

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 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 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 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 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	Unit	ICL/ SLS I	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.																		
	2001.10.00	- Cucumbers and gherkins :																		
	2001.10.10	--- Cucumbers	kg							Free				30%	15%	7.50%	2%	35% or Rs.110/= per kg		
	2001.10.20	--- Gherkins	kg							Free				30%	15%	7.50%	2%	35% or Rs.110/= per kg		
	2001.90.00	- Other	kg											30%	15%	7.50%	2%	35% or Rs.110/= per kg		
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.																		
	2002.10.00	- Tomatoes, whole or in pieces	kg							Free				30%	15%	7.50%	2%	20% or Rs.25/= per kg		
	2002.90.00	- Other	kg							Free				30%	15%	7.50%	2%	20% or Rs.25/= per kg		
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.																		
	2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2003.90.00	- Other																		
	2003.90.10	--- Truffles	Kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLS I	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	2003.90.90	---	Other	kg							Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
20.04			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.																		
	2004.10.00	-	Potatoes	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2004.90.00	-	Other vegetables and mixtures of vegetables	kg											30%	15%	7.50%	2%	35% or Rs.125/= per kg		
20.05			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.																		
	2005.10.00	-	Homogenised vegetables	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2005.20.00	-	Potatoes	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2005.40.00	-	Peas (<i>Pisum sativum</i>)	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
		-	Beans (<i>Vigna spp., Phaseolus spp.</i>) :																		
	2005.51.00	--	Beans, shelled	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLS I	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	2005.59.00	-- Other	kg								Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2005.60.00	- Asparagus	kg								Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2005.70.00	- Olives	kg								Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg								Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
		- Other vegetables and mixtures of vegetables :																			
	2005.91.00	-- Bamboo shoots	kg										7.5%	5%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2005.99.00	-- Other	kg												30%	15%	7.50%	2%	35% or Rs.125/= per kg		
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crvstallised) :																			
	2006.00.10	--- Processed fruits	kg											23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2006.00.90	--- Other	kg												30%	15%	7.50%	2%	35% or Rs.125/= per kg		
20.07		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.																			

HS Hdg	HS Code	Description	Unit	ICL/ SLS I	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	2007.10.00	- Homogenised preparations Jams, Jellies, Marmalades & preserves	kg											30%	15%	7.50%	2%			
		- Other :	kg	S																
	2007.91.00	-- Citrus fruit Jams, Jellies, Marmalades & preserves	kg										23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2007.99.00	-- Other Jams, Jellies, Marmalades & preserves	kg										23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
20.08		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.																		
		- Nuts, ground-nuts and other seeds, whether or not mixed together :																		
	2008.11.00	-- Ground-nuts	kg											30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.19.00	-- Other, including mixtures :																		
	2008.19.10	--- Cashew nuts	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.19.20	--- Liquid coconut milk	kg							Free				30%	15%	7.50%	2%	25% or Rs.125/= per kg		
	2008.19.30	--- Coconut milk powder	kg							Free				30%	15%	7.50%	2%	25% or Rs.125/= per kg		
	2008.19.40	--- Coconut cream	kg							Free				30%	15%	7.50%	2%	25% or Rs.125/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLS I	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	2008.19.90	---	Other	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.20.00	-	Pineapples	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.30.00	-	Citrus fruit :																		
	2008.30.10	---	Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	kg							Free			23.8%	30%	15%	7.50%	2%			
	2008.30.90	---	Other	kg							Free			23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.40.00	-	Pears	kg										23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.50.00	-	Apricots :																		
	2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	kg							Free			23.8%	30%	15%	7.50%	2%			
	2008.50.90	---	Other	kg							Free			23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.60.00	-	Cherries	kg							Free			23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.70.00	-	Peaches, including nectarines	kg							Free			23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.80.00	-	Strawberries	kg							Free			23.8%	30%	15%	7.50%	2%	35% or Rs.125/= per kg		
		-	Other, including mixtures other than those of subheading 2008.19 :																		
	2008.91.00	--	Palm hearts	kg							Free				30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.93.00	--	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis- idaea</i>)	kg											30%	15%	7.50%	2%	35% or Rs.125/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLS I	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF							
	2008.97.00	--	Mixtures	kg										30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.99.00	--	Other :																	
	2008.99.10	---	Mangoes pulp in bulk packaging of 3 kg or more	kg										30%	15%	7.50%	2%	35% or Rs.125/= per kg		
	2008.99.90	---	Other	kg										30%	15%	7.50%	2%	35% or Rs.125/= per kg		
20.09			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 :																	
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	kg							Free			30%	15%	7.50%	2%			
	2009.11.90	---	Other	kg							Free			30%	15%	7.50%	2%	35% or Rs.110/= per kg		
	2009.12.00	--	Not frozen, of a Brix value not exceeding 20	kg										30%	15%	7.50%	2%	35% or Rs.110/= per kg		
			<i>Ready to Serve Fruit Drinks</i>	kg	S															
			<i>Fruit Juice Nectars</i>	kg	S															
			Other	kg																
			<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S															
	2009.19.00	--	<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S						Free			30%	15%	7.50%	2%	35% or Rs.110/= per kg		
			<i>Ready to Serve Fruit Drinks</i>	kg	S															

HS Hdg	HS Code	Description	Unit	ICL/ SLS I	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		- Grapefruit (including pomelo) juice:																		
	2009.21.00	-- Of a Brix value not exceeding 20	kg																	
		Ready to Serve Fruit Drinks	kg	S						Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.110/= per kg		
		Fruit Juice Nectars	kg	S																
	2009.29.00	-- Other	kg																	
		Fruit Squashes, Fruit Syrups and Fruit Cordials	kg	S																
		Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates	kg	S						Free				30%	15%	7.50%	2%	35% or Rs.110/= per kg		
		- Juice of any other single citrus fruit :																		
	2009.31.00	-- Of a Brix value not exceeding 20	kg																	
		Ready to Serve Fruit Drinks	kg	S						Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.110/= per kg		
		Fruit Juice Nectars	kg	S																
	2009.39.00	-- Other	kg																	
		Fruit Squashes, Fruit Syrups and Fruit Cordials	kg	S																
		Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates	kg	S						Free				30%	15%	7.50%	2%	35% or Rs.110/= per kg		
		- Pineapple juice :																		
	2009.41.00	-- Of a Brix value not exceeding 20	kg																	
		Ready to Serve Fruit Drinks	kg	S						Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.110/= per kg		
		Fruit Juice Nectars	kg	S																
	2009.49.00	-- Other	kg																	
		Fruit Squashes, Fruit Syrups and Fruit Cordials	kg	S																
		Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates	kg	S						Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.110/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLS I	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	2009.50.00	Tomato juice	kg																		
		<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S																	
		<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S										30%	15%	7.50%	2%	35% or Rs.110/= per kg			
		<i>Ready to Serve Fruit Drinks</i>	kg	S																	
		<i>Fruit Juice Nectars</i>	kg	S																	
		Grape juice (including grape must) :																			
	2009.61.00	Of a Brix value not exceeding 30	kg																		
		<i>Ready to Serve Fruit Drinks</i>	kg	S						Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.110/= per kg			
		<i>Fruit Juice Nectars</i>	kg	S																	
	2009.69.00	Other	kg																		
		<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S																	
		<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S							Free			30%	15%	7.50%	2%	35% or Rs.110/= per kg			
		Apple juice :																			
	2009.71.00	Of a Brix value not exceeding 20	kg																		
		<i>Ready to Serve Fruit Drinks</i>	kg	S							Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.110/= per kg		
		<i>Fruit Juice Nectars</i>	kg	S																	
	2009.79.00	Other	kg																		
		<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S																	
		<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S							Free		5%	5%	30%	15%	7.50%	2%	35% or Rs.110/= per kg		
		Juice of any other single fruit or vegetable :																			

HS Hdg	HS Code	Description	Unit	ICL/ SLS I	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	2009.81.00	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	kg																		
		<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S																35% or Rs.110/= per kg	
		<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S																	
		<i>Ready to Serve Fruit Drinks</i>	kg	S																	
		<i>Fruit Juice Nectars</i>	kg	S																	
	2009.89.00	Other :																			
	2009.89.10	Passion	kg																		
		<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S																	35% or Rs.110/= per kg
		<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S																	
		<i>Ready to Serve Fruit Drinks</i>	kg	S																	
		<i>Fruit Juice Nectars</i>	kg	S																	
	2009.89.90	Other	kg																		
		<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S																	
		<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S																	35% or Rs.110/= per kg
		<i>Ready to Serve Fruit Drinks</i>	kg	S																	
		<i>Fruit Juice Nectars</i>	kg	S																	
	2009.90.00	Mixtures of juices	kg																		
		<i>Fruit Squashes, Fruit Syrups and Fruit Cordials</i>	kg	S																	
		<i>Fruit Cordials Concentrates, Fruit Squashes Concentrates and Fruit Syrups Concentrates</i>	kg	S																	35% or Rs.110/= per kg
		<i>Ready to Serve Fruit Drinks</i>	kg	S																	
		<i>Fruit Juice Nectars</i>	kg	S																	