

CHAPTER 07
EDIBLE VEGETABLES AND CERTAIN ROOT AND TUBERS

NOTES

1. This chapter does not cover forage products of heading No.12.14.
2. In headings Nos. 07.09, 07.10, 07.11 and 07.12, the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Marjorana hortensis* or *Origanum majorana*).
3. Heading No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
 - (c) flour, meal, flakes, granules & pellets of potatoes (heading No. 11.05);
 - (d) flour and meal of the dried leguminous vegetables of heading No.07.13 (heading No. 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus, *Pimenta* are excluded from this Chapter (heading No. 09.04).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
07.01	Potatoes, fresh or chilled					
0701.1000.00	Seed		5			
0701.9000.00	Other fresh or chilled potatoes or seed		35			
07.02	Tomatoes, fresh or chilled					
0702.0000.00	.		20			
07.03	Onions, shallots, garlic, leeks...etc, fresh or chilled					
0703.1000.00	Onions and shallots		35			
0703.2000.00	Garlic		20			
0703.9000.00	Leeks and other alliaceous vegetables		20			
07.04	Cabbages, cauliflowers, kohlrabi, kale...etc, fresh or chilled					
0704.1000.00	Cauliflowers and headed broccoli		20			
0704.2000.00	Brussels sprouts		20			
0704.9000.00	Other cabbages, cauliflowers, kohlrabi, kale & simila edible brassicas, fresh or chilled		20			
07.05	Lettuce and chicory, fresh or chilled					
0705.1100.00	Cabbage lettuce (head lettuce)		20			
0705.1900.00	Other lettuce, fresh or chilled		20			
0705.2100.00	. foliosum)		20			
0705.2900.00	Other chicory, fresh or chilled		20			
07.06	Carrots, turnips, salad beetroot...etc, fresh or chilled					
0706.1000.00	Carrots and turnips		20			
0706.9000.00	Other similar edible roots, fresh or chilled		20			
07.07	Cucumbers and gherkins, fresh or chilled					
0707.0000.00	.		20			
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled					
0708.1000.00	Peas (<i>Pisum sativum</i>)		20			
0708.2000.00	., <i>Phaseolus</i> spp.)		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled					
0708.9000.00	Other leguminous vegetables		20			
07.09	Other vegetables, fresh or chilled					
0709.2000.00	Asparagus		20			
0709.3000.00	Aubergines (eggplants)		20			
0709.4000.00	Celery other than celeriac		20			
0709.5100.00	Mushrooms of the genus Agaricus		20			
0709.5900.00	Other mushrooms and truffles, fresh or chilled		20			
0709.6000.00	Fruits of the genus Capsicum or of the genus Pimenta		20			
0709.7000.00	Spinach, New Zealand spinach and orache spinach (garden spinach)		20			
0709.9100.00	Globe artichokes		20			
0709.9200.00	Olives		20			
0709.9300.00	.)		20			
0709.9910.00	Sweet corn		20			
0709.9990.00	.		20			
07.10	Vegetables, frozen					
0710.1000.00	Potatoes		35			
0710.2100.00	Peas (Pisum sativum)		20			
0710.2200.00	., Phaseolus spp.)		20			
0710.2900.00	Other leguminous vegetables, shelled or unshelled		20			
0710.3000.00	Spinach, New Zealand spinach and orache spinach (garden spinach)		20			
0710.4000.00	Sweet corn		20			
0710.8000.00	Other vegetables		20			
0710.9000.00	Mixtures of vegetables		20			
07.11	Vegetables provisionally preserved, not for immediate consumption					
0711.2000.00	Olives		20			
0711.4000.00	Cucumbers and gherkins		20			
0711.5100.00	Mushrooms of the genus Agaricus		20			
0711.5900.00	Other mushrooms and truffles		20			
0711.9000.00	Other vegetables; mixtures of vegetables		20			
07.12	Dried vegetables, whole, cut, sliced, broken or in powder					
0712.2000.00	Onions		20			
0712.3100.00	Mushrooms of the genus Agaricus		20			
0712.3200.00	.)		20			
0712.3300.00	.)		20			
0712.3900.00	Other mushrooms, wooddears,jelly fungi & truffles whole, cut, sliced, broken or in powder		20			
0712.9000.00	Other vegetables; mixtures of vegetables		20			
07.13	Dried leguminous vegetables, shelled					
0713.1010.00	Peas (Pisum sativum) Seeds		5			
0713.1090.00	.		20			
0713.2010.00	Chickpeas (garbanzos) Seeds		5			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
07.13	Dried leguminous vegetables, shelled					
0713.2090.00	.		20			
0713.3110.00	.) Hepper or Vigna radiata (L.) Wilczek:		5			
0713.3190.00	Beans of the species Vigna mungo, Hepper or Vigna radiata, Wilczek(excluding seedss)		20			
0713.3210.00	Small red (Adzuki) beans (Phaseolus or Vigna angularis) Seeds		5			
0713.3290.00	Small red (Adzuki) beans (Phaseolus or Vigna angularis)(excluding seedss)		20			
0713.3310.00	Seeds of Kidney beans, including white pea beans		5			
0713.3390.00	Kidney beans, including white pea beans (excluding seedss)		20			
0713.3410.00	Seeds of Bambara beans (Vigna subterranea or Voandzeia subterranea):		5			
0713.3490.00	Other Bambara beans (Vigna subterranea or Voandzeia subterranea):(excluding seedss)		20			
0713.3510.00	Seeds of Cow peas (Vigna unguiculata)		5			
0713.3590.00	Other Cow peas (Vigna unguiculata) (excluding seedss)		20			
0713.3900.00	.		20			
0713.4010.00	Seeds of Lentils		5			
0713.4090.00	.		20			
0713.5010.00	Seeds of Broad beans and horse beans		5			
0713.5090.00	.		20			
0713.6010.00	Seeds of Pigeon peas (Cajanus cajan)		5			
0713.6090.00	.		20			
0713.9000.00	.		20			
07.14	Roots and tubers with high starch content, fresh or dried					
0714.1000.00	Manioc (cassava)		20		15	
0714.2000.00	Sweet potatoes		20			
0714.3000.00	.)		20			
0714.4000.00	.)		20			
0714.5000.00	.)		20			
0714.9000.00	Other roots and tubers Not specified or included in this heading		20			