

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/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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 :																		
	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/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	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 ka	8%	10.0%	15% or Rs.550/= per ka			
	2101.20.13	----	In immediate packing of a content exceeding 1kg, but not exceeding 3 Kg	kg							Free					15% or Rs. 550/- per ka	8%	10.0%	15% or Rs.550/= per ka			
	2101.20.19	----	Other	kg							Free					15% or Rs. 550/- per ka	8%	10.0%	15% or Rs.550/= per ka			
		---	Instant tea, Other:																			
	2101.20.91	----	In immediate packing of a content not exceeding 4g	kg							Free					15% or Rs. 73/- per kg	8%	10.0%	30% or Rs.145/= per ka			
	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 ka			
	2101.20.93	----	In immediate packing of a content 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 ka	8%	10.0%	30% or Rs.218/= per ka			
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/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG
	2102.10.00	-	Active yeasts	kg							Free		Free	Free	Free	Free	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	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 kg			
	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%				
			<i>Chillie Sauce</i>	kg	S																	
	2103.90.90	---	Other	kg												15%	8%	10.0%	30% or Rs.125/= per kg			
			<i>Chillie Sauce</i>	kg	S																	
21.04			Soups and broths and preparations thereof; 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	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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%		
	2106.90.00	- Other :																		
		--- Yeast based preparations																		
	2106.90.11	---- Autolysed yeast	kg										Free	Free	8%	10.0%				
	2106.90.12	---- Preparations of yeast extracts	kg										Free	Free	8%	10.0%				
	2106.90.19	---- Other	kg												15%	8%	10.0%	15%		
	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%			
	2106.90.42	---- Herbal preparation for use as "Herbal teas"	kg					Free							10%	8%	10.0%			
	2106.90.43	---- "Neutral" 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 Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF							SD
	2106.90.93	----	Preserved hearts of palms	kg					11.5%						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	----	Unprocessed coconut water preserved with ascorbic acid put for retail sale	kg											15%	8%	10.0%	15%		
	2106.90.99	----	Other	kg											15%	8%	10.0%	35%		
			<i>Milk Added drinks</i>	kg	S															