

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) Vegetable fats and oils (Chapter 15);
 - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers' wares and other products of heading 19.05; or
 - (e) 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 food suitable for infants or young children 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 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 food suitable for infants or young children 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 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 °C or corrected for 20 °C if the reading is made at a different temperature.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
	2001.10.00.00	- Cucumbers and gherkins	kg	20	0	0	0
	2001.90.00.00	- Other	kg	20	0	0	0
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
	2002.10.00.00	- Tomatoes, whole or in pieces	kg	35	0	0	0
		- Other:					
		-- Tomato paste or concentrates, not put up for retail sale:					
	2002.90.11.00	--- Triple concentrate	kg	10	7.5	20	0
	2002.90.19.00	--- Other	kg	10	7.5	20	0
	2002.90.20.00	-- Tomato paste or concentrates, put up for retail sale	kg	35	7.5	10	0
	2002.90.90.00	-- Other	kg	35	7.5	10	0
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
	2003.10.00.00	- Mushrooms of the genus <i>Agaricus</i>	kg	20	0	0	0
	2003.90.00.00	- Other	kg	20	0	0	0
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.					
	2004.10.00.00	- Potatoes	kg	35	0	0	0
	2004.90.00.00	- Other vegetables and mixtures of vegetables	kg	20	0	0	0
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.					
	2005.10.00.00	- Homogenised vegetables	kg	20	7.5	0	0
	2005.20.00.00	- Potatoes	kg	35	0	0	0
	2005.40.00.00	- Peas (<i>Pisum sativum</i>)	kg	20	0	0	0
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :					
	2005.51.00.00	-- Beans, shelled	kg	20	0	0	0
	2005.59.00.00	-- Other	kg	20	0	0	0
	2005.60.00.00	- Asparagus	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	2005.70.00.00	- Olives	kg	20	0	0	0
	2005.80.00.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	20	0	0	0
		- Other vegetables and mixtures of vegetables :					
	2005.91.00.00	-- Bamboo shoots	kg	20	0	0	0
	2005.99.00.00	-- Other	kg	20	0	0	0
20.06	2006.00.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	20	0	0	0
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.					
	2007.10.00.00	- Homogenised preparations	kg	20	7.5	0	0
		- Other :					
	2007.91.00.00	-- Citrus fruit	kg	20	0	0	0
	2007.99.00.00	-- Other	kg	20	0	0	0
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:					
	2008.11.10.00	--- Peanut butter	kg	20	7.5	0	0
	2008.11.90.00	--- Other	kg	20	7.5	0	0
	2008.19.00.00	-- Other, including mixtures	kg	20	7.5	0	0
	2008.20.00.00	- Pineapples	kg	20	0	0	0
	2008.30.00.00	- Citrus fruit	kg	20	0	0	0
	2008.40.00.00	- Pears	kg	20	0	0	0
	2008.50.00.00	- Apricots	kg	20	0	0	0
	2008.60.00.00	- Cherries	kg	20	0	0	0
	2008.70.00.00	- Peaches, including nectarines	kg	20	0	0	0
	2008.80.00.00	- Strawberries	kg	20	0	0	0
		- Other, including mixtures other than those of subheading 2008.19 :					
	2008.91.00.00	-- Palm hearts	kg	20	7.5	0	0
	2008.93.00.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	kg	20	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	2008.97.00.00	-- Mixtures	kg	20	7.5	0	0
	2008.99.00.00	-- Other	kg	20	0	0	0
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.					
		- Orange juice :					
		-- Frozen:					
	2009.11.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.11.90.00	--- Other	kg	20	7.5	0	0
		-- Not frozen, of a Brix value not exceeding 20:					
	2009.12.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.12.90.00	--- Other	kg	20	7.5	0	0
		-- Other:					
	2009.19.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.19.90.00	--- Other	kg	20	7.5	0	0
		- Grapefruit juice; pomelo juice :					
		-- Of a Brix value not exceeding 20:					
	2009.21.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.21.90.00	--- Other	kg	20	7.5	0	0
		-- Other:					
	2009.29.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.29.90.00	--- Other	kg	20	7.5	0	0
		- Juice of any other single citrus fruit :					
		-- Of a Brix value not exceeding 20:					
	2009.31.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.31.90.00	--- Other	kg	20	7.5	0	0
		-- Other:					
	2009.39.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.39.90.00	--- Other	kg	20	7.5	0	0
		- Pineapple juice :					
		-- Of a Brix value not exceeding 20:					
	2009.41.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	2009.41.90.00	--- Other	kg	20	7.5	0	0
		-- Other:					
	2009.49.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.49.90.00	--- Other	kg	20	7.5	0	0
		- Tomato juice:					
	2009.50.10.00	-- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.50.90.00	-- Other	kg	20	7.5	0	0
		- Grape juice (including grape must) :					
		-- Of a Brix value not exceeding 30:					
	2009.61.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.61.90.00	--- Other	kg	20	7.5	0	0
		-- Other:					
	2009.69.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.69.90.00	--- Other	kg	20	7.5	0	0
		- Apple juice :					
		-- Of a Brix value not exceeding 20:					
	2009.71.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.71.90.00	--- Other	kg	20	7.5	0	0
		-- Other:					
	2009.79.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.79.90.00	--- Other	kg	20	7.5	0	0
		- Juice of any other single fruit, nut or vegetable :					
		-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice:					
	2009.81.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.81.90.00	--- Other	kg	20	7.5	0	0
		-- Other:					
		--- Guava juice:					
	2009.89.11.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.89.19.00	---- Other	kg	20	7.5	0	0
		--- Tamarind juice:					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	2009.89.21.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.89.29.00	---- Other	kg	20	7.5	0	0
		--- Mango juice:					
	2009.89.31.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.89.39.00	---- Other	kg	20	7.5	0	0
		--- Other:					
	2009.89.91.00	---- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.89.99.00	---- Other	kg	20	7.5	0	0
		- Mixtures of juices:					
	2009.90.10.00	--- Concentrate of weight not less than 25 kg for industrial use	kg	10	7.5	0	0
	2009.90.90.00	--- Other	kg	20	7.5	0	0