

Chapter 21
Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, 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);

(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(g) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note I (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04 the expression " homogenised composite food preparations " means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, 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 be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	21 01 11 00	- - Extracts, essences and concentrates	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	21 01 12 10	- - - Instant coffee (Nescafe, Yuban, Maxweell, etc)	Value	5%
	21 01 12 20	- - - Coffee paste	Value	5%
	21 01 12 90	- - - Other	Value	5%
		- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:		
	21 01 20 10	- - - Preparations with a basis of tea	Value	5%
	21 01 20 90	- - - Other	Value	5%
		- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	21 01 30 10	- - - Chicory and other roasted coffee substitutes	Value	5%
	21 01 30 20	- - - Chicory extracts or other coffee substites,and extracts,essences and cocentrates therof	Value	5%
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 30.02) ; prepared baking powders.		
	21 02 10 00	- Active yeasts	Value	5%
		- Inactive yeasts; other single-cell micro-organisms, dead:		
	21 02 20 10	- - - Inactive yeasts for human cosumption	Value	5%
	21 02 20 20	- - - Inactive yeasts and other dead single-cell micro-organisms for animal food	Value	5%
	21 02 20 90	- - - Other	Value	5%
		- Prepared baking powders:		
	21 02 30 10	- - - Baking powder	Value	5%
	21 02 30 20	- - - Anras yeast	Value	5%
	21 02 30 90	- - - Other	Value	5%
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
	21 03 10 00	- Soya sauce	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	21 03 20 00	- Tomato ketchup and other tomato sauces	Value	5%
		- Mustard flour and meal and prepared mustard:		
	21 03 30 10	- - - Mustard flour	Value	5%
	21 03 30 20	- - - Prepared mustard	Value	5%
		- Other:		
	21 03 90 10	- - - Mayonnaise	Value	5%
	21 03 90 20	- - - Chili sauce	Value	5%
	21 03 90 30	- - - Celery salt	Value	5%
	21 03 90 90	- - - Other	Value	5%
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.		
	21 04 10 00	- Soups and broths and preparations therefor	Value	5%
	21 04 20 00	- Homogenised composite food preparations	Value	5%
21.05	21 05 00 00	Ice cream and other edible ice, whether or not containing cocoa.	Value	5%
21.06		Food preparations not elsewhere specified or included.		
	21 06 10 00	- Protein concentrates and textured protein substances	Value	5%
		- Other:		
	21 06 90 10	- - - Powder for making table cream	Value	5%
	21 06 90 20	- - - Powder for making table jelly	Value	5%
	21 06 90 30	- - - Powder for making ice cream	Value	5%
	21 06 90 50	- - - Preparations based on butter or other fats or oils derived from milk, used, for example, in baker's wares	Value	5%
	21 06 90 60	- - - Sugar-based pastes, containing added fat, milk and nuts, not suitable for direct consumption as sugar confectionery but as fillings, etc, (for chocolate, fancy biscuits, pies..etc)	Value	5%
	21 06 90 70	- - - Sweets, gume and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar	Free	
	21 06 90 80	- - - Saccharin, whether in liquid or tablet forms, for sweetening	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
		- - - Other:		
	21 06 90 91	- - - - Edible tablets with a basis of natural or artificial flavors (e.g. vanilin)	Value	5%
	21 06 90 92	- - - - Preparations for making lemonades or other soft drinks	Value	5%
	21 06 90 93	- - - - Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates , honey, fructose, etc.	Value	5%
	21 06 90 94	- - - - Natural honey enriched with royal jelly	Value	5%
	21 06 90 95	- - - - Protein hydrolysates consisting mainly of a mixture of amino-acids and sodium chloride used in food preparations (e.g., for distillation)	Value	5%
	21 06 90 96	- - - - Muscle growing Preparations	Value	5%
	21 06 90 99	- - - - Other	Value	5%