

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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 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 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 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 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.

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		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.				
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.				
	2001.10.00	- Cucumbers and gherkins	KGM			
	2001.90	- Other:				
	2001.90.10	-- Onions	KGM			
	2001.90.90	-- Other	KGM			
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.				
	2002.10	- Tomatoes, whole or in pieces:				
	2002.10.10	-- Cooked otherwise than by steaming or boiling in water	KGM			
	2002.10.90	-- Other	KGM			
	2002.90	- Other:				
	2002.90.10	-- Tomato paste	KGM			
	2002.90.90	-- Other	KGM			
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>	KGM			
	2003.20.00	- Truffles	KGM			
	2003.90.00	- Other	KGM			
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	KGM			
	2004.90	- Other vegetables and mixtures of vegetables:				
	2004.90.10	-- Infant food	KGM			
	2004.90.90	-- Other	KGM			
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	KGM			
	2005.20	- Potatoes:				
	2005.20.10	-- Chips and sticks	KGM			
	2005.20.90	-- Other	KGM			
	2005.40.00	- Peas (<i>Pisum sativum</i>)	KGM			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):				
	2005.51.00	-- Beans, shelled	KGM			
	2005.59.00	-- Other	KGM			
	2005.60.00	- Asparagus	KGM			
	2005.70.00	- Olives	KGM			
	2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	KGM			
		- Other vegetables and mixtures of vegetables:				
	2005.91.00	-- Bamboo shoots	KGM			
	2005.99.00	-- Other	KGM			
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	KGM			
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.				
	2007.10.00	- Homogenised preparations	KGM			
		- Other:				
	2007.91.00	-- Citrus fruit	KGM			
	2007.99	-- Other:				
	2007.99.10	--- Fruit grains and pastes other than of mangoes, pineapples or strawberries	KGM			
	2007.99.90	--- Other	KGM			
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	-- Ground-nuts:				
	2008.11.10	--- Roasted	KGM			
	2008.11.20	--- Peanut butter	KGM			
	2008.11.90	--- Other	KGM			
	2008.19	-- Other, including mixtures:				
	2008.19.10	--- Cashew nuts	KGM			
	2008.19.90	--- Other	KGM			
	2008.20.00	- Pineapples	KGM			
	2008.30	- Citrus fruit:				
	2008.30.10	-- Containing added sugar or other sweetening matter or spirit	KGM			
	2008.30.90	-- Other	KGM			
	2008.40	- Pears:				
	2008.40.10	-- Containing added sugar or other sweetening matter or spirit	KGM			
	2008.40.90	-- Other	KGM			

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	2008.50	- Apricots:				
	2008.50.10	-- Containing added sugar or other sweetening matter or spirit	KGM			
	2008.50.90	-- Other	KGM			
	2008.60	- Cherries:				
	2008.60.10	-- Containing added sugar or other sweetening matter or spirit	KGM			
	2008.60.90	-- Other	KGM			
	2008.70	- Peaches, including nectarines:				
	2008.70.10	-- Containing added sugar or other sweetening matter or spirit	KGM			
	2008.70.90	-- Other	KGM			
	2008.80	- Strawberries:				
	2008.80.10	-- Containing added sugar or other sweetening matter or spirit	KGM			
	2008.80.90	-- Other	KGM			
		- Other, including mixtures other than those of subheading 2008.19:				
	2008.91.00	-- Palm hearts	KGM			
	2008.92	-- Mixtures:				
	2008.92.10	--- Of stems, roots and other edible parts of plants	KGM			
	2008.92.20	--- Other, containing added sugar or other sweetening matter or spirit	KGM			
	2008.92.90	--- Other	KGM			
	2008.99	-- Other:				
	2008.99.10	--- Lychees	KGM			
	2008.99.20	--- Longans	KGM			
	2008.99.30	--- Of stems, roots and other edible parts of plants	KGM			
	2008.99.40	--- Other, containing added sugar or other sweetening matter or spirit	KGM			
	2008.99.90	--- Other	KGM			
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.				
		- Orange juice:				
	2009.11.00	-- Frozen	LTR			
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	LTR			
	2009.19.00	-- Other	LTR			
		- Grapefruit (including pomelo) juice:				
	2009.21.00	-- Of a Brix value not exceeding 20	LTR			
	2009.29.00	-- Other	LTR			
		- Juice of any other single citrus fruit:				
	2009.31.00	-- Of a Brix value not exceeding 20	LTR			
	2009.39.00	-- Other	LTR			
		- Pineapple juice:				
	2009.41.00	-- Of a Brix value not exceeding 20	LTR			
	2009.49.00	-- Other	LTR			

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	2009.50.00	- Tomato juice	LTR			
		- Grape juice (including grape must):				
	2009.61.00	-- Of a Brix value not exceeding 30	LTR			
	2009.69.00	-- Other	LTR			
		- Apple juice:				
	2009.71.00	-- Of a Brix value not exceeding 20	LTR			
	2009.79.00	-- Other	LTR			
	2009.80	- Juice of any other single fruit or vegetable:				
	2009.80.10	-- Blackcurrant juice	LTR			
	2009.80.90	-- Other	LTR			
	2009.90.00	- Mixtures of juices	LTR			