**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.