

Central Excise Tariff (Amendment) Act, 2004

Chapter IV - 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, labelling or relabelling of containers and 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, i.e., 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 weight, not exceeding 1% | kg. | 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 10 20 --- | Whey, dry, blocks and powdered | kg. | Nil |
| 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 | Blue-veined cheese | 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 |

* The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.