

## 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/<br>SLSI | Preferential Duty |    |    |    |    |      |    |    |    |    | Gen Duty                 | VAT | PAL   |    | Cess                   |    | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|------|----|----|----|----|--------------------------|-----|-------|----|------------------------|----|-------------------|------|-------------|
|        |            |      |   |      |              | AP                | AD | BN | GT | IN | PK   | SA | SF | SD | SG |                          |     | Gen   | 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 a content 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% |             |
|        |            | ---  | Instant tea, Other:   |      |              |                   |    |    |    |    |      |    |    |    |    |                          |     |       |    |                        |    |                   |      |             |

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|--------------|------------|------|---|------|--------------|-------------------|----|----|----|----|------|----|------|------|-------|-------------------------------|-----|-------|------|------------------------------|-------------------------------|-------------------|------|-------------|
|              |            |      |   |      |              | AP                | AD | BN | GT | IN | PK   | SA | SF   | SD   | SG    |                               |     | Gen   | SG   | GEN                          | SG                            |                   |      |             |
|              | 2101.20.91 | ---- | In immediate packing of a content not exceeding 4g  | kg   |              |                   |    |    |    |    | Free |    |      |      |       | 20% or<br>Rs.200/-<br>per kg  | 18% | Ex    |      | 25% or<br>Rs.240/=<br>per kg |                               |                   | 2.5% |             |
|              | 2101.20.92 | ---- | In immediate packing of a content exceeding 4g,<br>but not exceeding 1kg  | kg   |              |                   |    |    |    |    | Free |    |      |      |       | 20% or<br>Rs.210/-<br>per kg  | 18% | 10.0% |      | 25% or<br>Rs.160/=<br>per kg |                               |                   | 2.5% |             |
|              | 2101.20.93 | ---- | In immediate packing of a content exceeding 1Kg,<br>but not exceeding 3 Kg  | kg   |              |                   |    |    |    |    | Free |    |      |      |       | 20% or<br>Rs.250/-<br>per kg  | 18% | 10.0% |      | 25% or<br>Rs.200/=<br>per kg |                               |                   | 2.5% |             |
|              | 2101.20.99 | ---- | Other   | kg   |              |                   |    |    |    |    | Free |    |      |      |       | 20% or<br>Rs.250/-<br>per kg  | 18% | 10.0% |      | 20% or<br>Rs.250/=<br>per kg |                               |                   | 2.5% |             |
|              | 2101.30.00 | -    | Roasted chicory and other roasted coffee<br>substitutes, and extracts, essences and<br>concentrates thereof   | kg   |              |                   |    |    |    |    | Free |    |      |      |       | 20% or Rs.<br>300/- per<br>kg | 18% | 10.0% | 6.0% | 25% or<br>Rs.200/=<br>per kg | 12%                           |                   | 2.5% |             |
| <b>21.02</b> |            |      | <b>Yeasts (active or inactive); other single-cell<br/>micro-organisms, dead (but not including<br/>vaccines of heading 30.02); prepared baking<br/>powders.</b> |      |              |                   |    |    |    |    |      |    |      |      |       |                               |     |       |      |                              |                               |                   |      |             |
|              | 2102.10.00 | -    | Active yeasts   | kg   |              |                   |    |    |    |    | Free |    | Free | Free | Free  | Free                          | 18% | 10.0% | 6.0% |                              |                               |                   | 2.5% |             |
|              | 2102.20.00 | -    | Inactive yeasts; other single-cell micro-organisms,<br>dead   | kg   |              |                   |    |    |    |    | Free |    | Free | Free | Free  | Free                          | 18% | 10.0% | 6.0% |                              |                               |                   | 2.5% |             |
|              | 2102.30.00 | -    | Prepared baking powders   | kg   |              |                   |    |    |    |    |      |    |      |      |       | 20%                           | 18% | 10.0% | 6.0% | 10%                          | Free                          |                   | 2.5% |             |
| <b>21.03</b> |            |      | <b>Sauces and preparations therefor; mixed<br/>condiments and mixed seasonings; mustard<br/>flour and meal and prepared mustard.</b>                            |      |              |                   |    |    |    |    |      |    |      |      |       |                               |     |       |      |                              |                               |                   |      |             |
|              | 2103.10.00 | -    | Soya sauce  | kg   | S            |                   |    |    |    |    |      |    |      |      |       | 20%                           | 18% | 10.0% | 6.0% | 40% or<br>Rs.180/=<br>per kg | 24% or<br>Rs.100/- per<br>kg. |                   | 2.5% |             |
|              | 2103.20.00 | -    | Tomato ketchup and other tomato sauces  | kg   |              |                   |    |    |    |    |      |    |      |      |       | 20%                           | 18% | 10.0% |      | 40% or<br>Rs.180/=<br>per kg |                               |                   | 2.5% |             |
|              |            |      | <i>Tomato Sauce &amp; Ketchup, Catsup / Catchup</i>   |      | S            |                   |    |    |    |    |      |    |      |      |       |                               |     |       |      |                              |                               |                   |      |             |
|              | 2103.30.00 | -    | Mustard flour and meal and prepared mustard   | kg   |              |                   |    |    |    |    |      |    |      |      |       | 20%                           | 18% | 10.0% | 6.0% | 40% or<br>Rs.180/=<br>per kg | 24% or<br>Rs.100/- per<br>kg. |                   | 2.5% |             |
|              |            | -    | Other :   |      |              |                   |    |    |    |    |      |    |      |      |       |                               |     |       |      |                              |                               |                   |      |             |
|              | 2103.90.10 | ---  | Preparations of a kind used as raw materials in the<br>food or drink industries   | kg   |              |                   |    |    |    |    |      |    |      |      | 10.0% | 20%                           | 18% | 10.0% | 6.0% |                              |                               |                   | 2.5% |             |
|              | 2103.90.90 | ---  | Other   | kg   |              |                   |    |    |    |    |      |    |      |      |       | 20%                           | 18% | 10.0% | 6.0% | 25% or<br>Rs.160/=<br>per kg | 24% or<br>Rs.100/- per<br>kg. |                   | 2.5% |             |
|              |            |      | <i>Chillie Sauce</i>  |      | S            |                   |    |    |    |    |      |    |      |      |       |                               |     |       |      |                              |                               |                   |      |             |
| <b>21.04</b> |            |      | <b>Soups and broths and preparations therefor;<br/>homogenised composite food preparations.</b>   |      |              |                   |    |    |    |    |      |    |      |      |       |                               |     |       |      |                              |                               |                   |      |             |
|              | 2104.10    | -    | Soups and broths and preparations therefor  | kg   | L            |                   |    |    |    |    |      |    |      |      |       | 20%                           | 18% | 10.0% | 6.0% | 40% or<br>Rs.180/=<br>per kg | 24% or<br>Rs.100/- per<br>kg. |                   | 2.5% |             |
|              | 2104.20    | -    | Homogenised composite food preparations   | kg   | L            |                   |    |    |    |    | Free |    |      |      |       | 20%                           | 18% | Ex    |      | 40% or<br>Rs.180/=<br>per kg | 24% or<br>Rs.100/- per<br>kg. |                   | 2.5% |             |

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|--------|------------|------|--|------|--------------|-------------------|----|----|-------|------|------|----|----|------|-------|------------------------|-----|-------|------|------------------------|-------------------|-------------------|------|-------------|
|        |            |      |  |      |              | AP                | AD | BN | GT    | IN   | PK   | SA | SF | SD   | SG    |                        |     | Gen   | SG   | GEN                    | SG                |                   |      |             |
|        |            |      |  |      |              |                   |    |    |       |      |      |    |    |      |       |                        |     |       |      |                        |                   |                   |      |             |
| 21.05  | 2105.00.00 |      | <b>Ice cream and other edible ice, whether or not containing cocoa.</b>                                    | kg   |              |                   |    |    |       |      |      |    |    |      |       | 20%                    | 18% | 10.0% |      | 40% or Rs.220/= per kg |                   | 2.5%              |      |             |
|        |            |      | <i>Ice-cream / Frozen Confections Freeze Drink</i>   |      | S            |                   |    |    |       |      |      |    |    |      |       |                        |     |       |      |                        |                   |                   |      |             |
| 21.06  |            |      | <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% | 6.0% | 10%                    | Free              | 2.5%              |      |             |
|        | 2106.90    | -    | Other :  |      |              |                   |    |    |       |      |      |    |    |      |       |                        |     |       |      |                        |                   |                   |      |             |
|        |            | ---  | Yeast based preparations   |      |              |                   |    |    |       |      |      |    |    |      |       |                        |     |       |      |                        |                   |                   |      |             |
|        | 2106.90.11 | ---- | Autolysed yeast  | kg   |              |                   |    |    |       |      |      |    |    |      | Free  | Free                   | 18% | 10.0% | 6.0% |                        |                   | 2.5%              |      |             |
|        | 2106.90.12 | ---- | Preparations of yeast extracts   | kg   |              |                   |    |    |       |      |      |    |    |      | Free  | Free                   | 18% | 10.0% | 6.0% |                        |                   | 2.5%              |      |             |
|        | 2106.90.19 | ---- | Other  | kg   |              |                   |    |    |       |      |      |    |    |      | 20.0% | 20%                    | 18% | 10.0% | 6.0% | 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% | 6.0% |                        |                   | 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% | 6.0% |                        |                   | 2.5%              |      |             |
|        | 2106.90.32 | ---- | Compound non-alcoholic preparations of a kind used in the manufacture of beverages                         | kg   |              |                   |    |    |       |      |      |    |    |      | Free  | Free                   | 18% | 10.0% | 6.0% |                        | Rs.72/= per litre | 2.5%              |      |             |
|        | 2106.90.39 | ---- | Other  | kg   |              |                   |    |    |       |      |      |    |    |      | Free  | Free                   | 18% | 10.0% | 6.0% |                        |                   | 2.5%              |      |             |
|        |            | ---  | Preparations for making beverages:   |      |              |                   |    |    |       |      |      |    |    |      |       |                        |     |       |      |                        |                   |                   |      |             |
|        | 2106.90.41 | ---- | In bulk packing of 25 kg and over  | kg   |              |                   |    |    |       |      |      |    |    |      |       | 20%                    | 18% | 10.0% | 6.0% |                        |                   | 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% | 6.0% |                        |                   | 2.5%              |      |             |
|        | 2106.90.49 | ---- | Other  | kg   |              |                   |    |    |       |      |      |    |    |      |       | 20%                    | 18% | 10.0% | 6.0% | 10%                    | Free              | 2.5%              |      |             |
|        |            |      | <i>Non- carbonated Synthetic / Artificial Flavored Cordials and Beverages /Ready to Serve Fruit Drinks</i> |      | S            |                   |    |    |       |      |      |    |    |      |       |                        |     |       |      |                        |                   |                   |      |             |
|        | 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% | 6.0% |                        |                   | 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% | 6.0% |                        |                   | 2.5%              |      |             |
|        | 2106.90.96 | ---- | Naso-gastric tube feeding preparations   | kg   |              |                   |    |    |       |      |      |    |    |      | Free  | Free                   | 18% | 10.0% | 6.0% |                        |                   | 2.5%              |      |             |
|        | 2106.90.97 | ---- | Unprocessed coconut water preserved with ascorbic acid put for retail sale                                 | kg   |              |                   |    |    |       |      |      |    |    |      | 20.0% | 20%                    | 18% | 10.0% | 6.0% | 10%                    | Free              | 2.5%              |      |             |
|        | 2106.90.99 | ---- | Other  | kg   |              |                   |    |    |       |      |      |    |    |      |       | 20%                    | 18% | 10.0% | 6.0% | 30%                    | 16%               | 2.5%              |      |             |
|        |            |      | <i>Milk Added drinks</i>   | kg   | S            |                   |    |    |       |      |      |    |    |      |       |                        |     |       |      |                        |                   |                   |      |             |