

**CHAPTER 21**

**MISCELLANEOUS EDIBLE PREPARATIONS**

**Notes.**

1. This Chapter does not cover:

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 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) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(g) Prepared enzymes of heading 35.07.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.

3. For the purposes of heading 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, fruit or nuts, put up for retail sale as food suitable for infants or young children 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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HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																		VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V	VI		
								9	10	11	12									21	22		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
21.01	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>																						
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:																						
2101.11	-- Extracts, essences and concentrates:																						
	--- Instant coffee																						
2101.11.11	---- In packings of a net weight not less than 20 kg	Kg	30	45	0	*	8	0	TH	0	PH, TH	0	0	0	0	5	14.5	14.5	0	0	0	10	
2101.11.19	---- Other	Kg	30	45	0	*	8	0	TH	0	PH, TH	0	0	0	0	5	14.5	14.5	0	0	0	10	
2101.11.90	--- Other	Kg	30	45	0	*	8	0	TH	0	TH	0	0	0	0	5	14.5	14.5	0	0	0	10	
2101.12	-- Preparations with a basis of extracts, essences or																						

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	concentrates or with a basis of coffee:																					
2101.12.10	Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	Kg	30	45	0	8	0	0	TH	0	PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	10
	--- Other:																					
2101.12.91	---- Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	Kg	30	45	0	8	0	0	TH	0	PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	10
2101.12.92	---- Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	Kg	30	45	0	8	0	0	TH	0	PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	10
2101.12.99	---- Other	Kg	30	45	0	8	0	0	TH	0	PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	10
2101.20	--- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:																					
2101.20.20	-- Tea extracts for the manufacture of tea preparations, in powder form	Kg	30	45	0	*	8	0		0		0	0	0	0	5	5	5	0	0	0	10
2101.20.30	-- Preparations of tea consisting of a mixture of tea, milk powder and sugar	Kg	30	45	0	*	0	0		0		0	0	0	0	5	5	5	0	0	0	10
2101.20.90	-- Other	Kg	30	45	0	*	8	0		0		0	0	0	0	5	5	5	0	0	0	10
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Kg	30	45	0	8	8	0		0		0	0	0	0	0	5	5	0	0	0	10
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not</b>																					

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	<b>including vaccines of heading 30.02); prepared baking powders.</b>																					
2102.10.00	- Active yeasts	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	1.2	1.2	0	0	0	10
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:																					
2102.20.10	- - Of a kind used in animal feeding	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0.6	0.6	0	0	0	10
2102.20.90	- - Other	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0.6	0.6	0	0	0	10
2102.30.00	- Prepared baking powders	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0.6	0.6	0	0	0	10
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>																					
2103.10.00	- Soya sauce	Kg	32	48	0	7	7	0	KH	0		0	0	0	0	0	4	4	0	0	0	10
2103.20.00	- Tomato ketchup and other tomato sauces	Kg	35	52.5	0	7	7	0	KH	0		0	0	0	0	0	4.3	4.3	0	0	0	10
2103.30.00	- Mustard flour and meal and prepared mustard	Kg	35	52.5	0	7	7	0		0		0	0	0	0	0	4.3	4.3	0	0	0	10
2103.90	- Other:																					
	- - Sauces and preparations therefor:																					
2103.90.11	- - Chilli sauce	Kg	30	45	0	6	7	0	KH	0		0	0	0	0	0	3.7	3.7	0	0	0	10
2103.90.12	- - Fish sauce	Kg	32	48	0	7	3	0	KH	0		0	0	0	0	0	4	4	0	0	0	10
2103.90.13	- - - Other sauces	Kg	20	30	0	20	3	0	KH	0		0	45	45	0	0	2.5	2.5	0	0	0	10
2103.90.19	- - - Other	Kg	20	30	0	20	3	0	KH	0		0	45	45	0	0	2.5	2.5	0	0	0	10
	- - Mixed condiments and mixed seasonings:																					
2103.90.21	- - - Shrimp paste including belachan (blachan)	Kg	30	45	0	6	13	0		0		0	0	0	3.3	0	3.7	3.7	0	0	0	10
2103.90.29	- - - Other	Kg	30	45	0	6	7	0	KH	0		0	0	0	0	0	3.7	3.7	0	0	0	10

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<b>21.04</b>	<b>Soups and broths and preparations thereof, homogenised composite food preparations.</b>																				
2104.10	- Soups and broths and preparations therefor:																				
	- - Containing meat:																				
2104.10.11	- - - Suitable for infants or young children	Kg	40	60	0	8	8	0	0	0	0	0	0	0	0	5	5	0	0	0	10
2104.10.19	- - - Other	Kg	40	60	0	8	8	0	0	0	0	0	0	0	0	5	5	0	0	0	10
	- - Other:																				
2104.10.91	- - - Suitable for infants or young children	Kg	40	60	0	8	8	0	0	0	0	0	0	0	0	5	5	0	0	0	10
2104.10.99	- - - Other	Kg	40	60	0	8	8	0	0	0	0	0	0	0	0	5	5	0	0	0	10
2104.20	- Homogenised composite food preparations:																				
	- - Containing meat:																				
2104.20.11	- - - Suitable for infants or young children	Kg	40	60	0	8	8	0	0	0	0	0	0	0	0	5	5	0	0	0	10
2104.20.19	- - - Other	Kg	40	60	0	8	8	0	0	0	0	0	0	0	0	5	5	0	0	0	10
	- - Other:																				
2104.20.91	- - - Suitable for infants or young children	Kg	40	60	0	8	8	0	0	0	0	2.5	0	0	0	5	5	0	0	0	10
2104.20.99	- - - Other	Kg	40	60	0	8	8	0	0	0	0	2.5	0	0	0	5	5	0	0	0	10
<b>2105.00.00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	Kg	20	30	0	4	0	0	0	0	0	0	0	0	0	2.5	2.5	0	0	0	10
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>																				

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2106.10.00	- Protein concentrates and textured protein substances	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2106.90	- Other:																					
	- - Beancurd:																					
2106.90.11	- - - Dried bean curd and dired bean curd stick	Kg	25	37.5	0	25	0	0	KH	0		0	0	0	0	5	3.1	3.1	0	0	0	10
2106.90.12	- - - Fresh soybean curd (tofu)	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
2106.90.19	- - - Other	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
2106.90.20	- - Powdered alcohol	Kg	15	22.5	0	15	2	0	kH	3		2.5	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.30	- - Non-dairy creamer	Kg	20	30	0	20	0	0	KH	0	PH	0	0	0	0	5	2.5	2.5	0	0	0	10
	- - Autolysed yeast extracts:																					
2106.90.41	- - - In powder form	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.49	- - - Other	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
	- - Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:																					
2106.90.53	- - - Ginseng based products	Kg	15	22.5	0	18	0	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.54	- - - Other preparations of a kind used as raw material for the manufacture of composite concentrates	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.55	- - - Other, composite concentrates for simple dilution with water to make beverages	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.59	- - - Other	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
	- - Other, alcoholic preparations of a kind used for the making or for the manufacture of beverages:																					
	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates:																					

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2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	Kg	18	27	0	20	4	0	KH	5		5	0	0	0	5	2.5	2.5	0	0	0	10
2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	Kg	18	27	0	20	4	0	KH	5		5	0	0	0	5	2.5	2.5	0	0	0	10
	--- Composite concentrates for simple dilution with water to make beverages:																					
2106.90.64	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	Kg	18	27	0	20	4	0	KH	5		5	0	0	0	5	2.5	2.5	0	0	0	10
2106.90.65	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	Kg	18	27	0	20	4	0	KH	5		5	0	0	0	5	2.5	2.5	0	0	0	10
2106.90.66	--- Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	Kg	18	27	0	15	0	0	KH	0	ID	0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.67	--- Other, of a kind used for the manufacture of alcoholic beverages, in other forms	Kg	18	27	0	15	0	0	KH	0	ID	0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.69	--- Other	Kg	18	27	0	18	0	0	KH	0	ID	0	0	0	0	5	1.8	1.8	0	0	0	10
	-- Other food supplements; fortificant premixes:																					
2106.90.71	--- Food supplements based on ginseng	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.72	--- Other food supplements	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
2106.90.73	--- Fortificant premixes	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
	-- Food preparations for use by infants or young children:																					
2106.90.81	--- Food preparations for lactase deficient infants or young children	Kg	10	15	0	15	2	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.89	--- Other	Kg	10	15	0	15	2	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
	-- Other:																					

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2106.90.91	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
2106.90.92	- - - Flavoured or coloured syrups	Kg	15	22.5	0	20	0	0	KH	0		0	0	0	0	5	2.5	2.5	0	0	0	10
2106.90.93	- - - Coconut milk, whether or not powdered	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
2106.90.95	- - - Seri kaya	Kg	15	22.5	0	15	2	0	KH	0		0	0	0	0	5	1.8	1.8	0	0	0	10
2106.90.96	- - - Other medical foods	Kg	7	10.5	0	10	0	0	KH	0		0	0	0	0	5	2.5	2.5	0	0	0	10
2106.90.97	- - - Tempeh	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
2106.90.98	- - - - Other flavouring preparations	Kg	8	12	0	0	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10
2106.90.99	- - - Other	Kg	15	22.5	0	15	0	0	KH	0		0	0	0	0	5	0	0	0	0	0	10