

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7,8 or 11 ;

(b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(c) - Bakers wares and other products of heading 19.05; or

(d) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5- For the purposes of heading 20.07 , the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced oressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit " means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

1.- For the purposes of subheading 2005.10 the expression " homogenised vegetables " means preparations of vegetables, finely homogenised put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparation may contain a small quantity of visible pieces of vegetables. Subheading 20 05 10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression " homogenised preparations " means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes.in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparation may contain a small quantity of visible pieces of vegetables. Subheading 20 07 10 takes precedence over all other subheadings of heading 20.07.

3 - For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61, and 2009.71, the expression "Brix Value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 oC or corrected for 20 oC if the reading is made at a different temperature.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
	20 01 10 00	- Cucumbers and gherkins	Value	5%
		- Other:		
		- - - Edible vegetables and plants:		
	20 01 90 11	- - - - Mushrooms and truffles	Value	5%
	20 01 90 12	- - - - Olives and capers	Value	5%
	20 01 90 13	- - - - Green pepper	Value	5%
	20 01 90 14	- - - - Pickles (assorted)	Value	5%
	20 01 90 15	- - - - Tomatoes	Value	5%
	20 01 90 19	- - - - Other	Value	5%
	20 01 90 20	- - - Fruits and nuts	Value	5%
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
	20 02 10 00	- Tomatoes, whole or in pieces	Value	5%
		- Other:		
	20 02 90 10	- - - Tomato paste	Value	5%
	20 02 90 90	- - - Other	Value	5%
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
	20 03 10 00	- Mushrooms of the genus Agaricus	Value	5%
	20 03 90 00	- Other	Value	5%
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
	20 04 10 00	- Potatoes	Value	5%
		- Other vegetables and mixtures of vegetables:		
	20 04 90 10	- - - Carrots	Value	5%
	20 04 90 20	- - - Peas	Value	5%
	20 04 90 30	- - - kidney beans	Value	5%
	20 04 90 40	- - - Cowpeas	Value	5%
	20 04 90 50	- - - Asparagus	Value	5%
	20 04 90 60	- - - Spinach	Value	5%
	20 04 90 70	- - - Okra	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	20 04 90 80	- - - Mixed vegetables	Value	5%
	20 04 90 90	- - - Other	Value	5%
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
		- Homogenised vegetables:		
	20 05 10 10	- - - Used as baby food	Value	5%
	20 05 10 20	- - - For dietetic purposes	Value	5%
	20 05 10 90	- - - Other	Value	5%
	20 05 20 00	- Potatoes	Value	5%
	20 05 40 00	- Peas (Pisum sativum)	Value	5%
		- Beans (Vigna spp., Phaseolus spp.):		
	20 05 51 00	- - Beans, shelled	Value	5%
	20 05 59 00	- - Other	Value	5%
	20 05 60 00	- Asparagus	Value	5%
	20 05 70 00	- Olives	Value	5%
	20 05 80 00	- Sweet corn (Zea mays var, saccharata)	Value	5%
		- Other vegetables and mixtures of vegetables:		
	20 05 91 00	- - Bamboo shoots	Value	5%
		- - Other:		
		- - - Prepared with other ingredients ready for immediate consumption:		
	20 05 99 11	- - - - Foul medamas (Cooked beans)	Value	5%
	20 05 99 12	- - - - Cooked chick peas with tahinah (sesame sap)	Value	5%
	20 05 99 13	- - - - Vegetables and legumes with sauce	Value	5%
	20 05 99 19	- - - - Other	Value	5%
		- - - Other:		
	20 05 99 91	- - - - Okra	Value	5%
	20 05 99 92	- - - - Green beans	Value	5%
	20 05 99 93	- - - - Spinach	Value	5%
	20 05 99 94	- - - - Artichokes	Value	5%
	20 05 99 95	- - - - Mixed vegetables	Value	5%
	20 05 99 96	- - - - Sauerkraut	Value	5%
	20 05 99 97	- - - - Grape leaves	Value	5%
	20 05 99 99	- - - - Other vegetables and plants	Value	5%
20.06	20 06 00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.		
		- Homogenised preparations:		
	20 07 10 10	- - - For baby food	Value	5%
	20 07 10 20	- - - For dietetic purposes	Value	5%
	20 07 10 90	- - - Other	Value	5%
		- Other:		
		- - Citrus fruit:		
	20 07 91 10	- - - Marmalades	Value	5%
	20 07 91 90	- - - Other	Value	5%
		- - Other:		
		- - - Jams and other fruit jellies :		
	20 07 99 11	- - - - Peach	Value	5%
	20 07 99 12	- - - - Apricot	Value	5%
	20 07 99 13	- - - - Apple	Value	5%
	20 07 99 14	- - - - Water melon	Value	5%
	20 07 99 15	- - - - Cherry	Value	5%
	20 07 99 16	- - - - Strawberry	Value	5%
	20 07 99 17	- - - - Raspberry	Value	5%
	20 07 99 19	- - - - Other	Value	5%
	20 07 99 20	- - - Apricot sheets	Value	5%
	20 07 99 30	- - - Turkish delights	Value	5%
	20 07 99 90	- - - Other	Value	5%
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		
		- Nuts, ground-nuts and other seeds, whether or not mixed together:		
		- - Ground-nuts:		
	20 08 11 10	- - - Roasted , whether or not salted	Value	5%
	20 08 11 20	- - - Peanut butter	Value	5%
		- - Other, including mixtures:		
		- - - Roasted nuts, whether or not salted:		
	20 08 19 11	- - - - Almonds	Value	5%
	20 08 19 12	- - - - Pistachios	Value	5%
	20 08 19 13	- - - - Hazel nuts	Value	5%
	20 08 19 19	- - - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	20 08 19 20	- - - Mixed	Value	5%
	20 08 20 00	- Pineapples	Value	5%
	20 08 30 00	- Citrus fruit	Value	5%
	20 08 40 00	- Pears	Value	5%
	20 08 50 00	- Apricots	Value	5%
	20 08 60 00	- Cherries	Value	5%
	20 08 70 00	- Peaches, Including nectarines	Value	5%
	20 08 80 00	- Strawberries	Value	5%
		- Other, including mixtures other than those of subheading 2008.19:		
	20 08 91 00	- - Palm hearts	Value	5%
	20 08 93 00	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	Value	5%
	20 08 97 00	- - Mixtures	Value	5%
	20 08 99 00	- - Other	Value	5%
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
		- Orange juice:		
	20 09 11 00	- - Frozen	Value	5%
	20 09 12 00	- - Not frozen, of a Brix Value not exceeding 20	Value	5%
	20 09 19 00	- - Other	Value	5%
		- Grapefruit (including pomelo) juice:		
	20 09 21 00	- - Of a Brix Value not exceeding 20	Value	5%
	20 09 29 00	- - Other	Value	5%
		- Juice of any other single citrus fruit:		
		- - Of a Brix Value not exceeding 20:		
	20 09 31 10	- - - Lemon Juice	Value	5%
	20 09 31 90	- - - Other	Value	5%
	20 09 39 00	- - Other	Value	5%
		- Pineapple juice:		
	20 09 41 00	- - Of a Brix Value not exceeding 20	Value	5%
	20 09 49 00	- - Other	Value	5%
	20 09 50 00	- Tomato juice	Value	5%
		- Grape juice (including grape must):		
	20 09 61 00	- - Of a Brix Value not exceeding 30	Value	5%
	20 09 69 00	- - Other	Value	5%
		- Apple juice:		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	20 09 71 00	- - Of a Brix Value not exceeding 20	Value	5%
	20 09 79 00	- - Other	Value	5%
		- Juice of any other single fruit or vegetable:		
	20 09 81 00	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	Value	5%
		- - Other:		
	20 09 89 10	- - - Date molasses (juice)	Value	5%
		- - - Mango juice:		
	20 09 89 21	- - - - Unconcentrated	Value	5%
	20 09 89 29	- - - - Other	Value	5%
		- - - Guava juice:		
	20 09 89 31	- - - - Unconcentrated	Value	5%
	20 09 89 39	- - - - Other	Value	5%
		- - - Carrot juice:		
	20 09 89 41	- - - - Unconcentrated	Value	5%
	20 09 89 49	- - - - Other	Value	5%
	20 09 89 90	- - - Other	Value	5%
		- Mixtures of juices:		
	20 09 90 10	- - - Unconcentrated	Value	5%
	20 09 90 90	- - - Other	Value	5%