

## **SECTION IV**

### **PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

#### **Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## **CHAPTER 16**

### **PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**

#### **Notes.**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

## **Subheading Notes.**

1. For the purposes of subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal or blood, 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 meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>16.01</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>		
1601.00.10	Chicken sausages, canned	Free	kg
1601.00.20	Other chicken sausages	Free	kg
1601.00.30	Salami sausages	Free	kg
1601.00.40	Other sausages, canned	Free	kg
1601.00.90	Other	Free	kg
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood.</b>		
1602.10.00	Homogenised preparations:		
1602.10.10	For use in the production of chicken sausages	Free	kg
1602.10.20	Preparations for infant use, put up for retail sale	10%	kg
1602.10.90	Other	15%	kg
1602.20.00	Of liver of any animal	25%	kg
	Of poultry of heading 01.05:		
1602.31.00	Of turkeys:		
1602.31.10	Cured or smoked	25%	kg
1602.31.90	Other	25%	kg
1602.32.00	Of fowls of the species <i>Gallus domesticus</i>	25%	kg
1602.39.00	Other	25%	kg
	Of swine:		
1602.41.00	Hams and cuts thereof	15%	kg
1602.42.00	Shoulders and cuts thereof	15%	kg
1602.49.00	Other, including mixtures:		
1602.49.10	Luncheon meat	25%	kg
1602.49.90	Other	25%	kg
1602.50.00	Of bovine animals:		
1602.50.10	Canned corned beef	Free	kg
1602.50.90	Other	25%	kg
1602.90.00	Other, including preparations of blood of any animal:		
1602.90.10	Corned mutton	5%	kg
1602.90.90	Other	25%	kg
<b>1603.00.00</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	5%	kg
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>		
	Fish, whole or in pieces, but not minced:		
1604.11.00	Salmon	Free	kg
1604.12.00	Herring	Free	kg
1604.13.00	Sardines, sardinella and brisling or sprats:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1604.13.10	Sardines	Free	kg
1604.13.20	Sardinella and brisling or sprats	Free	kg
1604.14.00	Tunas, skipjack and bonito ( <i>Sarda spp.</i> ):		
1604.14.10	Tunas	Free	kg
1604.14.20	Skipjack and bonito	Free	kg
1604.15.00	Mackerel	Free	kg
1604.16.00	Anchovies	5%	kg
1604.19.00	Other	5%	kg
1604.20.00	Other prepared or preserved fish	5%	kg
1604.30.00	Caviar and caviar substitutes:		
1604.30.10	Caviar	25%	kg
1604.30.20	Caviar substitutes	25%	kg
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>		
1605.10.00	Crab	25%	kg
1605.20.00	Shrimps and prawns	25%	kg
1605.30.00	Lobster	25%	kg
1605.40.00	Other crustaceans:		
1605.40.10	Conch	25%	kg
1605.40.90	Other	25%	kg
1605.90.00	Other	25%	kg

## CHAPTER 17

### SUGARS AND SUGAR CONFECTIONERY

#### **Note.**

1. This Chapter does not cover:
  - (a) Sugar confectionery containing cocoa (heading 18.06);
  - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40 or
  - (c) Medicaments or other products of Chapter 30.

#### **Subheading Note.**

1. For the purposes of subheadings 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>		
	Raw sugar not containing added flavouring or colouring:		
1701.11.00	Cane sugar:		
1701.11.10	Cane sugar for retail sale in packages of not more than 10kg	40%	kg
1701.11.19	Other cane sugar	40%	kg
1701.12.00	Beet sugar	40%	kg
	Other:		
1701.91.00	Containing added flavouring or colouring matter	40%	kg
1701.99.00	Other:		
1701.99.10	Icing sugar	25%	kg
1701.99.90	Other	6.60	kg
		per100 kg	
<b>17.02</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>		
	Lactose and lactose syrup:		
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	kg
1702.19.00	Other	5%	kg
1702.20.00	Maple sugar and maple syrup	40%	kg
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	kg
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5%	kg
1702.50.00	Chemically pure fructose	5%	kg
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	kg
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702.90.10	Syrup of cane sugar	40%	kg and litre
1702.90.20	Caramel	40%	kg
1702.90.90	Other	40%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>		
1703.10.00	Cane molasses:		
1703.10.10	Inedible	15%	kg and litre
1703.10.20	Edible	15%	kg and litre
1703.90.00	Other	15%	kg and litre
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>		
1704.10.00	Chewing gum, whether or not sugar-coated	25%	kg
1704.90.00	Other	25%	kg

## **CHAPTER 18**

### **COCOA AND COCOA PREPARATIONS**

#### **Notes.**

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>18.01</b>	<b>Cocoa beans, whole or broken, raw or roasted.</b>		
1801.00.10	Raw	Free	kg
1801.00.20	Roasted	Free	kg
<b>1802.00.00</b>	<b>Cocoa shell, husk, skins and other cocoa waste.</b>	Free	kg
<b>18.03</b>	<b>Cocoa paste, whether or not defatted.</b>		
1803.10.00	Not defatted	Free	kg
1803.20.00	Wholly or partly defatted	Free	kg
<b>1804.00.00</b>	<b>Cocoa butter, fat and oil.</b>	Free	kg
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>		
1805.00.10	Put up for retail sale in packages of not more than 2 kg	Free	kg
1805.00.90	Other	5%	kg
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>		
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	Free	kg
1806.20.00	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg Other, in blocks, slabs or bars:	25%	kg
1806.31.00	Filled	25%	kg
1806.32.00	Not filled	25%	kg
1806.90.00	Other	25%	kg

## CHAPTER 19

### PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

#### Notes.

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 19.02, 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);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
  - (a) The term "groats" means cereals groats of Chapter 11;
  - (b) The terms "flour" and "meal" mean:
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>19.01</b>  1901.10.00 1901.20.00  1901.20.10 1901.20.90 1901.90.00 1901.90.10 1901.90.20 1901.90.90	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>  Preparations for infant use, put up for retail sale Mixes and doughs for the preparation of bakers' wares of heading 19.05:  Cake mix in retail packages not exceeding 2 kg. Other Other: Malt extract Preparations of malt extract Other	  Free  5% 5%  Free 25% 25%	  kg  kg kg kg kg kg kg
<b>19.02</b>  1902.11.00 1902.19.00 1902.20.00  1902.30.00 1902.40.00	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>  Uncooked pasta, not stuffed or otherwise prepared: Containing eggs Other Stuffed pasta, whether or not cooked or otherwise prepared Other pasta Couscous	  Free Free Free  Free Free	  kg kg kg  kg kg
<b>1903.00.00</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	15%	kg
<b>19.04</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</b>		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	Free	kg
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	kg
1904.30.00	Bulgur wheat	20%	kg
1904.90.00	Other	25%	kg
<b>19.05</b>	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>		
1905.10.00	Crisp bread	25%	kg
1905.20.00	Gingerbread and the like	25%	kg
	Sweet biscuits; waffles and wafers:		
1905.31.00	Sweet biscuits	25%	kg
1905.32.00	Waffles and wafers:		
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg
1905.32.20	Sealing wafers, rice paper and similar products	5%	kg
1905.32.90	Other	25%	kg
1905.40.00	Rusks, toasted bread and similar toasted products	25%	kg
1905.90.00	Other:		
1905.90.10	Biscuits, unsweetened	25%	kg
1905.90.20	Ice cream cones	25%	kg
1905.90.90	Other	25%	kg

## 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);
  - (c) Bakers' wares and other products of heading 19.05; or
  - (d) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (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 20.02.
5. For the purposes of heading 20.07, 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 20.09, 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.

## **Subheading Notes.**

1. For the purposes of subheading 2005.10.00, 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 250g. 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. Subheading 2005.10.00 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10.00, 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. Subheading 2007.10.00 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12.00, 2009.21.00, 2009.31.00, 2009.41.00, 2009.61.00 and 2009.71.00, the expression "Brix value" means the direct reading of degrees Brix obtain 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>		
2001.10.00	Cucumbers and gherkins:		
2001.10.10	In packages not less than 50 kg	Free	kg
2001.10.90	Other	20%	kg
2001.90.00	Other:		
2001.90.10	In packages not less than 50 kg	Free	kg
2001.90.90	Other	20%	kg
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>		
2002.10.00	Tomatoes, whole or in pieces:		
2002.10.10	In packages not less than 50 kg	Free	kg
2002.10.90	Other	20%	kg
2002.90.00	Other:		
2002.90.10	Tomato paste, in packages not less than 50 kg	Free	kg
2002.90.20	Tomato paste, other	20%	kg
2002.90.30	Other, in packages not less than 50 kg	Free	kg
2002.90.90	Other	25%	kg
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>		
2003.10.00	Mushrooms of the genus <i>Agaricus</i> :		
2003.10.10	In packages not less than 50 kg	Free	kg
2003.10.90	Other	25%	kg
2003.20.00	Truffles:		
2003.20.10	In packages not less than 50 kg	Free	kg
2003.20.90	Other	25%	kg
2003.90.00	Other	25%	kg
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00</b>		
2004.10.00	Potatoes:		
2004.10.10	In packages not less than 50 kg	Free	kg
2004.10.90	Other	20%	kg
2004.90.00	Other vegetables and mixtures of vegetables:		
2004.90.10	In packages not less than 50 kg	Free	kg
2004.90.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00</b>		
2005.10.00	Homogenized vegetables:		
2005.10.10	In packages not less than 50 kg	Free	kg
2005.10.20	Preparations for infant use, put up for retail sale	10%	kg
2005.10.90	Other	20%	kg
2005.20.00	Potatoes:		
2005.20.10	In packages not less than 50 kg	Free	kg
2005.20.90	Other	20%	kg
2005.40.00	Peas ( <i>Pisum sativum</i> ):		
2005.40.10	In packages not less than 50 kg	Free	kg
2005.40.90	Other	Free	kg
	Beans ( <i>Vigna spp., Phaseolus spp.</i> ):		
2005.51.00	Beans, shelled:		
2005.51.10	In packages not less than 50 kg	Free	kg
2005.51.90	Other	Free	kg
2005.59.00	Other:		
2005.59.10	In packages not less than 50 kg	Free	kg
2005.59.90	Other	Free	kg
2005.60.00	Asparagus	20%	kg
2005.70.00	Olives:		
2005.70.10	In packages not less than 50 kg	Free	kg
2005.70.90	Other	20%	kg
2005.80.00	Sweet corn ( <i>Zea mays var. saccharata</i> ):		
2005.80.10	In packages not less than 50 kg	Free	kg
2005.80.90	Other	20%	kg
	Other vegetables and mixtures of vegetables:		
2005.91.00	Bamboo shoots:		
2005.91.10	In packages not less than 50 kg	Free	kg
2005.91.90	Other	20%	kg
2005.99.00	Other:		
2005.99.10	Sauerkraut, in packages not less than 50 kg	Free	kg
2005.99.20	Sauerkraut, other	20%	kg
2005.99.30	Other vegetables and mixtures of vegetables in packages not less than 50 kg	Free	kg
2005.99.90	Other	20%	kg
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).</b>		
2006.00.10	Citrus peel	15%	kg
2006.00.20	Glacé cherries	25%	kg
2006.00.90	Other	15%	kg



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>20.07</b>	<b>Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>		
2007.10.00	Homogenised preparations:		
2007.10.10	Preparations for infant use, put up for retail sale	10%	kg
2007.10.90	Other	25%	kg
	Other:		
2007.91.00	Citrus fruit:		
2007.91.10	Fruit purée and fruit paste, not in retail packages	15%	kg
2007.91.90	Other	25%	kg
2007.99.00	Other:		
2007.99.10	Fruit purée and fruit paste, not in retail packages	15%	kg
2007.99.20	Pineapple-based	25%	kg
2007.99.30	Guava jams and jellies	25%	kg
2007.99.40	Guava cheese	25%	kg
2007.99.50	Nutmeg jams and jellies	25%	kg
2007.99.90	Other	25%	kg
<b>20.08</b>	<b>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.</b>		
	Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11.00	Ground-nuts	25%	kg
2008.19.00	Other, including mixtures:		
2008.19.10	Peanut butter	25%	kg
2008.19.90	Other	25%	kg
2008.20.00	Pineapples	25%	kg
2008.30.00	Citrus fruit:		
2008.30.10	Oranges	25%	kg
2008.30.20	Grapefruits	25%	kg
2008.30.90	Other	25%	kg
2008.40.00	Pears	25%	kg
2008.50.00	Apricots	25%	kg
2008.60.00	Cherries:		
2008.60.10	Maraschino cherries	25%	kg
2008.60.90	Other	25%	kg
2008.70.00	Peaches, including nectarines	25%	kg
2008.80.00	Strawberries	25%	kg
	Other, including mixtures other than those of subheading 2008.19.00:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2008.91.00	Palm hearts	25%	kg
2008.92.00	Mixtures	25%	kg
2008.99.00	Other:		
2008.99.10	Mangoes	25%	kg
2008.99.20	Banana and plantain chips	25%	kg
2008.99.30	Akee (ackee) ( <i>Blighia sapida Koenig</i> )	25%	kg
2008.99.40	Christophine (choyote)	25%	kg
2008.99.90	Other	25%	kg
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.</b>		
	Orange juice:		
2009.11.00	Frozen:		
2009.11.10	Concentrated	40%	kg and litre
2009.11.20	Other	40%	kg and litre
2009.12.00	Not frozen, of a Brix value not exceeding 20:		
2009.12.10	For infant use, in packages put up for retail sale	Free	kg and litre
2009.12.20	Other, in packages put up for retail sale	40%	kg and litre
2009.12.30	Concentrated, not frozen	40%	kg and litre
2009.12.90	Other	40%	kg and litre
2009.19.00	Other:		
2009.19.10	For infant use, in packages put up for retail sale	Free	kg and litre
2009.19.20	Other, in packages put up for retail sale	40%	kg and litre
2009.19.90	Other	40%	kg and litre
	Grapefruit (including pomelo) juice:		
2009.21.00	Of a Brix value not exceeding 20:		
2009.21.10	For infant use, in packages put up for retail sale	Free	kg and litre
2009.21.20	Other, in packages put up for retail sale	40%	kg and litre
2009.21.30	Concentrated	40%	kg and litre
2009.21.90	Other	40%	kg and litre
2009.29.00	Other:		
2009.29.10	For infant use, in packages put up for retail sale	Free	kg and litre
2009.29.20	Other, in packages put up for retail sale	40%	kg and litre
2009.29.90	Other	40%	kg and litre
	Juice of any other single citrus fruit:		
2009.31.00	Of a Brix value not exceeding 20:		
2009.31.10	Lime juice:		
2009.31.11	Concentrated	40%	kg and litre
2009.31.12	For infant use, in packages put up for retail sale	Free	kg and litre
2009.31.13	Other in packages put up for retail sale	40%	kg and litre
2009.31.19	Other	40%	kg and litre
2009.31.20	Other:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2009.31.21	For infant use, in packages put up for retail sale	Free	kg and litre
2009.31.22	Other in packages put up for retail sale	40%	kg and litre
2009.31.29	Other	40%	kg and litre
2009.39.00	Other juice of any single citrus fruit (excluding orange, grapefruit, lime):		
2009.39.10	Of a Brix value not exceeding 20:		
2009.39.11	Concentrated	40%	kg and litre
2009.39.12	For infant use in packages put up for retail sale	Free	kg and litre
2009.39.13	Other in packages put up for retail sale	40%	kg and litre
2009.39.19	Other	40%	kg and litre
2009.39.20	Other:		
2009.39.21	For infant use, in packages put up for retail sale	Free	kg and litre
2009.39.22	Other in packages put up for retail sale	40%	kg and litre
2009.39.29	Other	40%	kg and litre
	Pineapple juice:		
2009.41.00	Of a Brix value not exceeding 20:		
2009.41.10	Concentrated not in retail packages	15%	kg and litre
2009.41.11	For infant use, in packages put up for retail sale	Free	kg and litre
2009.41.12	Other in packages put up for retail sale	25%	kg and litre
2009.41.19	Other	25%	kg and litre
2009.49.00	Other:		
2009.49.10	For infant use, in packages put up for retail sale	Free	kg and litre
2009.49.11	Other in packages put up for retail sale	25%	kg and litre
2009.49.19	Other	25%	kg and litre
2009.50.00	Tomato juice:		
2009.50.10	Concentrated, not in retail packages	5%	kg and litre
2009.50.20	For infant use in packages put up for retail sale	Free	kg and litre
2009.50.90	Other	25%	kg and litre
	Grape Juice (including Grape Must):		
2009.61.00	Of a Brix value not exceeding 30:		
2009.61.10	Concentrated Grape Juice	5%	kg and litre
2009.61.11	For infant use in packages put up for retail sale	Free	kg and litre
2009.61.12	Other in packages put up for retail sale	25%	kg and litre
2009.61.19	Other	25%	kg and litre
2009.61.20	Grape Must	5%	kg and litre
2009.69.00	Other:		
2009.69.10	For infant use in packages put up for retail sale	Free	kg and litre
2009.69.11	Other in packages put up for retail sale	25%	kg and litre
2009.69.19	Other	25%	kg and litre
2009.69.20	Grape Must	10%	kg and litre
	Apple juice:		
2009.71.00	Of a Brix value not exceeding 20:		
2009.71.10	Concentrated, not in retail packages	5%	kg and litre
2009.71.11	For infant use in packages put up for retail sale	Free	kg and litre

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2009.71.12	Other, in packages put up for retail sale	25%	kg and litre
2009.71.19	Other	25%	kg and litre
2009.79.00	Other:		
2009.79.10	For infant use in packages put up for retail sale	Free	kg and litre
2009.79.11	Other, in packages put up for retail sale	25%	kg and litre
2009.79.19	Other	25%	kg and litre
2009.80.00	Juice of any other single fruit or vegetable:		
2009.80.10	Passion fruit juice:		
2009.80.11	Concentrated not in retail packages	15%	kg and litre
2009.80.12	For infant use in packages put up for retail sale	Free	kg and litre
2009.80.13	Other, in packages put up for retail sale	25%	kg and litre
2009.80.19	Other	25%	kg and litre
2009.80.20	Tamarind Juice:		
2009.80.21	Concentrated not in retail packages	15%	kg and litre
2009.80.22	For infant use in packages put up for retail sale	Free	kg and litre
2009.80.23	Other in packages put up for retail sale	25%	kg and litre
2009.80.29	Other	25%	kg and litre
2009.80.30	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale	Free	kg and litre
2009.80.90	Other	25%	kg and litre
2009.90.00	Mixtures of juices:		
2009.90.10	Preparations of grapefruit and orange juices for infant use, put up for retail sale	Free	kg and litre
2009.90.20	Other mixtures of grapefruit and orange juices	40%	kg and litre
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale	Free	kg and litre
2009.90.40	Other pineapple-based juices	25%	kg and litre
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale	Free	kg and litre
2009.90.90	Other	25%	kg and litre

## 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% 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; or
  - (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 or fruit, 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 be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>21.01</b>	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; 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	25%	kg
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	25%	kg
2101.20.00	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or mate	25%	kg
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	25%	kg
<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	15%	kg
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead:		
2102.20.10	Inactive yeasts	15%	kg
2102.20.20	Other single-cell micro-organisms, dead	5%	kg
2102.30.00	Prepared baking powders	15%	kg
<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	25%	kg
2103.20.00	Tomato ketchup and other tomato sauces:		
2103.20.10	Tomato ketchup	Free	kg
2103.20.20	Other tomato sauces	20%	kg
2103.30.00	Mustard flour and meal and prepared mustard:		
2103.30.10	Mustard flour and meal	15%	kg
2103.30.20	Prepared mustard	20%	kg
2103.90.00	Other:		
2103.90.10	Pepper sauce	25%	kg
2103.90.20	Mayonnaise	20%	kg
2103.90.30	Worcestershire sauce	20%	kg
2103.90.40	Achar, kuchela and similar preparations	20%	kg
2103.90.90	Other	20%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations.</b>		
2104.10.00	Soups and broths and preparations therefor:		
2104.10.10	In liquid form	25%	kg
2104.10.20	In solid or powder form	25%	kg
2104.20.00	Homogenized composite food preparations:		
2104.20.10	Preparations for infant use, put up for retail sale	10%	kg
2104.20.90	Other	25%	kg
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>		
2105.00.10	Ice cream	25%	kg
2105.00.90	Other	25%	kg
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>		
2106.10.00	Protein concentrates and textured protein substances:		
2106.10.10	Protein hydrolysates	5%	kg
2106.10.90	Other	25%	kg
2106.90.00	Other:		
2106.90.10	Mauby syrup	25%	kg
2106.90.20	Other flavoured or coloured sugar syrups	25%	kg
2106.90.30	Flavouring powders for making beverages	Free	kg
2106.90.40	Autolysed yeast	15%	kg
2106.90.50	Ice cream powders	25%	kg
2106.90.60	Preparations consisting of saccharin and foodstuff, used for sweetening purposes	25%	kg
2106.90.70	Preparations for infant use, put up for retail sale:		
2106.90.70.10	Infant Formula (milk based)	Free	kg
2106.90.70.90	Other	10%	kg
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	25%	kg and litre
2106.90.90	Other	25%	kg
2106.90.90.10	Multivitamin Supplements (including Multivitamin <b>with Minerals</b> )	Free	kg
2106.90.90.90	Other	25%	kg

## CHAPTER 22

### BEVERAGES, SPIRITS AND VINEGAR

#### Notes.

1. This Chapter does not cover:
  - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
  - (b) Sea water (heading 25.01);
  - (c) Distilled or conductivity water or water of similar purity (heading 2853.00);
  - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
  - (e) Medicaments of heading 30.03 or 30.04; or
  - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

#### Subheading Note.

1. For the purposes of subheading 2204.10.00, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>22.01</b> 2201.10.00 2201.10.10 2201.10.20 2201.90.00 2201.90.10 2201.90.90	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b> Mineral waters and aerated waters: Mineral waters Aerated waters Other: Ordinary natural waters Other	  25% 25%  25% 25%	  kg and litre kg and litre  kg and litre kg and litre
<b>22.02</b>  2202.10.00  2202.10.10 2202.10.90 2202.90.00 2202.90.10 2202.90.20 2202.90.90	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b> Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: Aerated beverages Other Other: Beverages containing cocoa Malt beverages Other	   50% 25%  25% 25% 25%	   kg and litre kg and litre  kg and litre kg and litre kg and litre
<b>22.03</b> 2203.00.10 2203.00.20 2203.00.90	<b>Beer made from malt.</b> Beer Stout Other	 50% 50% 50%	 kg and litre kg and litre kg and litre
<b>22.04</b> 2204.10.00  2204.21.00 2204.29.00 2204.29.10 2204.29.90 2204.30.00	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b> Sparkling wine Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less Other: Grape must with fermentation prevented or arrested by the addition of alcohol Other Other grape must	 25%  25%  5% 25% 25%	 kg and litre  kg and litre  kg and litre kg and litre kg and litre

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>22.05</b> 2205.10.00 2205.90.00	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b> In containers holding 2 litres or less Other	25% 25%	kg and litre kg and litre
<b>22.06</b> 2206.00.10 2206.00.90	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b> Shandy Other	25% 25%	kg and litre kg and litre
<b>22.07</b> 2207.10.00 2207.20.00	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b> Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher Ethyl alcohol and other spirits, denatured, of any strength	1.00 per L 1.00 per L	kg and litre kg and litre
<b>22.08</b> 2208.20.00 2208.20.10 2208.20.90 2208.30.00 2208.30.10 2208.30.90 2208.40.00 2208.40.10 2208.40.90 2208.50.00 2208.50.10 2208.50.90 2208.60.00 2208.70.00 2208.90.00	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b> Spirits obtained by distilling grape wine or grape marc: Brandy, in bottles of a strength not exceeding 46% vol Other Whiskies: In bottles of a strength not exceeding 46% vol Other Rum and other spirits obtained by distilling fermented sugarcane products: In bottles of a strength not exceeding 46% vol Other Gin and Geneva: In bottles of a strength not exceeding 46% vol Other Vodka Liqueurs and cordials Other:	6.00 per L 6.00 per L 10.50 per L 6.00 per L 10.50 per L 6.00 per L 10.50 per L 2.00 per L 25%	kg and litre kg and litre kg and litre kg and litre kg and litre kg and litre kg and litre kg and litre kg and litre kg and litre kg and litre

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	25%	kg and litre
2208.90.20	Other aromatic bitters	25%	kg and litre
2208.90.90	Other	25%	kg and litre
<b>2209.00.00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	25%	kg and litre

## **CHAPTER 23**

### **RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER**

**Note.**

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

**Subheading Note.**

1. For the purposes of subheading 2306.41.00, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading note 1 to Chapter 12.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>23.01</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>		
2301.10.00	Flours, meals and pellets of meat or meat offal; Greaves	Free	kg
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	kg
<b>23.02</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>		
2302.10.00	Of maize (corn)	Free	kg
2302.30.00	Of wheat	Free	kg
2302.40.00	Of other cereals	Free	kg
2302.40.10	Of rice	Free	kg
2302.40.90	Other	Free	kg
2302.50.00	Of leguminous plants	Free	kg
<b>23.03</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>		
2303.10.00	Residues of starch manufacture and similar residues	Free	kg
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	Free	kg
2303.30.00	Brewing or distilling dregs and waste	Free	kg
<b>2304.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	Free	kg
<b>2305.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	Free	kg
<b>23.06</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304.00.00 or 2305.00.00</b>		
2306.10.00	Of cotton seeds	Free	kg
2306.20.00	Of linseed	Free	kg
2306.30.00	Of sunflower seeds	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2306.41.00	Of rape or colza seeds: Of low erucic acid rape or colza seeds	Free	kg
2306.49.00	Other	Free	kg
2306.50.00	Of coconut or copra	15%	kg
2306.60.00	Of palm nuts or kernels	Free	kg
2306.90.00	Other	Free	kg
<b>2307.00.00</b>	<b>Wine lees; argol.</b>	Free	kg
<b>2308.00.00</b>	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>	Free	kg
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>		
2309.10.00	Dog or cat food, put up for retail sale	25%	kg
2309.90.00	Other:		
2309.90.10	Mixed bird seeds	25%	kg
2309.90.20	Other foods for pets	25%	kg
2309.90.30	Prepared complete poultry feed	25%	kg
2309.90.40	Prepared complete cattle feed	5%	kg
2309.90.50	Prepared complete pig feed	15%	kg
2309.90.60	Other prepared complete animal feeds	15%	kg
2309.90.90	Other	Free	kg

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

**Note.**

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>		
2401.10.00	Tobacco, not stemmed/stripped	5%	kg
2401.20.00	Tobacco, partly or wholly stemmed/stripped	5%	kg
2401.30.00	Tobacco refuse	5%	kg
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	18.00/Kg	kg
2402.20.00	Cigarettes containing tobacco	18.00/Kg	kg
2402.90.00	Other	18.00/Kg	kg
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</b>		
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	18.00/Kg	kg
	Other:		
2403.91.00	“Homogenised” or “reconstituted” tobacco	18.00/Kg	kg
2403.99.00	Other:		
2403.99.10	Snuff	18.00/Kg	kg
2403.99.90	Other	18.00/Kg	kg