

## 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 07, 08, or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (c) Bakers' wares and other products of heading 1905; or
  - (d) Homogenized composite food preparations of heading 2104.
2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 07 or of heading 1105 or 1106 (other than flour, meal and powder of the products of Chapter 08) 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 2002.
5. For the purpose of heading 2007, 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 purpose of heading 2009, 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% volume.

#### SUB-HEADING NOTES:

1. For the purposes of sub-heading 2005 10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of 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 2005.

2. For the purposes of subheading 2007 10, the expression “homogenized preparations” means preparations of fruit, finely homogenized, 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 accounts 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 2007.
  
3. For the purposes of sub-heading 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<sup>0</sup>C or corrected for 20<sup>0</sup>C if the reading is made at a different temperature.

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
2001			<b>VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID</b>	
		2001 10 00	Cucumbers and gherkins	KGS
		2001 90 00	Other	KGS
2002			<b>TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID</b>	
		2002 10 00	Tomatoes, whole or in pieces	KGS
		2002 90 00	Other	KGS
2003			<b>MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID</b>	
		2003 10 00	Mushrooms of the genus <i>Agaricus</i>	KGS
			<i>Other:</i>	
		2003 90 10	Truffles	KGS
		2003 90 90	Other	KGS
2004			<b>OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006</b>	
		2004 10 00	Potatoes	KGS
		2004 90 00	Other vegetables and mixtures of vegetables	KGS
2005			<b>OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF</b>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
			<b>HEADING 2006</b>	
		2005 10 00	Homogenised vegetables	KGS
		2005 20 00	Potatoes	KGS
		2005 40 00	Peas ( <i>pisum, sativum</i> )	KGS
			<b>Beans (<i>Vigna spp. Phaseolus spp.</i>):</b>	
		2005 51 00	Beans, shelled	KGS
		2005 59 00	Other	KGS
		2005 60 00	Asparagus	KGS
		2005 70 00	Olives	KGS
		2005 80 00	Sweet corn ( <i>Zea mays var. saccharata</i> )	KGS
			<b>Other vegetables and mixtures of vegetables:</b>	
		2005 91 00	Bamboo shoots	KGS
		2005 99 00	Other	KGS
		2006 00 00	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallized)	KGS
<b>2007</b>			<b>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</b>	
		2007 10 00	Homogenised preparations	KGS
			<b>Other :</b>	
		2007 91 00	Citrus fruit	KGS
	<b>2007 99</b>		<b>Other:</b>	
		2007 99 10	Mango	KGS
		2007 99 20	Guava	KGS
		2007 99 30	Pine apple	KGS
		2007 99 40	Apple	KGS
		2007 99 90	Other	KGS
<b>2008</b>			<b>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</b> <i>Nuts, ground-nuts and other seeds, whether or not mixed together:</i>	
		2008 11 00	Ground-nuts	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
<b>2008 19</b>			<b>Other, including mixtures:</b>	
	2008 19 10		Cashew nut, roasted, salted or roasted and salted	KGS
	2008 19 20		Other roasted nuts and seeds	KGS
	2008 19 30		Other Nuts, otherwise prepared or preserved	KGS
	2008 19 40		Other roasted and fried vegetable products	KGS
	2008 19 90		Other	KGS
	2008 20 00		Pineapples	KGS
<b>2008 30</b>			<b>Citrus fruit:</b>	
	2008 30 10		Orange	KGS
	2008 30 90		Other	KGS
	2008 40 00		Pears	KGS
	2008 50 00		Apricots	KGS
	2008 60 00		Cherries	KGS
	2008 70 00		Peaches, including nectarines	KGS
	2008 80 00		Strawberries	KGS
			<b>Other, including mixtures other than those of sub-heading 2008 19:</b>	
	2008 91 00		Palm hearts	KGS
	2008 93 00		Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> <i>Vaccinium vitis-idaea</i> )	KGS
	2008 97 00		Mixtures	KGS
<b>2008 99</b>			<b>Other:</b>	
			<b>Squash:</b>	
	2008 99 11		Mango	KGS
	2008 99 12		Lemon	KGS
	2008 99 13		Orange	KGS
	2008 99 14		Pineapple	KGS
	2008 99 19		Other	KGS
			<b>Other:</b>	
	2008 99 91		Fruit cocktail	KGS
	2008 99 92		Grapes	KGS
	2008 99 93		Apples	KGS
	2008 99 94		Guava	KGS
	2008 99 99		Other	KGS
<b>2009</b>			<b>FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b>	
			<b>Orange juice:</b>	
	2009 11 00		Frozen	KGS

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		2009 12 00	Not frozen, of a Brix value not exceeding 20	KGS
		2009 19 00	Other	KGS
			<b><i>Grapefruit (including pomelo) juice:</i></b>	
		2009 21 00	Of a Brix value not exceeding 20	KGS
		2009 29 00	Other	KGS
			<b><i>Juice of any other single citrus fruit:</i></b>	
		2009 31 00	Of a Brix value not exceeding 20	KGS
		2009 39 00	Other	KGS
			<b><i>Pineapple juice:</i></b>	
		2009 41 00	Of a Brix value not exceeding 20	KGS
		2009 49 00	Other	KGS
		2009 50 00	Tomato juice	KGS
			<b><i>Grape juice (including grape must):</i></b>	
		2009 61 00	Of a Brix value not exceeding 30	KGS
		2009 69 00	Other	KGS
			<b><i>Apple juice:</i></b>	
		2009 71 00	Of a Brix value not exceeding 20	KGS
		2009 79 00	Other	KGS
			<b><i>Juice of any other single fruit or vegetable:</i></b>	
		2009 81 00	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium Oxycoccus Vaccinium vitis-idaea</i> ) juice	KGS
	<b>2009 89</b>		<b><i>Other:</i></b>	
		2009 89 10	Mango juice	KGS
		2009 89 90	Other	KGS
		2009 90 00	Mixtures of juices	KGS