

## 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 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.

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							
21.01		<b>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.</b>																	
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :																	

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								SD
	2101.11	--		kg						Free				30%	15%	7.5%	2%	15%		
	2101.12	--		kg						Free				30%	15%	7.5%	2%	15%		
	2101.20	-																		
		---																		
	2101.20.11	----		kg						Free				30%	15%	7.5%	2%	15%		
	2101.20.12	----		kg						Free				30%	15%	7.5%	2%	15%		
	2101.20.13	----		kg						Free				30%	15%	7.5%	2%	15%		
	2101.20.19	----		kg						Free				30%	15%	7.5%	2%	15%		
		---																		
	2101.20.91	----		kg						Free				30%	15%	7.5%	2%	15%		
	2101.20.92	----		kg						Free				30%	15%	7.5%	2%	15%		
	2101.20.93	----		kg						Free				30%	15%	7.5%	2%	15%		
	2101.20.99	----		kg						Free				30%	15%	7.5%	2%	15%		
	2101.30	-		kg						Free				30%	15%	7.5%	2%	15%		
<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	-		kg						Free		Free	Free	Free	15%	7.5%	2%			
	2102.20	-		kg						Free		Free	Free	Free	15%	7.5%	2%			
	2102.30	-		kg										30%	15%	7.5%	2%			

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>21.03</b>		<b>Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>																	
	2103.10	- Soya sauce		kg									30%	15%	7.5%	2%	30% or Rs.125/= per kg		
	2103.20	- Tomato ketchup and other tomato sauces		kg									30%	15%	7.5%	2%	30% or Rs.125/= per kg		
	2103.30	- Mustard flour and meal and prepared mustard		kg									30%	15%	7.5%	2%	30% or Rs.125/= per kg		
		- Other :																	
	2103.90.10	-- Preparation of a kind used as raw materials in the food or drink industries		kg									15%	15%	7.5%	2%			
	2103.90.90	-- Other		kg									15%	15%	7.5%	2%	30% or Rs.125/= per kg		
<b>21.04</b>		<b>Soups and broths and preparations thereof; homogenised composite food preparations.</b>																	
	2104.10	- Soups and broths and preparations therefor	L	kg									30%	15%	7.5%	2%	30% or Rs.125/= per kg		
	2104.20	- Homogenised composite food preparations	L	kg					Free				30%	15%	7.5%	2%	30% or Rs.125/= per kg		
<b>21.05</b>	2105.00	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>		kg									30%	15%	7.5%	2%	30% or Rs.125/= per kg		
<b>21.06</b>		<b>Food preparatons not elsewhere specified or included.</b>																	
	2106.10	- Protein concentrates and textured protein substances :																	

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								SD
	2106.10.10	--- Soya bean flour, enriched with protein, for making Textured Vegetable Protein		kg						Free				15%	15%	7.5%	2%			
	2106.10.90	--- Other		kg						Free				30%	15%	7.5%	2%			
	2106.90	- Other :																		
		--- Yeast based preparations																		
	2106.90.11	---- Autolysed yeast		kg										Free	15%	7.5%	2%			
	2106.90.12	---- Preparations of yeast extracts		kg										Free	15%	7.5%	2%			
	2106.90.19	---- Other		kg										30%	15%	7.5%	2%			
	2106.90.20	--- Infants' foods other than milk foods approved by Director General of Health Service		kg										Free	15%	7.5%	2%			
		--- Preparations of a kind used as raw materials in food or beverage industry																		
	2106.90.31	---- Flavours		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	2106.90.39	---- Other		kg										Free	15%	7.5%	2%			
		--- Preparations for making beverages:																		
	2106.90.41	---- In bulk packing of 25 kg and over		kg										15%	15%	7.5%	2%			
	2106.90.42	---- Herbal preparations for use as "Herbal teas"		kg				Free						15%	15%	7.5%	2%			
	2106.90.43	---- "Nutraceutical" preparations, approved by the Director General of Health Services		kg										15%	15%	7.5%	2%			
	2106.90.49	---- Other		kg										30%	15%	7.5%	2%			
		--- Other Preparations:																		
	2106.90.91	---- Saccharine tablets and other sweetening agents for diabetics		kg										Free	15%	7.5%	2%			
	2106.90.92	---- Sweetened tea whitener		kg										30%	15%	7.5%	2%			
	2106.90.93	---- Preserved hearts of palms		kg			23.30%							30%	15%	7.5%	2%			
	2106.90.95	---- Soya based, milk powder alternatives		kg										15%	15%	7.5%	2%			
	2106.90.96	---- Naso-gastric tube feeding preparations												Free	15%	7.5%	2%			
	2106.90.97	---- Unprocessed Coconut Water preserved with ascorbic acid put up for retail sale in tetra pack packaging		kg										30%	15%	7.5%	2%	20%		
	2106.90.99	---- Other		kg										30%	15%	7.5%	2%	20%		