

CHAPTER 4

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

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- 0401 Milk and cream, not concentrated nor containing added sugar or other sweetening matter
  - 0402 Milk and cream, concentrated or containing added sugar or other sweetening matter
  - 0403 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
  - 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
  - 0405 Butter and other fats and oils derived from milk; dairy spreads
  - 0406 Cheese and curd
  - 0407 Birds' eggs, in shell, fresh, preserved or cooked
  - 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
  - 0409 Natural honey
  - 0410 Edible products of animal origin, not elsewhere specified or included
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**Notes.**

- 1.- "Milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of 0405:
  - (a) "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) "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 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.

**CUSTOMS TARIFF  
SCHEDULE 3**

**Section 1  
Chapter 4/2**

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 (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) (3502) or globulins (3504.00.00).

**Subheading Notes.**

- 1.- For the purposes of 0404.10.00, "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 0405.10.00, "butter" does not include dehydrated butter or ghee (0405.90.00).