

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 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of heading 04.05:
 - (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 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.
 - (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 per cent or more but less than 80 per cent by mass.
4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat 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; and
 - (c) they are moulded or capable of being moulded.
5. This Chapter does not cover the following:
 - (a) Non-living insects, unfit for human consumption (heading 05.11);
 - (b) products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (c) products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
 - (d) 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 35.02) or globulins (heading 35.04).
6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

SUBHEADING NOTES:

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is to say, 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 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

ADDITIONAL NOTE:

1. For the purposes of this Chapter "ultra high temperature (UHT) milk" or "long-life milk" is milk that has been heat-treated to the extent of being suitable for non-refrigerated storage prior to opening.

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	ACFTA
0401.50.09	8	Other milk, 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	free	free
0401.50.90	0	Other	kg	free	free	free	free	free	free
04.02		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 mass, not exceeding 1,5 per cent:							
0402.10.10	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%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
0402.10.90	5	Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
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:							
0402.21.10	8	Not flavoured	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
0402.21.90	6	Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
0402.29	1	Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
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%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
0402.99		Other:							
0402.99.10	0	In aerosol containers	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AFCFTA
0402.99.90	9	Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
04.03		Yogurt; buttermilk, curdled milk and cream, 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:							
0403.20	8	Yoghurt	kg	free	free	free	free	free	free
0403.90		Other:							
0403.90.10	7	Flavoured or containing fruits, nuts or cocoa	kg	450c/kg with a maximum of 96%	free	free	free	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%
0403.90.20	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	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%
0403.90.90	5	Other	kg	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%
04.04		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	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	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
0404.90		Other:							
0404.90.10	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%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
0404.90.90	9	Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free	450c/kg with a maximum of 96%	360c/kg with a maximum of 76,8%
04.05		Butter and other fats and oils derived from milk; dairy spreads:							
0405.10		Butter:							
0405.10.10	8	In immediate packaging of a content of 20 kg or more	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	400c/kg with a maximum of 63,2%

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
0405.10.90	6	Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	400c/kg with a maximum of 63,2%
0405.20		Dairy spreads:							
0405.20.10	2	With a milk fat content of 39 per cent or more but less than 75 per cent	kg	500c/kg with a maximum of 37%	500c/kg with a maximum of 37%	500c/kg with a maximum of 37%	free	500c/kg with a maximum of 37%	400c/kg with a maximum of 29,6%
0405.20.90	0	Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	400c/kg with a maximum of 63,2%
0405.90	7	Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free	500c/kg with a maximum of 79%	400c/kg with a maximum of 63,2%
04.06		Cheese and curd:							
0406.10	4	Fresh (unripened or uncurd) cheese, including whey cheese, and curd	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%
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%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%
0406.30	3	Processed cheese, not grated or powdered	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%
0406.40	8	Blue-veined cheese and other cheese containing veins produced by PENICILLIUM ROQUEFORTI	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%
0406.90		Other cheese:							
0406.90.1		Cheddar:							
0406.90.11	6	Imported from Switzerland	kg	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%	free	500c/kg with a maximum of 95%	500c/kg with a maximum of 95%

