

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 per cent 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 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.

Sub-heading Notes.

1. For the purposes of sub-heading 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. Sub-heading 2005.10 takes precedence over all other sub-headings of heading 20.05.
2. For the purposes of sub-heading 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. Sub-heading 2007.10 takes precedence over all other sub-headings 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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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	kg	25%	Free
	2001.90.00	- Other	kg	25%	Free
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.10.00	- Tomatoes, whole or in pieces	kg	25%	Free
	2002.90.00	- Other	kg	25%	Free
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	25%	Free
	2003.20.00	- Truffles	kg	25%	Free
	2003.90.00	- Other	kg	25%	Free
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	25%	Free
	2004.90.00	- Other vegetables and mixtures of vegetables	kg	25%	Free
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	25%	Free
	2005.20.00	- Potatoes	kg	25%	Free
	2005.40.00	- Peas (<i>Pisum sativum</i>)	kg	25%	Free
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
	2005.51.00	-- Beans, shelled	kg	25%	Free
	2005.59.00	-- Other	kg	25%	Free
	2005.60.00	- Asparagus	kg	25%	Free
	2005.70.00	- Olives	kg	25%	Free
	2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	25%	Free
		- Other vegetables and mixtures of vegetables:			
	2005.91.00	-- Bamboo shoots	kg	25%	Free
	2005.99.00	-- Other	kg	25%	Free
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	kg	25%	Free
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	25%	Free
		- Other			
	2007.91.00	-- Citrus fruit	kg	25%	Free
	2007.99.00	-- Other	kg	25%	Free
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	25%	Free
	2008.19.00	-- Other, including mixtures	kg	25%	Free
	2008.20.00	- Pineapples	kg	25%	Free
	2008.30.00	- Citrus fruit	kg	25%	Free
	2008.40.00	- Pears	kg	25%	Free
	2008.50.00	- Apricots	kg	25%	Free
	2008.60.00	- Cherries	kg	25%	Free
	2008.70.00	- Peaches, including nectarines	kg	25%	Free
	2008.80.00	- Strawberries	kg	25%	Free
		- Other, including mixtures other than those of sub-heading 2008.19:			
	2008.91.00	-- Palm hearts	kg	25%	Free
	2008.92.00	-- Mixtures	kg	25%	Free

	-- Other				
2008.99.10	--- Mango pulp	kg	25%	Free	
2008.99.90	--- Other	kg	25%	Free	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.				
	- Orange juice:				
2009.11.00	-- Frozen	kg	25%	Free	
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	kg	25%	Free	
2009.19.00	-- Other	kg	25%	Free	
	- Grapefruit (including pomelo) juice:				
2009.21.00	-- Of a Brix value not exceeding 20	kg	25%	Free	
2009.29.00	-- Other	kg	25%	Free	
	- Juice of any other single citrus fruit				
2009.31.00	-- Of a Brix value not exceeding 20	kg	25%	Free	
2009.39.00	-- Other	kg	25%	Free	
	- Pineapple juice:				
2009.41.00	-- Of a Brix value not exceeding 20	kg	25%	Free	
2009.49.00	-- Other	kg	25%	Free	
2009.50.00	- Tomato juice	kg	25%	Free	
	- Grape juice (including grape must):				
2009.61.00	-- Of a Brix value not exceeding 30	kg	25%	Free	
2009.69.00	-- Other	kg	25%	Free	
	- Apple juice				
2009.71.00	--Of a Brix value not exceeding 20	kg	25%	Free	
2009.79.00	-- Other	kg	25%	Free	
2009.80.00	- Juice of any other single fruit or vegetable	kg	25%	Free	
2009.90.00	- Mixtures of juices	kg	25%	Free	