

## Central Excise Tariff Act, 1985

### Chapter 4 - Dairy Produce; Birds Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

---

#### 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 0405 :

(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 0406 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 1702); 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 3502) or globulin (heading 3504).

5. In this Chapter, the expression "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister), designed to hold a predetermined quantity or number.

6. In relation to products of this Chapter, <sup>3</sup>[labelling or relabelling of containers or repacking] from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

7. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

##### SUB-HEADING NOTES

1. For the purposes of sub-heading 0404 10, the expression "modified whey" means products consisting of whey constituents,<sup>4</sup>[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 sub-heading 0405 10, the term "butter" does not include dehydrated butter or ghee (sub-heading 0405 90).

##### SUPPLEMENTARY NOTE

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

---

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
0401 10 00	Of a fat content, by kg. weight, not exceeding 1%	Nil	
0401 20 00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	Nil
0401 30 00	Of a fat content, by weight, exceeding 6%	kg.	Nil
0402	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% :		
0402 10 10	--- Skimmed Milk	kg.	Nil
0402 10 20	--- Milk food for babies kg.	Nil	
0402 10 90	--- Other	kg.	Nil
	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	kg.	Nil
0402 29	-- Other :		
0402 29 10	--- Whole milk	kg.	Nil
0402 29 20	--- Milk for babies	kg.	Nil
0402 29 90	--- Other	kg.	Nil

	-	Other:		
0402 91	--	Not containing added sugar or other sweetening matter:		
0402 91 10	---	Condensed milk	kg.	16%
0402 91 90	---	Other	kg.	Nil
0402 99	--	Other :		
0402 99 10	---	Whole milk	kg.	Nil
0402 99 20	---	Condensed milk	kg.	16%
0402 99 90	---	Other	kg.	Nil
0403		BUTTER MILK, 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		
0403 10 00	-	Yogurt	kg.	Nil
0403 90		Other :		
0403 90 10	---	Butter milk	kg.	Nil
0403 90 90	---	Other	kg.	Nil
0404		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	-	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :		
0404 10 10	---	Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg.	Nil
0404	---	Whey, dry, blocks and powdered	kg.	Nil

10 20				
0404 10 90	---	Other	kg.	Nil
0404 90 00	-	Other	kg.	Nil
0405		BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS		
0405 10 00	-	Butter	kg.	Nil
0405 20 00	-	Dairy spreads	kg.	Nil
0405 90	-	Other :		
0405 90 10	---	Butter oil	kg.	Nil
0405 90 20	---	Ghee	kg.	Nil
0405 90 90	---	Other	kg.	Nil
0406		CHEESE AND CURD		
0406 10 00	-	Fresh (unripened or uncured) cheese, including whey cheese and curd	kg.	Nil
0406 20 00	-	Grated or powdered cheese, of all kinds	kg.	Nil
0406 30 00	-	Processed cheese not grated or powdered	kg.	Nil
0406 40 00	2[-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> ]	kg.	Nil
0406 90 00	-	Other cheese	kg.	Nil
0407		BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
0407 00	-	Birds' eggs, in shell, fresh, preserved or cooked :		
0407				

00 10	---	Of the species gallus domesticus and ducks for hatching	u	
0407 00 20	---	Of the species gallus and ducks other than for hatching	u	
0407 00 90	---	Other	u	
0408		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		
	-	Egg yolks :		
0408 11 00	--	Dried	kg.	
0408 19 00	--	Other	kg.	
	-	Other :		
0408 91 00	--	Dried	kg.	
0408 99 00	--	Other	kg.	
0409 00 00		NATURAL HONEY	kg.	
0410		EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0410 00	-	Edible products of animal origin, not elsewhere specified or included:		
0410 00 10	---	Of wild animals	kg.	Nil
0410 00 20	---	Turtle eggs and Salanganes' nests ("birds' nests")	kg.	Nil
0410 00 90	---	Other	kg.	Nil

2. Substituted for the words "Blue-veined cheese " by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

3. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.

---