

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/SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | SCL |
|--------------|------------|---|------|----------|-------------------|----|----|----|----|------|-----------------------|-----------------------|----|----|------------------------|-----|-------|------------------------|----------------|-----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 20.01 | | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | | | | | | | | | | | | | | | | |
| | 2001.10 | - Cucumbers and gherkins : | | | | | | | | | | | | | | | | | | |
| | 2001.10.10 | --- Cucumbers | kg | | | | | | | Free | | | | | 15% or Rs. 50/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2001.10.20 | --- Gherkins | kg | | | | | | | Free | | | | | 15% or Rs. 50/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2001.90.00 | - Other | kg | | | | | | | | | | | | 15% or Rs. 23/- per kg | 8% | 10.0% | 50% or Rs.160/= 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 | | | | | 15% or Rs. 20/- per kg | 8% | 10.0% | 35% or Rs.45/= per kg | | |
| | 2002.90.00 | - Other | kg | | | | | | | Free | | | | | 15% or Rs. 29/- per kg | 8% | 10.0% | 35% or Rs.45/= 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 | | | | | 15% or Rs. 26/- per kg | 8% | 10.0% | 50% or Rs.150/= per kg | | |
| | 2003.90 | - Other | | | | | | | | | | | | | | | | | | |
| | 2003.90.10 | --- Truffles | Kg | | | | | | | Free | | | | | 15% or Rs. 45/- per kg | 8% | 10.0% | 50% or Rs.170/= per kg | | |
| | 2003.90.90 | --- Other | kg | | | | | | | Free | 5% or Rs. 15/- per kg | 5% or Rs. 15/- per kg | | | 15% or Rs. 45/- per kg | 8% | 10.0% | 50% or Rs.170/= per kg | | |

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|--------------|------------|---|------|--------------|-------------------|----|----|----|----|------|----|----|----|----|-------------------------------|-----|-------|------------------------------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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 | | | | | 15% or Rs. 37/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2004.90.00 | - Other vegetables and mixtures of vegetables | kg | | | | | | | | | | | | 15% or Rs. 39/- per kg | 8% | 10.0% | 50% or Rs.160/= 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 | | | | | 15% or Rs. 68/- per kg | 8% | 10.0% | 50% or Rs.194/= per kg | | |
| | 2005.20.00 | - Potatoes | kg | | | | | | | Free | | | | | 15% or Rs. 138/- per kg | 8% | 10.0% | 50% or Rs.260/= per kg | | |
| | 2005.40.00 | - Peas (<i>Pisum sativum</i>) | kg | | | | | | | Free | | | | | 15% or Rs. 55/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | | - Beans (<i>Vigna spp., Phaseolus spp.</i>) : | | | | | | | | | | | | | | | | | | |
| | 2005.51.00 | -- Beans, shelled | kg | | | | | | | Free | | | | | 15% or Rs. 40/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2005.59.00 | -- Other | kg | | | | | | | Free | | | | | 15% or Rs. 40/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2005.60.00 | - Asparagus | kg | | | | | | | Free | | | | | 15% or Rs. 39/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2005.70.00 | - Olives | kg | | | | | | | Free | | | | | 15% or Rs. 48/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2005.80.00 | - Sweet corn (<i>Zea mays var. saccharata</i>) | kg | | | | | | | Free | | | | | 15% or Rs. 25/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | | - Other vegetables and mixtures of vegetables : | | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG |
| | 2005.91.00 | -- | Bamboo shoots | kg | | | | | | | | | 7.5% or Rs.10/- per kg | 5% or Rs. 7/- per kg | | 15% or Rs. 20/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2005.99.00 | -- | Other | kg | | | | | | | | | | | | 15% or Rs. 43/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| 20.06 | | | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) : | | | | | | | | | | | | | | | | | | |
| | 2006.00.10 | --- | Processed fruits <i>Canned Pineapple, Canned Mangoes</i> | kg | S | | | | | | | | | 23.8% or Rs. 49/- per kg | | 15% or Rs. 31/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2006.00.90 | --- | Other <i>Canned Pineapple, Canned Mangoes</i> | kg | S | | | | | | | | | | | 15% or Rs. 51/- | 8% | 10.0% | 50% or Rs.160/= | | |
| 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. | | | | | | | | | | | | | | | | | | |
| | 2007.10.00 | - | Homogenised preparations | kg | S | | | | | | | | | | | 15% or Rs. 102/- per kg | 8% | 10.0% | 15% or Rs.102/= per kg | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | |
| | 2007.91.00 | -- | Citrus fruit | kg | S | | | | | | | | 23.8%or Rs. 286/- per kg | | 15% or Rs. 181/- per kg | 8% | 10.0% | 50% or Rs.300/= per kg | | | |
| | 2007.99.00 | -- | Other | kg | S | | | | | | | | 23.8%or Rs. 120/- per kg | | 15% or Rs. 76/- per kg | 8% | 10.0% | 50% or Rs.200/= per kg | | | |

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|--------------|------------|--|------|--------------|-------------------|----|----|----|----|------|----|----|--------------------------------|----|------------------------------|-----|-------|------------------------------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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 | | | | | | | | | | | | 15% or Rs. 68/- per kg | 8% | 10.0% | 50% or Rs.200/= per kg | | |
| | 2008.19 | -- Other, including mixtures : | | | | | | | | | | | | | | | | | | |
| | 2008.19.10 | --- Cashew nuts | kg | | | | | | | Free | | | | | 15% or Rs. 57/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | 2008.19.20 | --- Liquid coconut milk | kg | | | | | | | Free | | | | | 15% or Rs. 95/- per kg | 8% | 10.0% | 40% or Rs.200/= per kg | | |
| | 2008.19.30 | --- Coconut milk powder | kg | | | | | | | Free | | | | | 15% or Rs. 95/- per kg | 8% | 10.0% | 40% or Rs.200/= per kg | | |
| | 2008.19.40 | --- Coconut cream | kg | | | | | | | Free | | | | | 15% or Rs. 95/- per kg | 8% | 10.0% | 40% or Rs.200/= per kg | | |
| | 2008.19.90 | --- Other | kg | | | | | | | Free | | | | | 15% or Rs. 95/- per kg | 8% | 10.0% | 50% or Rs.200/= per kg | | |
| | 2008.20.00 | - Pineapples | kg | | | | | | | Free | | | | | 15% or Rs. 10/- per kg | 8% | 10.0% | 50% or Rs.140/= 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% or Rs. 72/- per kg | | 15% or Rs. 46/- per kg | 8% | 10.0% | 15% or Rs.46/= per kg | | |
| | 2008.30.90 | --- Other | kg | | | | | | | Free | | | 23.8% or Rs. 32/- per kg | | 15% or Rs. 20/- per kg | 8% | 10.0% | 50% or Rs.150/= per kg | | |
| | 2008.40.00 | - Pears | kg | | | | | | | | | | 23.8% or Rs. 33/- per kg | | 15% or Rs. 21/- per kg | 8% | 10.0% | 50% or Rs.150/= per kg | | |
| | 2008.50 | - Apricots : | | | | | | | | | | | | | | | | | | |
| | 2008.50.10 | --- Apricots pulp in bulk packaging of 220 kg or more | kg | | | | | | | Free | | | 23.8% or Rs. 34/- per kg | | 15% or Rs. 22/- per kg | 8% | 10.0% | 15% or Rs.22/= per kg | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD |
| | 2008.50.90 | --- | Other | kg | | | | | | | Free | | | 23.8% or Rs. 39/- per kg | 15% or Rs. 25/- per kg | 8% | 10.0% | 50% or Rs.150/= per kg | | |
| | 2008.60.00 | - | Cherries | kg | | | | | | | Free | | | 23.8% or Rs. 48/- per kg | 15% or Rs. 31/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2008.70.00 | - | Peaches, including nectarines | kg | | | | | | | Free | | | 23.8% or Rs. 55/- per kg | 15% or Rs. 35/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2008.80.00 | - | Strawberries | kg | | | | | | | Free | | | 23.8% or Rs. 166/- per kg | 15% or Rs. 105/- per kg | 8% | 10.0% | 50% or Rs.230/= per kg | | |
| | | - | Other, including mixtures other than those of subheading 2008.19 : | | | | | | | | | | | | | | | | | |
| | 2008.91.00 | -- | Palm hearts | kg | | | | | | | Free | | | | 15% or Rs. 39/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2008.93.00 | -- | Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) | kg | | | | | | | | | | | 15% or Rs. 39/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2008.97.00 | -- | Mixtures | kg | | | | | | | | | | | 15% or Rs. 57/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | 2008.99 | -- | Other : | | | | | | | | | | | | | | | | | |
| | 2008.99.10 | --- | Mangoes pulp in bulk packaging of 3 kg or more | kg | | | | | | | | | | | 15% or Rs. 35/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2008.99.90 | --- | Other | kg | | | | | | | | | | | 15% or Rs. 39/- per kg | 8% | 10.0% | 50% or Rs.160/= 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 | -- | Frozen : | | | | | | | | | | | | | | | | | |
| | 2009.11.10 | --- | Of a Brix value of 60 or more, in bulk packaging of 270 kg or more | kg | S | | | | | | Free | | | | 15% or Rs. 70/- per kg | 8% | 10.0% | 15% or Rs.70/= per kg | | |
| | 2009.11.90 | --- | Other | kg | S | | | | | | Free | | | | 15% or Rs. 70/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |

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|--------|------------|----|--|------|----------|-------------------|----|----|----|------|----|-----------------------|-----------------------|----|------------------------|-----|-------|------------------------|----------------|-----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | 2009.12.00 | -- | Not frozen, of a Brix value not exceeding 20 | kg | S | | | | | | | | | | 15% or Rs. 70/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | 2009.19.00 | -- | Other | kg | S | | | | | Free | | | | | 15% or Rs. 70/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | | - | Grapefruit (including pomelo) juice: | | | | | | | | | | | | | | | | | |
| | 2009.21.00 | -- | Of a Brix value not exceeding 20 | kg | S | | | | | Free | | 5% or Rs. 24/- per kg | 5% or Rs. 24/- per kg | | 15% or Rs. 73/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | 2009.29.00 | -- | Other | kg | S | | | | | Free | | | | | 15% or Rs. 73/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | | - | Juice of any other single citrus fruit : | | | | | | | | | | | | | | | | | |
| | 2009.31.00 | -- | Of a Brix value not exceeding 20 | kg | S | | | | | Free | | 5% or Rs. 22/- per kg | 5% or Rs. 22/- per kg | | 15% or Rs. 68/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | 2009.39.00 | -- | Other | kg | S | | | | | Free | | | | | 15% or Rs. 68/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | | - | Pineapple juice : | | | | | | | | | | | | | | | | | |
| | 2009.41.00 | -- | Of a Brix value not exceeding 20 | kg | S | | | | | Free | | 5% or Rs. 14/- per kg | 5% or Rs. 14/- per kg | | 15% or Rs. 43/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2009.49.00 | -- | Other | kg | S | | | | | Free | | 5% or Rs. 14/- per kg | 5% or Rs. 14/- per kg | | 15% or Rs. 43/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2009.50.00 | - | Tomato juice | kg | S | | | | | | | | | | 15% or Rs. 30/- per kg | 8% | 10.0% | 50% or Rs.150/= per kg | | |
| | | - | Grape juice (including grape must) : | | | | | | | | | | | | | | | | | |
| | 2009.61.00 | -- | Of a Brix value not exceeding 30 | kg | S | | | | | Free | | 5% or Rs. 10/- per kg | 5% or Rs. 10/- per kg | | 15% or Rs. 30/- per kg | 8% | 10.0% | 50% or Rs.150/= per kg | | |
| | 2009.69.00 | -- | Other | kg | S | | | | | Free | | | | | 15% or Rs. 75/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | | - | Apple juice : | | | | | | | | | | | | | | | | | |
| | 2009.71.00 | -- | Of a Brix value not exceeding 20 | kg | S | | | | | Free | | 5% or Rs. 10/- per kg | 5% or Rs. 10/- per kg | | 15% or Rs. 30/- per kg | 8% | 10.0% | 50% or Rs.160/= per kg | | |
| | 2009.79.00 | -- | Other | kg | S | | | | | Free | | 5% or Rs. 20/- per kg | 5% or Rs. 20/- per kg | | 15% or Rs. 58/- per kg | 8% | 10.0% | 50% or Rs.170/= per kg | | |
| | | - | Juice of any other single fruit or vegetable : | | | | | | | | | | | | | | | | | |

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|--------|------------|-----|--|------|--------------|-------------------|----|----|----|----|----|----|----|-------------|-------------------------------|-----|-------|------------------------------|-------------|----|
| | | | | | | 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 | S | | | | | | | | | | 15% or Rs. 68/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |
| | 2009.89 | -- | Other : | | | | | | | | | | | | | | | | | |
| | 2009.89.10 | --- | Passion | kg | S | | | | | | | | | | 15% or Rs. 143/- per kg | 8% | 10.0% | 50% or Rs.125/= per kg | | |
| | 2009.89.90 | --- | Other | kg | S | | | | | | | | | | 15% or Rs. 38/- per kg | 8% | 10.0% | 50% or Rs.125/= per kg | | |
| | 2009.90.00 | - | Mixtures of juices | kg | S | | | | | | | | | | 15% or Rs. 68/- per kg | 8% | 10.0% | 50% or Rs.180/= per kg | | |