

Section I – Chapter 4

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 4

Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not elsewhere specified or included

Notes.

- The expression "milk" means full cream milk or partially or completely skimmed milk.
- For the purposes of heading 04.05:
 - 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.
 - 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.
- 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 milkfat content, by weight of the dry matter, of 5% or more;
 - a dry matter content, by weight, of at least 70% but not exceeding 85%; and
 - they are moulded or capable of being moulded.
- This Chapter does not cover:
 - products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Sub-heading Notes.

- For the purposes of sub-heading 0404.10, the expression "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.
- 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 Animals" means wild animal as defined in Wild Life Protection Act, 1972 (53 of 1972).

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 3, 4, 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Cess Leviable

See Appendix-I for Cess leviable on Marine products under this Chapter.

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0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2002; MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
0401 10 00	- Of a fat content, by weight, not exceeding 1%	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0401 20 00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0401 30 00	- Of a fat content, by weight, exceeding 6%	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
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%										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 3</i>
0402 10 10	--- Skimmed milk	kg.	60.00	60.00	---	4	0	0.00	66.400	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>

Section I – Chapter 4

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0402 10 20	--- Milk food for babies	kg.	60.00	60.00	---	4	0	0.00	66.400	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0402 10 90	--- Other	kg.	60.00	60.00	---	4	0	0.00	66.400	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
	- 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.	60.00	60.00	---	4	0	0.00	66.400	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 3, 3A; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0402 29	-- Other										
0402 29 10	--- Whole milk	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0402 29 20	--- Milk for babies	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0402 29 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other:										
0402 91	-- Not containing added sugar or other sweetening matter:										
0402 91 10	--- Condensed milk	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>CVD: condensed milk Nil by 3/2006-CE dated 01.03.2006.</i>
0402 91 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0402 99	- Other:										
0402 99 10	--- Whole milk	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0402 99 20	--- Condensed milk	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	<i>CVD: condensed milk Nil by 3/2006-CE dated 01.03.2006.</i>
0402 99 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
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										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0403 10 00	- Yogurt	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0403 90	- Other:										
0403 90 10	--- Butter milk	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
0403 90 90	--- Other	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	
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 and condensed (liquid or semi liquid)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0404 10 20	--- Whey, dry, blocks & powdered	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0404 10 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0404 90 00	- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0405	Butter and other fats and oils derived from milk; Dairy spreads										
0405 10 00	- Butter	kg.	40.00	30.00	---	4	0	0.00	35.200	Free	<i>Exemption BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.3AA; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>

Section I – Chapter 4

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0405 20 00	- Dairy spreads	kg.	40.00	40.00	---	4	0	1.20	46.848	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 3</i>
0405 90	- Other										
0405 90 10	--- Butter oil	kg.	40.00	30.00	---	4	0	0.00	35.200	Free	<i>Exemption BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.3AA; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0405 90 20	--- Ghee	kg.	40.00	30.00	---	4	0	0.00	35.200	Free	<i>Exemption BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.3AA; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0405 90 90	--- Other	kg.	40.00	40.00	---	4	0	0.00	45.600	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0406	Cheese and curd										
0406 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0406 20 00	- Grated or powdered cheese, of all kinds	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0406 30 00	- Processed cheese, not grated or powdered	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0406 40 00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0406 90 00	- Other	kg.	40.00	30.00	---	4	0	0.90	36.136	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 4</i>
0407	Birds' eggs, in shell, fresh, preserved or cooked										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0407 00	- Birds' eggs, in shell, fresh, preserved or cooked:										
0407 00 10	--- Of the species <i>gallus domesticus</i> and ducks for hatching	u	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0407 00 20	--- Of the species <i>gallus</i> and ducks other than for hatching	u	30.00	30.00	---	0	0	0.90	30.900	Restricted	
0407 00 90	--- Other	u	30.00	30.00	---	0	0	0.90	30.900	Restricted	
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.	30.00	30.00	---	4	0	0.90	36.136	Free	
0408 19 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other:										
0408 91 00	-- Dried	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0408 99 00	-- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
0409	Natural honey	kg.	60.00	60.00	---	4	0	1.80	68.272	Free	
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.	30.00	30.00	---	4	0	0.90	36.136	Prohibited	<i>Not permitted to be imported</i>
0410 00 20	--- Turtle eggs and Salanganes' nests ("birds nests")	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
0410 00 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	

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Import Licensing Notes

- (1) An application for grant of a licence for import of Animals, Birds and Reptiles (including their parts and products) may be made in the form given in Appendix-8 of the Handbook of Procedures Vol.1, to the Director General of Foreign Trade alongwith the recommendation of the Chief Wild Life Warden of the State concerned.
- (2) Import of wild animals (including their parts and products) as defined in the Wildlife (Protection) Act, 1972 is prohibited and in respect of those species listed in CITES, is subject to the provisions of CITES. [Substituted vide Ntfn 13/2009-2014 dated 14.10.2009].
- ¹(3) The Central Government hereby further extends the prohibition on import of milk and milk products including chocolates and chocolate products and candies/ confectionary/ food preparations with milk or milk solids as an ingredient, from China, imposed vide Notification No. 67(RE-2008)/2004-2009 dated 1st December, 2008 and extended vide Notification No. 22/2009-2014 dated 23rd December, 2009, for a period of six months from 24th June, 2010 and until further orders.

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

¹ Inserted vide Notification No. 49/2009-2014 dated 24.06.2010.