

## 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, 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. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 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. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 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 20 °C or corrected for 20 °C if the reading is made at a different temperature.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<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	- Cucumbers and gherkins :																	
	2001.10.10	--- Cucumbers		kg						Free				30%	15%	7.5%	2%	35% or Rs.110/= per kg	
	2001.10.20	--- Gherkins		kg						Free				30%	15%	7.5%	2%	35% or Rs. 110/= per kg	
	2001.90	- Other		kg										30%	15%	7.5%	2%	35% or Rs.110/= per kg	
<b>20.02</b>		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>																	
	2002.10	- Tomatoes, whole or in pieces		kg						Free				30%	15%	7.5%	2%	20% or Rs.25/= per kg	
	2002.90	- Other		kg						Free				30%	15%	7.5%	2%	20% or Rs.25/= per kg	
<b>20.03</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>																	
	2003.10	- Mushrooms of the genus <i>Agaricus</i>		kg						Free				30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2003.90	- Other :																	
	2003.90.10	--- Truffles		kg						Free				30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2003.90.90	--- Other		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.125/= per kg	

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<b>20.04</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>																	
	2004.10	- Potatoes		kg						Free				30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2004.90	- Other vegetables and mixtures of vegetables		kg										30%	15%	7.5%	2%	35% or Rs.125/= per kg	
<b>20.05</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>																	
	2005.10	- Homogenised vegetables		kg						Free				30%	15%	7.5%	2%	35% or Rs. 125/= per kg	
	2005.20	- Potatoes		kg						Free				30%	15%	7.5%	2%	35% or Rs125/= per kg	
	2005.40	- Peas ( <i>Pisumsativum</i> )		kg						Free				30%	15%	7.5%	2%	35% or Rs. 125/= per kg	
		- Beans ( <i>Vigna spp., Phaseolus spp.</i> ):																	
	2005.51	-- Beans, shelled		kg						Free				30%	15%	7.5%	2%	35% or Rs. 125/= per kg	
	2005.59	-- Other		kg						Free				30%	15%	7.5%	2%	35% or Rs. 125/= per kg	
	2005.60	- Asparagus		kg						Free				30%	15%	7.5%	2%	35% or Rs. 125/= per kg	
	2005.70	- Olives		kg						Free				30%	15%	7.5%	2%	35% or Rs. 125/= per kg	

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	2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> )		kg						Free				30%	15%	7.5%	2%	35% or Rs. 125/= per kg			
		- Other vegetables and mixtures of vegetables :																			
	2005.91	-- Bamboo shoots		kg								12.5%	5%	30%	15%	7.5%	2%	35% or Rs. 125/= per kg			
	2005.99	-- Other		kg										30%	15%	7.5%	2%	35% or Rs. 125/= per kg			
<b>20.06</b>	<b>2006.00</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) :</b>																			
	2006.00.10	--- Processed fruits		kg									23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2006.00.90	--- Other		kg										30%	15%	7.5%	2%	35% or Rs.125/= per kg			
<b>20.07</b>		<b>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.</b>																			
	2007.10	- Homogenised preparations		kg										30%	15%	7.5%	2%				
		- Other :																			
	2007.91	-- Citrus fruit		kg									23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2007.99	-- Other		kg									23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg			

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20.08		<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	-- Ground-nuts		kg									30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2008.19	-- Other, including mixtures :																		
	2008.19.10	--- Cashew nuts		kg						Free			30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2008.19.20	--- Liquid coconut milk		kg						Free			30%	15%	7.5%	2%	25% or Rs.125/= per kg			
	2008.19.30	--- Coconut milk powder		kg						Free			30%	15%	7.5%	2%	25% or Rs.125/= per kg			
	2008.19.40	--- Coconut cream		kg						Free			30%	15%	7.5%	2%	25% or Rs.125/= per kg			
	2008.19.90	--- Other		kg						Free			30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2008.20	- Pineapples		kg						Free			30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2008.30	- Citrus fruit :																		
	2008.30.10	--- Citrus (bitter orange) pulp in bulk packaging of 210 kg or more		kg						Free		23.8%	30%	15%	7.5%	2%				
	2008.30.90	--- Other		kg						Free		23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2008.40	- Pears		kg								23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg			
	2008.50	- Apricots :																		

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	2008.50.10	--- Apricots pulp in bulk packaging of 220 kg or more		kg						Free			23.8%	30%	15%	7.5%	2%		
	2008.50.90	--- Other		kg						Free			23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2008.60	- Cherries		kg						Free			23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2008.70	- Peaches, including nectarines		kg						Free			23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2008.80	- Strawberries		kg						Free			23.8%	30%	15%	7.5%	2%	35% or Rs.125/= per kg	
		- Other, including mixtures other than those of subheading 2008.19 :																	
	2008.91	-- Palm hearts		kg						Free				30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2008.93	-- Cranberries ( <i>Vacciniummacrocarpon</i> , <i>Vacciniumoxycoccus</i> , <i>Vacciniumvitis-idaea</i> )		kg										30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2008.97	-- Mixtures		kg										30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2008.99	-- Other :																	
	2008.99.10	--- Mangoes pulp in bulk packaging of 3 kg or more		kg										30%	15%	7.5%	2%	35% or Rs.125/= per kg	
	2008.99.90	--- Other		kg										30%	15%	7.5%	2%	35% or Rs.125/= per 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	-- Frozen :																	

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	2009.11.10	--- Of a Brix value of 60 or more, in bulk packaging of 270 kg or more		kg						Free				30%	15%	7.5%	2%		
	2009.11.90	--- Other		kg						Free				30%	15%	7.5%	2%	35% or Rs.110/= per kg	
	2009.12	-- Not frozen, of a Brix value not exceeding 20		kg										30%	15%	7.5%	2%	35% or Rs.110/= per kg	
	2009.19	-- Other		kg						Free				30%	15%	7.5%	2%	35% or Rs.110/= per kg	
		- Grapefruit (including pomelo) juice:																	
	2009.21	-- Of a Brix value not exceeding 20		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.110/= per kg	
	2009.29	-- Other		kg						Free				30%	15%	7.5%	2%	35% or Rs.110/= per kg	
		- Juice of any other single citrus fruit :																	
	2009.31	-- Of a Brix value not exceeding 20		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.110/= per kg	
	2009.39	-- Other		kg						Free				30%	15%	7.5%	2%	35% or Rs.110/= per kg	
		- Pineapple juice :																	
	2009.41	-- Of a Brix value not exceeding 20		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.110/= per kg	
	2009.49	-- Other		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.110/= per kg	
	2009.50	- Tomato juice		kg										30%	15%	7.5%	2%	35% or Rs.110/= per kg	
		- Grape juice (including grape must) :																	
	2009.61	-- Of a Brix value not exceeding 30		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.110/= per kg	

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	2009.69	-- Other		kg						Free				30%	15%	7.5%	2%	35% or Rs.110/= per kg			
		- Apple juice :																			
	2009.71	-- Of a Brix value not exceeding 20		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.110/= per kg			
	2009.79	-- Other		kg						Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.110/= per kg			
		- Juice of any other single fruit or vegetable :																			
	2009.81	-- Cranberry ( <i>Vacciniummacrocarpon</i> , <i>Vacciniumoxycoccus</i> , <i>Vacciniumvitis-idaea</i> ) juice		kg										30%	15%	7.5%	2%	35% or Rs.110/= per kg			
	2009.89	-- Other																			
	2009.89.10	--- Passion		kg										30%	15%	7.5%	2%	35% or Rs.110/= per kg			
	2009.89.90	--- Other		kg										30%	15%	7.5%	2%	35% or Rs.110/= per kg			
	2009.90	- Mixtures of juices		kg										30%	15%	7.5%	2%	35% or Rs.110/= per kg			