	The expression "dairy spreads" means a spreadable emulsion of the water -in-oil type, containing milkfat as in the product, with milk content of 39 per cent or more but less than 80 per cent by mass.	the only fat
3.	Products obtained by the concetration of whey and with the addition of milk or milkfat are to be classified as ch heading No.04.06 provided that they have the three following characteristics:	eese in 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 on the dry matter (heading No.17.02)	e calculated
(b) Albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whe ,calculculated on the dry matter) (heading No.35.02) or globulins (heading No.35.04).	y proteins
	SUBHEADING NOTE:	
1.	For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whe constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey t natural whey constituents have been added and products obtained by mixing natural whey constituents.	

2. 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

	: 21.03. 2012		- 64 -					and Excise Tariff	· · ·
HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	General	RATES OF I	SADC	EFTA	ANNOTA TION
04.01			Milk and cream, not concentrated or containing added sugar or other sweetening matter :		General			LITA	
	0401.10		- Of a fat content, by mass, not exceeding 1 per cent :						
	.05	7	Deleted with effect from 21.03.2012						A/S. 0040
	.07	3	Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.09	3	Other milk, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.10	3	Deleted with effect from 21.03.2012						A/S. 0040
	.90	1	Other	kg	free	free	free	free	A/S. 0001
	0401.20		- Of a fat content, by mass, exceeding 1 per cent but not exceeding 6 per cent :						
	.05	1	Deleted with effect from 21.03.2012						A/S. 0040
	.07	8	- Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.09	4	Other milk, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.10	8	Deleted with effect from 21.03.2012						A/S. 0040
	.90	6	Other	kg	free	free	free	free	A/S. 0001
	0401.30		Deleted with effect from 28.02.2012						A/S. 0038

		- 65				s and Excise Tari			
HEAD ING	SUB- HEADING	C D		STATIS TICAL		RATES OF I	DUTY		ANNOTA TION
110	IIEADINO			UNIT	General	EU	SADC	EFTA	non
04.01	0401.40		- Of a fat content, by weight exceeding 6 per cent but not exceeding 10 per cent :						A/S. 0038
	.07	7	- Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.09	3	Other milk, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.90	5	Other	kg	free	free	free	free	A/S. 0038
	0401.50		- of a fat content by weight exceeding 10 per cent :						A/S. 0038
	.07	1	- Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.09	8	- Other milk, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value provided these additives do not exceed 1 per cent by volume of the final product.	kg	free	free	free	free	A/S. 0038
	.90	0	Other	kg	free	free	free	free	A/S. 003
04.02	0402.10		Milk and cream, concentrated or containing added sugar or other sweetening matter : - In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5per						A/S. 002:
			cent :						
	.10	7	Not flavoured and 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. 002
	.90	5	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. 002

Date as on	: 28.02. 2012	-	1	- 66 -			Custor	ns and Excise Ta	riff (0038)
HEAD	SUB- HEADING	C		STATIS TICAL		RATES OF I	OUTY	•	ANNOTA
ING	TIEADING	D		UNIT	General	EU	SADC	EFTA	TION
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
	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			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.						
	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	0404.10	7	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 :	ka	450c/ba with	free	free	4500 tra with	A/S. 0038
	0404.10	/	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	nee	nee	450c/kg with a maximum of 96%	A/S. 0038

Date as on:	26.01.2011	1		- 67 -			Custon	ns and Excise Ta	riff (0025)
HEAD	SUB-	C		STATIS TICAL		RATES OF I	DUTY		ANNOTA
ING	HEADING	D		UNIT	General	EU	SADC	EFTA	TION
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			Butter and other fats and oils derived from milk, dairy spreads :						
	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			Cheese and Curd :						
	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		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

Date as on:	eate as on: 28.02. 2012 - 68 - Customs and Excise Tari							ff (0038)	
HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL		RATES OF I	DUTY		ANNOTA TION
1110	TILADING	D		UNIT	General	EU	SADC	EFTA	non
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 Gallus domesticus :						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 Gallus domesticus :						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 Gallus domesticus, uncooked	kg	free	free	free	free	A/S. 0038
	.90	4		kg	free	free	free	free	A/S. 0038

HEAD	: 28.02. 2012 SUB-	C D	ARTICLE DESCRIPTION	STATIS	Customs and Excise T RATES OF DUTY				ANNOTA
ING	HEADING	D		TICAL UNIT	General	EU	SADC	EFTA	TION
04.08			Bird's 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 :						
	0408.1		- Egg yolks :						
	0408.11	8	Dried	kg	19%	free	free	19%	A/S. 0038
	0408.19	9	Other	kg	19%	free	free	19%	A/S. 0038
	0408.9		- Other:						
	0408.91	4	Dried	kg	19%	free	free	19%	A/S. 0038
	0408.99		Other :						A/S. 0038
	.10	2	 Raw pulp consisting of the yolks and whites of eggs of the species GALLUS DOMESTICUS 	kg	19%	free	free	19%	A/S. 0038
	.90	0	Other	kg	19%	free	free	19%	
04.09	0409.00	0	Natural honey.	kg	22%	free	free	22%	A/S. 0038
04.10	0410.00	0	Edible products of animal origin not elsewhere specified or included.	kg	free	free	free	free	A/S. 0001

HEAD	: 26.01. 2009 SUB-	C D	- 70 ARTICLE DESCRIPTION		RATES OF DUTY				Tariff (0001) ANNOTA
ING	HEADING	D		TICAL UNIT	General	EU	SADC	EFTA	TION
			BLANK						
			DLAINK						