

CHAPTER - 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

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) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenized composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (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 2002.
5. For the purpose of heading 2007, 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 purpose of heading 2009, 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.

Sub-heading Notes :

1. For the purposes of sub-heading 2005 10, the expression “homogenized vegetables” means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of 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. Sub-heading 2005 10 takes precedence over all other subheadings of heading 2005.
2. For the purposes of subheading 2007 10, the expression “homogenized preparations” means preparations of fruit, finely homogenized, 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 accounts 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. Sub-heading 2007 10 takes precedence over all other Sub-headings of heading 2007.
3. For the purposes of sub-heading 2009 12, 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.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or			

	preserved by vinegar or acetic acid.			
2001 10 00	- Cucumbers and gherkins	Kg/net eda	30%	-
2001 90 00	- Other	-	30%	-
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid			
2002 10 00	- Tomatoes, whole or in pieces	-	30%	-
2002 90 00	- Other	-	30%	-
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003 10 00	- Mushrooms of the genus agaricus	Kg/net eda	30%	-
2003 20 00	- Truffles	-	30%	-
2003 90 00	- Other	Kg/net eda	30%	-
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006			
2004 10 00	- Potatoes	-	35%	-
2004 90 00	- Other vegetables and mixtures of vegetables	-	30%	-
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006			
2005 10 00	- Homogenised vegetables	-	30%	-
2005 20 00	- Potatoes	-	30%	-
2005 40 00	- Peas (pisum sativum)	-	30%	-
	- <i>Beans (Vigna spp. Phaseolus spp.)</i> :			
2005 51 00	-- Beans, shelled	-	30%	-

2005 59 00	-- Other	-	30%	-
2005 60 00	- Asparagus	-	30%	-
2005 70 00	- Olives	-	30%	-
2005 80 00	- Sweet corn (Zea mays var. saccharata)	-	30%	-
2005 90 00	- Other vegetables and mixtures of vegetables	-	30%	-
2006	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallized)			
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter			
2007 10 00	- Homogenised preparations	-	30%	-
	- <i>Other :</i>			
2007 91 00	-- Citrus fruit	-	30%	-
2007 99	-- <i>Other:</i>			
2007 99 10	--- Mango	-	30%	-
2007 99 20	--- Guava	-	30%	-
2007 99 30	--- Pine apple	-	30%	-
2007 99 40	--- Apple	-	30%	-
2007 99 90	--- Other	-	30%	-
2008	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			
	- <i>Nuts, ground-nuts and other seeds, whether or not mixed together :</i>			

2008 11 00	--	Ground-nuts	-	30%	-
2008 19	--	<i>Other, including mixtures:</i>			
2008 19 10	---	Cashew nut, roasted and/or salted	-	30%	-
2008 19 20	---	Other roasted nuts and seeds	-	30%	-
2008 19 30	---	Other Nuts, otherwise prepared or preserved	-	30%	-
2008 19 40	---	Other roasted and fried vegetable products	-	30%	-
2008 19 90	---	Other	-	30%	-
2008 20 00	-	Pineapples	-	30%	-
2008 30	-	<i>Citrus fruit:</i>			
2008 30 10	---	Orange	-	30%	-
2008 30 90	---	Other	-	30%	-
2008 40 00	-	Pears	-	30%	-
2008 50 00	-	Apricots	-	30%	-
2008 60 00	-	Cherries	-	30%	-
2008 70 00	-	Peaches, including nectarines	-	30%	-
2008 80 00	-	Strawberries	-	30%	-
	-	<i>Other, including mixtures other than those of sub-heading 2008 19 :</i>			
2008 91 00	--	Palm hearts	-	30%	-
2008 92 00	--	Mixtures	-	30%	-
2008 99	--	<i>Other:</i>			
	---	Squash			
2008 99 11	----	Mango	-	30%	-
2008 99 12	----	Lemon	-	30%	-
2008 99 13	----	Orange	-	30%	-
2008 99 14	----	Pineapple	-	30%	-
2008 99 19	----	Other	-	30%	-
	---	<i>Other :</i>			
2008 99 91	----	Fruit cocktail	-	30%	-
2008 99 92	----	Grapes	-	30%	-
2008 99 93	----	Apples	-	30%	-
2008 99 94	----	Guava	-	30%	-
2008 99 99	----	Other	-	30%	-
2009		Fruit juices (including grape must) and vegetable			

	juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- <i>Orange juice :</i>			
2009 11 00	-- Frozen	-	35%	-
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	-	35%	-
2009 19 00	-- Other	-	35%	-
	<i>Grapefruit juice:</i>			
2009 21 00	-- Of a brix value not exceeding 20	-	30%	-
2009 29 00	-- Other	-	30%	-
	<i>Juice of any other single citrus fruit:</i>			
2009 31 00	-- Of a brix value not exceeding 20	-	30%	-
2009 39 00	- Other	-	30%	-
	<i>Pineapple juice:</i>			
2009 41 00	-- Of a brix value not exceeding 20	-	30%	-
2009 49 00	- Other	-	30%	-
2009 50 00	- Tomato juice	-	30%	-
	- <i>Grape juice (including grape must):</i>			
2009 61 00	- Of a brix value not exceeding 30	-	30%	-
2009 69 00	- Other	-	30%	-
	<i>Apple juice:</i>			
2009 71 00	- Of a brix value not exceeding 20	-	30%	-
2009 79 00	- Other	-	30%	-
2009 80	- <i>Juice of any other single fruit or vegetable:</i>			
2009 80 10	--- Mango juice	-	30%	-
2009 80 90	--- Other	-	30%	-

2009 90 00 | - Mixtures of juices | - | 30% | - |