

CHAPTER 20
PREPARATION 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 Chapters 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); or
 - (c) Homogenised composite food preparations of heading No. 21.04.
2. Headings Nos. 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 No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 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 under heading No. 20.02.
5. For the purposes of heading No. 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 No.20.05.10, 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, preserving or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No 20.05.10 takes precedence over all other subheadings of heading No. 20.05
2. For the purposes of subheading No. 20.07.10, 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, preserving or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 20.07.10 takes precedence over all other subheadings of heading No. 20.07.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
20.01	Vegetables, fruit, etc, preserved by vinegar or acetic acid					
2001.1000.00	Cucumbers and gherkins		20	5		
2001.9000.00	Vegetables, fruit, nuts and other edible Other		20	5		
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid					
2002.1000.00	Tomatoes, whole or in pieces		35	5		
2002.9011.00	Triple concentrate(Note : additional LEVY USD 1,500 per Metric ton applicable)		10	5	40	
2002.9019.00	. LEVY USD 1,500/MT applicable)		10	5	40	
2002.9020.00	Tomato paste or concentrates, put up for retail sale		35	5	10	
2002.9090.00	.		35	5	10	
20.03	Mushrooms and truffles, preserved other than by vinegar or acetic acid					
2003.1000.00	Mushrooms of the genus Agaricus		20	5		
2003.9000.00	Mushrooms and truffles, prepared or preserved Other		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
20.04	Other vegetables preserved other than by vinegar or acetic acid, frozen					
2004.1000.00	Potatoes		35	5		
2004.9000.00	Other vegetables and mixtures of vegetables		20	5		
20.05	Other vegetables preserved other than by vinegar, etc, not frozen					
2005.1000.00	Homogenised vegetables		20	5		
2005.2000.00	Potatoes		35	5		
2005.4000.00	Peas (Pisum sativum)		20	5		
2005.5100.00	Beans, shelled		20	5		
2005.5900.00	Beans,not shelled		20	5		
2005.6000.00	Asparagus		20	5		
2005.7000.00	Olives		20	5		
2005.8000.00	. saccharata)		20	5		
2005.9100.00	Bamboo shoots		20	5		
2005.9900.00	Other vegetables and mixtures of vegetables (excluding bamboo shoot)		20	5		
20.06	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar					
2006.0000.00	.		20	5		
20.07	Jams, fruit jellies, marmalades, etc					
2007.1000.00	Homogenised preparations		20	5		
2007.9100.00	Citrus fruit		20	5		
2007.9900.00	.		20	5		
20.08	Fruit, nuts and other parts of plants, otherwise preserved, nes					
2008.1110.00	Peanut butter		20	5		
2008.1190.00	Other nuts Not specified or included in this subheading		20	5		
2008.1900.00	Other, including mixtures		20	5		
2008.2000.00	Pineapples		20	5		
2008.3000.00	Citrus fruit		20	5		
2008.4000.00	Pears		20	5		
2008.5000.00	Apricots		20	5		
2008.6000.00	Cherries		20	5		
2008.7000.00	Peaches, including nectarines		20	5		
2008.8000.00	Strawberries		20	5		
2008.9100.00	Palm hearts		20	5		
2008.9300.00	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitisidaea)		20	5		
2008.9700.00	Mixtures		20	5		
2008.9900.00	...)		20	5		
20.09	Fruit juices (incl. grape must) and vegetable juices, unfermented					
2009.1110.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.1190.00	Other; Concentrate of weight less than 25kg		20	5		
2009.1210.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.1290.00	Other; Concentrate of weight less than 25kg		20	5		
2009.1910.00	Concentrate of weight not less than 25 kg for industrial use		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
20.09	Fruit juices (incl. grape must) and vegetable juices, unfermented					
2009.1990.00	Other; Concentrate of weight less than 25kg		20	5		
2009.2110.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.2190.00	Other; Concentrate of weight less than 25kg		20	5		
2009.2910.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.2990.00	Other; Concentrate of weight less than 25kg		20	5		
2009.3110.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.3190.00	Other; Concentrate of weight less than 25kg		20	5		
2009.3910.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.3990.00	Other; Concentrate of weight less than 25kg		20	5		
2009.4110.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.4190.00	Other; Concentrate of weight less than 25kg		20	5		
2009.4910.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.4990.00	Other; Concentrate of weight less than 25kg		20	5		
2009.5010.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.5090.00	.		20	5		
2009.6110.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.6190.00	Other; Concentrate of weight less than 25kg		20	5		
2009.6910.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.6990.00	Other; Concentrate of weight less than 25kg		20	5		
2009.7110.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.7190.00	Other; Concentrate of weight less than 25kg		20	5		
2009.7910.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.7990.00	Other; Concentrate of weight less than 25kg		20	5		
2009.8110.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.8190.00	Other; Concentrate of weight less than 25kg		20	5		
2009.8911.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.8919.00	.		20	5		
2009.8921.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.8929.00	Other tamarind juice nnot specified		20	5		
2009.8931.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.8939.00	.		20	5		
2009.8991.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.8999.00	.		20	5		
2009.9010.00	Concentrate of weight not less than 25 kg for industrial use		10	5		
2009.9090.00	Other; Concentrate of weight less than 25kg		20	5		