

**CHAPTER 21**  
**MISCELLANEOUS EDIBLE PREPARATIONS**

**NOTES**

1. This Chapter does not cover:

- (a) Mixed vegetables of heading No. 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
- (c) Flavoured tea (heading No. 09.02);
- (d) Spices or other products of headings Nos. 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading No. 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) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
- (g) Yeast put up as a medicament and other products of heading No. 30.03 or 30.04; or
- (h) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>21.01</b>	<b>Extracts and preparations of coffee, tea or mate; roasted chicory...</b>		
2101.1100.12	Instant coffee powder in bulk not less than 25kg		10
2101.1100.19	Other, including instant coffee powder in retail pack		20
2101.1200.00	Preparations with a basis of extracts, essences or concentrates of coffee		20
2101.2000.00	Extracts, essences, and concentrates of tea or mate and preparations with a basis of these		20
2101.3000.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences etc		20
<b>21.02</b>	<b>Yeasts; other single-cell micro-organisms, dead; prepared baking powders</b>		
2102.1000.00	Active yeasts		5
2102.2000.00	-cell micro-organisms, dead		5
2102.3000.00	Prepared baking powders		5
<b>21.03</b>	<b>Sauces and sauce preparations; mixed condiments and seasonings; mustard</b>		
2103.1000.00	Soya sauce		20
2103.2000.00	Tomato ketchup and other tomato sauces		20
2103.3000.00	Mustard flour and meal, prepared mustard		20
2103.9010.00	-MAM (Vietnamese condiment, dipping fish sauce)		20
2103.9090.91	Seasoning powder in bulk not less than 25kg		10
2103.9090.99	Other, including seasoning powder in retail pack		20
<b>21.04</b>	<b>Soups... and preparations therefor; homogenized composite foods</b>		
2104.1010.00	Soups and broths preparations in blocks or loaves form		20
2104.1090.00	Other soups and broths and preparations therefrom		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>21.04</b> 2104.2000.00	<b>Soups... and preparations therefor; homogenized composite foods</b> Homogenized composite food preparations		20
<b>21.05</b> 2105.0000.00	<b>Ice cream and other edible ice, whether or not containing cocoa</b> Ice cream and other edible ice, whether or not containing cocoa		20
<b>21.06</b> 2106.1000.00 2106.9010.00 2106.9090.91 2106.9090.99	<b>Food preparations not elsewhere specified or included</b> Protein concentrates and textured protein substances Other food preparations not else where specified specially prepared for infants Other flavours Other syrups containing added flavouring and or colouring		10 10 10 20