**SECTION IV**

## Chapter 20 Preparations Of Vegetables, Fruit, Nuts Or Other Parts Of Plants

### Chapter 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) food preparations 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);

(c) bakers' wares and other products of heading 1905; or

(d) homogenised composite food preparations of heading 2104.

2. Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).

3. Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (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 2002.

5. For the purposes of heading 2007, 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 2009, 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 2005.

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 2007.

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.

### Additional Chapter Notes

1. For the purposes of heading 2001, vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid must have a content of free, volatile acid of 0.5 % by weight or more, expressed as acetic acid. In addition, mushrooms of subheading 2001 90 50 should not have a salt content exceeding 2.5 % by weight.

2 (a) The content of various sugars expressed as sucrose (sugar content) of products classified in this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Tariff of the United Kingdom Version 1.0, dated 11 February 2019, at a temperature of 20°C and multiplied by one of the following factors:

— 0.93 in respect of products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99;

— 0.95 in respect of products of the other headings.

However, the content of various sugars expressed as sucrose (sugar content) of the following products classified in this Chapter:

— products manufactured on the basis of seaweed and other algae prepared or preserved by processes not provided for in Chapter 12;

— products manufactured on the basis of manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content of heading 0714;

— products manufactured on the basis of vine leaves;

corresponds to the figure resulting from a calculation carried out on the basis of measurements which have been obtained applying the high performance liquid chromatography method (the “HPLC method”), using the following formula:

S + (G + F) × 0.95;

where:

“S” is the sucrose content determined by the HPLC method;

“F” is the fructose content determined by the HPLC method;

“G” is the glucose content determined by the HPLC method.

(b) The expression ‘Brix value’, mentioned in the subheadings of heading 2009, corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Tariff of the United Kingdom Version 1.0, dated 11 February 2019, at a temperature of 20°C.

3 The products of subheadings 2008 20 to 2008 80, 2008 93, 2008 97 and 2008 99 are to be considered as containing added sugar when the ‘sugar content’ thereof exceeds by weight the percentages given hereunder, according to the kind of fruit or edible part of plant concerned:

— pineapples and grapes: 13 %,

— other fruits, including mixtures of fruit, and other edible parts of plants: 9 %.

4 For the purposes of subheadings 2008 30 11 to 2008 30 39, 2008 40 11 to 2008 40 39, 2008 50 11 to 2008 50 59, 2008 60 11 to 2008 60 39, 2008 70 11 to 2008 70 59, 2008 80 11 to 2008 80 39, 2008 93 11 to 2008 93 29, 2008 97 12 to 2008 97 38 and 2008 99 11 to 2008 99 40, the following expressions have the meanings hereby assigned to them:

— ‘actual alcoholic strength by mass’: the number of kilograms of pure alcohol contained in 100kg of the product,

— ‘% mas’: the symbol for alcoholic strength by mass.

5. The following is to be applied to the products as they are presented:

(a) the added sugar content of products of heading 2009 corresponds to the ‘sugar content’ less the figures given hereunder, according to the kind of juice concerned:

— lemon or tomato juice: 3,

— grape juice: 15,

— other fruit or vegetable juices, including mixtures of juices: 13.

(b) the fruit juices with added sugar, of a Brix value not exceeding 67 and containing less than 50 % by weight of fruit juice lose their original character of fruit juices of heading 2009. Item (b) does not apply to concentrated natural fruit juices. Consequently, concentrated natural fruit juices are not excluded from heading 2009.

6. For the purposes of subheadings 2009 69 51 and 2009 69 71, ‘concentrated grape juice (including grape must)’ means grape juice (including grape must) for which the figure indicated by a refractometer (used in accordance with the method prescribed in the Tariff of the United Kingdom Version 1.0, dated 11 February 2019, at a temperature of 20°C is not less than 50.9 %.

7. For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 10 91, 2007 99 93, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94, 2008 97 97, 2008 99 24, 2008 99 31, 2008 99 36, 2008 99 38, 2008 99 48, 2008 99 63, 2009 89 34, 2009 89 36, 2009 89 73, 2009 89 85, 2009 89 88, 2009 89 97, 2009 90 92, 2009 90 95 and 2009 90 97, ‘tropical fruit’ means guavas, mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya.

8. For the purposes of subheadings 2001 90 92, 2006 00 35, 2006 00 91, 2007 99 93, 2008 19 12, 2008 19 92, 2008 97 03, 2008 97 05, 2008 97 12, 2008 97 16, 2008 97 32, 2008 97 36, 2008 97 51, 2008 97 72, 2008 97 76, 2008 97 92, 2008 97 94 and 2008 97 97, ‘tropical nuts’ means coconuts, cashew nuts, Brazil nuts, areca (or betel), cola and macadamia nuts.

9. Seaweeds and other algae prepared or preserved by processes not provided for in Chapter 12, such as cooking, roasting, seasoning or adding sugar, fall in Chapter 20 as preparations of other parts of plants. Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, are to be classified under heading 1212.