

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

1.- In this Section "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

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SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or 0504.00.00.

2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply

to the stuffed products of 1902 or to the preparations of 2103 or 2104.

Subheading Notes.

1.- For the purposes of 1602.10.00, "homogenised preparations" means preparations of meat, meat offal or blood, 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, preservation or other purposes. These

preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of 1602.

2.- The fish and crustaceans specified in the subheadings of 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or 0504.00.00.

2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply

to the stuffed products of 1902 or to the preparations of 2103 or 2104.

Subheading Notes.

1.- For the purposes of 1602.10.00, "homogenised preparations" means preparations of meat, meat offal or blood, 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, preservation or other purposes. These

preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of 1602.

2.- The fish and crustaceans specified in the subheadings of 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

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1604			PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:	1604			PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:
1604.1			- Fish, whole or in pieces, but not minced:	1604.1			- Fish, whole or in pieces, but not minced:
1604.11.00	50	kg	- - Salmon	1604.11.00	50	kg	- - Salmon
1604.12.00	51	kg	- - Herrings	1604.12.00	51	kg	- - Herrings
1604.13.00	52	kg	- - Sardines, sardinella and brisling or sprats	1604.13.00	52	kg	- - Sardines, sardinella and brisling or sprats
1604.14.00			- - Tunas, skipjack and bonito (Sarda spp.)	1604.14.00			- - Tunas, skipjack and bonito (Sarda spp.)
1604.14.00	25	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>	1604.14.00	25	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>
1604.14.00	26	kg	<i>Other</i>	1604.14.00	26	kg	<i>Other</i>
1604.15.00	53	kg	- - Mackerel	1604.15.00	53	kg	- - Mackerel
1604.16.00	54	kg	- - Anchovies	1604.16.00	54	kg	- - Anchovies
1604.19.00			- - Other	1604.19.00			- - Other
1604.19.00	33	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>	1604.19.00	33	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>
1604.19.00	34	kg	<i>Other</i>	1604.19.00	34	kg	<i>Other</i>
1604.20.00			- Other prepared or preserved fish	1604.20.00			- Other prepared or preserved fish
1604.20.00	57	kg	<i>Salmon</i>	1604.20.00	57	kg	<i>Salmon</i>
1604.20.00	<u>58</u>	<u>kg</u>	<u><i>Sardines, sardinella and brisling or sprats</i></u>				
1604.20.00	38	kg	<i>Tunas, skipjack and bonito (Sarda spp.) and other fish of the tribes Thunnini and Sardini</i>	1604.20.00	38	kg	<i>Tunas, skipjack and bonito (Sarda spp.) and other fish of the tribes Thunnini and Sardini</i>
1604.20.00	39	kg	<i>Fishballs, cakes, sausages and the like, NSA</i>	1604.20.00	39	kg	<i>Fishballs, cakes, sausages and the like, NSA</i>
<u>1604.20.00</u>	<u>59</u>	<u>kg</u>	<u><i>Other</i></u>	1604.20.00	60	kg	Other
1604.30.00	01	kg	- Caviar and caviar substitutes	1604.30.00	01	kg	- Caviar and caviar substitutes

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1605			CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:	1605			CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:
1605.10.00			- Crab	1605.10.00			- Crab
1605.10.00	16	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>	1605.10.00	16	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>
1605.10.00	17	kg	<i>Other</i>	1605.10.00	17	kg	<i>Other</i>
1605.20.00			- Shrimps and prawns	1605.20.00			- Shrimps and prawns
1605.20.00	18	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>	1605.20.00	18	kg	<i>Packed in air-tight cans, bottles,jars or similar containers</i>
1605.20.00	19	kg	<i>Other</i>	1605.20.00	19	kg	<i>Other</i>
1605.30.00	20	kg	- Lobster	1605.30.00	20	kg	- Lobster
1605.40.00	21	kg	- Other crustaceans	1605.40.00	21	kg	- Other crustaceans
1605.90.00			- Other	1605.90.00			- Other
<u>1605.90.00</u>	<u>12</u>	<u>kg</u>	<u><i>Potted or concentrated (including extracts or pastes)</i></u>				
<u>1605.90.00</u>			<u><i>Other:</i></u>				
<u>1605.90.00</u>			<u><i>.Molluscs:</i></u>	1605.90.00			<i>Molluscs:</i>
<u>1605.90.00</u>			<u><i>..Packed in air-tight cans, bottles, jars or similar containers:</i></u>	1605.90.00			<i>.Packed in air-tight cans, bottles, jars or similar containers:</i>
<u>1605.90.00</u>	<u>13</u>	<u>kg</u>	<u><i>...Smoked</i></u>	1605.90.00	61	kg	<i>..Smoked</i>
<u>1605.90.00</u>	<u>14</u>	<u>kg</u>	<u><i>...Other</i></u>	1605.90.00	62	kg	<i>..Other</i>
<u>1605.90.00</u>	<u>15</u>	<u>kg</u>	<u><i>..Other</i></u>	1605.90.00	63	kg	<i>.Other</i>
<u>1605.90.00</u>	<u>16</u>	<u>kg</u>	<u><i>.Other</i></u>	1605.90.00	64	kg	<i>Other</i>

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SECTION IV, CHAPTER 16

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1604.20.00.58	1604.20.00.60	1604.20.00.60	1604.20.00.58
1604.20.00.59	1604.20.00.60	1604.20.00.60	1604.20.00.59
1605.90.00.12	1605.90.00.61	1605.90.00.61	1605.90.00.12
1605.90.00.12	1605.90.00.62	1605.90.00.62	1605.90.00.12
1605.90.00.12	1605.90.00.63	1605.90.00.63	1605.90.00.12
1605.90.00.12	1605.90.00.64	1605.90.00.64	1605.90.00.12
1605.90.00.13	1605.90.00.61	1605.90.00.61	1605.90.00.13
1605.90.00.14	1605.90.00.62	1605.90.00.62	1605.90.00.14
1605.90.00.15	1605.90.00.63	1605.90.00.63	1605.90.00.15
1605.90.00.16	1605.90.00.64	1605.90.00.64	1605.90.00.16

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SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 17 - SUGARS AND SUGAR CONFECTIONERY

Note.

1.- This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (1806) ;
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of 2940.00.00; or
- (c) Medicaments or other products of Chapter 30.

Subheading Note.

1.- For the purposes of 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degrees.

1702

OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:

1702.1
1702.11.00 30 t

- Lactose and lactose syrup:
- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter

Note.

1.- This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (1806) ;
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of 2940.00.00; or
- (c) Medicaments or other products of Chapter 30.

Subheading Note.

1.- For the purposes of 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degrees.

1702

OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:

1702.1
1702.11.00 30 t

- Lactose and lactose syrup:
- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter

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1702.19.00	31	t	- - Other	1702.19.00	31	t	- - Other
1702.20.00	32	kg	- Maple sugar and maple syrup	1702.20.00	32	kg	- Maple sugar and maple syrup
1702.30.00			- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	1702.30.00			- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
1702.30.00	08	t	<i>Dextrose (chemically pure glucose)</i>	1702.30.00	08	t	<i>Dextrose (chemically pure glucose)</i>
1702.30.00	09	kg	<i>Other</i>	1702.30.00	09	kg	<i>Other</i>
<u>1702.40.00</u>	<u>10</u>	<u>kg</u>	<u>- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose</u>	1702.40.00	10	kg	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
1702.50.00	11	kg	- Chemically pure fructose	1702.50.00	11	kg	- Chemically pure fructose
<u>1702.60.00</u>	<u>12</u>	<u>kg</u>	<u>- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose</u>	1702.60.00	12	kg	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar
<u>1702.90</u>			<u>- Other, including invert sugar:</u>	1702.90			- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
1702.90.10	23	kg	- - - Goods, as follows: (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; (b) golden syrup	1702.90.10	23	kg	- - - Goods, as follows: (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; (b) golden syrup
<u>1702.90.90</u>			<u>- - - Other</u>	1702.90.90	40	kg	- - - Other
<u>1702.90.90</u>	<u>24</u>	<u>kg</u>	<u>Chemically pure maltose</u>				
<u>1702.90.90</u>	<u>25</u>	<u>kg</u>	<u>Other</u>				

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1704			SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA :	1704			SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA :
<u>1704.10.00</u>			<u>- Chewing gum, whether or not sugar-coated</u>	1704.10.00	42	kg	- Chewing gum, whether or not sugar-coated
<u>1704.10.00</u>	<u>17</u>	<u>kg</u>	<u> Bubble gum</u>				
<u>1704.10.00</u>	<u>18</u>	<u>kg</u>	<u> Other</u>				
<u>1704.90.00</u>			<u>- Other</u>	1704.90.00	44	kg	- Other
<u>1704.90.00</u>	<u>19</u>	<u>kg</u>	<u> Nut pastes and meals</u>				
<u>1704.90.00</u>	<u>20</u>	<u>kg</u>	<u> Other</u>				

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SECTION IV, CHAPTER 17

CURRENT	HS 2002	HS 2002	CURRENT
1702.90.90.24	1702.90.90.40	1702.90.90.40	1702.90.90.24
1702.90.90.25	1702.90.90.40	1702.90.90.40	1702.90.90.25
1704.10.00.17	1704.10.00.42	1704.10.00.42	1704.10.00.17
1704.10.00.18	1704.10.00.42	1704.10.00.42	1704.10.00.18
1704.90.00.19	1704.90.00.44	1704.90.00.44	1704.90.00.19
1704.90.00.20	1704.90.00.44	1704.90.00.44	1704.90.00.20

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SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 18 - COCOA AND COCOA PREPARATIONS

Notes.

1.- This Chapter does not cover the preparations of 0403, 1901, 1904, 1905, 2105.00.00, 2202, 2208, 3003 or 3004 .

2.- 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa .

Notes.

1.- This Chapter does not cover the preparations of 0403, 1901, 1904, 1905, 2105.00.00, 2202, 2208, 3003 or 3004 .

2.- 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa .

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SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Notes.

1.- This Chapter does not cover:

- (a) Except in the case of stuffed products of 1902, 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);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (2309); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of 1901, "flour" and "meal" mean:

- (a) Cereal flour and meal of Chapter 11, and
- (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (0712), of potatoes (1105) or of dried leguminous vegetables (1106).

3.- 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of 1806 (1806).

4.- For the purposes of 1904, "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Notes.

1.- This Chapter does not cover:

- (a) Except in the case of stuffed products of 1902, 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);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (2309); or
- (c) Medicaments or other products of Chapter 30.

2.- **For the purposes of 1901:**

- (a) "Groats" means cereal groats of Chapter 11;**
- (b) "Flour" and "meal" mean:**

- (1) Cereal flour and meal of Chapter 11, and**
- (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (0712), of potatoes (1105) or of dried leguminous vegetables (1106).**

3.- 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of 1806 (1806).

4.- For the purposes of 1904, "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

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<u>1901</u>			<u>MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED;</u>	1901			MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
1901.10.00	29	kg	- Preparations for infant use, put up for retail sale	1901.10.00	29	kg	- Preparations for infant use, put up for retail sale
1901.20.00	30	kg	- Mixes and doughs for the preparation of bakers' wares of 1905	1901.20.00	30	kg	- Mixes and doughs for the preparation of bakers' wares of 1905
1901.90.00	44	kg	- Other	1901.90.00	44	kg	- Other

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<u>1904</u>			<u>PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE , CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)), IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRE-COOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED:</u>	1904			PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE , CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED:
1904.10.00	41	kg	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	1904.10.00	41	kg	- Prepared foods obtained by the swelling or roasting of cereals or cereal products
1904.20			- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	1904.20			- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
1904.20.10	35	kg	- - - "Muesli" type preparations	1904.20.10	35	kg	- - - "Muesli" type preparations
1904.20.90	36	kg	- - - Other	1904.20.90	36	kg	- - - Other
<u>1904.90.00</u>	<u>42</u>	<u>kg</u>	<u>- Other</u>	1904.30.00	50	kg	- Bulgur wheat
				1904.90.00	55	kg	- Other
1905			BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:	1905			BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:

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1905.10.00	16	kg	- Crispbread	1905.10.00	16	kg	- Crispbread
1905.20.00	17	kg	- Gingerbread and the like	1905.20.00	17	kg	- Gingerbread and the like
<u>1905.30.00</u>			<u>- Sweet biscuits; waffles and wafers</u>	1905.3			- Sweet biscuits; waffles and wafers:
<u>1905.30.00</u>			<u> Biscuits:</u>	1905.31.00	56	kg	- - Sweet biscuits
<u>1905.30.00</u>	<u>18</u>	<u>kg</u>	<u> .Chocolate coated</u>	1905.32.00	57	kg	- - Waffles and wafers
<u>1905.30.00</u>	<u>19</u>	<u>kg</u>	<u> .Cream and fancy</u>				
<u>1905.30.00</u>	<u>20</u>	<u>kg</u>	<u> .Plain sweet</u>				
<u>1905.30.00</u>	<u>21</u>	<u>kg</u>	<u> Waffles and wafers</u>				
1905.40.00	22	kg	- Rusks, toasted bread and similar toasted products	1905.40.00	22	kg	- Rusks, toasted bread and similar toasted products
<u>1905.90.00</u>			<u>- Other</u>	1905.90.00			- Other
<u>1905.90.00</u>			<u> Biscuits:</u>	1905.90.00	60	kg	 Biscuits, NSA
<u>1905.90.00</u>	<u>23</u>	<u>kg</u>	<u> .Cracker and savoury</u>	1905.90.00	61	kg	 Bread, NSA
<u>1905.90.00</u>	<u>24</u>	<u>kg</u>	<u> .Other</u>	1905.90.00	62	kg	 Cakes
<u>1905.90.00</u>	<u>43</u>	<u>kg</u>	<u> Other</u>	1905.90.00	63	kg	 Pastries
				1905.90.00	69	kg	 Other

CUSTOMS TARIFF CONCORDANCE

SECTION IV, CHAPTER 19

CURRENT	HS 2002	HS 2002	CURRENT
1904.90.00.42	1904.30.00.50	1904.30.00.50	1904.90.00.42
1904.90.00.42	1904.90.00.55	1904.90.00.55	1904.90.00.42
1905.30.00.18	1905.31.00.56	1905.31.00.56	1905.30.00.18
1905.30.00.19	1905.31.00.56	1905.31.00.56	1905.30.00.19
1905.30.00.20	1905.31.00.56	1905.31.00.56	1905.30.00.20
1905.30.00.21	1905.32.00.57	1905.32.00.57	1905.30.00.21
1905.90.00.23	1905.90.00.60	1905.90.00.60	1905.90.00.23
1905.90.00.24	1905.90.00.60	1905.90.00.60	1905.90.00.24
1905.90.00.43	1905.90.00.61	1905.90.00.61	1905.90.00.43
1905.90.00.43	1905.90.00.62	1905.90.00.62	1905.90.00.43
1905.90.00.43	1905.90.00.63	1905.90.00.63	1905.90.00.43
1905.90.00.43	1905.90.00.69	1905.90.00.69	1905.90.00.43

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

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 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 2104.

2.- 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (1704) or chocolate confectionery (1806).

3.- 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of 1105 or 1106 (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 in 2002.

Notes.

1.- This Chapter does not cover:

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 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 2104.

2.- 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (1704) or chocolate confectionery (1806).

3.- 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of 1105 or 1106 (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 in 2002.

5.- For the purposes of 2007, "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.

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

5.- For the purposes of 2009, "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 2005.10.00, "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, preservation or other purposes. These preparations may contain a

small quantity of visible pieces of vegetables. 2005.10.00 takes precedence over all other subheadings of 2005.

2.- For the purposes of 2007.10.00, "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, preservation or other purposes. These preparations may contain a small

quantity of visible pieces of fruit. 2007.10.00 takes precedence over all other subheadings of 2007.

Additional Notes.

6.- For the purposes of 2009, "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 2005.10.00, "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, preservation or other purposes. These preparations may contain a

small quantity of visible pieces of vegetables. 2005.10.00 takes precedence over all other subheadings of 2005.

2.- For the purposes of 2007.10.00, "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, preservation or other purposes. These preparations may contain a small

quantity of visible pieces of fruit. 2007.10.00 takes precedence over all other subheadings of 2007.

3.- For the purposes of 2009.12.00, 2009.21.00, 2009.31, 2009.41.00, 2009.61.00 and 2009.71.00, "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 degrees C or corrected for 20 degrees C if the reading is made at a different temperature.

Additional Notes.

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

1.- For the purposes of 2009, "TSS" means total soluble solids as determined by the International Federation of Fruit Juice Producers analysis method No. 8B, 1968.

2.- For the purposes of 2009 and 2009.1, "juice" shall be taken to include products of oranges, regardless of method of derivation.

1.- For the purposes of 2009, "TSS" means total soluble solids as determined by the International Federation of Fruit Juice Producers analysis method No. 8B, 1968.

2.- For the purposes of 2009 and 2009.1, "juice" shall be taken to include products of oranges, regardless of method of derivation.

2001			VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID:
<u>2001.10.00</u>			- Cucumbers and gherkins
<u>2001.10.00</u>	<u>01</u>	<u>kg\$</u>	<u>In packs not exceeding 1.14 L</u>
<u>2001.10.00</u>	<u>02</u>	<u>kg\$</u>	<u>In packs exceeding 1.14 L</u>
<u>2001.20.00</u>	<u>03</u>	<u>kg\$</u>	- Onions
<u>2001.90.00</u>			- Other
<u>2001.90.00</u>	<u>32</u>	<u>kg\$</u>	<u>Olives</u>
<u>2001.90.00</u>	<u>33</u>	<u>kg\$</u>	<u>Pickles</u>
<u>2001.90.00</u>	<u>34</u>	<u>kg\$</u>	<u>Other</u>
2003			MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:
<u>2003.10.00</u>			- Mushrooms
<u>2003.10.00</u>	<u>62</u>	<u>kg</u>	<u>Packed in liquid or in air-tight containers</u>
<u>2003.10.00</u>	<u>16</u>	<u>kg</u>	<u>Other</u>
2003.20.00	17	kg	- Truffles

2001			VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID:
<u>2001.10.00</u>	<u>75</u>	<u>kg\$</u>	- Cucumbers and gherkins
<u>2001.90.00</u>			- Other:
<u>2001.90.10</u>	<u>76</u>	<u>kg\$</u>	- - - Onions
<u>2001.90.90</u>			- - - Other
<u>2001.90.90</u>	<u>78</u>	<u>kg\$</u>	<u>Olives</u>
<u>2001.90.90</u>	<u>79</u>	<u>kg\$</u>	<u>Pickles</u>
<u>2001.90.90</u>	<u>80</u>	<u>kg\$</u>	<u>Other</u>
2003			MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:
<u>2003.10.00</u>			- Mushrooms of the genus <i>Agaricus</i>
<u>2003.10.00</u>	<u>81</u>	<u>kg</u>	<u>Packed in liquid or in air-tight containers</u>
<u>2003.10.00</u>	<u>82</u>	<u>kg</u>	<u>Other</u>
2003.20.00	17	kg	- Truffles
<u>2003.90.00</u>			- Other

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
				2003.90.00			<i>Mushrooms not of the genus Agaricus:</i>
				2003.90.00	83	kg	<i>.Packed in liquid or in air-tight containers</i>
				2003.90.00	84	kg	<i>.Other</i>
				2003.90.00	85	kg	<i>Other fungi, NSA</i>
<u>2007</u>			<u>JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:</u>	2007			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:
2007.10.00	19	kg	- Homogenised preparations	2007.10.00	19	kg	- Homogenised preparations
2007.9			- Other:	2007.9			- Other:
2007.91.00	20	kg	- - Citrus fruit	2007.91.00	20	kg	- - Citrus fruit
2007.99.00	21	kg	- - Other	2007.99.00	21	kg	- - Other
2008			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:	2008			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:
2008.1			- Nuts, ground-nuts and other seeds, whether or not mixed together:	2008.1			- Nuts, ground-nuts and other seeds, whether or not mixed together:
<u>2008.11.00</u>			- - <u>Ground-nuts</u>	<u>2008.11.00</u>	<u>86</u>	<u>kg</u>	- - Ground-nuts
<u>2008.11.00</u>	<u>22</u>	<u>kg</u>	<u>Roasted</u>				

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
<u>2008.11.00</u>	<u>23</u>	<u>kg</u>	<u>Other</u>				
2008.19.00			- - Other, including mixtures	2008.19.00			- - Other, including mixtures
2008.19.00	45	kg	Tahini (sesame seed paste)	2008.19.00	45	kg	Tahini (sesame seed paste)
2008.19.00	48	kg	Other	2008.19.00	48	kg	Other
2008.20.00			- Pineapples	2008.20.00			- Pineapples
2008.20.00	26	L	Canned, in containers not exceeding 1 L	2008.20.00	26	L	Canned, in containers not exceeding 1 L
2008.20.00	27	L	Canned, in containers exceeding 1 L	2008.20.00	27	L	Canned, in containers exceeding 1 L
2008.20.00	28	kg	Other	2008.20.00	28	kg	Other
2008.30.00	29	kg	- Citrus fruit	2008.30.00	29	kg	- Citrus fruit
2008.40.00	49	kg	- Pears	2008.40.00	49	kg	- Pears
2008.50.00			- Apricots	2008.50.00			- Apricots
<u>2008.50.00</u>	<u>33</u>	<u>BC\$</u>	<u>Canned or bottled</u>	2008.50.00	33	BC\$	Canned or bottled
2008.50.00	34	kg	Other	2008.50.00	34	kg	Other
2008.60.00			- Cherries	2008.60.00			- Cherries
2008.60.00	50	L	Canned	2008.60.00	50	L	Canned
2008.60.00	04	L	Other	2008.60.00	04	L	Other
<u>2008.70.00</u>	<u>51</u>	<u>kg</u>	<u>- Peaches</u>	2008.70.00	51	kg	- Peaches, including nectarines
2008.80.00	06	kg	- Strawberries	2008.80.00	06	kg	- Strawberries
2008.9			- Other, including mixtures other than those of 2008.19.00:	2008.9			- Other, including mixtures other than those of 2008.19.00:
2008.91.00	07	kg	- - Palm hearts	2008.91.00	07	kg	- - Palm hearts
2008.92.00	40	L	- - Mixtures	2008.92.00	40	L	- - Mixtures
2008.99.00			- - Other	2008.99.00			- - Other
2008.99.00	41	kg	Ginger	2008.99.00	41	kg	Ginger
2008.99.00	46	kg	Other	2008.99.00	46	kg	Other

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
2009			FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	2009			FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:
2009.1			- Orange juice:	2009.1			- Orange juice:
<u>2009.11.00</u>	<u>39</u>	<u>kg</u> <u>TSS</u>	- - <u>Frozen</u>	2009.11.00	39	kg* TSS	- - Frozen
				2009.12.00	87	L	- - Not frozen, of a Brix value not exceeding 20
<u>2009.19.00</u>	<u>36</u>	<u>L</u>	- - <u>Other</u>	2009.19.00	88	L	- - Other
<u>2009.20.00</u>	<u>15</u>	<u>kg</u> <u>TSS</u>	- <u>Grapefruit juice</u>	2009.2			- Grapefruit juice:
				2009.21.00	89	kg* TSS	- - Of a Brix value not exceeding 20
				2009.29.00	90	kg* TSS	- - Other
<u>2009.30</u>			- <u>Juice of any other single citrus fruit:</u>	2009.3			- Juice of any other single citrus fruit:
<u>2009.30.10</u>	<u>16</u>	<u>kg</u>	- - - <u>Lime juice, unsweetened</u>				- - Of a Brix value not exceeding 20:
<u>2009.30.20</u>	<u>38</u>	<u>L</u>	- - - <u>Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids</u>	2009.31.10	91	kg	- - - Lime juice, unsweetened
				2009.31.20	92	L	- - - Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids
<u>2009.30.90</u>	<u>47</u>	<u>kg</u> <u>TSS</u>	- - - <u>Other</u>				- - - Other
				2009.31.90	93	kg*	

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

							<i>TSS</i>
				2009.39			- - Other:
				2009.39.10	94	kg	- - - Lime juice, unsweetened
				2009.39.20	95	L	- - - Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids
				2009.39.90	96	kg*	- - - Other
							<i>TSS</i>
<u>2009.40.00</u>	<u>20</u>	<u>L</u>	<u>- Pineapple juice</u>	2009.4			- Pineapple juice:
				2009.41.00	97	L	- - Of a Brix value not exceeding 20
				2009.49.00	98	L	- - Other
2009.50.00	21	L	- Tomato juice	2009.50.00	21	L	- Tomato juice
<u>2009.60.00</u>	<u>22</u>	<u>L</u>	<u>- Grape juice (including grape must)</u>	2009.6			- Grape juice (including grape must):
				2009.61.00	99	L	- - Of a Brix value not exceeding 30
				2009.69.00	01	L	- - Other
<u>2009.70.00</u>	<u>48</u>	<u>L</u>	<u>- Apple juice</u>	2009.7			- Apple juice:
				2009.71.00	02	L	- - Of a Brix value not exceeding 20
				2009.79.00	09	L	- - Other
2009.80.00	25	L	- Juice of any other single fruit or vegetable	2009.80.00	25	L	- Juice of any other single fruit or vegetable
2009.90.00			- Mixtures of juices	2009.90.00			- Mixtures of juices
2009.90.00	44	L	<i>Citrus</i>	2009.90.00	44	L	<i>Citrus</i>
2009.90.00	45	L	<i>Other</i>	2009.90.00	45	L	<i>Other</i>

\$BC= Basic carton, which consists of 24 x 825 g cans or equivalent. For industry purposes there are 50 basic cartons to the tonne.

\$ Drained weight.

\$BC= Basic carton, which consists of 24 x 825 g cans or equivalent. For industry purposes there are 50 basic cartons to the tonne.

\$ Drained weight.

* **The weight to be expressed in kilograms as defined in Additional Note 1 to this Chapter.**

CUSTOMS TARIFF CONCORDANCE

SECTION IV, CHAPTER 20

CURRENT	HS 2002	HS 2002	CURRENT
2001.10.00.01	2001.10.00.75	2001.10.00.75	2001.10.00.01
2001.10.00.02	2001.10.00.75	2001.10.00.75	2001.10.00.02
2001.20.00.03	2001.90.10.76	2001.90.10.76	2001.20.00.03
2001.90.00.32	2001.90.90.78	2001.90.90.78	2001.90.00.32
2001.90.00.33	2001.90.90.79	2001.90.90.79	2001.90.00.33
2001.90.00.34	2001.90.90.80	2001.90.90.80	2001.90.00.34
2003.10.00.16	2003.10.00.82	2003.10.00.81	2003.10.00.62
2003.10.00.16	2003.90.00.83	2003.10.00.82	2003.10.00.16
2003.10.00.16	2003.90.00.84	2003.90.00.83	2003.10.00.16
2003.10.00.16	2003.90.00.85	2003.90.00.83	2003.10.00.62
2003.10.00.62	2003.10.00.81	2003.90.00.84	2003.10.00.16
2003.10.00.62	2003.90.00.83	2003.90.00.85	2003.10.00.16
2003.10.00.62	2003.90.00.85	2003.90.00.85	2003.10.00.62
2008.11.00.22	2008.11.00.86	2008.11.00.86	2008.11.00.22
2008.11.00.23	2008.11.00.86	2008.11.00.86	2008.11.00.23
2009.19.00.36	2009.12.00.87	2009.12.00.87	2009.19.00.36
2009.19.00.36	2009.19.00.88	2009.19.00.88	2009.19.00.36
2009.20.00.15	2009.21.00.89	2009.21.00.89	2009.20.00.15
2009.20.00.15	2009.29.00.90	2009.29.00.90	2009.20.00.15
2009.30.10.16	2009.31.10.91	2009.31.10.91	2009.30.10.16
2009.30.10.16	2009.39.10.94	2009.31.20.92	2009.30.20.38
2009.30.20.38	2009.31.20.92	2009.31.90.93	2009.30.90.47
2009.30.20.38	2009.39.20.95	2009.39.10.94	2009.30.10.16
2009.30.90.47	2009.31.90.93	2009.39.20.95	2009.30.20.38
2009.30.90.47	2009.39.90.96	2009.39.90.96	2009.30.90.47
2009.40.00.20	2009.41.00.97	2009.41.00.97	2009.40.00.20
2009.40.00.20	2009.49.00.98	2009.49.00.98	2009.40.00.20
2009.60.00.22	2009.61.00.99	2009.61.00.99	2009.60.00.22
2009.60.00.22	2009.69.00.01	2009.69.00.01	2009.60.00.22
2009.70.00.48	2009.71.00.02	2009.71.00.02	2009.70.00.48
2009.70.00.48	2009.79.00.09	2009.79.00.09	2009.70.00.48

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1.- This Chapter does not cover:

- (a) Mixed vegetables of 0712;
- (b) Roasted coffee substitutes containing coffee in any proportion (0901);
- (c) Flavoured tea of 0902;
- (d) Spices or other products of 0904 to 0910;
- (e) Food preparations, other than the products described in 2103 or 2104, 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) Yeast put up as a medicament or other products of 3003 or 3004 ; or
- (g) Prepared enzymes of 3507.

2.- Extracts of the substitutes referred to in Note 1(b) above are to be classified in 2101.

3.- For the purposes of 2104, "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.

Notes.

1.- This Chapter does not cover:

- (a) Mixed vegetables of 0712;
- (b) Roasted coffee substitutes containing coffee in any proportion (0901);
- (c) Flavoured tea of 0902;
- (d) Spices or other products of 0904 to 0910;
- (e) Food preparations, other than the products described in 2103 or 2104, 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) Yeast put up as a medicament or other products of 3003 or 3004 ; or
- (g) Prepared enzymes of 3507.

2.- Extracts of the substitutes referred to in Note 1(b) above are to be classified in 2101.

3.- For the purposes of 2104, "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.

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
2106			FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:	2106			FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:
2106.10			- Protein concentrates and textured protein substances:	2106.10			- Protein concentrates and textured protein substances:
2106.10.10	32	kg	- - - Protein concentrates	2106.10.10	32	kg	- - - Protein concentrates
2106.10.20	33	kg	- - - Textured protein substances	2106.10.20	33	kg	- - - Textured protein substances
2106.90			- Other:	2106.90			- Other:
2106.90.10			- - - Goods, as follows:	2106.90.10			- - - Goods, as follows:
			(a) compound alcoholic preparations of a kind used for the manufacture of beverages;				(a) compound alcoholic preparations of a kind used for the manufacture of beverages;
			(b) food preparations of flour or meal;				(b) food preparations of flour or meal;
			(c) hydrolysed protein				(c) hydrolysed protein
2106.90.10	47	L al	<i>Compound alcoholic preparations of a kind used for the manufacture of beverages</i>	2106.90.10	47	L al	<i>Compound alcoholic preparations of a kind used for the manufacture of beverages</i>
<u>2106.90.10</u>	<u>41</u>	<u>kg</u>	<u>Food preparations of flour or meal</u>				
<u>2106.90.10</u>	<u>30</u>	<u>kg</u>	<u>Hydrolysed protein</u>	2106.90.10	60	kg	Other
2106.90.90			- - - Other	2106.90.90			- - - Other
<u>2106.90.90</u>	<u>42</u>	<u>kg</u>	<u>Ice cream mix</u>				
2106.90.90	43	..	<i>Preparations for making non-alcoholic beverages</i>	2106.90.90	43	..	<i>Preparations for making non-alcoholic beverages</i>
2106.90.90	44	kg	<i>Vegetable extracts</i>	2106.90.90	44	kg	<i>Vegetable extracts</i>
2106.90.90			<i>Other:</i>	2106.90.90			<i>Other:</i>
2106.90.90	45	kg	<i>.Syrups</i>	2106.90.90	45	kg	<i>.Syrups</i>
<u>2106.90.90</u>	<u>46</u>	<u>kg</u>	<u>.Other</u>	2106.90.90	65	kg	.Other

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CURRENT	HS 2002	HS 2002	CURRENT
2106.90.10.41	2106.90.10.60	2106.90.10.60	2106.90.10.41
2106.90.10.30	2106.90.10.60	2106.90.10.60	2106.90.10.30
2106.90.90.42	2106.90.90.65	2106.90.90.65	2106.90.90.42
2106.90.90.46	2106.90.90.65	2106.90.90.65	2106.90.90.46

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	Code	Unit			Code	Unit	

SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR

Notes.

1.- This Chapter does not cover:

- (a) Products of this Chapter (other than those of 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);
- (b) Sea water (2501.00.00) ;
- (c) Distilled or conductivity water or water of similar purity (2851.00.00);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);
- (e) Medicaments of 3003 or 3004; or
- (f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 degrees C .

3.- For the purposes of 2202, "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in 2203 to 2206 or 2208 as appropriate.

Subheading Note.

1.- For the purposes of 2204.10 "sparkling wine" means wine which, when kept at a temperature of 20 degrees C in closed containers, has an excess pressure of not less than 300 kPa.

Additional Notes.

1.- For the purposes of this Chapter except for 2207, a reference to "alcoholic strength by volume" is a reference to the strength by volume of ethyl alcohol.

Notes.

1.- This Chapter does not cover:

- (a) Products of this Chapter (other than those of 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally 2103);
- (b) Sea water (2501.00.00) ;
- (c) Distilled or conductivity water or water of similar purity (2851.00.00);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (2915);
- (e) Medicaments of 3003 or 3004; or
- (f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 degrees C .

3.- For the purposes of 2202, "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in 2203 to 2206 or 2208 as appropriate.

Subheading Note.

1.- For the purposes of 2204.10 "sparkling wine" means wine which, when kept at a temperature of 20 degrees C in closed containers, has an excess pressure of not less than 300 kPa.

Additional Notes.

1.- For the purposes of this Chapter except for 2207, a reference to "alcoholic strength by volume" is a reference to the strength by volume of ethyl alcohol.

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	Code	Unit			Code	Unit	

2.- For the purposes of this Chapter and of Chapters 20 and 21, specific gravity calculations for determining the volume of alcohol, or the alcoholic strength by volume, shall be made on the basis that , at a temperature of 20 degrees C and in vacuum , the specific gravity of ethyl alcohol is 0.79067.

3.- For the purposes of this Chapter, except 2208.20, "grape wine" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes.

A beverage does not cease to be the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes merely because grape spirit, brandy, or both grape spirit and brandy, have been added to it.

4.- For the purposes of this Chapter, "grape wine product" is a beverage that:

- (a) contains at least 700 ml of grape wine per litre; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except:

- (i) grape spirit; or
- (ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and

(c) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol.

5.- For the purposes of 2206.00.30, "cider or perry" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
- (d) has not had added to it , at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.

2.- For the purposes of this Chapter and of Chapters 20 and 21, specific gravity calculations for determining the volume of alcohol, or the alcoholic strength by volume, shall be made on the basis that , at a temperature of 20 degrees C and in vacuum , the specific gravity of ethyl alcohol is 0.79067.

3.- For the purposes of this Chapter, except 2208.20, "grape wine" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes.

A beverage does not cease to be the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes merely because grape spirit, brandy, or both grape spirit and brandy, have been added to it.

4.- For the purposes of this Chapter, "grape wine product" is a beverage that:

- (a) contains at least 700 ml of grape wine per litre; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except:

- (i) grape spirit; or
- (ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and

(c) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol.

5.- For the purposes of 2206.00.30, "cider or perry" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
- (d) has not had added to it , at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.

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6.- For the purposes of 2206.00.30 and 2206.00.4, "fruit or vegetable wine" is a beverage that:

- (a) is the product of the complete or partial fermentation of the juice or must of fruit or vegetables, or products derived solely from fruit or vegetables; and
- (b) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
- (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

7.- For the purposes of 2206.00.30 and 2206.00.4, "mead" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of honey; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
- (d) has not had added to it, at any time, any liquor or substance (other than honey) that gives colour or flavour.

8.- For the purposes of 2206.00.30, "sake" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of rice; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and

6.- For the purposes of 2206.00.30 and 2206.00.4, "fruit or vegetable wine" is a beverage that:

- (a) is the product of the complete or partial fermentation of the juice or must of fruit or vegetables, or products derived solely from fruit or vegetables; and
- (b) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
- (d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

7.- For the purposes of 2206.00.30 and 2206.00.4, "mead" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of honey; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source, except ethyl alcohol from grape spirit or neutral spirit may be added, but only if the resulting beverage has an alcoholic content by volume of at least 15% vol and not exceeding 22% vol; and
- (d) has not had added to it, at any time, any liquor or substance (other than honey) that gives colour or flavour.

8.- For the purposes of 2206.00.30, "sake" is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of rice; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and

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	Code	Unit			Code	Unit	

(d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

(d) has not had added to it, at any time, any liquor or substance that gives colour or flavour.

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note.

1.- 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Note.

1.- 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

1.- For the purposes of 2306.41.00, "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

2306			OIL-CAKE AND OTHER SOLID RESIDUES , WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF 2304.00.00 OR 2305.00.00:	2306			OIL-CAKE AND OTHER SOLID RESIDUES , WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF 2304.00.00 OR 2305.00.00:
2306.10.00	14	kg	- Of cotton seeds	2306.10.00	14	kg	- Of cotton seeds
2306.20.00	15	kg	- Of linseed	2306.20.00	15	kg	- Of linseed
2306.30.00	16	kg	- Of sunflower seeds	2306.30.00	16	kg	- Of sunflower seeds
<u>2306.40.00</u>	<u>17</u>	kg	<u>- Of rape or colza seeds</u>	2306.4			- Of rape or colza seeds:
				2306.41.00	40	kg	- - Of low erucic acid rape or colza seeds
				2306.49.00	45	kg	- - Other
2306.50.00	18	kg	- Of coconut or copra	2306.50.00	18	kg	- Of coconut or copra

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
2306.60.00	19	kg	- Of palm nuts or kernels	2306.60.00	19	kg	- Of palm nuts or kernels
2306.70.00	29	kg	- Of maize (corn) germ	2306.70.00	29	kg	- Of maize (corn) germ
2306.90.00	30	kg	- Other	2306.90.00	30	kg	- Other
<u>2308</u>			<u>VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY -PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED:</u>	2308.00.00	49	kg	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED
<u>2308.10.00</u>	<u>22</u>	<u>kg</u>	<u>- Acorns and horse-chestnuts</u>				
<u>2308.90.00</u>	<u>23</u>	<u>kg</u>	<u>- Other</u>				

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CURRENT	HS 2002	HS 2002	CURRENT
2306.40.00.17	2306.41.00.40	2306.41.00.40	2306.40.00.17
2306.40.00.17	2306.49.00.45	2306.49.00.45	2306.40.00.17
2308.10.00.22	2308.00.00.49	2308.00.00.49	2308.10.00.22
2308.90.00.23	2308.00.00.49	2308.00.00.49	2308.90.00.23

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 24 - TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

Additional Note.

1. "Bidis" , "beedees" , "beedies" , or the like, which are made of roughly cut tobacco or from tobacco tailings, stalk or refuse and packaged in stick form, are to be classified in 2402.20.

Note.

1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

Additional Note.

1. "Bidis" , "beedees" , "beedies" , or the like, which are made of roughly cut tobacco or from tobacco tailings, stalk or refuse and packaged in stick form, are to be classified in 2402.20.