
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 1(b) above are to be classified in heading 21.01.
2. 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 or fruit, 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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
2101.10.00	Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11.00	Extracts, essences and concentrates	20%	kg	071.311
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	kg	071.312
2101.20.00	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or maté	20%	kg	071.32
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg	071.33
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10.00	Active yeasts	15%	kg	098.61
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead:			
2102.20.10	Inactive yeasts	15%	kg	098.62
2102.20.20	Other single-cell micro-organisms, dead	Free	kg	098.63
2102.30.00	Prepared baking powders	15%	kg	098.64
21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10.00	Soya sauce	20%	kg	098.41

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2103.20.00	Tomato ketchup and other tomato sauces:			
2103.20.10	Tomato ketchup	20%	kg	098.421
2103.20.20	Other tomato sauces	20%	kg	098.422
2103.30.00	Mustard flour and meal and prepared mustard:			
2103.30.10	Mustard flour and meal	15%	kg	098.431
2103.30.20	Prepared mustard	20%	kg	098.432
2103.90.00	Other:			
2103.90.10	Pepper sauce	135%	kg	098.491
2103.90.20	Mayonnaise	20%	kg	098.492
2103.90.30	Worcestershire sauce	20%	kg	098.493
2103.90.40	Achar, kuchela and similar preparations	20%	kg	098.494
2103.90.90	Other	20%	kg	098.499
21.04	Soups and broths and preparations thereof; homogenized composite food preparations.			
2104.10.00	Soups and broths and preparations thereof:			
2104.10.10	In liquid form	20%	kg	098.51
2104.10.20	In solid or powder form	20%	kg	098.52
2104.20.00	Homogenized composite food preparations:			
2104.20.10	Preparations for infant use, put up for retail sale	10%	kg	098.141
2104.20.90	Other	20%	kg	098.149
2105.00	Ice cream and other edible ice, whether or not containing cocoa.			
2105.00.10	Ice cream	20%	kg	022.331
2105.00.90	Other	20%	kg	022.339
21.06	Food preparations not elsewhere specified or included.			
2106.10.00	Protein concentrates and textured protein substances:			
2106.10.10	Protein hydrolysates	5%	kg	098.991
2106.10.90	Other	20%	kg	098.992
2106.90.00	Other:			
2106.90.10	Mauby syrup	20%	kg	098.993
2106.90.20	Other flavoured or coloured sugar syrups	20%	kg	098.994

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2106.90.30	Flavouring powders for making beverages	5%	kg	098.995
2106.90.40	Autolysed yeast	15%	kg	098.996
2106.90.50	Ice cream powders	20%	kg	098.997
2106.90.60	Preparations consisting of saccharin and foodstuff, used for sweetening purposes	20%	kg	098.998
2106.90.70	Preparations for infant use, put up for retail sale	10%	kg	098.9991
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	30	kg and litre	098.9992
2106.90.90	Other	20%	kg	098.9999

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