

**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	NG DUTY RATE
<b>20.01</b>	<b>Vegetables, fruit, etc, preserved by vinegar or acetic acid</b>		
2001.1000.00	Cucumbers and gherkins		20
2001.9000.00	Other vegetables,fruit,nuts & other edible plants preserved by vinegar or acetic acid		20
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid</b>		
2002.1000.00	Tomatoes, whole or in pieces, preserved otherwise than by vinegar or acetic acid		20
2002.9010.00	Other tomato paste or concentrate including powder not put up for retail sale		5
2002.9020.00	Other tomato paste or concentrate including powder put up for retail sale		20
2002.9090.00	Other tomatoes prepared or preserved otherwise than by vinegar or acetic acid		20
<b>20.03</b>	<b>Mushrooms and truffles, preserved other than by vinegar or acetic acid</b>		
2003.1000.00	Mushrooms of the genus Agaricus preserved otherwise than by vinegar or acetic acid		20
2003.2000.00	Truffles, prepared or preserved otherwise than by vinegar or acetic acid		20
2003.9000.00	Other mushrooms and truffles, preserved other than by vinegar or acetic acid		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>20.04</b>	<b>Other vegetables preserved other than by vinegar or acetic acid, frozen</b>		
2004.1000.00	Potatoes prepared or preserved otherwise than by vinegar or acetic acid, frozen		20
2004.9000.00	Other vegetables & other mixtures of vegs preserved other than by vinegar/acetic acid		20
<b>20.05</b>	<b>Other vegetables preserved other than by vinegar, etc, not frozen</b>		
2005.1000.00	Homogenized vegetables not frozen prepared/ preserved other than by vinegar/acetic acid		20
2005.2000.00	Potatoes not frozen prepared or preserved otherwise than by vinegar or acetic acid		20
2005.4000.00	Peas(pisum sativum)not frozen prepared/preserved other than by vinegar or acetic acid		20
2005.5100.00	Shelled beans prepared or preserved otherwise than by vinegar or acetic acid		20
2005.5900.00	Other beans, not frozen, prepared or preserved other than by vinegar or acetic acid		20
2005.6000.00	Asparagus prepared or preserved otherwise than by vinegar or acetic acid		20
2005.7000.00	Olives prepared or preserved otherwise than by vinegar or acetic acid		20
2005.8000.00	. saccharata) preserved otherwise than by vinegar or acetic acid		20
2005.9100.00	Bamboo shoots		20
2005.9900.00	Other vegetables & other mixtures of vegetables		20
<b>20.06</b>	<b>Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar</b>		
2006.0000.00	-peel & other parts of plants preserved by Sugar(drained, gla		20
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, etc</b>		
2007.1000.00	Homogenized preparations obtained by cooking whether or not sweetened		20
2007.9100.00	Citrus fruit, obtained by cooking whether or not sweetened		20
2007.9900.00	Other preps of jams,fruit jellies, marmalades obtained by cooking whether/not sweetened		20
<b>20.08</b>	<b>Fruit, nuts and other parts of plants, otherwise preserved, nes</b>		
2008.1110.00	Peanut butter		20
2008.1190.00	Other ground nuts		20
2008.1900.00	Other Nuts and other seeds including mixtures		20
2008.2000.00	Pineapples otherwise prepared or preserved, whether or not sweetened or spirit added		20
2008.3000.00	Citrus fruit otherwise prepared or preserved whether or not sweetened or spirit added		20
2008.4000.00	Pears otherwise prepared or preserved, whether or not sweetened or spirit added		20
2008.5000.00	Apricots otherwise prepared or preserved, whether or not sweetened or spirit added		20
2008.6000.00	Cherries,otherwise prepared or preserved, whether or not sweetened or spirit added		20
2008.7000.00	Peaches, including nectarines otherwise prepared or preserved whether or not sweetened		20
2008.8000.00	Strawberries otherwise prepared or preserved whether or not sweetened or spirit added		20
2008.9100.00	Palm hearts, otherwise prepared or preserved whether or not sweetened or spirit added		20
2008.9200.00	Mixtures of fruits, nuts and other plants preserved whether or not sweetened		20
2008.9900.00	Other fruit, nuts etc otherwise prepared or preserved, whether or not sweetened		20
<b>20.09</b>	<b>Fruit juices (incl. grape must) and vegetable juices, unfermented</b>		
2009.1100.12	Frozen orange juice concentrates in bulk		10
2009.1100.13	Other frozen orange juice: in retail sale packings		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>20.09</b>	<b>Fruit juices (incl. grape must) and vegetable juices, unfermented</b>		
2009.1200.14	Orange juice not frozen, of a Brix value not exceeding 20: Concentrate in bulk		10
2009.1200.15	Orange juice not frozen, of a Brix value not exceeding 20: Other, in retail sale packing		20
2009.1900.16	Other orange juice concentrate in bulk		10
2009.1900.19	Other orange juice concentrate in retail sale packings		20
2009.2100.22	Grapefruit (including pomelo) juice of a Brix value <= 20: concentrate in bulk		10
2009.2100.23	Other grapefruit (including pomelo) juice of a Brix value <= 20: In retail sale packings		20
2009.2900.24	Other grapefruit (including pomelo) juice: Concentrate in bulk		10
2009.2900.29	Other grapefruit (including pomelo) juice: In retail sale packings		20
2009.3100.32	Juice of any other single citrus fruit of a Brix value <=: Concentrate in bulk		10
2009.3100.33	Juice of any other single citrus fruit of a Brix value <= 20: In retail sale packings		20
2009.3900.34	Other juice of any other single citrus fruit: Concentrate in bulk		10
2009.3900.39	Other juice of any other single citrus fruit: In retail sale packings		20
2009.4100.42	Pineapple juice of a Brix value not exceeding 20: Concentrate in bulk		10
2009.4100.43	Pineapple juice of a Brix value not exceeding 20: In retail sale packings		20
2009.4900.44	Other pineapple juice: Concentrate in bulk		10
2009.4900.49	Other pineapple juice: In retail sale packings		20
2009.5000.51	Tomato juice: Concentrates in bulk		10
2009.5000.59	Other tomato juice: In retail sale packings		20
2009.6100.62	Grape juice (including grape must) of a Brix value not exceeding 30: concentrate in bulk		10
2009.6100.63	Grape juice (including grape must) of a Brix value <=30: In retail sale packings		20
2009.6900.64	Other grape juice (including grape must): Concentrate in bulk		10
2009.6900.69	Other grape juice (including grape must): In retail sale packings		20
2009.7100.72	Apple juice of a Brix value not exceeding 20: Concentrate in bulk		10
2009.7100.73	Apple juice of a Brix value not exceeding 20: In retail sale packings		20
2009.7900.74	Other apple juice: Concentrate in bulk		10
2009.7900.79	Other apple juice: In retail sale packings		20
2009.8010.81	Guavas juice: Concentrate in bulk		10
2009.8010.82	Guavas juice: In retail sale packings		20
2009.8020.83	Tamarind juice concentrate in bulk		10
2009.8020.84	Tamarind juice: Other, in retail sale packings		20
2009.8030.85	Mango juice concentrate in bulk		10
2009.8030.86	Mango juice in retail sale packings		20
2009.8090.87	Other juice concentrate in bulk		10
2009.8090.89	Other juice in retail sale packings		20
2009.9000.91	Mixtures of juices concentrates in bulk		10
2009.9000.99	Mixtures of juices in retail sale packings		20