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**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); or
  - (c) 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 pressure 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

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infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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 preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 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 preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 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 obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>			
2001.10.00	Cucumbers and gherkins:			
2001.10.10	In packages not less than 50 kg	5%	kg	056.711
2001.10.90	Other	20%	kg	056.712
2001.90.00	Other:			
2001.90.10	In packages not less than 50 kg	5%	kg	056.715
2001.90.90	Other	20%	kg	056.719
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>			
2002.10.00	Tomatoes, whole or in pieces:			
2002.10.10	In packages not less than 50 kg	5%	kg	056.721
2002.10.90	Other	20%	kg	056.729
2002.90.00	Other:			
2002.90.10	Tomato paste, in packages not less than 50 kg	5%	kg	056.731
2002.90.20	Tomato paste, other	20%	kg	056.732
2002.90.30	Other, in packages not less than 50 kg	5%	kg	056.733
2002.90.90	Other	20%	kg	056.739
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>			
2003.10.00	Mushrooms of the genus <i>Agaricus</i> :			
2003.10.10	In packages not less than 50 kg	5%	kg	056.741
2003.10.90	Other	20%	kg	056.742
2003.20.00	Truffles:			
2003.20.10	In packages not less than 50 kg	5%	kg	056.743
2003.20.90	Other	20%	kg	056.749
2003.90.00	Other	20%	kg	###
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00</b>			
2004.10.00	Potatoes:			
2004.10.10	In packages not less than 50 kg	5%	kg	056.611
2004.10.90	Other	20%	kg	056.619

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2004.90.00	Other vegetables and mixtures of vegetables:			
2004.90.10	In packages not less than 50 kg	5%	kg	056.691
2004.90.90	Other	20%	kg	056.699
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00</b>			
2005.10.00	Homogenized vegetables:			
2005.10.10	In packages not less than 50 kg	5%	kg	098.121
2005.10.20	Preparations for infant use, put up for retail sale	10%	kg	098.122
2005.10.90	Other	20%	kg	098.129
2005.20.00	Potatoes:			
2005.20.10	In packages not less than 50 kg	5%	kg	098.761
2005.20.90	Other	20%	kg	098.769
2005.40.00	Peas ( <i>Pisum sativum</i> ):			
2005.40.10	In packages not less than 50 kg	5%	kg	098.791
2005.40.90	Other	20%	kg	098.792
2005.50.00	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51.00	Beans, shelled:			
2005.51.10	In packages not less than 50 kg	5%	kg	056.793
2005.51.90	Other	20%	kg	056.794
2005.59.00	Other:			
2005.59.10	In packages not less than 50 kg	5%	kg	056.795
2005.59.90	Other	20%	kg	056.796
2005.60.00	Asparagus	20%	kg	056.797
2005.70.00	Olives:			
2005.70.10	In packages not less than 50 kg	5%	kg	056.798
2005.70.90	Other	20%	kg	056.7991
2005.80.00	Sweet corn ( <i>Zea mays var. saccharata</i> ):			
2005.80.10	In packages not less than 50 kg	5%	kg	056.771
2005.80.90	Other	20%	kg	056.779
2005.90.00	Other vegetables and mixtures of vegetables:			
2005.91.00	Bamboo shoots:			
2005.91.10	In packages not less than 50 kg	5%	kg	###
2005.91.90	Other	20%	kg	###
2005.99.00	Other:			
2005.99.10	Sauerkraut, in packages not less than 50 kg	5%	kg	056.7992
2005.99.20	Sauerkraut, other	20%	kg	056.7993

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2005.99.30	Other vegetables and mixtures of vegetables in packages not less than 50 kg	5%	kg	056.7994
2005.99.90	Other	20%	kg	056.7999
<b>2006.00</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).</b>			
2006.00.10	Citrus peel	15%	kg	062.11
2006.00.20	Maraschino and glacé cherries	20%	kg	062.12
2006.00.90	Other	15%	kg	062.19
<b>20.07</b>	<b>Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>			
2007.10.00	Homogenised preparations:			
2007.10.10	Preparations for infant use, put up for retail sale	10%	kg	098.131
2007.10.90	Other	135%	kg	098.139
2007.90.00	Other:			
2007.91.00	Citrus fruit:			
2007.91.10	Fruit purée and fruit paste, not in retail packages	135%	kg	058.11
2007.91.90	Other	135%	kg	058.12
2007.99.00	Other:			
2007.99.10	Fruit purée and fruit paste, not in retail packages	135%	kg	058.13
2007.99.20	Pineapple-based	135%	kg	058.14
2007.99.30	Guava jams and jellies	135%	kg	058.15
2007.99.40	Guava cheese	135%	kg	058.16
2007.99.50	Nutmeg jams and jellies	135%	kg	058.17
2007.99.90	Other	135%	kg	058.19
<b>20.08</b>	<b>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.</b>			
2008.10.00	Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11.00	Ground-nuts	20%	kg	058.921

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2008.19.00	Other, including mixtures:			
2008.19.10	Peanut butter	20%	kg	058.922
2008.19.90	Other	20%	kg	058.929
2008.20.00	Pineapples	20%	kg	058.93
2008.30.00	Citrus fruit:			
2008.30.10	Oranges	20%	kg	058.941
2008.30.20	Grapefruits	20%	kg	058.942
2008.30.90	Other	20%	kg	058.949
2008.40.00	Pears	20%	kg	058.961
2008.50.00	Apricots	20%	kg	058.951
2008.60.00	Cherries	20%	kg	058.952
2008.70.00	Peaches, including nectarines	20%	kg	058.953
2008.80.00	Strawberries	20%	kg	058.962
2008.90.00	Other, including mixtures other than those of subheading 2008.19.00:			
2008.91.00	Palm hearts	20%	kg	058.963
2008.92.00	Mixtures	20%	kg	058.97
2008.99.00	Other:			
2008.99.10	Mangoes	20%	kg	058.964
2008.99.20	Banana and plantain chips	20%	kg	058.965
2008.99.30	Akee (ackee) ( <i>Blighia sapida Koenig</i> )	20%	kg	058.966
2008.99.40	Christophine (choyote)	20%	kg	058.967
2008.99.90	Other	20%	kg	058.969
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.</b>			
2009.10.00	Orange juice:			
2009.11.00	Frozen:			
2009.11.10	Concentrated	135%	kg and l	059.111
2009.11.20	Other	150%	kg and l	059.119
2009.12.00	Not frozen, of a Brix value not exceeding 20:			
2009.12.10	For infant use, in packages put up for retail sale	10%	kg and l	059.121
2009.12.20	Other, in packages put up for retail sale	135%	kg and l	059.122
2009.12.30	Concentrated, not frozen	150%	kg and l	059.123
2009.12.90	Other	135%	kg and l	059.129

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2009.19.00	Other:			
2009.19.10	For infant use, in packages put up for retail sale	10%	kg and l	059.131
2009.19.20	Other, in packages put up for retail sale	135%	kg and l	059.132
2009.19.90	Other	135%	kg and l	059.139
2009.20.00	Grapefruit (including pomelo) juice:			
2009.21.00	Of a Brix value not exceeding 20:			
2009.21.10	For infant use, in packages put up for retail sale	10%	kg and l	059.211
2009.21.20	Other, in packages put up for retail sale	135%	kg and l	059.212
2009.21.30	Concentrated	135%	kg and l	059.213
2009.21.90	Other	135%	kg and l	059.219
2009.29.00	Other:			
2009.29.10	For infant use, in packages put up for retail sale	10%	kg and l	059.221
2009.29.20	Other, in packages put up for retail sale	135%	kg and l	059.222
2009.29.90	Other	135%	kg and l	059.229
2009.30.00	Juice of any other single citrus fruit:			
2009.31.00	Of a Brix value not exceeding 20:			
2009.31.10	Lime juice:			
2009.31.11	Concentrated	135%	kg and l	059.31
2009.31.12	For infant use, in packages put up for retail sale	10%	kg and l	059.311
2009.31.13	Other in packages put up for retail sale	135%	kg and l	059.312
2009.31.19	Other	135%	kg and l	059.319
2009.31.20	Other:			
2009.31.21	For infant use, in packages put up for retail sale	10%	kg and l	059.321
2009.31.22	Other in packages put up for retail sale	135%	kg and l	059.322
2009.31.29	Other	135%	kg and l	059.329
2009.39.00	Other juice of any single citrus fruit (excluding orange, grapefruit, lime):			
2009.39.10	Of a Brix value not exceeding 20:			
2009.39.11	Concentrated	135%	kg and l	059.331
2009.39.12	For infant use in packages put up for retail sale	10%	kg and l	059.332
2009.39.13	Other in packages put up for retail sale	135%	kg and l	059.333
2009.39.19	Other	135%	kg and l	059.334
2009.39.20	Other:			
2009.39.21	For infant use, in packages put up for retail sale	10%	kg and l	059.335
2009.39.22	Other in packages put up for retail sale	135%	kg and l	059.336
2009.39.29	Other	135%	kg and l	059.339

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2009.40.00	Pineapple juice:			
2009.41.00	Of a Brix value not exceeding 20:			
2009.41.10	Concentrated not in retail packages	135%	kg and l	059.914
2009.41.11	For infant use, in packages put up for retail sale	10%	kg and l	059.911
2009.41.12	Other in packages put up for retail sale	135%	kg and l	###
2009.41.19	Other	135%	kg and l	059.912
2009.49.00	Other:			
2009.49.10	For infant use, in packages put up for retail sale	10%	kg and l	059.913
2009.49.11	Other in packages put up for retail sale	135%	kg and l	059.915
2009.49.19	Other	135%	kg and l	059.919
2009.50.00	Tomato juice:			
2009.50.10	Concentrated, not in retail packages	5%	kg and l	059.921
2009.50.20	For infant use in packages put up for retail sale	10%	kg and l	059.922
2009.50.90	Other	135%	kg and l	059.929
2009.60.00	Grape Juice (including Grape Must):			
2009.61.00	Of a Brix value not exceeding 30:			
2009.61.10	Concentrated Grape Juice	135%	kg and l	059.931
2009.61.11	For infant use in packages put up for retail sale	10%	kg and l	059.932
2009.61.12	Other in packages put up for retail sale	135%	kg and l	059.933
2009.61.19	Other	135%	kg and l	059.934
2009.61.20	Grape Must	135%	kg and l	059.935
2009.69.00	Other:			
2009.69.10	For infant use in packages put up for retail sale	10%	kg and l	059.936
2009.69.11	Other in packages put up for retail sale	45%	kg and l	059.937
2009.69.19	Other	45%	kg and l	059.938
2009.69.20	Grape Must	45%	kg and l	059.939
2009.70.00	Apple juice:			
2009.71.00	Of a Brix value not exceeding 20:			
2009.71.10	Concentrated, not in retail packages	135%	kg and l	059.941
2009.71.11	For infant use in packages put up for retail sale	10%	kg and l	059.942
2009.71.12	Other, in packages put up for retail sale	135%	kg and l	059.943
2009.71.19	Other	135%	kg and l	059.944



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2009.79.00	Other:			
2009.79.10	For infant use in packages put up for retail sale	10%	kg and l	059.945
2009.79.11	Other, in packages put up for retail sale	135%	kg and l	059.946
2009.79.19	Other	135%	kg and l	059.949
2009.80.00	Juice of any other single fruit or vegetable:			
2009.80.10	Passion fruit juice:			
2009.80.11	Concentrated not in retail packages	135%	kg and l	059.951
2009.80.12	For infant use in packages put up for retail sale	10%	kg and l	059.952
2009.80.13	Other, in packages put up for retail sale	135%	kg and l	059.953
2009.80.19	Other	135	kg and l	059.954
2009.80.20	Tamarind Juice:			
2009.80.21	Concentrated not in retail packages	135%	kg and l	059.955
2009.80.22	For infant use in packages put up for retail sale	10%	kg and l	059.956
2009.80.23	Other in packages put up for retail sale	135%	kg and l	059.957
2009.80.29	Other	135%	kg and l	059.958
2009.80.30	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale	10%	kg and l	059.959(A)
2009.80.90	Other	135%	kg and l	059.959(B)
2009.90.00	Mixtures of juices:			
2009.90.10	Preparations of grapefruit and orange juices for infant use, put up for retail sale	10%	kg and l	059.962
2009.90.20	Other mixtures of grapefruit and orange juices	135%	kg and l	059.963
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale	10%	kg and l	059.968
2009.90.40	Other pineapple-based juices	135%	kg and l	059.965
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale	10%	kg and l	059.966
2009.90.90	Other	135%	kg and l	059.969
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