

**04.05 - Butter and other fats and oils derived from milk; dairy spreads.**

0405.10 - Butter

0405.20 - Dairy spreads

0405.90 - Other

This heading covers :

**(A) Butter.**

This group covers natural butter, whey butter and recombined butter (fresh, salted or rancid, including canned butter). Butter must be derived exclusively from milk and must have 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 contains no added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria. (See Note 2 (a) to this Chapter).

Butter obtained from goat's or sheep's milk is also covered by this group.

**(B) Dairy spreads.**

This group covers dairy spreads, i.e., spreadable emulsions of the water-in-oil type, containing milkfat as the only fat in the product, and having a milkfat content of 39 % or more but less than 80 % by weight (see Note 2 (b) to this Chapter). Dairy spreads may contain optional ingredients such as cultures of harmless lactic-acid-producing bacteria, vitamins, sodium chloride, sugars, gelatine, starches; food colours; flavours; emulsifiers; thickening agents and preservatives.

**(C) Other fats and oils derived from milk.**

This group covers fats and oils derived from milk (e.g., milkfat, butterfat and butteroil). Butteroil is the product obtained by extracting the water and non-fat content from butter or cream.

This group further includes dehydrated butter and ghee (a kind of butter made most commonly from the milk of buffaloes or cows), as well as products consisting of a mixture of butter and small quantities of herbs, spices, flavourings, garlic, etc. (provided they retain the character of the products falling in this heading).

The heading **does not cover** fat spreads containing fats other than milkfats or containing less than 39 % by weight of milkfat (generally **heading 15.17 or 21.06**).