

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

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 or fruit, 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 be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

21.01

Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; 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	-- Extracts, essences and concentrates:	
2101.11.10	--- Instant coffee	KGM
2101.11.90	--- Other	KGM
2101.12.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	KGM
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
2101.20.10	-- Tea preparations consisting of a mixture of tea, milk powder and sugar	KGM
2101.20.90	-- Other	KGM
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	KGM

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.				
	2102.10	- Active yeasts:				
	2102.10.10	-- Bread yeasts	KGM			
	2102.10.90	-- Other	KGM			
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	KGM			
	2102.30.00	- Prepared baking powders	KGM			
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.				
	2103.10.00	- Soya sauce	KGM			
	2103.20.00	- Tomato ketchup and other tomato sauces	KGM			
	2103.30.00	- Mustard flour and meal and prepared mustard	KGM			
	2103.90	- Other:				
	2103.90.10	-- Chilli sauce	KGM			
	2103.90.20	-- Mixed condiments and mixed seasonings, including belachan (blachan)	KGM			
	2103.90.30	-- Fish sauce	KGM			
	2103.90.90	-- Other	KGM			
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.				
	2104.10	- Soups and broths and preparations therefor:				
	2104.10.10	-- Containing meat	KGM			
	2104.10.90	-- Other	KGM			
	2104.20	- Homogenised composite food preparations:				
	2104.20.10	-- Containing meat	KGM			
	2104.20.90	-- Other	KGM			
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	KGM			
21.06		Food preparations not elsewhere specified or included.				
	2106.10.00	- Protein concentrates and textured protein substances	KGM			
	2106.90	- Other:				
	2106.90.10	-- Dried bean curd and bean curd sticks	KGM			
	2106.90.20	-- Flavoured or coloured syrups	KGM			
	2106.90.30	-- Non-dairy creamer	KGM			
	2106.90.40	-- Autolysed yeast preparations	KGM			
		-- Non-alcoholic preparations of a kind used for the manufacture of beverages:				
	2106.90.51	--- Preparations of a kind used as raw materials for the manufacture of composite concentrates	KGM			

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	Customs Duty		Excise Duty (7)
				Full (5)	Pref (6)	
	2106.90.52	--- Composite concentrates for simple dilution with water to make beverages	KGM			
	2106.90.53	--- Ginseng based products	KGM			
	2106.90.59	--- Other	KGM			
		-- Alcoholic preparations of a kind used for the manufacture of beverages:				
		--- Preparations of a kind used as raw materials for the manufacture of composite concentrates:				
	2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	LTR			\$70.00 per litre of alcohol
	2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other form	KGM			\$90.00 per kgm
		--- Composite concentrates for simple dilution with water to make beverages:				
	2106.90.64	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	LTR			\$70.00 per litre of alcohol
	2106.90.65	---- Of a kind used for the manufacture of alcoholic beverages, in other form	KGM			\$90.00 per kgm
	2106.90.69	--- Other	KGM			
	2106.90.70	-- Food supplements	KGM			
	2106.90.80	-- Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	KGM			
		-- Other:				
	2106.90.91	--- Fortificant premixes	KGM			
	2106.90.92	--- Ginseng based preparations	KGM			
	2106.90.93	--- Food preparations for lactase deficient infants	KGM			
	2106.90.94	--- Other infant food preparations	KGM			
	2106.90.95	--- Seri kaya	KGM			
	2106.90.99	--- Other	KGM			