

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, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Products of heading 24.04;
- (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (h) 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.

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 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 be added to the mixture for seasoning, preservation, or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

| Heading | TSN | Commodity Description | SU | ID | VAT | IAT | EXC |
|--------------|---------------|---|----|----|-----|-----|-----|
| 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. | | | | | |
| | | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee : | | | | | |
| | 2101.11.00.00 | -- Extracts, essences and concentrates | kg | 10 | 7.5 | 0 | 0 |

| Heading | TSN | Commodity Description | SU | ID | VAT | IAT | EXC |
|--------------|---------------|---|----|----|-----|-----|-----|
| | 2101.12.00.00 | -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | kg | 20 | 7.5 | 0 | 0 |
| | 2101.20.00.00 | - 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 | kg | 10 | 7.5 | 0 | 0 |
| | 2101.30.00.00 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | kg | 20 | 7.5 | 0 | 0 |
| 21.02 | | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. | | | | | |
| | 2102.10.00.00 | - Active yeasts | kg | 5 | 7.5 | 0 | 0 |
| | 2102.20.00.00 | - Inactive yeasts; other single-cell micro-organisms, dead | kg | 5 | 7.5 | 0 | 0 |
| | 2102.30.00.00 | - Prepared baking powders | kg | 5 | 7.5 | 0 | 0 |
| 21.03 | | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | | | | | |
| | 2103.10.00.00 | - Soya sauce | kg | 20 | 7.5 | 0 | 0 |
| | 2103.20.00.00 | - Tomato ketchup and other tomato sauces | kg | 35 | 7.5 | 0 | 0 |
| | 2103.30.00.00 | - Mustard flour and meal and prepared mustard | kg | 20 | 7.5 | 0 | 0 |
| | | - Other: | | | | | |
| | 2103.90.10.00 | -- Fish sauce "NUOC-MAM" | kg | 20 | 7.5 | 0 | 0 |
| | | -- Other: | | | | | |
| | 2103.90.91.00 | --- Seasoning powder in packings of not less than 25 kg | kg | 20 | 7.5 | 0 | 0 |
| | 2103.90.99.00 | --- Other | kg | 20 | 7.5 | 0 | 0 |
| 21.04 | | Soups and broths and preparations therefor; homogenised composite food preparations. | | | | | |
| | | - Soups and broths and preparations therefor: | | | | | |
| | 2104.10.10.00 | -- Preparations in block or loaf form | kg | 20 | 7.5 | 0 | 0 |
| | 2104.10.90.00 | -- Other | kg | 20 | 7.5 | 0 | 0 |
| | 2104.20.00.00 | - Homogenised composite food preparations | kg | 20 | 7.5 | 0 | 0 |

| Heading | TSN | Commodity Description | SU | ID | VAT | IAT | EXC |
|---------|---------------|---|----|----|-----|-----|-----|
| 21.05 | 2105.00.00.00 | Ice cream and other edible ice, whether or not containing cocoa. | kg | 20 | 7.5 | 0 | 0 |
| 21.06 | | Food preparations not elsewhere specified or included. | | | | | |
| | | - Protein concentrates and textured protein substances: | | | | | |
| | 2106.10.10.00 | -- Protein concentrates | kg | 5 | 7.5 | 0 | 0 |
| | 2106.10.20.00 | -- Textured protein substances | kg | 10 | 7.5 | 0 | 0 |
| | | - Other: | | | | | |
| | 2106.90.10.00 | -- Syrups containing added flavouring or colouring matter | kg | 20 | 7.5 | 0 | 0 |
| | | -- Other: | | | | | |
| | 2106.90.91.00 | --- Stock powder | kg | 10 | 7.5 | 0 | 0 |
| | 2106.90.92.00 | --- Extracts, essences and flavouring products of a kind used in the drink industries | kg | 10 | 7.5 | 0 | 0 |
| | 2106.90.93.00 | --- Bread-improvers | kg | 5 | 7.5 | 0 | 0 |
| | 2106.90.94.00 | --- Powders for the instant preparation of drinks | kg | 20 | 7.5 | 0 | 0 |
| | 2106.90.95.00 | --- Preparations for "herbal tea" | kg | 20 | 7.5 | 0 | 0 |
| | 2106.90.96.00 | --- Food supplements | kg | 20 | 0 | 0 | 0 |
| | 2106.90.99.00 | --- Other | kg | 20 | 7.5 | 0 | 0 |