

**Section IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**Note.**

1. In this Section the term "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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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 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.

## 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, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		---- -Decaffeinated:			
	11	----- -Put up for retail sale .....	KGM		
	19	----- -Other .....	KGM		
		---- -Other:			
	91	----- -Put up for retail sale .....	KGM		
	99	----- -Other .....	KGM		
2101.11.90		-- -Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
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		<b>-Active yeasts</b>			
2102.10.10	00	-- -With a moisture content of 15% or more but excluding liquid yeast	KGM	8%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2102.10.20 00		--With a moisture content of less than 15%; liquid yeast	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free AUT: 1% NZT: 1%
2102.20.00 00		-Inactive yeasts; other single-cell micro-organisms, dead	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
2102.30.00 00		-Prepared baking powders	KGM	3%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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		-Soya sauce	KGM	9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free AUT: 7% NZT: 7%
2103.20		<b>-Tomato ketchup and other tomato sauces</b>			
2103.20.10 00		--Tomato ketchup	KGM	12.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT: Free IT: 6% NT: 6% SLT: 6% PAT: 7.5%
2103.20.90		--Other		12.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT: Free IT: 6% NT: 6% SLT: 6% PAT: 7.5%
		10 ---- -Pizza sauces .....	KGM		
		20 ---- -Chili sauces .....	KGM		
		---- -Other:			
		91 ---- -Certified organic .....	KGM		
		92 ---- -Not certified organic .....	KGM		
2103.30		<b>-Mustard flour and meal and prepared mustard</b>			
2103.30.10 00		--Mustard flour and meal	KGM	3%	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2103.30.20	00	-- Prepared mustard	KGM	9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
<b>2103.90</b>		<b>-Other</b>			
2103.90.10		-- Mayonnaise and salad dressing		11%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 8%
	10	---- Mayonnaise.....	KGM		
	20	---- Salad dressing .....	KGM		
2103.90.20	00	-- Mixed condiments and mixed seasonings	KGM	8%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free AUT: 5.5% NZT: 5.5% GPT: 5%
2103.90.90		-- Other		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free AUT: 7% NZT: 7%
	10	---- Sauces based on fish products.....	KGM		
	90	---- Other .....	KGM		
<b>21.04</b>		<b>Soups and broths and preparations therefor; homogenized composite food preparations.</b>			
<b>2104.10.00</b>		<b>-Soups and broths and preparations therefor</b>		6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- In airtight containers.....	KGM		
	90	---- Other .....	KGM		
<b>2104.20.00</b>	00	<b>-Homogenized composite food preparations</b>	KGM	11%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 5% IT: 5.5% NT: 5.5% SLT: 5.5%
<b>2105.00</b>		<b>Ice cream and other edible ice, whether or not containing cocoa.</b>			

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2105.00.10	00	-- -Flavoured ice and ice sherbets	KGM	9.5%	CCCT, LDCT, UST, CT, CRT, PT, COLT, JT, PAT: Free GPT: 5% IT: 5% NT: 5% SLT: 5%
		-- -Other:			
2105.00.91		--- -Within access commitment		6.5%	CCCT, LDCT, UST, CT, IT, NT, SLT, PT, COLT, JT: Free GPT: 6.5% PAT: 3.5%
	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		
<b>21.06</b>		<b>Food preparations not elsewhere specified or included.</b>			
<b>2106.10.00</b>	00	<b>-Protein concentrates and textured protein substances</b>	KGM	11%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT: 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, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: 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:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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: Free MT: 6%
2106.90.29	---	-Other		6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>Food concentrates and fruit syrups, for use in beverages or other food preparations</i> .....	KGM		
	90	---- <i>Other</i> .....	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, JT: Free GPT: 5% COLT: 2% PAT: 3%
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, MT, CT, CRT, IT, NT, SLT, PT, JT: Free GPT: 5% COLT: 2% PAT: 3%
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, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
2106.90.39	---	-Other		8%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
	10	---- <i>Cream substitutes, whipped</i> .....	KGM		
	20	---- <i>Coffee whitener</i> .....	KGM		
	90	---- <i>Other</i> .....	KGM		
		--Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens; Protein hydrolysates:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2106.90.41		---Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens		6%	CCCT, LDCT, UST, MT, CT, CRT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
	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, MT, CIAT, CT, CRT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
		--Egg preparations:			
2106.90.51	00	---Within access commitment	KGM	6.68¢/kg	CCCT, LDCT, UST, CT, CRT, PT, JT: Free COLT: 2.86¢/kg PAT: 4.00¢/kg
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	10.5%	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT: Free AUT: 8% NZT: 8% IT: 5% NT: 5% SLT: 5%
2106.90.92	00	---Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals	LTR	10.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free AUT: 8% NZT: 8% IT: 5% NT: 5% SLT: 5%
2106.90.93	00	---Containing 50% or more by weight of dairy content, within access commitment	KGM	7%	CCCT, LDCT, UST, CT, CRT, PT, JT: Free GPT: 7% COLT: 3% PAT: 4%
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, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 5%
	10	---Butter oil and sugar blends.....	KGM		
	90	---Other .....	KGM		



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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	\$0.70/litre plus 19%	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, PAT: Free IT: 19% NT: 19% SLT: 19%
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, MT, CIAT, CT, CRT, PT, COLT, JT, PAT: Free
2106.90.98 00	---	Jelly powders, ice cream powders and powders for similar preparations	KGM	10.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free AUT: 8% NZT: 8% GPT: 5% IT: 5% NT: 5% SLT: 5%
2106.90.99	---	Other		10.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free AUT: 8% NZT: 8% GPT: 5%
10	----	Flavouring powders.....	KGM		
	----	Sweets, gums and the like, containing synthetic sweetening agents:			
31	----	Chewing gum.....	KGM		
39	----	Other.....	KGM		
40	----	Flavouring extracts and essences.....	KGM		
	----	Other:			
91	----	Frozen.....	KGM		
92	----	Not frozen, in airtight containers.....	KGM		
99	----	Other.....	KGM		