

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) Vegetable fats and oils (Chapter 15);
- (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (d) Bakers' wares and other products of heading 19.05; or
- (e) Homogenised composite food preparations of heading 21.04.

2.- Headings 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 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 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 in heading 20.02.

5.- For the purposes of heading 20.07, 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 purposes of heading 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 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, 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 have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, 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 have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3.- For the purposes of subheadings 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 °C or corrected for 20 °C if the reading is made at a different temperature.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.																							
	2001.10	- Cucumbers and gherkins :																							
	2001.10.10	--- Cucumbers	kg								Free					20% or Rs. 140/- per kg	18%	Ex				45% or Rs.290/= per kg			2.5%
	2001.10.20	--- Gherkins	kg								Free					20% or Rs. 140/- per kg	18%	10.0%				45% or Rs.290/= per kg			2.5%
	2001.90.00	- Other	kg													20% or Rs. 70/- per kg	18%	10.0%				45% or Rs.290/= per kg			2.5%
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.																							
	2002.10.00	- Tomatoes, whole or in pieces	kg								Free					20% or Rs. 60/- per kg	18%	10.0%				30% or Rs.75/= per kg			2.5%
	2002.90.00	- Other	kg								Free					20% or Rs. 80/- per kg	18%	10.0%				30% or Rs.75/= per kg			2.5%
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.																							
	2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	kg								Free					20% or Rs. 75/- per kg	18%	10.0%				45% or Rs.270/= per kg			2.5%
	2003.90	- Other																							
	2003.90.10	--- Truffles	Kg								Free					20% or Rs. 120/- per kg	18%	Ex				45% or Rs.300/= per kg	28% or Rs.100/= per kg		2.5%
	2003.90.90	--- Other	kg								Free	5% or Rs.30/- per kg	5% or Rs.30/- per kg			20% or Rs.120/- per kg	18%	10.0%				45% or Rs.300/= per kg			2.5%
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.																							
	2004.10.00	- Potatoes	kg								Free					20% or Rs.100/- per kg	18%	10.0%				45% or Rs 290/= per kg			2.5%
	2004.90.00	- Other vegetables and mixtures of vegetables	kg													20% or Rs.110/- per kg	18%	10.0%				45% or Rs 290/= per kg			2.5%
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.																							

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	2005.10.00	- Homogenised vegetables	kg								Free					20% or Rs.200/- per kg	18%	Ex		45% or Rs.350/= per kg			2.5%	
	2005.20.00	- Potatoes	kg								Free					20% or Rs.370/- per kg	18%	10.0%		45% or Rs.320/= per kg			2.5%	
	2005.40.00	- Peas (<i>Pisum sativum</i>)	kg								Free					20% or Rs.150/- per kg	18%	10.0%	6.0%	45% or Rs.450/= per kg	28% or Rs.100/= per kg		2.5%	
		- Beans (<i>Vigna spp., Phaseolus spp.</i>) :																						
	2005.51.00	-- Beans, shelled	kg								Free					20% or Rs.110/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.59.00	-- Other	kg								Free					20% or Rs.110/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.60.00	- Asparagus	kg								Free					20% or Rs.110/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.70.00	- Olives	kg								Free					20% or Rs.140/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg								Free					20% or Rs. 70/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
		- Other vegetables and mixtures of vegetables :																						
	2005.91.00	-- Bamboo shoots	kg										7.5% or Rs.20/- per kg	5% or Rs.14/- per kg		20% or Rs. 60/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	
	2005.99.00	-- Other	kg													20% or Rs.120/- per kg	18%	10.0%		45% or Rs.290/= per kg			2.5%	
20.06		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) :																						
	2006.00.10	--- Processed fruits <i>Canned Pineapple</i>	kg	S												23.8% or Rs. 49/- per kg	18%	10.0%		45% or Rs.290/= per kg			2.5%	
	2006.00.90	--- Other <i>Canned Pineapple</i>	kg	S												20% or Rs.150/- per kg	18%	10.0%		45% or Rs.290/= per kg			2.5%	
20.07		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	- Homogenised preparations <i>Jams, Jellies, Marmalades & preserves</i>	kg	S												20% or Rs.280/- per kg	18%	10.0%	6.0%	10% or Rs.130/= per kg	Free		2.5%	
		- Other :																						

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2007.91.00	-- Citrus fruit	kg											23.8% or Rs. 286/- per kg	20% or Rs.480/- per kg	18%	Ex		45% or Rs.290/= per kg			2.5%	
		<i>Jams, Jellies, Marmalades & preserves</i>		S																			
	2007.99.00	-- Other	kg											23.8%or Rs. 120/- per kg	20% or Rs.210/- per kg	18%	10.0%		45% or Rs.360/= per kg			2.5%	
		<i>Jams, Jellies, Marmalades & preserves</i>		S																			
20.08		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.																					
		- Nuts, ground-nuts and other seeds, whether or not mixed together :																					
	2008.11.00	-- Ground-nuts	kg												20% or Rs.200/- per kg	18%	10.0%		45% or Rs.360/= per kg			2.5%	
	2008.19	-- Other, including mixtures :																					
	2008.19.10	--- Cashew nuts	kg							Free					20% or Rs.160/- per kg	18%	10.0%		45% or Rs.260/= per kg			2.5%	
	2008.19.20	--- Liquid coconut milk	kg							Free					20% or Rs.250/- per kg	18%	Ex		35% or Rs.350/= per kg			2.5%	
	2008.19.30	--- Coconut milk powder	kg							Free					20% or Rs.250/- per kg	18%	Ex		35% or Rs.350/= per kg			2.5%	
	2008.19.40	--- Coconut cream	kg							Free					20% or Rs.250/- per kg	18%	Ex		35% or Rs.350/= per kg			2.5%	
	2008.19.90	--- Other	kg							Free					20% or Rs.260/- per kg	18%	10.0%		45% or Rs.360/= per kg			2.5%	
	2008.20.00	- Pineapples	kg							Free					20% or Rs.30/- per kg	18%	10.0%		45% or Rs.250/= per kg			2.5%	
		<i>Canned Pineapple</i>		S																			
	2008.30	- Citrus fruit :																					
	2008.30.10	--- Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	kg							Free				23.8% or Rs. 72/- per kg	20% or Rs. 140/- per kg	18%	10.0%		10% or Rs.60/= per kg			2.5%	
	2008.30.90	--- Other	kg							Free				23.8% or Rs. 32/- per kg	20% or Rs.60/- per kg	18%	10.0%		45% or Rs.270/= per kg			2.5%	
	2008.40.00	- Pears	kg											23.8% or Rs. 33/- per kg	20% or Rs.60/- per kg	18%	10.0%	6.0%	45% or Rs.270/= per kg	28% or Rs.100/= per kg		2.5%	
	2008.50	- Apricots :																					
	2008.50.10	--- Apricots pulp in bulk packaging of 220 kg or more	kg							Free				23.8% or Rs. 34/- per kg	20% or Rs.60/- per kg	18%	Ex		10% or Rs.30/= per kg	Free		2.5%	
	2008.50.90	--- Other	kg							Free				23.8% or Rs. 39/- per kg	20% or Rs.70/- per kg	18%	10.0%	6.0%	45% or Rs.270/= per kg	28% or Rs.100/= per kg		2.5%	
	2008.60.00	- Cherries	kg							Free				23.8% or Rs. 48/- per kg	20% or Rs.100/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
	2008.70.00	- Peaches, including nectarines	kg								Free				23.8% or Rs. 55/- per kg	20%	20% or Rs.100/- per kg	18%	10.0%	6.0%	45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%		
	2008.80.00	- Strawberries	kg								Free				23.8% or Rs. 166/- per kg		20% or Rs.280/- per kg	18%	10.0%		45% or Rs.400/= per kg			2.5%		
		- Other, including mixtures other than those of subheading 2008.19 :																								
	2008.91.00	-- Palm hearts	kg								Free						20% or Rs.110/- per kg	18%	Ex		45% or Rs.290/= per kg			2.5%		
	2008.93.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	kg													20%	20% or Rs. 110/- per kg	18%	Ex		45% or Rs.290/= per kg	28% or Rs.100/= per kg		2.5%		
	2008.97.00	-- Mixtures	kg														20% or Rs.160/- per kg	18%	10.0%		45% or Rs.320/= per kg			2.5%		
	2008.99	-- Other :																								
	2008.99.10	--- Mangoes pulp in bulk packaging of 3 kg or more	kg														20% or Rs.100/- per kg	18%	10.0%		45% or Rs.290/= per kg			2.5%		
	2008.99.90	--- Other	kg														20% or Rs.120/- per kg	18%	10.0%		45% or Rs.290/= per kg			2.5%		
		<i>Canned Mango</i>		S																						
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.																								
		- Orange juice :																								
	2009.11	-- Frozen :																								
	2009.11.10	--- Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	kg								Free						20% or Rs.140/- per kg	18%	10.0%		10% or Rs.100/= per kg			2.5%		
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates</i>		S																						
	2009.11.90	--- Other	kg								Free						20% or Rs.140/- per kg	18%	10.0%		45% or Rs.320/= per kg			2.5%		
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates</i>		S																						
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	kg														20% or Rs.140/- per kg	18%	10.0%		45% or Rs.250/= per kg			2.5%		
		<i>Fruit Juice Concentrated and Fruit Juice Nectars</i>		S																						
	2009.19.00	-- Other	kg								Free						20% or Rs.140/- per kg	18%	10.0%		45% or Rs.250/= per kg			2.5%		
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>		S																						
		- Grapefruit juice; pomelo juice :																								

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	2009.21.00	-- Of a Brix value not exceeding 20 <i>Fruit Juice Concentrated and Fruit Juice Nectars</i>	kg	S								Free	5% or Rs.36/- per kg	5% or Rs.36/- per kg	20% or Rs.140/- per kg	18%	10.0%		45% or Rs.250/= per kg			2.5%		
	2009.29.00	-- Other <i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>	kg	S								Free			20% or Rs.140/- per kg	18%	10.0%		45% or Rs.320/= per kg			2.5%		
	2009.31.00	- Juice of any other single citrus fruit : -- Of a Brix value not exceeding 20 <i>Fruit Juice Concentrated and Fruit Juice Nectars</i>	kg	S								Free	5% or Rs.32/- per kg	5% or Rs.32/- per kg	20% or Rs.130/- per kg	18%	Ex		45% or Rs.250/= per kg			2.5%		
	2009.39.00	-- Other <i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>	kg	S								Free			20% or Rs.130/- per kg	18%	10.0%		45% or Rs.250/= per kg			2.5%		
	2009.41.00	- Pineapple juice : -- Of a Brix value not exceeding 20 <i>Fruit Juice Concentrated and Fruit Juice Nectars</i>	kg	S								Free	5% or Rs.21/- per kg	5% or Rs.21/- per kg	20% or Rs.100/- per kg	18%	10.0%		45% or Rs.230/= per kg			2.5%		
	2009.49.00	-- Other <i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>	kg	S								Free	5% or Rs.21/- per kg	5% or Rs.21/- per kg	20% or Rs.100/- per kg	18%	Ex		45% or Rs.290/= per kg			2.5%		
	2009.50.00	- Tomato juice <i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>	kg	S											20% or Rs.60/- per kg	18%	10.0%		45% or Rs.225/= per kg			2.5%		
	2009.61.00	- Grape juice (including grape must) : -- Of a Brix value not exceeding 30 <i>Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>	kg	S								Free	5% or Rs.15/- per kg	5% or Rs.15/- per kg	20%	20% or Rs.60/- per kg	18%	10.0%	6.0%	45% or Rs.225/= per kg	28% or Rs.88/= per kg		2.5%	
	2009.69.00	-- Other <i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>	kg	S								Free			20%	20% or Rs.140/- per kg	18%	10.0%	6.0%	45% or Rs.320/= per kg	28% or Rs.88/= per kg		2.5%	
	2009.71.00	- Apple juice : -- Of a Brix value not exceeding 20	kg									Free	5% or Rs.15/-	5% or Rs.15/-	20%	20% or Rs.60/-	18%	10.0%	6.0%	45% or Rs.230/=	28% or Rs.88/= per		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
		<i>Fruit Juice Concentrated and Fruit Juice Nectars</i>		S									per kg	per kg		per kg			per kg	kg				
	2009.79.00	-- Other	kg								Free		5% or Rs.29/- per kg	5% or Rs.29/- per kg	20%	20% or Rs.120/- per kg	18%	10.0%	6.0%	45% or Rs.230/= per kg	28% or Rs.88/= per kg		2.5%	
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates/ Fruit Squashes, Fruit Syrups, Fruit Cordials</i>		S																				
		- Juice of any other single fruit, nut or vegetable :																						
	2009.81.00	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice.	kg													20% or Rs.130/- per kg	18%	Ex		45% or Rs.320/= per kg	28% or Rs.88/= per kg		2.5%	
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>		S																				
	2009.89	-- Other :																						
	2009.89.10	--- Passion	kg													20% or Rs.300/- per kg	18%	Ex		45% or Rs.225/= per kg			2.5%	
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars / Fruit Squashes, Fruit Syrups, Fruit Cordials</i>		S																				
	2009.89.90	--- Other	kg													20% or Rs.80/- per kg	18%	10.0%		45% or Rs.225/= per kg			2.5%	
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars</i>		S																				
	2009.90.00	- Mixtures of juices	kg													20% or Rs.130/- per kg	18%	10.0%		45% or Rs.320/= per kg			2.5%	
		<i>Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates / Fruit Juice Concentrated and Fruit Juice Nectars/ Fruit Squashes, Fruit Syrups, Fruit Cordials</i>		S																				