## 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, fruit or nuts, put up for retail sale as food suitable for infants or young children 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.

HS Hdg	HS Code		Description	Unit	ICL/				Pı	efere	ntial I	Duty				Gen Duty	VAT	PAL	Cess	Excise	S
113 Hug	113 Code		Description	Oilit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	CESS	(S.P.L)	L
21.01			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 :													150			2007		
	2101.11.00		Extracts, essences and concentrates	kg							Free					15% or Rs. 320/- per kg	8%	10.0%	30% or Rs.640/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/	elet										Gen Duty	VAT	PAL	Cess	Excise	S C
ns nug	ns code		Description	Oilit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	(S.P.L)	L
	2101.12.00		Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg							Free					15% or Rs. 215/- per kg	8%	10.0%	30% or Rs.430/= per kg		
	2101.20.00	-	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:																		
			Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin:																		
	2101.20.11		In immediate packing of a content not exceeding 4g	kg							Free					15% or Rs. 550/- per ka	8%	10.0%	15% or Rs.550/= per ka		
	2101.20.12		In immediate packing of a content exceeding 4g, but not exceeding 1kg	kg							Free					15% or Rs. 550/- per kg	8%	10.0%	15% or Rs.550/= per kg		
	2101.20.13		In immidiate packing of acontent exceeding 1Kg, but not exceeding 3 Kg	kg							Free					15% or Rs. 550/- per kg	8%	10.0%	15% or Rs.550/= per kg		
	2101.20.19		Other	kg							Free					15% or Rs. 550/- per kg	8%	10.0%	15% or Rs.550/= per kg		
			Instant tea, Other:																30% or		
	2101.20.91		In immediate packing of a content not exceeding 4g	kg							Free					15% or Rs. 73/- per kg	8%	10.0%	Rs.145/= per kg		
	2101.20.92		In immediate packing of a content exceeding 4g, but not exceeding 1kg	kg							Free					15% or Rs. 78/- per kg	8%	10.0%	30% or Rs.156/= per kg		
	2101.20.93		In immidiate packing of acontent exceeding 1Kg, but not exceeding 3 Kg	kg							Free					15% or Rs. 94/- per kg	8%	10.0%	30% or Rs.188/= per ka		
	2101.20.99		Other	kg							Free					15% or Rs. 94/- per kg	8%	10.0%	30% or Rs.188/= per ka		
	2101.30.00	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg							Free					15% or Rs. 109/- per kg	8%	10.0%	30% or Rs.218/= per kg		
21.02			Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.																		

HS Hdg	HS Code		Description	Unit	ICL/				Pr	efere	ntial I	Duty				Gen Duty	VAT	PAL	Cess	Excise	S	
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		2102.10.00	-	Active yeasts	kg							Free		Free	Free	Free	Free	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/				Р	refere	ential I	Duty				Gen Duty	VAT	PAL	Cess	Excise	S C
113 Hug	115 Code		Description	Oilit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	(S.P.L)	L
	2102.20.00	-	Inactive yeasts; other single-cell micro- organisms, dead	kg							Free		Free	Free	Free	Free	8%	10.0%			
	2102.30.00	-	Prepared baking powders	kg												15%	8%	10.0%	15%		
21.03			Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.																		
	2103.10.00	-	Soya sauce	kg	S											15%	8%	10.0%	45% or Rs.125/= per ka		
	2103.20.00	-	Tomato ketchup and other tomato sauces	kg	S											15%	8%	10.0%	45% or Rs.125/= per kg		
	2103.30.00	-	Mustard flour and meal and prepared mustard	kg												15%	8%	10.0%	45% or Rs.125/= per kg		
		-	Other:																		
	2103.90.10		Preparations of a kind used as raw materials in the food or drink industries	kg												15%	8%	10.0%			
			Chillie Sauce	kg	S																<u> </u>
	2103.90.90		Other	kg												15%	8%	10.0%	30% or Rs.125/=		
			Chillie Sauce	kg	S														per kg		<u> </u>
21.04			Soups and broths and preparations therefor; homogenised composite food preparations.																		
	2104.10.00	-	Soups and broths and preparations therefor	kg	L											15%	8%	10.0%	45% or Rs.125/= per kg		
	2104.20.00	-	Homogenised composite food preparations	kg	L						Free					15%	8%	10.0%	45% or Rs.125/= per kg		
21.05	2105.00.00		Ice cream and other edible ice, whether or not containing cocoa.	kg	S											15%	8%	10.0%	45% or Rs.125/= per kg		

HS Hdg	HS Code		Description	Hait	Unit   ICL/   Preferential Duty											Gen Duty	VAT	PAL	Cess	Excise	S
пэпад	ns code		Description	Onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	(S.P.L)	L
21.06			Food preparations not elsewhere specified or included.																		
	2106.10.00	-	Protein concentrates and textured protein substances :																		
	2106.10.10		Soya bean flour, enriched with protein, for making Textured Vegetable Protein	kg							Free					15%	8%	10.0%			
	2106.10.90		Other	kg							Free					15%	8%	10.0%	15%		1
	2106.90.00	-	Other:																		
			Yeast based preperations																		
	2106.90.11		Autolysed yeast	kg											Free	Free	8%	10.0%			
	2106.90.12		Preperations of yeast extracts	kg											Free	Free	8%	10.0%			
	2106.90.19		Other	kg												15%	8%	10.0%	15%		<b>-</b>
	2106.90.20		Infants' foods other than milk foods approved by Director General of Health Services	kg											Free	Free	8%	10.0%			
			Preparations of a kind used as raw materials in food or beverage industry :																		
	2106.90.31		Flavours	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
	2106.90.32		Compound non-alcoholic preparations of a kind used in the manufacture of beverages	kg											Free	Free	8%	10.0%		Rs.60/= per litre	
	2106.90.39		Other	kg											Free	Free	8%	10.0%			
			Preparations for making beverages:																		
	2106.90.41		In bulk packing of 25 kg and over	kg												15%	8%	10.0%			1
	2106.90.42		Herbal preparation for use as "Herbal teas"	kg						Free						10%	8%	10.0%			
	2106.90.43		"Neutrical" preparations, approved by the Director General of Health Services	kg											Free	Free	8%	10.0%			
	2106.90.49		Other	kg												15%	8%	10.0%	15%		
	2106.90.50		Flavour enhancing preparations containing mono sodium glutamate	kg												15%	8%	10.0%	45% or Rs.125/= per kg		
	2106.90.60		Papadam and similar products	kg	TS											15% or Rs.125/- per kg	8%	10.0%	45% or Rs.250/= per kg		
			Other Preparations:																		
	2106.90.91		Sachcharine tablets and other sweetening agents for diabetics	kg							_				Free	Free	8%	10.0%			
	2106.90.92		Sweetened tea whitener	kg												15%	8%	10.0%	15%		

HS Code		Description	Hnit	ICL/				Pr	efere	ntial [	Outy				Gen Duty VAT	PAL	Cess	Excise	S	
113 Code		Description	Oilic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	Cess	(S.P.L)	L
2106.90.93		Preserved hearts of palms	kg					23.3%							15%	8%	10.0%	15%		
2106.90.95		Soya based, milk powder alternatives	kg												15%	8%	10.0%			
2106.90.96		Naso-gastric tube feeding preparations	kg											Free	Free	8%	10.0%			
2106.90.97			kg												15%	8%	10.0%	15%		
2106.90.99			kg kg	S											15%	8%	10.0%	35%		
2	2106.90.93 2106.90.95 2106.90.96 2106.90.97	2106.90.93 2106.90.95 2106.90.96 2106.90.97	2106.90.93 Preserved hearts of palms 2106.90.95 Soya based, milk powder alternatives 2106.90.96 Naso-gastric tube feeding preparations 2106.90.97 Unprocessed coconut water preserved with ascorbic acid put for retail sale	2106.90.93 Preserved hearts of palms kg 2106.90.95 Soya based, milk powder alternatives kg 2106.90.96 Naso-gastric tube feeding preparations kg 2106.90.97 Unprocessed coconut water preserved with ascorbic acid put for retail sale kg 2106.90.99 Other kg	2106.90.93 Preserved hearts of palms kg 2106.90.95 Soya based, milk powder alternatives kg 2106.90.96 Naso-gastric tube feeding preparations kg 2106.90.97 Unprocessed coconut water preserved with ascorbic acid put for retail sale 2106.90.99 Other kg	2106.90.93 Preserved hearts of palms kg 2106.90.95 Soya based, milk powder alternatives kg 2106.90.96 Naso-gastric tube feeding preparations kg 2106.90.97 Unprocessed coconut water preserved with ascorbic acid put for retail sale	2106.90.93 Preserved hearts of palms kg 2106.90.95 Soya based, milk powder alternatives kg 2106.90.96 Naso-gastric tube feeding preparations kg 2106.90.97 Unprocessed coconut water preserved with ascorbic acid put for retail sale 2106.90.99 Other kg	2106.90.93 Preserved hearts of palms kg 2106.90.95 Soya based, milk powder alternatives kg 2106.90.96 Naso-gastric tube feeding preparations kg 2106.90.97 Unprocessed coconut water preserved with ascorbic acid put for retail sale 2106.90.99 Other kg	HS Code  Description Unit SLS7 AP AD BN GT  2106.90.93 Preserved hearts of palms kg  2106.90.95 Soya based, milk powder alternatives kg  2106.90.96 Naso-gastric tube feeding preparations kg  Unit SLS7 AP AD BN GT  23.3%  23.3%  2106.90.97 Waso-gastric tube feeding preparations kg  Unprocessed coconut water preserved with ascorbic acid put for retail sale  Other kg  Other	HS Code  Description Unit SLS7 AP AD BN GT IN  2106.90.93 Preserved hearts of 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preparations kg Free Unprocessed coconut water preserved with ascorbic acid put for retail sale of the page 32.06.90.99 Other SLSI  Other SLSI AP AD BN GT IN PK SA SF SD SG 23.3% 20.06.90 SG 2	HS Code  Description  Unit SLSI AP AD BN GT IN PK SA SF SD SG  Preserved hearts of palms  15%  106.90.95 Soya based, milk powder alternatives kg  106.90.96 Naso-gastric tube feeding preparations kg  Unit SLSI AP AD BN GT IN PK SA SF SD SG  15%  15%  15%  15%  15%  15%  15%  15	HS Code  Description  Unit SLS7 AP AD BN GT IN PK SA SF SD SG  Preserved hearts of palms  Soya based, milk powder alternatives kg  Description  HS Code  AP AD BN GT IN PK SA SF SD SG  Soya based, milk powder alternatives kg  Description  HS Code  AP AD BN GT IN PK SA SF SD SG  Soya based, milk powder alternatives kg  Description  Preserved hearts of palms  kg  Description  AP AD BN GT IN PK SA SF SD SG  Soya based, milk powder alternatives kg  Description  Soya based, milk po	Description	Description	HS Code   Description   Unit   SLS1   AP   AD   BN   GT   IN   PK   SA   SF   SD   SG   Gen Duty   VAT   PAL   Cess   (S.P.L.)