

Customs Tariff Act 1975

Chapter 20 - 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); 1 [***]

2 [(c) bakers' wares and other products of heading 1905; or

(d) 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 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.

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 preparations 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 subheadings 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 20o C or corrected for 20o C if the reading is made at a different temperature.

Tariff Item		Description of goods
(1)		(2)
2001	-	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
2001 10 00	-	Cucumbers and gherkins
2001 90 00	-	Other
2002	-	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
2002 10 00	-	Tomatoes, whole or in pieces
2002 90 00	-	Other
2003	-	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
2003 10 00	-	Mushrooms of the genus Agaricus
2003 20 00	-	Truffles
2003 90 00	-	Other
2004	-	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
2004 10 00	-	Potatoes
2004 90 00	-	Other vegetables and mixtures of vegetables
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
2005 20 00	-	Potatoes
2005 40 00	-	Peas (Pisum sativum)
-	-	Beans (Vigna spp., Phaseolus spp.):
2005 51 00	--	Beans, shelled
2005 59 00	--	Other
2005 60 00	-	Asparagus
2005 70 00	-	Olives
2005 80 00	-	Sweet corn (Zea mays var. saccharata)
-	3 [-	Other vegetables and mixtures of vegetables :
2005 91 00	--	Bamboo shoots
2005 99 00	--	Other
2006 00 00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)
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
-	-	Other:
2007 91 00	--	Citrus fruit
2007 99	--	Other:
2007 99 10	---	Mango
2007 99 20	---	Guava
2007 99 30	---	Pine apple
2007 99 40	---	Apple
2007 99 90	---	Other
2008	--	Fruit, nuts and other edible parts of plants, otherwise prepared preserved, whether or not containing added sugar or other sweete matter or spirit, not elsewhere specified or included
	-	Nuts, ground-nuts and other seeds, whether or not mixed togeth
2008 11 00	--	Ground-nuts
2008 19	--	Other, including mixtures:
2008 19 10	---	Cashew nut, roasted, salted or roasted and salted
2008 19 20	---	Other roasted nuts and seeds
2008 19 30	---	Other nuts, otherwise prepared or preserved
2008 19 40	---	Other roasted and fried vegetable products
2008 19 90	---	Other
2008 20 00	-	Pineappeals
2008 30	-	Citrus fruit:
2008 30 10	---	Orange
2008 30 90	---	Other
2008 40 00	-	Pears
2008 50 00	-	Apricots
2008 60 00	-	Cherries
2008 70 00	-	Peaches, including nectarines
2008 80 00	-	Strawberries
-	-	Other, including mixtures other than those of sub-heading 2008
2008 91 00	--	Palm hearts
2008 92 00	--	Mixtures
2008 99	--	Others:
-	---	Squash:
2008 99 11	----	Mango
2008 99 12	----	Lemon
2008 99 13	----	Orange
2008 99 14	----	Pineapple
2008 99 19	----	Other
-	---	Other:
2008 99 91	----	Fruit cocktail

2008 99 92	----	Grapes
2008 99 93	----	Apples
2008 99 94	----	Guava
2008 99 99	----	Other
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:
2009 11 00	--	Frozen
2009 12 00	--	Not frozen, of a Brix value not exceeding 20
2009 19 00	--	Other
-	-	4 [Grapefruit (including pomelo)juic:]
2009 21 00	--	Of a Brix value not exceeding 20
2009 29 00	--	Other
-	-	Juice of any other single citrus fruit:
2009 31 00	--	Of a Brix value not exceeding 20
2009 39 00	--	Other
-	-	Pineapple juice:
2009 41 00	--	Of a Brix value not exceeding 20
2009 49 00	--	Other
2009 50 00	-	Tomato juice
-	-	Grape juice (including grape must):
2009 61 00	--	Of a Brix value not exceeding 30
2009 69 00	--	Other
-	-	Apple juice:
2009 71 00	--	Of a Brix value not exceeding 20
2009 79 00	--	Other
2009 80	-	Juice of any other single fruit or vegetable:
2009 80 10	---	Mango juice
2009 80 90	---	Other
2009 90 00	-	Mixtures of juices

1. Omitted "or" by The Finance Act, 2006, w.e.f. 1.1.2007.

2. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007, for the following:-

" (c) Homogenised composite food preparations of heading 2104."

3. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007 for the following:-

" 2005 90 00	-	Other vegetables and mixtures of vegetables	kg.	3
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4. Substituted for the words "Grapefruit juice:" by The Finance Act, 2006, w.e.f. 1.1.2007.

