

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) Products of heading 24.04;
- (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (h) 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.D)	SSCL	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG				
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 :																					
	2101.11.00	-- Extracts, essences and concentrates	kg								Free				20% or Rs.850/- per kg	18%	10.0%	25% or Rs.800/= per kg				2.5%	
	2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg								Free				20% or Rs.550/- per kg	18%	10.0%	25% or Rs.500/= per kg				2.5%	
	2101.20	- 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				20% or Rs.1500/- per kg	18%	Ex	10% or Rs.600/= per kg				2.5%	
	2101.20.12	---- In immediate packing of a content exceeding 4g, but not exceeding 1kg	kg								Free				20% or Rs.1500/- per kg	18%	10.0%	10% or Rs.600/= per kg				2.5%	
	2101.20.13	---- In immediate packing of acontent exceeding 1Kg, but not exceeding 3 Kg	kg								Free				20% or Rs.1500/- per kg	18%	Ex	10% or Rs.600/= per kg				2.5%	
	2101.20.19	---- Other	kg								Free				20% or Rs.1500/- per kg	18%	10.0%	10% or Rs.600/= per kg				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S C L						
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG									
		Instant tea, Other:																										
	2101.20.91	---- In immediate packing of a content not exceeding 4g	kg							Free					20% or Rs.200/- per kg	18%	Ex	25% or Rs.240/= per kg							2.5%			
	2101.20.92	---- In immediate packing of a content exceeding 4g, but not exceeding 1kg	kg							Free					20% or Rs.210/- per kg	18%	10.0%	25% or Rs.160/= per kg								2.5%		
	2101.20.93	---- In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg	kg							Free					20% or Rs.250/- per kg	18%	10.0%	25% or Rs.200/= per kg								2.5%		
	2101.20.99	---- Other	kg							Free					20% or Rs.250/- per kg	18%	10.0%	20% or Rs.250/= per kg								2.5%		
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg							Free					20% or Rs.300/- per kg	18%	10.0%	25% or Rs.200/= per kg	12%							2.5%		
<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>																										
	2102.10.00	- Active yeasts	kg							Free		Free	Free	Free	Free	18%	10.0%									2.5%		
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg							Free		Free	Free	Free	Free	18%	10.0%										2.5%	
	2102.30.00	- Prepared baking powders	kg												20%	18%	10.0%	10%	Free								2.5%	
<b>21.03</b>		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>																										
	2103.10.00	- Soya sauce	kg	S											20%	18%	10.0%	40% or Rs.180/= per kg	24% or Rs.100/- per kg.							2.5%		
	2103.20.00	- Tomato ketchup and other tomato sauces	kg	S											20%	18%	10.0%	40% or Rs.180/= per kg								2.5%		
	2103.30.00	- Mustard flour and meal and prepared mustard	kg												20%	18%	10.0%	40% or Rs.180/= per kg	24% or Rs.100/- per kg.							2.5%		
		- Other :																										
	2103.90.10	---- Preparations of a kind used as raw materials in the food or drink industries	kg											10.0%	20%	18%	10.0%									2.5%		
		Chillie Sauce	kg	S																						2.5%		
	2103.90.90	---- Other	kg												20%	18%	10.0%	25% or Rs.160/= per kg	24% or Rs.100/- per kg.							2.5%		
		Chillie Sauce	kg	S																						2.5%		
<b>21.04</b>		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>																										
	2104.10	- Soups and broths and preparations therefor	kg	L											20%	18%	10.0%	40% or Rs.180/= per kg	24% or Rs.100/- per kg.							2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG			
	2104.20	-	Homogenised composite food preparations	kg	L						Free					20%	18%	Ex	40% or Rs.180/= per kg	24% or Rs.100/- per kg.		2.5%	
<b>21.05</b>	2105.00.00		<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	kg	S										20%	18%	10.0%	40% or Rs.220/= per kg			2.5%		
<b>21.06</b>			<b>Food preparations not elsewhere specified or included.</b>																				
	2106.10	-	Protein concentrates and textured protein substances :																				
	2106.10.10	---	Soya bean flour, enriched with protein, for making Textured Vegetable Protein	kg						Free					20%	18%	Ex					2.5%	
	2106.10.90	---	Other	kg						Free					20%	18%	10.0%	10%	Free			2.5%	
	2106.90	-	Other :																				
		---	Yeast based preparations																				
	2106.90.11	----	Autolysed yeast	kg									Free	Free	18%	10.0%						2.5%	
	2106.90.12	----	Preparations of yeast extracts	kg									Free	Free	18%	10.0%						2.5%	
	2106.90.19	----	Other	kg									20.0%	20%	18%	10.0%	10%	Free				2.5%	
	2106.90.20	---	Infants' foods other than milk foods approved by Director General of Health Services	kg									Free	Free	18%	10.0%						2.5%	
		---	Preparations of a kind used as raw materials in food or beverage industry :																				
	2106.90.31	----	Flavours	kg					Free	Free		5%	4.5%	10.0%	20%	18%	10.0%					2.5%	
	2106.90.32	----	Compound non-alcoholic preparations of a kind used in the manufacture of beverages	kg										Free	Free	18%	10.0%					Rs.68/= per litre	
	2106.90.39	----	Other	kg										Free	Free	18%	10.0%					2.5%	
		---	Preparations for making beverages:																				
	2106.90.41	----	In bulk packing of 25 kg and over	kg											20%	18%	10.0%					2.5%	
	2106.90.42	----	Herbal preparation for use as "Herbal teas"	kg					Free						15%	18%	Ex					2.5%	
	2106.90.43	----	"Neutral" preparations, approved by the Director General of Health Services	kg										Free	Free	18%	10.0%					2.5%	
	2106.90.49	----	Other	kg											20%	18%	10.0%	10%	Free			2.5%	
	2106.90.50	---	Flavour enhancing preparations containing mono sodium glutamate	kg											20%	18%	10.0%	40% or Rs.270/= per kg				2.5%	
	2106.90.60	---	Papadam and similar products	kg											20% or Rs.350/- per kg	18%	Ex	40% or Rs.450/= per kg				2.5%	
		---	Other Preparations:																				
	2106.90.91	----	Sachcharine tablets and other sweetening agents for diabetics	kg										Free	Free	18%	10.0%					2.5%	
	2106.90.92	----	Sweetened tea whitener	kg											20%	18%	10.0%	10%				2.5%	
	2106.90.93	----	Preserved hearts of palms	kg				15.4%							20%	18%	Ex	10%	Free			2.5%	
	2106.90.95	----	Soya based, milk powder alternatives	kg											20%	18%	10.0%					2.5%	
	2106.90.96	----	Naso-gastric tube feeding preparations	kg										Free	Free	18%	10.0%					2.5%	
	2106.90.97	----	Unprocessed coconut water preserved with ascorbic acid put for retail sale	kg										20.0%	20%	18%	10.0%	10%	Free			2.5%	
	2106.90.99	----	Other	kg											20%	18%	10.0%	30%	16%			2.5%	
			<i>Milk Added drinks</i>	kg	S																		