

**CHAPTER 21**  
**MISCELLANEOUS EDIBLE PREPARATIONS**

**NOTES**

1. This Chapter does not cover:

- (a) Mixed vegetables of heading No. 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
- (c) Flavoured tea (heading No. 09.02);
- (d) Spices or other products of headings Nos. 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading No. 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) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
- (g) Yeast put up as a medicament and other products of heading No. 30.03 or 30.04; or
- (h) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 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/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>21.01</b>	<b>Extracts and preparations of coffee, tea or mate; roasted chicory...</b>					
2101.1100.00	Extracts, essences and concentrates		10	5		
2101.1200.00	Preparation with a basis of extracts, essences or concentrates or with a basis of coffee		20	5		
2101.2000.00	Extracts, essences and concentrates, of tea or mate, and preparations		10	5		
2101.3000.00	Roasted chicory and coffee substitutes, and extracts, essences and concentrates thereof		20	5		
<b>21.02</b>	<b>Yeasts; other single-cell micro-organisms, dead; prepared baking powders</b>					
2102.1000.00	Active yeasts		5	5		
2102.2000.00	Inactive yeasts; other singlecell microorganisms, dead		5	5		
2102.3000.00	Prepared baking powders		5	5		
<b>21.03</b>	<b>Sauces and sauce preparations; mixed condiments and seasonings; mustard</b>					
2103.1000.00	Soya sauce		20	5		
2103.2000.00	Tomato ketchup and other tomato sauces		35	5		
2103.3000.00	Mustard flour and meal and prepared mustard		20	5		
2103.9010.00	Fish sauce "NUOCMAM"		20	5		
2103.9091.00	Seasoning powder in packings of not less than 25 kg		20	5		
2103.9099.00	.		20	5		
2103.9099.10	.		20.0	5.0		
2103.9099.90	Other mayonnaise		20.0	5.0	30	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>21.04</b>	<b>Soups... and preparations therefor; homogenized composite foods</b>					
2104.1010.00	Preparations in block or loaf form		20	5		
2104.1090.00	.		20	5		
2104.2000.00	Homogenised composite food preparations		20	5		
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>					
2105.0000.00	.		20	5		
<b>21.06</b>	<b>Food preparations not elsewhere specified or included</b>					
2106.1010.00	Protein concentrates		5	5		
2106.1020.00	Textured protein substances		10	5		
2106.9010.00	Syrups containing added flavouring or colouring matter		20	5		
2106.9091.00	Stock powder		10	5		
2106.9092.00	Extracts, essences and flavouring products of a kind used in the drink industries		10	5		
2106.9093.00	Breadimprovers		5	5		
2106.9094.00	Powders for the instant preparation of drinks		20	5		
2106.9095.00	Preparations for "herbal tea"		20	5		
2106.9096.00	Food supplements		20	5		
2106.9099.00	.		20	5		