

Central Excise Tariff (Amendment) Act, 2004

Chapter XX - Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants

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) food preparations 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); or

(c) homogenised 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 purposes 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 purposes 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% volume.

7. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

8. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

SUB-HEADING

NOTES

1. For the purposes of sub-heading 2005 10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, 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 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 sub-headings of heading 2005.

2. For the purposes of sub-heading 2007 10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, 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 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-headings 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 20C or corrected for 20C if the reading is made at a different temperature.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID		
2001 1000	- Cucumbers and gherkins	kg.	16%
20019000	- Other	kg.	16%
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		
20021000	- Tomatoes, whole or in pieces	kg.	16%
2002 9000	- Other	kg.	16%
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID		

2003 1000	- Mushrooms of the genus Agaricus	kg.	16%
2003 2000	- Truffles	kg.	16%
2003 9000	- Other	kg.	16%
2004 20041000	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006 - Potatoes	kg.	16%
2004 9000	- Other vegetables and mixtures of vegetables	kg.	16%
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006		
20051000	- Homogenised vegetables	kg.	16%
20052000	- Potatoes	kg.	16%
20054000	Peas (pisum, sativum)	kg.	16%
	Beans (Vigna spp., Phaseolus spp.):		
2005 5100	- -Beans, shelled	kg.	16%
2005 5900	- -Other	kg.	16%
2005 6000	- Asparagus	kg.	16%
2005 7000	- Olives	kg.	16%
2005 8000	Sweet corn (Zea mays var. saccharata)	kg.	16%
2005 9000	- Other vegetables and mixtures of vegetables	kg.	16%
2006 00 00	VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	kg.	16%

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		
20071000	- Homogenised preparations	kg.	16%
	- Other:		
20079100	- -Citrus fruit	kg.	16%
200799	- -Other:		
20079910	-- --Mango	kg.	16%
20079920	-- --Guava	kg.	16%
20079930	-- -Pine apple	kg.	16%
20079940	-- -Apple	kg.	16%
20079990	-- -Other	kg.	16%
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		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
20081100	- Ground-nuts	kg.	16%
2008 19	- Other, including mixtures:		
2008 1910	-- Cashew nut, roasted, salted or roasted and salted	kg.	16%
2008 1920	-- -Other roasted nuts and seeds	kg.	16%
20081930	-- -Other nuts, otherwise prepared or preserved	kg.	16%
2008 1940	-- -Other roasted and fried vegetable products	kg.	16%

20081990	-- -Other	kg.	16%
20082000	- Pineapples	kg.	16%
200830	Citrus fruit:		
2008 3010	-- -Orange	kg.	16%
2008 3090	-- -Other	kg.	16%
20084000	- Pears	kg.	16%
2008 5000	- Apricots	kg.	16%
2008 6000	- Cherries	kg.	16%
2008 7000	- Peaches, including nectarines	kg.	16%
2008 8000	Strawberries	kg.	16%
	Other, including mixtures other than those of sub-heading 2008 19:		
2008 9100	- -Palm hearts	kg.	16%
2008 9200	- -Mixtures	kg.	16%
200899	- -Other:		
	-- Squash:		
2008 9911	-- Mango	kg.	16%
2008 9912	-- Lemon	kg.	16%
2008 9913	-- Orange	kg.	16%
2008 9914	-- Pineapple	kg.	16%
2008 9919	-- Other	kg.	16%
	-- Other:		
2008 9991	-- Fruit cocktail	kg.	16%
2008 9992	-- Grapes	kg.	16%
2008 9993	-- Apples	kg.	16%
2008 9994	-- Guava	kg.	16%
2008 9999	-- Other	kg.	16%
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		
	- Orange juice:		
20091100	-- -Frozen	kg.	16%
20091200	- -Not frozen, of a Brix value not exceeding 20	kg.	16%
20091900	- -Other	kg.	16%
	Grapefruit juice:		

20092100	-- -Of a Brix value not exceeding 20	kg.	16%
20092900	- -Other	kg.	16%
	Juice of any other single citrus fruit:		
20093100	- -Of a Brix value not exceeding 20	kg.	16%
20093900	- -Other	kg.	16%
	- Pineapple juice:		
20094100	- -Of a Brix value not exceeding 20	kg.	16%
20094900	- -Other	kg.	16%
20095000	- Tomato juice	kg.	16%
	Grape juice (including grape must):		
20096100	- -Of a Brix value not exceeding 30	kg.	16%
20096900	- -Other	kg.	16%
	- Applejuice:		
20097100	-- -Of a Brix value not exceeding 20	kg.	16%
20097900	- -Other	kg.	16%
200980	- Juice of any other single fruit or vegetable:		
2009 8010	-- -Mango juice	kg.	16%
2009 8090	-- -Other	kg.	16%
20099000	- Mixtures of juices	kg.	16%