

04.02

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 weight, not exceeding 1.5 %

- 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

0402.29 - - Other

- Other :

0402.91 - - Not containing added sugar or other sweetening matter

0402.99 - - Other

This heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.

Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.

The heading **does not cover** :

- (a) Curdled, fermented or acidified milk or cream (**heading 04.03**).
- (b) Beverages consisting of milk flavoured with cocoa or other substances (**heading 22.02**).

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Subheading Explanatory Note.

Subheadings 0402.10, 0402.21 and 0402.29

These subheadings **do not cover** concentrated milk or cream in the form of paste (**subheadings 0402.91 and 0402.99**).