

**Section I**

**LIVE ANIMALS; ANIMAL PRODUCTS**

**Notes.**

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

## 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 04.05:
  - (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% 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 04.06 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 17.02); 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 35.02) or globulins (heading 35.04).

**Subheading Notes.**

1. For the purposes of subheading 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 subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

**Supplementary Notes.**

1. The weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under the following tariff item Nos.:  
  
0402.10.10 or 0402.10.20  
0402.21.11 or 0402.21.12  
0402.29.11 or 0402.29.12  
0402.91.10 or 0402.91.20  
0402.99.10 or 0402.99.20  
0403.90.11 or 0403.90.12  
0404.10.21 or 0404.10.22
2. For goods classified under tariff item No. 0406.20.11, 0406.20.12, 0406.90.11 or 0406.90.12 and originating in Australia, when in packages of a weight not exceeding 1 kg each, the weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>04.01</b>		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>			
<b>0401.10</b>		<b>-Of a fat content, by weight, not exceeding 1%</b>			
0401.10.10 00	--	-Within access commitment	KGM	7.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 7.5%
0401.10.20 00	--	-Over access commitment	HLT	241% but not less than \$34.50/hl	
<b>0401.20</b>		<b>-Of a fat content, by weight, exceeding 1% but not exceeding 6%</b>			
0401.20.10 00	--	-Within access commitment	KGM	7.5%	UST, CCCT, LDCT, CT: Free GPT: 7.5%
0401.20.20 00	--	-Over access commitment	HLT	241% but not less than \$34.50/hl	
<b>0401.30</b>		<b>-Of a fat content, by weight, exceeding 6%</b>			
0401.30.10 00	--	-Within access commitment	KGM	7.5%	UST, CCCT, LDCT, CT: Free GPT: 7.5%
0401.30.20 00	--	-Over access commitment	KGM	292.5% but not less than \$2.48/kg	
<b>04.02</b>		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>			
<b>0402.10</b>		<b>-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%</b>			
0402.10.10 00	--	-Within access commitment	KGM	3.32¢/kg	NZT, UST, AUT, CCCT, LDCT, CT, CRT: Free
0402.10.20 00	--	-Over access commitment	KGM	201.5% but not less than \$2.01/kg	
		<b>-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:</b>			
<b>0402.21</b>		<b>- -Not containing added sugar or other sweetening matter</b>			
		- - -Milk:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0402.21.11	00	- - - -Within access commitment	KGM	3.32¢/kg	NZT, UST, AUT, CCCT, LDCT, CT: Free
0402.21.12	00	- - - -Over access commitment	KGM	243% but not less than \$2.82/kg	
		- - -Cream:			
0402.21.21	00	- - - -Within access commitment	KGM	6.5%	UST, CCCT, LDCT, CT: Free
0402.21.22	00	- - - -Over access commitment	KGM	295.5% but not less than \$4.29/kg	
<b>0402.29</b>		<b>- -Other</b>			
		- - -Milk:			
0402.29.11	00	- - - -Within access commitment	KGM	3.32¢/kg	NZT, UST, AUT, CCCT, LDCT, CT: Free
0402.29.12	00	- - - -Over access commitment	KGM	243% but not less than \$2.82/kg	
		- - -Cream:			
0402.29.21	00	- - - -Within access commitment	KGM	6.5%	UST, CCCT, LDCT, CT: Free
0402.29.22	00	- - - -Over access commitment	KGM	295.5% but not less than \$4.29/kg	
		<b>-Other:</b>			
<b>0402.91</b>		<b>- -Not containing added sugar or other sweetening matter</b>			
0402.91.10	00	- - -Within access commitment	KGM	2.84¢/kg	UST, CCCT, LDCT, CT, CRT: Free
0402.91.20	00	- - -Over access commitment	KGM	259% but not less than 78.9¢/kg	
<b>0402.99</b>		<b>- -Other</b>			
0402.99.10	00	- - -Within access commitment	KGM	2.84¢/kg	UST, CCCT, LDCT, CT, CRT: Free NZT: 1.74¢/kg AUT: 1.74¢/kg

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0402.99.20	00	-- -Over access commitment	KGM	255% but not less than 95.1¢/kg	
<b>04.03</b>		<b>Buttermilk, curdled milk and cream, yogourt, 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.</b>			
<b>0403.10</b>		<b>-Yogourt</b>			
0403.10.10	00	-- -Within access commitment	KGM	6.5%	UST, CCCT, LDCT, CT: Free
0403.10.20	00	-- -Over access commitment	KGM	237.5% but not less than 46.6¢/kg	
<b>0403.90</b>		<b>-Other</b>			
		-- -Powdered buttermilk:			
0403.90.11	00	--- -Within access commitment	KGM	3.32¢/kg	NZT, UST, AUT, CCCT, LDCT, CT, CRT: Free
0403.90.12	00	--- -Over access commitment	KGM	208% but not less than \$2.07/kg	
		-- -Other:			
0403.90.91	00	--- -Within access commitment	KGM	7.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 7.5%
0403.90.92	00	--- -Over access commitment	KGM	216.5% but not less than \$2.15/kg	
<b>04.04</b>		<b>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.</b>			
<b>0404.10</b>		<b>-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter</b>			
0404.10.10	00	-- -Whey protein concentrate	KGM	4.94¢/kg	UST, CCCT, LDCT, CT, CRT: Free
		-- -Powdered whey:			
0404.10.21	00	--- -Within access commitment	KGM	3.32¢/kg	UST, CCCT, LDCT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0404.10.22	00	- - - -Over access commitment	KGM	208% but not less than \$2.07/kg	
0404.10.90		- - -Other		11%	UST, CCCT, LDCT, CT, CRT: Free GPT: 11%
	10	- - - -Condensed or evaporated.....	KGM		
	20	- - - -Modified whey.....	KGM		
	90	- - - -Other .....	KGM		
<b>0404.90</b>		<b>-Other</b>			
0404.90.10		- - -Within access commitment		6.5%	UST, CCCT, LDCT, CT, CRT: Free
		- - - -Blended dairy powder:			
	11	- - - - -Containing, by weight, more than 50% skimmed milk powder.....	KGM		
	12	- - - - -Containing, by weight, more than 50% whey powder .....	KGM		
	19	- - - - -Other .....	KGM		
	90	- - - - -Other .....	KGM		
0404.90.20		- - -Over access commitment		270% but not less than \$3.15/kg	
		- - - -Blended dairy powder:			
	11	- - - - -Containing, by weight, more than 50% skimmed milk powder.....	KGM		
	12	- - - - -Containing, by weight, more than 50% whey powder .....	KGM		
	19	- - - - -Other .....	KGM		
	90	- - - - -Other .....	KGM		
<b>04.05</b>		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>			
<b>0405.10</b>		<b>-Butter</b>			
0405.10.10	00	- - -Within access commitment	KGM	11.38¢/kg	NZT, UST, AUT, CCCT, LDCT, CT: Free
0405.10.20	00	- - -Over access commitment	KGM	298.5% but not less than \$4.00/kg	
<b>0405.20</b>		<b>-Dairy spreads</b>			
0405.20.10	00	- - -Within access commitment	KGM	7%	UST, CCCT, LDCT, CT: Free GPT: 7%
0405.20.20	00	- - -Over access commitment	KGM	274.5% but not less than \$2.88/kg	
<b>0405.90</b>		<b>-Other</b>			
0405.90.10	00	- - -Within access commitment	KGM	7.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 7.5%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0405.90.20	00	-- -Over access commitment	KGM	313.5% but not less than \$5.12/kg	
<b>04.06</b>		<b>Cheese and curd.</b>			
<b>0406.10</b>		<b>-Fresh (unripened or uncured) cheese, including whey cheese, and curd</b>			
0406.10.10	--	-Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	---- -Cream cheese (excluding whey and buttermilk cheese).....	KGM		
	90	---- -Other .....	KGM		
0406.10.20	00	-- -Over access commitment	KGM	245.5% but not less than \$4.52/kg	
<b>0406.20</b>		<b>-Grated or powdered cheese, of all kinds</b>			
	--	-Cheddar and Cheddar types:			
0406.20.11	---	-Within access commitment		2.84¢/kg	NZT, UST, AUT, CCCT, LDCT, CT, CRT: Free
	10	---- -Cheddar .....	KGM		
	20	---- -Cheddar types.....	KGM		
0406.20.12	00	--- -Over access commitment	KGM	245.5% but not less than \$3.58/kg	
	--	-Other:			
0406.20.91	---	-Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	---- -Parmesan.....	KGM		
	20	---- -Romano.....	KGM		
	90	---- -Other .....	KGM		
0406.20.92	00	--- -Over access commitment	KGM	245.5% but not less than \$5.11/kg	
<b>0406.30</b>		<b>-Processed cheese, not grated or powdered</b>			
0406.30.10	--	-Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	----	-Cheddar and cheddar types:			
	11	----- -Cheddar .....	KGM		
	12	----- -Cheddar types.....	KGM		
	20	----- -Gruyère .....	KGM		
	30	----- -Swiss.....	KGM		
	90	----- -Other .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0406.30.20	00	-- Over access commitment	KGM	245.5% but not less than \$4.34/kg	
<b>0406.40</b>		<b>-Blue-veined cheese</b>			
0406.40.10	00	-- Within access commitment	KGM	3.32¢/kg	NZT, UST, CCCT, LDCT, CT, CRT: Free
0406.40.20	00	-- Over access commitment	KGM	245.5% but not less than \$5.33/kg	
<b>0406.90</b>		<b>-Other cheese</b>			
		-- Cheddar and Cheddar types:			
0406.90.11		--- Within access commitment		2.84¢/kg	NZT, UST, AUT, CCCT, LDCT, CT: Free
	10	---- Cheddar.....	KGM		
		---- Cheddar types:			
	21	---- Colby, Monterey Jack, Farmer or Brick.....	KGM		
	29	---- Other.....	KGM		
0406.90.12	00	--- Over access commitment	KGM	245.5% but not less than \$3.53/kg	
		-- Camembert and Camembert types:			
0406.90.21		--- Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	---- Camembert.....	KGM		
	20	---- Camembert types.....	KGM		
0406.90.22	00	--- Over access commitment	KGM	245.5% but not less than \$5.78/kg	
		-- Brie and Brie types:			
0406.90.31		--- Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	---- Brie.....	KGM		
	20	---- Brie types.....	KGM		
0406.90.32	00	--- Over access commitment	KGM	245.5% but not less than \$5.50/kg	
		-- Gouda and Gouda types:			
0406.90.41		--- Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	---- Gouda.....	KGM		
	20	---- Edam.....	KGM		



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	-----Other .....	KGM		
0406.90.42	00	-----Over access commitment	KGM	245.5% but not less than \$4.23/kg	
		-- -Provolone and Provolone types:			
0406.90.51		--- -Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	-----Provolone .....	KGM		
	20	-----Provolone types .....	KGM		
0406.90.52	00	-----Over access commitment	KGM	245.5% but not less than \$5.08/kg	
		-- -Mozzarella and Mozzarella types:			
0406.90.61	00	-----Within access commitment	KGM	3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
0406.90.62	00	-----Over access commitment	KGM	245.5% but not less than \$3.53/kg	
		-- -Swiss/Emmental and Swiss/Emmental types:			
0406.90.71		--- -Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	-----Swiss/Emmental .....	KGM		
	20	-----Samsoe .....	KGM		
	30	-----Jarlberg .....	KGM		
	40	-----Greve .....	KGM		
	90	-----Other .....	KGM		
0406.90.72	00	-----Over access commitment	KGM	245.5% but not less than \$4.34/kg	
		-- -Gruyère and Gruyère types:			
0406.90.81		--- -Within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	-----Gruyère .....	KGM		
	20	-----Gruyère types .....	KGM		
0406.90.82	00	-----Over access commitment	KGM	245.5% but not less than \$5.26/kg	
		-- -Other:			
0406.90.91		--- -Havarti and Havarti types, within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	-----Havarti .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	-----Havarti types.....	KGM		
0406.90.92	00	-----Havarti and Havarti types, over access commitment	KGM	245.5% but not less than \$4.34/kg	
0406.90.93		-----Parmesan and Parmesan types, within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	-----Parmesan .....	KGM		
	20	-----Parmesan types.....	KGM		
0406.90.94	00	-----Parmesan and Parmesan types, over access commitment	KGM	245.5% but not less than \$5.08/kg	
0406.90.95		-----Romano and Romano types, within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	-----Romano .....	KGM		
	20	-----Romano types .....	KGM		
0406.90.96	00	-----Romano and Romano types, over access commitment	KGM	245.5% but not less than \$5.15/kg	
0406.90.98		-----Other, within access commitment		3.32¢/kg	NZT, UST, CCCT, LDCT, CT: Free
	10	-----Feta .....	KGM		
	20	-----Muenster .....	KGM		
	30	-----Other, of partly skimmed milk .....	KGM		
	40	-----Other, of skimmed milk.....	KGM		
	90	-----Other .....	KGM		
0406.90.99	00	-----Other, over access commitment	KGM	245.5% but not less than \$3.53/kg	
<b>0407.00</b>		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>			
		-----Of fowls of the species <i>Gallus domesticus</i> :			
0407.00.11	00	-----Hatching, for broilers, within access commitment	DZN	1.51¢/dozen	UST, CCCT, LDCT, CT, CRT: Free
0407.00.12	00	-----Hatching, for broilers, over access commitment	DZN	238% but not less than \$2.91/dozen	
0407.00.18		-----Other, within access commitment		1.51¢/dozen	UST, CCCT, LDCT, CT, CRT: Free
	10	-----Other, hatching .....	DZN		
	20	-----Other, fresh.....	DZN		
	90	-----Other .....	DZN		
0407.00.19	00	-----Other, over access commitment	DZN	163.5% but not less than 79.9¢/dozen	

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0407.00.90		--Other		Free	UST, CCCT, LDCT, CT, CRT: Free
	10	----Hatching, of turkeys .....	DZN		
	20	----Hatching, of other birds .....	DZN		
	30	----Other, fresh .....	DZN		
	90	----Other .....	DZN		
<b>04.08</b>		<b>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.</b>			
		<b>-Egg yolks:</b>			
<b>0408.11</b>		<b>--Dried</b>			
0408.11.10	00	--Within access commitment	KGM	8.5%	UST, CCCT, LDCT, CT: Free
0408.11.20	00	--Over access commitment	KGM	\$6.12/kg	
<b>0408.19</b>		<b>--Other</b>			
0408.19.10	00	--Within access commitment	KGM	6.63¢/kg	UST, CCCT, LDCT, CT: Free
0408.19.20	00	--Over access commitment	KGM	\$1.52/kg	
		<b>-Other:</b>			
<b>0408.91</b>		<b>--Dried</b>			
0408.91.10	00	--Within access commitment	KGM	8.5%	UST, CCCT, LDCT, CT: Free
0408.91.20	00	--Over access commitment	KGM	\$6.12/kg	
<b>0408.99</b>		<b>--Other</b>			
0408.99.10		--Within access commitment		6.63¢/kg	UST, CCCT, LDCT, CT: Free
	10	----Frozen .....	KGM		
	90	----Other .....	KGM		
0408.99.20	00	--Over access commitment	KGM	\$1.52/kg	
<b>0409.00.00</b>		<b>Natural honey.</b>		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	----Pasteurized .....	KGM		
	90	----Other .....	KGM		
<b>0410.00.00</b>	00	<b>Edible products of animal origin, not elsewhere specified or included.</b>	KGM	11%	UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 8.5% AUT: 8.5% GPT: 5%