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**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 purpose of heading 21.04, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized 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.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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>			
		<b>-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</b>			
2101.11		<b>- -Extracts, essences and concentrates</b>			
2101.11.10		-- -Instant coffee, not flavoured		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- -Decaffeinated .....	KGM		
		---- -Other:			
	91	---- -Put up for retail sale .....	KGM		
	99	---- -Other .....	KGM		
2101.11.90		-- -Other		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- -Instant coffee, flavoured .....	KGM		
	90	---- -Other .....	KGM		
2101.12.00	00	<b>- -Preparations with a basis of extracts, essences or concentrates or with a basis of coffee</b>	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2101.20.00		<b>-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</b>		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- -Soluble or instant tea or maté, containing no sugar, cereal or other additives .....	KGM		
	90	---- -Other .....	KGM		
2101.30.00	00	<b>-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</b>	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
21.02		<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>			
2102.10.00	00	<b>-Active yeasts</b>	KGM	Free	AUT, NZT, CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2102.20.00	00	<b>-Inactive yeasts; other single-cell micro-organisms, dead</b>	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2102.30.00	00	<b>-Prepared baking powders</b>	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
21.03		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
2103.10.00	00	<b>-Soya sauce</b>	KGM	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free AUT: 7% NZT: 7%
2103.20		<b>-Tomato ketchup and other tomato sauces</b>			
2103.20.10	00	<b>-- -Tomato ketchup</b>	KGM	12.5%	CCCT, LDCT, UST, MXT, CT, CIAT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free IT: 6% NT: 6% SLT: 6%
2103.20.90	--	<b>-Other</b>		12.5%	CCCT, LDCT, UST, MXT, CT, CIAT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free IT: 6% NT: 6% SLT: 6%
	10	<b>---- -Pizza sauces .....</b>	KGM		
		<b>---- -Other:</b>			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	91	----- <i>Certified organic</i> .....	KGM		
	92	----- <i>Not certified organic</i> .....	KGM		
<b>2103.30</b>		<b>-Mustard flour and meal and prepared mustard</b>			
2103.30.10	00	--Mustard flour and meal	KGM	3%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2103.30.20	00	--Prepared mustard	KGM	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
<b>2103.90</b>		<b>-Other</b>			
2103.90.10		--Mayonnaise and salad dressing		11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 8%
	10	----- <i>Mayonnaise</i> .....	KGM		
	20	----- <i>Salad dressing</i> .....	KGM		
2103.90.20	00	--Mixed condiments and mixed seasonings	KGM	8%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free AUT: 5.5% NZT: 5.5% GPT: 5%
2103.90.90		--Other		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free AUT: 7% NZT: 7%
	10	----- <i>Sauces based on fish products</i> .....	KGM		
	90	----- <i>Other</i> .....	KGM		
<b>21.04</b>		<b>Soups and broths and preparations therefor; homogenized composite food preparations.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2104.10.00	00	-Soups and broths and preparations therefor	KGM	6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2104.20.00	00	-Homogenized composite food preparations	KGM	11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 5% IT: 5.5% NT: 5.5% SLT: 5.5%
2105.00		Ice cream and other edible ice, whether or not containing cocoa.			
2105.00.10	00	-- -Flavoured ice and ice sherbets	KGM	9.5%	CCCT, LDCT, UST, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% IT: 5% NT: 5% SLT: 5% CPTPT: 6.5%
		-- -Other:			
2105.00.91		--- -Within access commitment		6.5%	CCCT, LDCT, UST, CIAT, CT, IT, NT, SLT, PT, COLT, JT, PAT, CEUT, UAT, CPTPT: Free GPT: 6.5%
		10 ---- -Ice cream novelties.....	KGM		
		20 ---- -Other ice cream.....	KGM		
		90 ---- -Other.....	KGM		
2105.00.92		--- -Over access commitment		277% but not less than \$1.16/kg	
		10 ---- -Ice cream novelties.....	KGM		
		20 ---- -Other ice cream.....	KGM		
		90 ---- -Other.....	KGM		
21.06		Food preparations not elsewhere specified or included.			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2106.10.00	00	-Protein concentrates and textured protein substances	KGM	11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 5% IT: 5.5% NT: 5.5% SLT: 5.5%
<b>2106.90</b>		<b>-Other</b>			
2106.90.10		--Chewing gum, containing 2 mg or more of nicotine; Cream of coconut syrup for use in the manufacture of beverages; Elderberry flower concentrate and Limeflower concentrate for use in the manufacture of beverages; Nutmeat substitutes; Sour dough flavouring ingredients; Tea substitutes; Vegetable preparations for use as flavouring		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----Chewing gum, containing 2 mg or more of nicotine .....	KGM		
	40	----Tea substitutes .....	KGM		
	50	----Vegetable preparations for use as flavouring.....	KGM		
	90	----Other .....	KGM		
		--Syrups derived from cane or beet sugar, containing added colouring matter; Food concentrates and fruit syrups for use in beverages or other food preparations:			
2106.90.21	00	---Syrups derived from cane or beet sugar, containing, in the dry state, 90% or more by weight of sugar and no added flavouring matter	KGM	6%	CCCT, LDCT, UST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2106.90.29		---Other		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----Food concentrates and fruit syrups, for use in beverages or other food preparations .....	KGM		
	90	----Other .....	KGM		
		--Milk, cream or butter substitutes and preparations suitable for use as butter substitutes:			
2106.90.31	00	---Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, within access commitment	KGM	5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 5%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2106.90.32	00	---Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment	KGM	212% but not less than \$2.11/kg	
2106.90.33	00	---Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, within access commitment	KGM	5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 5%
2106.90.34	00	---Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, over access commitment	KGM	212% but not less than \$2.11/kg	
2106.90.35	00	---Milk or cream substitutes, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content, and butter substitutes, containing, in the dry state, over 10% by weight of milk solids but 15% or less by weight of milk fat	KGM	8%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 4%
2106.90.39		---Other		8%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 4%
	10	---Cream substitutes, whipped .....	KGM		
	20	---Coffee whitener .....	KGM		
	90	---Other .....	KGM		
		-- Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens; Protein hydrolysates:			
2106.90.41		--- Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 3%
	10	--- Cheese fondue .....	KGM		
	20	--- Popping corn, prepared and packaged for use with microwave ovens ..	KGM		
2106.90.42	00	---Protein hydrolysates	KGM	6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 3%
		-- Egg preparations, containing 50% or more by weight of eggs:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2106.90.51 00	---	-Within access commitment	KGM	6.68¢/kg	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free
2106.90.52 00	---	-Over access commitment	KGM	\$1.45/kg	
	---	-Other:			
2106.90.91 00	---	-Concentrated juice of any single fruit or vegetable, fortified with vitamins or minerals	LTR	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free
2106.90.92 00	---	-Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals	LTR	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free
I 2106.90.93 00	---	-Containing 50% or more by weight of dairy content, within access commitment	KGM	7%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 7%
2106.90.94 00	---	-Containing 50% or more by weight of dairy content, over access commitment	KGM	274.5% but not less than \$2.88/kg	
2106.90.95	---	-Other preparations, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content		8%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 4%
	10	---- <i>Butter oil and sugar blends</i> .....	KGM		
	90	---- <i>Other</i> .....	KGM		
2106.90.96 00	---	-Compound alcoholic preparations, not based on one or more odoriferous substances, with an alcoholic strength exceeding 0.5% by volume, for use in the manufacture of beverages	LTR	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2106.90.97 00	---	-Fruit flavoured powders for use in the manufacture of pharmaceuticals, food products or beverages	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2106.90.98	00	Jelly powders, ice cream powders and powders for similar preparations	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
2106.90.99		Other		10.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free AUT: 8% NZT: 8% GPT: 5%
		10 - - - - <i>Flavouring powders</i> .....	KGM		
		- - - - <i>Sweets, gums and the like, containing synthetic sweetening agents:</i>			
		31 - - - - <i>Chewing gum</i> .....	KGM		
		39 - - - - <i>Other</i> .....	KGM		
		40 - - - - <i>Flavouring extracts and essences</i> .....	KGM		
		- - - - <i>Other:</i>			
		91 - - - - <i>Frozen</i> .....	KGM		
		92 - - - - <i>Not frozen, in airtight containers</i> .....	KGM		
		99 - - - - <i>Other</i> .....	KGM		