## Chapter 04 Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **0400** |  |  | **DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED** |
| **0401** |  |  | **Milk and cream, not concentrated nor containing added sugar or other sweetening matter** |
| **0401 10** |  |  | - Of a fat content, by weight, not exceeding 1% |
| **0401 10 10** | 0.0% |  | - - In immediate packings of a net content not exceeding two litres |
| **0401 10 90** | 0.0% |  | - - Other |
| **0401 20** |  |  | - Of a fat content, by weight, exceeding 1% but not exceeding 6% |
|  |  |  | - - Not exceeding 3% |
| **0401 20 11** | 0.0% |  | - - - In immediate packings of a net content not exceeding two litres |
| **0401 20 19** | 0.0% |  | - - - Other |
|  |  |  | - - Exceeding 3% |
| **0401 20 91** | 0.0% |  | - - - In immediate packings of a net content not exceeding two litres |
| **0401 20 99** | 0.0% |  | - - - Other |
| **0401 40** |  |  | - Of a fat content, by weight, exceeding 6% but not exceeding 10% |
| **0401 40 10** | 0.0% |  | - - In immediate packings of a net content not exceeding two litres |
| **0401 40 90** | 0.0% |  | - - Other |
| **0401 50** |  |  | - Of a fat content, by weight, exceeding 10% |
|  |  |  | - - Not exceeding 21% |
| **0401 50 11** | 0.0% |  | - - - In immediate packings of a net content not exceeding two litres |
| **0401 50 19** | 0.0% |  | - - - Other |
|  |  |  | - - Exceeding 21% but not exceeding 45% |
| **0401 50 31** | 0.0% |  | - - - In immediate packings of a net content not exceeding two litres |
| **0401 50 39** | 0.0% |  | - - - Other |
|  |  |  | - - Exceeding 45% |
| **0401 50 91** | 0.0% |  | - - - In immediate packings of a net content not exceeding two litres |
| **0401 50 99** | 0.0% |  | - - - Other |
| **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% |
|  |  |  | - - Not containing added sugar or other sweetening matter |
| **0402 10 11** | 0.0% |  | - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 10 19** | 0.0% |  | - - - Other |
|  |  |  | - - Other |
| **0402 10 91** | 0.0% |  | - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 10 99** | 0.0% |  | - - - Other |
|  |  |  | - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% |
| **0402 21** |  |  | - - Not containing added sugar or other sweetening matter |
|  |  |  | - - - Of a fat content, by weight, not exceeding 27% |
| **0402 21 11** | 0.0% |  | - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 21 18** | 0.0% |  | - - - - Other |
|  |  |  | - - - Of a fat content, by weight, exceeding 27% |
| **0402 21 91** | 0.0% |  | - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 21 99** | 0.0% |  | - - - - Other |
| **0402 29** |  |  | - - Other |
|  |  |  | - - - Of a fat content, by weight, not exceeding 27% |
| **0402 29 11** | 0.0% |  | - - - - Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10% |
|  |  |  | - - - - Other |
| **0402 29 15** | 0.0% |  | - - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 29 19** | 0.0% |  | - - - - - Other |
|  |  |  | - - - Of a fat content, by weight, exceeding 27% |
| **0402 29 91** | 0.0% |  | - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 29 99** | 0.0% |  | - - - - Other |
|  |  |  | - Other |
| **0402 91** |  |  | - - Not containing added sugar or other sweetening matter |
| **0402 91 10** | 0.0% |  | - - - Of a fat content, by weight, not exceeding 8% |
| **0402 91 30** | 0.0% |  | - - - Of a fat content, by weight, exceeding 8% but not exceeding 10% |
|  |  |  | - - - Of a fat content, by weight, exceeding 10% but not exceeding 45% |
| **0402 91 51** | 0.0% |  | - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 91 59** | 0.0% |  | - - - - Other |
|  |  |  | - - - Of a fat content, by weight, exceeding 45% |
| **0402 91 91** | 0.0% |  | - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 91 99** | 0.0% |  | - - - - Other |
| **0402 99** |  |  | - - Other |
| **0402 99 10** | 0.0% |  | - - - Of a fat content, by weight, not exceeding 9.5% |
|  |  |  | - - - Of a fat content, by weight, exceeding 9.5% but not exceeding 45% |
| **0402 99 31** | 0.0% |  | - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 99 39** | 0.0% |  | - - - - Other |
|  |  |  | - - - Of a fat content, by weight, exceeding 45% |
| **0402 99 91** | 0.0% |  | - - - - In immediate packings of a net content not exceeding 2.5kg |
| **0402 99 99** | 0.0% |  | - - - - Other |
| **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** |
| **0403 10** |  |  | - Yogurt |
|  |  |  | - - Not flavoured nor containing added fruit, nuts or cocoa |
|  |  |  | - - - Not containing added sugar or other sweetening matter, of a fat content, by weight |
| **0403 10 11** | 0.0% |  | - - - - Not exceeding 3% |
| **0403 10 13** | 0.0% |  | - - - - Exceeding 3% but not exceeding 6% |
| **0403 10 19** | 0.0% |  | - - - - Exceeding 6% |
|  |  |  | - - - Other, of a fat content, by weight |
| **0403 10 31** | 0.0% |  | - - - - Not exceeding 3% |
| **0403 10 33** | 0.0% |  | - - - - Exceeding 3% but not exceeding 6% |
| **0403 10 39** | 0.0% |  | - - - - Exceeding 6% |
|  |  |  | - - Flavoured or containing added fruit, nuts or cocoa |
|  |  |  | - - - In powder, granules or other solid forms, of a milkfat content, by weight |
| **0403 10 51** | 0.0% |  | - - - - Not exceeding 1.5% |
| **0403 10 53** | 0.0% |  | - - - - Exceeding 1.5% but not exceeding 27% |
| **0403 10 59** | 0.0% |  | - - - - Exceeding 27% |
|  |  |  | - - - Other, of a milkfat content, by weight |
| **0403 10 91** | 0.0% |  | - - - - Not exceeding 3% |
| **0403 10 93** | 0.0% |  | - - - - Exceeding 3% but not exceeding 6% |
| **0403 10 99** | 0.0% |  | - - - - Exceeding 6% |
| **0403 90** |  |  | - Other |
|  |  |  | - - Not flavoured nor containing added fruit, nuts or cocoa |
|  |  |  | - - - In powder, granules or other solid forms |
|  |  |  | - - - - Not containing added sugar or other sweetening matter, of a fat content, by weight |
| **0403 90 11** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0403 90 13** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0403 90 19** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - - Other, of a fat content, by weight |
| **0403 90 31** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0403 90 33** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0403 90 39** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - Other |
|  |  |  | - - - - Not containing added sugar or other sweetening matter, of a fat content, by weight |
| **0403 90 51** | 0.0% |  | - - - - - Not exceeding 3% |
| **0403 90 53** | 0.0% |  | - - - - - Exceeding 3% but not exceeding 6% |
| **0403 90 59** | 0.0% |  | - - - - - Exceeding 6% |
|  |  |  | - - - - Other, of a fat content, by weight |
| **0403 90 61** | 0.0% |  | - - - - - Not exceeding 3% |
| **0403 90 63** | 0.0% |  | - - - - - Exceeding 3% but not exceeding 6% |
| **0403 90 69** | 0.0% |  | - - - - - Exceeding 6% |
|  |  |  | - - Flavoured or containing added fruit, nuts or cocoa |
|  |  |  | - - - In powder, granules or other solid forms, of a milkfat content, by weight |
| **0403 90 71** | 0.0% |  | - - - - Not exceeding 1.5% |
| **0403 90 73** | 0.0% |  | - - - - Exceeding 1.5% but not exceeding 27% |
| **0403 90 79** | 0.0% |  | - - - - Exceeding 27% |
|  |  |  | - - - Other, of a milkfat content, by weight |
| **0403 90 91** | 0.0% |  | - - - - Not exceeding 3% |
| **0403 90 93** | 0.0% |  | - - - - Exceeding 3% but not exceeding 6% |
| **0403 90 99** | 0.0% |  | - - - - Exceeding 6% |
| **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 |
|  |  |  | - - In powder, granules or other solid forms |
|  |  |  | - - - Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6.38), by weight |
|  |  |  | - - - - Not exceeding 15%, and of a fat content, by weight |
| **0404 10 02** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 04** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 06** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - - Exceeding 15%, and of a fat content, by weight |
| **0404 10 12** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 14** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 16** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - Other, of a protein content (nitrogen content × 6.38), by weight |
|  |  |  | - - - - Not exceeding 15%, and of a fat content, by weight |
| **0404 10 26** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 28** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 32** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - - Exceeding 15%, and of a fat content, by weight |
| **0404 10 34** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 36** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 38** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - Other |
|  |  |  | - - - Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6.38), by weight |
|  |  |  | - - - - Not exceeding 15%, and of a fat content, by weight |
| **0404 10 48** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 52** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 54** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - - Exceeding 15%, and of a fat content, by weight |
| **0404 10 56** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 58** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 62** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - Other, of a protein content (nitrogen content × 6.38), by weight |
|  |  |  | - - - - Not exceeding 15%, and of a fat content, by weight |
| **0404 10 72** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 74** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 76** | 0.0% |  | - - - - - Exceeding 27% |
|  |  |  | - - - - Exceeding 15%, and of a fat content, by weight |
| **0404 10 78** | 0.0% |  | - - - - - Not exceeding 1.5% |
| **0404 10 82** | 0.0% |  | - - - - - Exceeding 1.5% but not exceeding 27% |
| **0404 10 84** | 0.0% |  | - - - - - Exceeding 27% |
| **0404 90** |  |  | - Other |
|  |  |  | - - Not containing added sugar or other sweetening matter, of a fat content, by weight |
| **0404 90 21** | 0.0% |  | - - - Not exceeding 1.5% |
| **0404 90 23** | 0.0% |  | - - - Exceeding 1.5% but not exceeding 27% |
| **0404 90 29** | 0.0% |  | - - - Exceeding 27% |
|  |  |  | - - Other, of a fat content, by weight |
| **0404 90 81** | 0.0% |  | - - - Not exceeding 1.5% |
| **0404 90 83** | 0.0% |  | - - - Exceeding 1.5% but not exceeding 27% |
| **0404 90 89** | 0.0% |  | - - - Exceeding 27% |
| **0405** |  |  | **Butter and other fats and oils derived from milk; dairy spreads** |
| **0405 10** |  |  | - Butter |
|  |  |  | - - Of a fat content, by weight, not exceeding 85% |
|  |  |  | - - - Natural butter |
| **0405 10 11** | 60.500 € / 100 kg |  | - - - - In immediate packings of a net content not exceeding 1kg |
| **0405 10 19** | 60.500 € / 100 kg |  | - - - - Other |
| **0405 10 30** | 60.500 € / 100 kg |  | - - - Recombined butter |
| **0405 10 50** | 60.500 € / 100 kg |  | - - - Whey butter |
| **0405 10 90** | 73.800 € / 100 kg |  | - - Other |
| **0405 20** |  |  | - Dairy spreads |
| **0405 20 10** | 0.0% |  | - - Of a fat content, by weight, of 39% or more but less than 60% |
| **0405 20 30** | 0.0% |  | - - Of a fat content, by weight, of 60% or more but not exceeding 75% |
| **0405 20 90** | 0.0% |  | - - Of a fat content, by weight, of more than 75% but less than 80% |
| **0405 90** |  |  | - Other |
| **0405 90 10** | 0.0% |  | - - Of a fat content, by weight, of 99.3% or more and of a water content, by weight, not exceeding 0.5% |
| **0405 90 90** | 0.0% |  | - - Other |
| **0406** |  |  | **Cheese and curd** |
| **0406 10** |  |  | - Fresh (unripened or uncured) cheese, including whey cheese, and curd |
|  |  |  | - - Of a fat content, by weight, not exceeding 40% |
| **0406 10 30** | 0.0% |  | - - - Mozzarella, whether or not in a liquid |
| **0406 10 50** | 0.0% |  | - - - Other |
| **0406 10 80** | 0.0% |  | - - Other |
| **0406 20** | 24.900 € / 100 kg |  | - Grated or powdered cheese, of all kinds |
| **0406 30** |  |  | - Processed cheese, not grated or powdered |
| **0406 30 10** | 19.100 € / 100 kg |  | - - In the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56% |
|  |  |  | - - Other |
|  |  |  | - - - Of a fat content, by weight, not exceeding 36% and of a fat content, by weight, in the dry matter |
| **0406 30 31** | 18.400 € / 100 kg |  | - - - - Not exceeding 48% |
| **0406 30 39** | 19.100 € / 100 kg |  | - - - - Exceeding 48% |
| **0406 30 90** | 28.400 € / 100 kg |  | - - - Of a fat content, by weight, exceeding 36% |
| **0406 40** |  |  | - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti |
| **0406 40 10** | 0.0% |  | - - Roquefort |
| **0406 40 50** | 0.0% |  | - - Gorgonzola |
| **0406 40 90** | 18.600 € / 100 kg |  | - - Other |
| **0406 90** |  |  | - Other cheese |
| **0406 90 01** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For processing |
|  |  |  | - - Other |
| **0406 90 13** | 0.0% |  | - - - Emmentaler |
| **0406 90 15** | 0.0% |  | - - - Gruyère, Sbrinz |
| **0406 90 17** | 0.0% |  | - - - Bergkäse, Appenzell |
| **0406 90 18** | 0.0% |  | - - - Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine |
| **0406 90 21** | 22.100 € / 100 kg |  | - - - Cheddar |
| **0406 90 23** | 0.0% |  | - - - Edam |
| **0406 90 25** | 0.0% |  | - - - Tilsit |
| **0406 90 29** | 0.0% |  | - - - Kashkaval |
| **0406 90 32** | 0.0% |  | - - - Feta |
| **0406 90 35** | 0.0% |  | - - - Kefalo-Tyri |
| **0406 90 37** | 0.0% |  | - - - Finlandia |
| **0406 90 39** | 0.0% |  | - - - Jarlsberg |
|  |  |  | - - - Other |
| **0406 90 50** | 0.0% |  | - - - - Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles |
|  |  |  | - - - - Other |
|  |  |  | - - - - - Of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter |
|  |  |  | - - - - - - Not exceeding 47% |
| **0406 90 61** | 0.0% |  | - - - - - - - Grana Padano, Parmigiano Reggiano |
| **0406 90 63** | 0.0% |  | - - - - - - - Fiore Sardo, Pecorino |
| **0406 90 69** | 0.0% |  | - - - - - - - Other |
|  |  |  | - - - - - - Exceeding 47% but not exceeding 72% |
| **0406 90 73** | 0.0% |  | - - - - - - - Provolone |
| **0406 90 74** | 0.0% |  | - - - - - - - Maasdam |
| **0406 90 75** | 0.0% |  | - - - - - - - Asiago, Caciocavallo, Montasio, Ragusano |
| **0406 90 76** | 0.0% |  | - - - - - - - Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø |
| **0406 90 78** | 0.0% |  | - - - - - - - Gouda |
| **0406 90 79** | 0.0% |  | - - - - - - - Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio |
| **0406 90 81** | 0.0% |  | - - - - - - - Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey |
| **0406 90 82** | 0.0% |  | - - - - - - - Camembert |
| **0406 90 84** | 0.0% |  | - - - - - - - Brie |
| **0406 90 85** | 0.0% |  | - - - - - - - Kefalograviera, Kasseri |
|  |  |  | - - - - - - - Other cheese, of a water content, by weight, in the non-fatty matter |
| **0406 90 86** | 0.0% |  | - - - - - - - - Exceeding 47% but not exceeding 52% |
| **0406 90 89** | 0.0% |  | - - - - - - - - Exceeding 52% but not exceeding 62% |
| **0406 90 92** | 0.0% |  | - - - - - - - - Exceeding 62% but not exceeding 72% |
| **0406 90 93** | 0.0% |  | - - - - - - Exceeding 72% |
| **0406 90 99** | 0.0% |  | - - - - - Other |
| **0407** |  |  | **Birds' eggs, in shell, fresh, preserved or cooked** |
|  |  |  | - Fertilised eggs for incubation |
| **0407 11** | 0.0% |  | - - Of fowls of the species *Gallus domesticus* |
| **0407 19** |  |  | - - Other |
|  |  |  | - - - Of poultry, other than of fowls of the species *Gallus domesticus* |
| **0407 19 11** | 0.0% |  | - - - - Of turkeys or geese |
| **0407 19 19** | 0.0% |  | - - - - Other |
| **0407 19 90** | 0.0% |  | - - - Other |
|  |  |  | - Other fresh eggs |
| **0407 21** | 0.0% |  | - - Of fowls of the species *Gallus domesticus* |
| **0407 29** |  |  | - - Other |
| **0407 29 10** | 0.0% |  | - - - Of poultry, other than of fowls of the species *Gallus domesticus* |
| **0407 29 90** | 0.0% |  | - - - Other |
| **0407 90** |  |  | - Other |
| **0407 90 10** | 0.0% |  | - - Of poultry |
| **0407 90 90** | 0.0% |  | - - Other |
| **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** |  |  | - - Dried |
| **0408 11 20** | 0.0% |  | - - - Unfit for human consumption |
| **0408 11 80** | 0.0% |  | - - - Other |
| **0408 19** |  |  | - - Other |
| **0408 19 20** | 0.0% |  | - - - Unfit for human consumption |
|  |  |  | - - - Other |
| **0408 19 81** | 0.0% |  | - - - - Liquid |
| **0408 19 89** | 0.0% |  | - - - - Other, including frozen |
|  |  |  | - Other |
| **0408 91** |  |  | - - Dried |
| **0408 91 20** | 0.0% |  | - - - Unfit for human consumption |
| **0408 91 80** | 0.0% |  | - - - Other |
| **0408 99** |  |  | - - Other |
| **0408 99 20** | 0.0% |  | - - - Unfit for human consumption |
| **0408 99 80** | 0.0% |  | - - - Other |
| **0409** | 0.0% |  | **Natural honey** |
| **0410** | 0.0% |  | **Edible products of animal origin, not elsewhere specified or included** |