**SECTION IV**

## Chapter 21 Miscellaneous Edible Preparations

### Chapter Notes

1. This chapter does not cover:
   1. mixed vegetables of heading 0712;
   2. roasted coffee substitutes containing coffee in any proportion (heading 0901);
   3. flavoured tea (heading 0902);
   4. spices or other products of headings 0904 to 0910;
   5. food preparations, other than the products described in heading 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);
   6. yeast put up as a medicament or other products of heading 3003 or 3004; or
   7. prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in note 1 (b) are to be classified in heading 2101.
3. For the purposes of heading 2104, 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.

### Additional Chapter Notes

1. For the purpose of subheadings 2106 10 20 and 2106 90 92 the term 'starch' also covers starch breakdown products.
2. For the purposes of subheading 2106 90 20 'compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages' means those preparations having an alcoholic strength by volume of more than 0.5% vol.
3. For the purposes of subheading 2106 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10% fructose.
4. For products of subheadings 2106 90 30 and 2106 90 59, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with the Tariff of the United Kingdom Version 1.0, dated 11 February 2019.
5. Other food preparations presented in measured doses, such as capsules, tablets, pastilles and pills, and which are intended for use as food supplements are to be classified under heading 2106, unless elsewhere specified or included.
6. Preparations with a basis of coffee, tea or maté or extracts, essences and concentrates thereof with a sugar content of 97% or more by weight, calculated on the dry matter, are excluded from classification under heading 2101 and are in principle to be classified in Chapter 17. The character of those products is no longer deemed to be determined by coffee, tea or maté or extracts, essences and concentrates thereof.

| Classification | Description |
| --- | --- |
| **2100** | **MISCELLANEOUS EDIBLE PREPARATIONS** |
| **2101** | **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** |
|  | - 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 |
| **2101 12** | - - Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee |
| **2101 12 92** | - - - Preparations with a basis of these extracts, essences or concentrates of coffee |
| **2101 12 92 20** | - - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch |
|  | - - - - Other |
| **2101 12 92 92** | - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2101 12 92 99** | - - - - - Other |
| **2101 12 98** | - - - Other |
| **2101 12 98 20** | - - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch |
|  | - - - - Other |
| **2101 12 98 92** | - - - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
|  | - - - - - Other |
| **2101 12 98 94** | - - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2101 12 98 99** | - - - - - - Other |
| **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** | - - Extracts, essences or concentrates |
|  | - - Preparations |
| **2101 20 92** | - - - With a basis of extracts, essences or concentrates of tea or maté |
| **2101 20 92 10** | - - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch |
|  | - - - - Other |
| **2101 20 92 82** | - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2101 20 92 99** | - - - - - Other |
| **2101 20 98** | - - - Other |
| **2101 20 98 10** | - - - - Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 2.5% milk proteins, 5% sucrose or isoglucose, 5% glucose or starch |
|  | - - - - Other |
| **2101 20 98 85** | - - - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
|  | - - - - - Other |
| **2101 20 98 87** | - - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2101 20 98 99** | - - - - - - Other |
| **2101 30** | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof |
|  | - - Roasted chicory and other roasted coffee substitutes |
| **2101 30 11** | - - - Roasted chicory |
| **2101 30 19** | - - - Other |
|  | - - Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes |
| **2101 30 91** | - - - Of roasted chicory |
| **2101 30 99** | - - - Other |
| **2102** | **Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders** |
| **2102 10** | - Active yeasts |
| **2102 10 10** | - - Culture yeast |
| **2102 10 10 10** | - - - for feeding purpose |
| **2102 10 10 90** | - - - Other |
|  | - - Bakers' yeast |
| **2102 10 31** | - - - Dried |
| **2102 10 39** | - - - Other |
| **2102 10 90** | - - Other |
| **2102 10 90 10** | - - - For feeding purpose |
| **2102 10 90 90** | - - - Other |
| **2102 20** | - Inactive yeasts; other single-cell micro-organisms, dead |
|  | - - Inactive yeasts |
| **2102 20 11** | - - - In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1kg |
| **2102 20 11 10** | - - - - for feeding purpose |
| **2102 20 11 90** | - - - - Other |
| **2102 20 19** | - - - Other |
| **2102 20 19 10** | - - - - for feeding purpose |
| **2102 20 19 90** | - - - - Other |
| **2102 20 90** | - - Other |
| **2102 30** | - Prepared baking powders |
| **2103** | **Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard** |
| **2103 10** | - Soya sauce |
| **2103 20** | - Tomato ketchup and other tomato sauces |
| **2103 30** | - Mustard flour and meal and prepared mustard |
| **2103 30 10** | - - Mustard flour and meal |
| **2103 30 90** | - - Prepared mustard |
| **2103 30 90 10** | - - - Containing no added sugar or containing less than 5% by weight of added sugar |
| **2103 30 90 90** | - - - Containing 5% or more by weight of added sugar |
| **2103 90** | - Other |
| **2103 90 10** | - - Mango chutney, liquid |
| **2103 90 30** | - - Aromatic bitters of an alcoholic strength by volume of 44.2 to 49.2% vol containing from 1.5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0.5 litre or less |
| **2103 90 90** | - - Other |
| **2103 90 90 10** | - - - Containing tomato |
| **2103 90 90 80** | - - - Other |
| **2104** | **Soups and broths and preparations therefor; homogenised composite food preparations** |
| **2104 10** | - Soups and broths and preparations therefor |
| **2104 10 00 10** | - - Containing tomato |
| **2104 10 00 90** | - - Other |
| **2104 20** | - Homogenised composite food preparations |
| **2105** | **Ice cream and other edible ice, whether or not containing cocoa** |
| **2105 00 10** | - Containing no milkfats or containing less than 3% by weight of such fats |
|  | - Containing by weight of milkfats |
| **2105 00 91** | - - 3% or more but less than 7% |
| **2105 00 99** | - - 7% or more |
| **2106** | **Food preparations not elsewhere specified or included** |
| **2106 10** | - Protein concentrates and textured protein substances |
| **2106 10 20** | - - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch |
| **2106 10 20 20** | - - - Soya protein concentrate having a protein content by weight, calculated on a dry weight basis, of 65% or more but not more than 90% in powder or textured form |
| **2106 10 20 30** | - - - Preparation on the base of soya protein isolate, containing by weight 6.6% or more but not more than 8.6% of calcium phosphate |
| **2106 10 20 90** | - - - Other |
| **2106 10 80** | - - Other |
|  | - - - Containing more than 1% milk fats, 1% other fats or more than 5% sugars |
| **2106 10 80 31** | - - - - containing less than 65% by net weight of added cane or beet sugar of subheading 1701 91 to 1701 99 |
| **2106 10 80 39** | - - - - Other |
| **2106 10 80 70** | - - - Other |
| **2106 90** | - Other |
| **2106 90 20** | - - Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages |
| **2106 90 20 10** | - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 20 90** | - - - Other |
|  | - - Flavoured or coloured sugar syrups |
| **2106 90 30** | - - - Isoglucose syrups |
| **2106 90 30 10** | - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 30 90** | - - - - Other |
|  | - - - Other |
| **2106 90 51** | - - - - Lactose syrup |
| **2106 90 51 10** | - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 51 90** | - - - - - Other |
| **2106 90 55** | - - - - Glucose syrup and maltodextrine syrup |
| **2106 90 55 10** | - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 55 90** | - - - - - Other |
| **2106 90 59** | - - - - Other |
| **2106 90 59 10** | - - - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
|  | - - - - - Other |
| **2106 90 59 92** | - - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 59 99** | - - - - - - Other |
|  | - - Other |
| **2106 90 92** | - - - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch |
| **2106 90 92 40** | - - - - Hydrolysates of proteins and autolysates of yeast |
| **2106 90 92 45** | - - - - Preparation containing by weight: - more than 30% but not more than 35% liquorice extract, - more than 65% but not more than 70% tricaprylin, standardised by weight to 3% or more but not more than 4% glabridin |
| **2106 90 92 50** | - - - - Casein protein hydrolysate consisting of: - by weight 20% or more but not more than 70% free amino acids, and - peptones of which by weight more than 90% having a molecular weight of not more than 2000 Da |
| **2106 90 92 60** | - - - - Other |
| **2106 90 98** | - - - Other |
|  | - - - - Containing 26% or more by weight of milkfat |
|  | - - - - - In immediate packings of a net capacity of 1kg or less |
| **2106 90 98 26** | - - - - - - Of a kind used in drink industries containing 70% or more by weight of sucrose/isosucrose |
|  | - - - - - - Other |
|  | - - - - - - - Containing less than 70% by weight of sugar |
| **2106 90 98 28** | - - - - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 98 30** | - - - - - - - - Other |
| **2106 90 98 33** | - - - - - - - Other |
|  | - - - - - Other |
| **2106 90 98 34** | - - - - - - Of a kind used in drink industries containing 70% or more by weight of sucrose/isosucrose |
|  | - - - - - - Other |
|  | - - - - - - - Containing less than 70% by weight of sugar |
| **2106 90 98 35** | - - - - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 98 36** | - - - - - - - - Other |
| **2106 90 98 38** | - - - - - - - Other |
|  | - - - - Other |
|  | - - - - - Containing less than 70% by weight of sucrose (including invert sugar expressed as sucrose) |
|  | - - - - - - Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| **2106 90 98 42** | - - - - - - - Containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99 |
| **2106 90 98 43** | - - - - - - - Other |
|  | - - - - - - Other |
| **2106 90 98 45** | - - - - - - - Preparation in powder form containing by weight: - 15% or more but not more than 35% of wheat derived Maltodextrin, - 15% or more but not more than 35% of whey (milk serum), - 10% or more but not more than 30% of refined, bleached, deodorised and non-hydrogenated sunflower oil, - 10% or more but not more than 30% of blended, aged spray dried cheese, - 5% or more but not more than 15% of buttermilk and - 0.1% or more but not more than 10% of sodium caseinate, disodium phosphate, lactic acid |
| **2106 90 98 47** | - - - - - - - Preparation, having a moisture content of 1% or more but not more than 4%, and containing by weight: - 15% or more but not more than 35% of buttermilk, - 20% (±10%) of lactose, - 20% (±10%) of whey protein concentrate, - 15% (±10%) of cheddar cheese, - 3% (±2%) of salt, - 0.1% or more but not more than 10% of lactic acid E270, - 0.1% or more but not more than 10% of gum arabic E414 for use in the manufacture of products of food and drink industry |
| **2106 90 98 49** | - - - - - - - Other |
|  | - - - - - Other |
| **2106 90 98 53** | - - - - - - Of a kind used in drink industries |
| **2106 90 98 55** | - - - - - - Other |