

## 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 per cent 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;
  - (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.
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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>21.01</b>		<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>			
		- 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	kg	25%	Free
	2101.12.00	-- Preparations with a basis of extracts essences or concentrates or with a basis of coffee	kg	25%	Free
	2101.20.00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	kg	25%	Free
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	25%	Free
<b>21.02</b>		<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>			
	2102.10.00	- Active yeasts	kg	5%	Free
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	5%	Free
	2102.30.00	- Prepared baking powders	kg	5%	Free

<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
	2103.10.00 - Soya sauce	kg	25%	Free
	2103.20.00 - Tomato ketchup and other tomato sauces	kg	25%	Free
	2103.30.00 - Mustard flour and meal and prepared mustard	kg	25%	Free
	- Other			
	2103.90.10 --- Mixed seasonings imported by Industrial IRC holder VAT compliant foodstuffs manufacturing industries	kg	25%	Free
	2103.90.90 --- Other	kg	25%	Free
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>			
	2104.10.00 - Soups and broths and preparations therefor	kg	25%	Free
	2104.20.00 - Homogenised composite food preparations	kg	25%	Free
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>			
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>			
	2106.10.00 -Protein concentrates and textured protein substances	kg	25%	Free
	- Other			
	2106.90.10 --- Containing alcohol exceeding alcoholic strength 0.5% by Vol.	kg	25%	Free
	--- Beverage concentrate			
	2106.90.21 ---- Imported by Industrial IRC holder VAT compliant beverage manufacturing industry	kg	25%	Free
	2106.90.29 ---- Other	kg	25%	Free
	2106.90.30 --- Soya protein-based food preparations in bulk imported by Industrial IRC holder VAT compliant food processing industry	kg	25%	Free
	--- Stabilizer for milk			
	2106.90.41 ---- Imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturing and agro-processing industries	kg	25%	Free
	2106.90.49 ---- Other	kg	25%	Free
	2106.90.50 --- Creamer in bulk imported by Industrial IRC holder VAT compliant milk foodstuffs manufacturers	kg	25%	Free
	2106.90.60 --- Food supplement	kg	25%	Free
	2106.90.90 --- Other	kg	25%	Free