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);
 - (b) 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
 - (c) 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, 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 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.
- 3. Milk protein substances with a milk protein content of less than 85% by weight, calculated on the dry matter, are classified in tariff item No. 0404.90.10 or 0404.90.20. Milk protein substances with a milk protein content of 85% or more by weight, calculated on the dry matter, are classified in Chapter 35 (subheading 3504.00).

Statistical Note. (NB this note does not form part of the Customs Tariff legislation.)

1. For the statistical purposes of classification Nos. 0409.00.00.21, 0409.00.00.22, 0409.00.00.23, 0409.00.00.24, 0409.00.00.25 and 0409.00.00.26, the descriptive terms "Extra white", "White", "Golden", "Light amber", "Dark amber" and "Dark", are defined in the Honey Regulations C.R.C., c. 287 made pursuant to the Canada Agricultural Products Act (R.S., 1985, c. 20 (4th Supp.)).

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
04.01		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	00	Within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 7.5%
0401.10.20	00	Over access commitment	HLT	241% but not less than \$34.50/hl	
0401.20		-Of a fat content, by weight, exceeding 1% but not exceeding 6%			
0401.20.10	00	Within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 7.5%
0401.20.20	00	Over access commitment	HLT	241% but not less than \$34.50/hl	
0401.40		-Of a fat content, by weight, exceeding 6% but not exceeding 10%			
0401.40.10	00	Within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 7.5%
0401.40.20	00	Over access commitment	KGM	292.5% but not less than \$2.48/kg	
0401.50		-Of a fat content, by weight, exceeding 10%			
0401.50.10	00	Within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 7.5%
0401.50.20	00	Over access commitment	KGM	292.5% but not less than \$2.48/kg	
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0402.10	•	-In powder, granules or other solid forms, of a fat content, by weight, no exceeding 1.5%	t		
0402.10.10	0 00	Within access commitment	KGM	3.32¢/kg	AUT, NZT, CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0402.10.20	0 00	Over access commitment	KGM	201.5% but not less than \$2.01/kg	
		-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			
		Milk:			
0402.21.1	1 00	Within access commitment	KGM	3.32¢/kg	AUT, NZT, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0402.21.12	2 00	Over access commitment	KGM	243% but not less than \$2.82/kg	
		Cream:			
0402.21.2	1 00	Within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0402.21.22	2 00	Over access commitment	KGM	295.5% but not less than \$4.29/kg	
0402.29		Other			
		Milk:			
0402.29.1	1 00	Within access commitment	KGM	3.32¢/kg	AUT, NZT, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0402.29.12	2 00	Over access commitment	KGM	243% but not less than \$2.82/kg	
		Cream:			

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0402.29.21 00	Within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0402.29.22 00	Over access commitment	KGM	295.5% but not less than \$4.29/kg	
	-Other:			
0402.91	Not containing added sugar or other sweetening matter			
0402.91.10 00	Within access commitment	KGM	2.84¢/kg	CCCT, LDCT, UST, CT, CRT,PT,COLT,JT,PAT, CEUT, UAT, CPTPT: Free
0402.91.20 00	Over access commitment	KGM	259% but not less than 78.9¢/kg	
0402.99	Other			
0402.99.10 00	Within access commitment	KGM	2.84¢/kg	CCCT, LDCT, UST, CT, CRT,PT,COLT,JT,PAT, CEUT, UAT, CPTPT: Free AUT: 1.74¢/kg NZT: 1.74¢/kg
0402.99.20 00	Over access commitment	KGM	255% but not less than 95.1¢/kg	
04.03	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.			
0403.10	-Yogourt			
0403.10.10	Within access commitment		6.5%	CCCT, LDCT, UST, CT, IT, NT, SLT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	Certified organic	KGM KGM		
0403.10.20	Over access commitment	NGIVI	237.5% but not less than 46.6¢/kg	
	Certified organic	KGM KGM		
0403.90	-Other			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	-	Powdered buttermilk:			
0403.90.11	00 -	Within access commitment	KGM	3.32¢/kg	AUT, NZT, CCCT, LDCT UST, CT, CRT, PT, COLT, JT, PAT, CEUT UAT, CPTPT: Free
0403.90.12	9 00 -	Over access commitment	KGM	208% but not less than \$2.07/kg	
	-	Other:			
0403.90.91	00 -	Within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT CRT, IT, NT, SLT, PT, COLT, JT, CEUT, UAT CPTPT: Free GPT: 7.5%
0403.90.92	2 00 -	Over access commitment	KGM	216.5% but not less than \$2.15/kg	
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		Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter			
)404.10.10	00 -	Whey protein concentrate	KGM	4.94¢/kg	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 2.47¢/kg
	-	Powdered whey:			
0404.10.21	00 -	Within access commitment	KGM	3.32¢/kg	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, CEUT UAT, CPTPT: Free
0404.10.22	2 00 -	Over access commitment	KGM	208% but not less than \$2.07/kg	UST: 189% but not les than \$1.88/kg
0404.10.90		Other		11%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, J' PAT, HNT, KRT, UAT: Free GPT: 11% CEUT: 3.5%
					CPTPT: 5.5%

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20 Modified whey	KGM		
	90 Other	KGM		
0404.90	-Other			
0404.90.10			3%	CCCT, LDCT, UST, CT, CRT, SLT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	Blended dairy powder:	KCM		
	11 Containing, by weight, more than 50% skimmed milk powder	KGM KGM		
	19 Other			
	90Other			
0404.90.20	Over access commitment		270% but not less than	
	Blended dairy powder:		\$3.15/kg	
	11 Containing, by weight, more than 50% skimmed milk powder	KGM		
	12 Containing, by weight, more than 50% whey powder			
	19 Other	KGM		
	90Other	KGM		
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10	-Butter			
0405.10.10	00Within access commitment	KGM	11.38¢/kg	AUT, NZT, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0405.10.20	00Over access commitment	KGM	298.5% but not less than \$4.00/kg	
0405.20	-Dairy spreads			
0405.20.10	00Within access commitment	KGM	7%	CCCT, LDCT, UST, CT, SLT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 7%
0405.20.20	00Over access commitment	KGM	274.5% but not less than \$2.88/kg	
0405.90	-Other			
0405.90.10	00Within access commitment	KGM	7.5%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 7.5%

Tariff Item S	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0405.90.20 0	0Over access commitment	KGM	313.5% but not less than \$5.12/kg	
04.06	Cheese and curd.			
0406.10	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	I		
0406.10.10	Within access commitment		3.32¢/kg	NZT, CCCT, LDCT, UST, CT, IT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	DCream cheese, excluding whey and buttermilk cheese			
0406.10.20 0	0Over access commitment	KGM	245.5% but not less than \$4.52/kg	
0406.20	-Grated or powdered cheese, of all kinds			
	Cheddar and Cheddar types:			
0406.20.11	Within access commitment		2.84¢/kg	AUT, NZT, CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	0Cheddar 0Cheddar types			J. 11, G. 11 1.1166
0406.20.12 0	0Over access commitment	KGM	245.5% but not less than \$3.58/kg	
	Other:			
0406.20.91	Within access commitment		3.32¢/kg	NZT, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
2	0Parmesan 0Romano 0Other			GFTFT. FIEE
0406.20.92 0	0Over access commitment	KGM	245.5% but not less than \$5.11/kg	
0406.30	-Processed cheese, not grated or powdered			
0406.30.10	Within access commitment		3.32¢/kg	NZT, CCCT, LDCT, UST, CT, SLT, PT, COLT, JT, PAT, CEUT, UAT,
	Cheddar and cheddar types:			CPTPT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		Cheddar	KGM		
		Cheddar types	KGM KGM		
		Swiss	KGM		
		Other	KGM		
0406.30.20	00	Over access commitment	KGM	245.5% but not less than \$4.34/kg	
0406.40		-Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti			
0406.40.10	00	Within access commitment	KGM	3.32¢/kg	NZT, CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0406.40.20	00	Over access commitment	KGM	245.5% but not less than \$5.33/kg	
0406.90		-Other cheese			
		Cheddar and Cheddar types:			
0406.90.11	1	Within access commitment		2.84¢/kg	AUT, NZT, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free
		Cheddar	KGM		
		Cheddar types:			
		Colby, Monterey Jack, Farmer or Brick	KGM KGM		
0406.90.12	2 00	Over access commitment	KGM	245.5% but not less than \$3.53/kg	
		Camembert and Camembert types:			
0406.90.21	1	Within access commitment		3.32¢/kg	NZT, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
		Camembert Camembert types	KGM KGM		OI IF I. FIEE
0406.90.22	2 00	Over access commitment	KGM	245.5% but not less than \$5.78/kg	
		Brie and Brie types:			

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0406.90.31	Within access commitment		3.32¢/kg	NZT,CCCT,LDCT,UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	10Brie	KGM		
	20Brie 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, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	10Gouda	KGM		01 11 1.1100
	20Edam	KGM		
	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, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	10 Provolone	KGM		OI II I. I I ee
	20Provolone 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, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: 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, CCCT, LDCT, UST, CT, SLT, PT, COLT, JT, PAT, CEUT, UAT,
	10 Swiss/Emmental	KGM		CPTPT: Free

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	30 40	Samsoe Jariberg Greve Other	KGM KGM KGM 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, CCCT, LDCT, UST, CT, SLT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
		Gruyère	KGM KGM		
0406.90.82	2 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, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
		Havarti Havarti types	KGM KGM		
0406.90.92	2 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, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
		Parmesan	KGM		OF IT T. FIEC
		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, CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
		Romano Romano types	KGM KGM		
0406.90.96		Romano and Romano types, over access commitment	KGM	245.5% but not	
				less than \$5.15/kg	

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0406.90.98		Other, within access commitment	KCM	3.32¢/kg	NZT, CCCT, LDCT, UST, CT, SLT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
		Feta Muenster	KGM KGM		
		Other, of partly skimmed milk	KGM		
		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	
04.07		Birds' eggs, in shell, fresh, preserved or cooked.			
		-Fertilized eggs for incubation:			
0407.11		Of fowls of the species Gallus domesticus			
		Hatching, for broilers:			
0407.11.11	00	Within access commitment	DZN	1.51¢/dozen	CCCT, LDCT, UST, CT, CRT,PT,COLT,JT,PAT, CEUT, UAT, CPTPT: Free
0407.11.12	00	Over access commitment	DZN	238% but not less than \$2.91/dozen	
		Other:			
0407.11.91	00	Within access commitment	DZN	1.51¢/dozen	CCCT, LDCT, UST, CT, CRT,PT,COLT,JT,PAT, CEUT, UAT, CPTPT: Free
0407.11.92	00	Over access commitment	DZN	163.5% but not less than 79.9¢/dozen	
0407.19.00		Other		Free	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		Hatching, of turkeys	DZN DZN		
		-Other fresh eggs:			
0407.21		Of fowls of the species Gallus domesticus			

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0407.21.10	Within access commitment		1.51¢/dozen	CCCT, LDCT, UST, CT, CRT,PT,COLT,JT,PAT, CEUT, UAT, CPTPT: Free
	10 White, regular, excluding organic and other specialty, for retail or table 20 Organic and other specialty, including free run or range, omega, brown			
	and Columbus, for retail or table	DZN DZN		
0407.21.20	00Over access commitment	DZN	163.5% but not less than 79.9¢/dozen	
0407.29.00	00Other	DZN	Free	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
0407.90	-Other			
	Of the fowls of the species Gallus domesticus:			
0407.90.11	00Within access commitment	DZN	1.51¢/dozen	CCCT, LDCT, UST, CT, CRT,PT,COLT,JT,PAT, CEUT, UAT, CPTPT: Free
0407.90.12	00 Over access commitment	DZN	163.5% but not less than 79.9¢/dozen	
0407.90.90	00Other	DZN	Free	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
04.08	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			
0408.11.10	00Within access commitment	KGM	8.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0408.11.20	00Over access commitment	KGM	\$6.12/kg	
0408.19	Other			

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
0408.19.10	00Within access commitment	KGM	6.63¢/kg	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0408.19.20	00Over access commitment	KGM	\$1.52/kg	
	-Other:			
0408.91	Dried			
0408.91.10	00Within access commitment	KGM	8.5%	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
0408.91.20	00Over access commitment	KGM	\$6.12/kg	
0408.99	Other			
0408.99.10	Within access commitment		6.63¢/kg	CCCT, LDCT, UST, CT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free
	10 <i>Frozen</i>			CPTPT. Free
	90Other	KGM		
0408.99.20	00Over access commitment	KGM	\$1.52/kg	
0409.00.00	Natural honey.		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10In containers, of a weight of 5 kg or less	KGM		
	21 Extra white	KGM		
	22White			
	23Extra light amber (Golden)			
	24 Light amber			
	25 Dark amber	KGM		
	26 <i>- Dark</i> 29 <i>Other</i>	KGM KGM		
U410.00.00	00 Edible products of animal origin, not elsewhere specified or included.	KGM	11%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free AUT: 8.5% NZT: 8.5% GPT: 5%