

Customs Tariff (Amendment) Act, 2003

Chapter XXI - Miscellaneous Edible Preparations

CHAPTER 21

Miscellaneous edible preparations

NOTES

1. This Chapter does not cover:

- (a) mixed vegetables of heading 0712;
- (b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
- (c) flavoured tea (heading 0902);
- (d) spices or other products of headings 0904 to 0910;
- (e) food preparations, other than the products described in heading 2103 or 2104, 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);
- (f) yeast put up as a medicament or other products of heading 3003 or 3004; or
- (g) prepared enzymes of heading 3507.

2. Extracts of the substitutes referred to in Note 1(6) above are to be classified in heading 2101.

3. For the purposes of heading 2104, 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 or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g . 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.

SUPPLEMENTARY NOTES

1. In this Chapter, "Pan masala" means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.
2. In this Chapter, "betel nut product known as Supari" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.

3. For the purposes of tariff item 2106 90 11, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.

4. Tariff item 2106 90 50, inter alia, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), inter alia, includes:

(a) protein concentrates and textured protein substances;

(b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;

(c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;

(d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;

(e) flavouring powders for making beverages, whether or not sweetened;

(f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;

(g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;

(h) pre-cooked rice, cooked either fully, or partially and their dehydrates; and

(i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

6. Tariff item 2106 90 99 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2101	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			

	- 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	-- Extracts, essences and concentrates:			
2101 11 10	-- Instant coffee, flavoured	kg.	30%	-
2101 11 20	-- Instant coffee, not flavoured	kg.	30%	-
2101 1130	-- Coffee aroma	kg.	30%	-'
2101 11 90	-- Other	kg.	30%	-
2101 1200	-- Preparations with basis of extracts, essences, concentrates or with a basis of coffee	kg.	30%	-
2101 20	- 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:			
2101 20 10	-- Instant tea	kg.	30%	-
2101 2020	-- Quick brewing black tea	kg.	30%	-
21012030	-- Tea aroma	kg.	30%	-
2101 2090	--- Other	kg.	30%	-
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:			
2101 30 10	--- Roasted chicory	kg.	30%	-
2101 3020	-- Roasted coffee substitutes	kg.	30%	-
2101 3090	--- Other	kg.	30%	-
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS			
2102 10	- Active yeasts:			
2102 10 10	-- Culture yeast	kg.	30%	-
2102 1020	-- Baker's yeast	kg.	30%	-
2102 1090	-- Other	kg.	30%	-
21022000	- Inactive yeasts, other single-cell micro-organisms, dead	kg.	30%	-
21023000	- Prepared baking powders	kg.	30%	-
2103	SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD			

2103 1000	- Soya sauce	kg.	30%	-
21032000	- Tomato ketchup and other tomato sauces	kg.	30%	-
21033000	- Mustard flour and meal and prepared mustard	kg.	30%	-
210390	- Other:			
2103 90 10	-- Curry paste	kg.	30%	-
21039020	-- Chilli sauce	kg.	30%	-
21039030	-- Magonnaise and salad dressings	kg.	30%	-
21039040	-- Mixed, condiments and mixed seasoning	kg.	30%	-
21039090	-- Other	kg.	30%	-
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS			
2104 10	-- Soups and broths and preparations therefor:			
2104 10 10	-- Dried	kg.	30%	-
2104 1090	-- Other	kg.	30%	-
21042000	- Homogenised composite food preparations	kg.	30%	-
21050000	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	kg.	30%	-
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED			
2106 1000	- Protein concentrates and lextured protein substances	kg.	30%	
2106 90	- Other:			
	-- Soft drink concentrates:			
21069011	-- Sharbat	kg.	160%	-
210690 19	-- Other	kg.	160%	-
21069020	-- Pan masala	kg.	160%	-
21069030	-- Betel nut product known as "Supari"	kg.	160%	-
21069040	-- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	kg.	160%	-
21069050	-- Compound preparations for making non-alcoholic beverages	kg.	160%	-
21069060	-- - Food flavouring material	kg.	160%	-
21069070	-- Churna for pan	kg.	160%	-
21069080	-- Custard powder	kg.	160%	-
	-- Other:			
21069091	--- Diabetic foods	kg.	160%	-
21069092	-- Sterilized or pasteurized millstone	kg.	160%	-
21069099	-- - Other	kg.	160%	-