

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Note

1. This chapter does not cover:
 - (a) sugar confectionery containing cocoa (heading 1806);
 - (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
 - (c) medicaments or other products of Chapter 30.

Subheading note

1. For the purposes of subheadings 1701 11 and 1701 12, 'raw sugar' means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99,5°.

Additional notes

1. For the purposes of subheadings 1701 11 10, 1701 11 90, 1701 12 10 and 1701 12 90, 'raw sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99,5 % by weight of sucrose determined by the polarimetric method.
2. The duty applicable to raw sugar of subheadings 1701 11 10 and 1701 12 10 whose yield established according to Annex I, point II, to Regulation (EC) No 1260/2001 differs from 92 % is fixed in the following manner:

the relevant rate is multiplied by a correcting coefficient obtained by dividing the percentage yield established according to the above provisions by 92.

3. For the purposes of subheading 1701 99 10, 'white sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99,5 % or more by weight of sucrose, determined by the polarimetric method.
4. For the purposes of establishing the duty applicable to products of subheadings 1702 20 10, 1702 60 80, 1702 60 95, 1702 90 60, 1702 90 71, 1702 90 80 and 1702 90 99, the sucrose content, including other sugars expressed as sucrose, is determined by the methods laid down in Article 5 (2) and (4) of Regulation (EC) No 1423/95.
5. For the purposes of subheadings 1702 30 10, 1702 40 10, 1702 60 10 and 1702 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.

For the purposes of establishing the duty applicable to products of the subheadings referred to in the preceding paragraph, the dry matter content is determined according to Article 5 (3) of Regulation (EC) No 1423/95.

6. 'Inulin syrup' means:
 - (a) for the purposes of subheading 1702 60 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50 % fructose in free form or as sucrose;
 - (b) for the purposes of subheading 1702 90 80, the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10 % but not more than 50 % of fructose in free form or as sucrose.
7. When imported in the form of an assortment, goods of subheading 1704 90 are subject to an agricultural component (EA) fixed according to the average content in milk fats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1701	Cane or beet sugar and chemically pure sucrose, in solid form:		
	– Raw sugar not containing added flavouring or colouring matter:		
1701 11	– – Cane sugar:		
1701 11 10	– – – For refining ⁽¹⁾	33,9 €/100 kg/net ⁽²⁾ ⁽³⁾	—
1701 11 90	– – – Other	41,9 €/100 kg/net ⁽³⁾	—
1701 12	– – Beet sugar:		
1701 12 10	– – – For refining ⁽¹⁾	33,9 €/100 kg/net ⁽²⁾ ⁽³⁾	—
1701 12 90	– – – Other	41,9 €/100 kg/net ⁽³⁾	—
	– Other:		
1701 91 00	– – Containing added flavouring or colouring matter	41,9 €/100 kg/net ⁽³⁾	—
1701 99	– – Other:		
1701 99 10	– – – White sugar	41,9 €/100 kg/net ⁽³⁾	—
1701 99 90	– – – Other	41,9 €/100 kg/net ⁽³⁾	—
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	– Lactose and lactose syrup:		
1702 11 00	– – Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	14 €/100 kg/net	—
1702 19 00	– – Other	14 €/100 kg/net	—
1702 20	– Maple sugar and maple syrup:		
1702 20 10	– – Maple sugar in solid form, containing added flavouring or colouring matter	0,4 €/100 kg/net ⁽⁴⁾	—
1702 20 90	– – Other	8	—
1702 30	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:		
1702 30 10	– – Isoglucose	50,7 €/100 kg/net mas	—
	– – Other:		
	– – – Containing in the dry state, 99 % or more by weight of glucose:		
1702 30 51	– – – – In the form of white crystalline powder, whether or not agglomerated	26,8 €/100 kg/net	—

⁽¹⁾ Entry under this subheading is subject to the conditions laid down in the relevant Community provisions (see Articles 291 to 300 of Commission Regulation (EEC) No 2454/93 (OJ L 253, 11.10.1993, p. 1) and subsequent amendments).

⁽²⁾ This rate applies to raw sugar with a yield of 92 %.

⁽³⁾ WTO tariff quota: see Annex 7.

⁽⁴⁾ Per 1 % by weight of sucrose.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1702 30 59	— — — Other	20 €/100 kg/net	—
	— — — Other:		
1702 30 91	— — — In the form of white crystalline powder, whether or not agglomerated	26,8 €/100 kg/net	—
1702 30 99	— — — Other	20 €/100 kg/net	—
1702 40	— Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:		
1702 40 10	— — Isoglucose	50,7 €/100 kg/net mas	—
1702 40 90	— — Other	20 €/100 kg/net	—
1702 50 00	— Chemically pure fructose	16 + 50,7 €/100 kg/net mas ⁽¹⁾	—
1702 60	— Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:		
1702 60 10	— — Isoglucose	50,7 €/100 kg/net mas	—
1702 60 80	— — Inulin syrup	0,4 €/100 kg/net ⁽²⁾	—
1702 60 95	— — Other	0,4 €/100 kg/net ⁽²⁾	—
1702 90	— Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702 90 10	— — Chemically pure maltose	12,8	—
1702 90 30	— — Isoglucose	50,7 €/100 kg/net mas	—
1702 90 50	— — Maltodextrine and maltodextrine syrup	20 €/100 kg/net	—
1702 90 60	— — Artificial honey, whether or not mixed with natural honey	0,4 €/100 kg/net ⁽²⁾	—
	— — Caramel:		
1702 90 71	— — — Containing 50 % or more by weight of sucrose in the dry matter	0,4 €/100 kg/net ⁽²⁾	—
	— — — Other:		
1702 90 75	— — — In the form of powder, whether or not agglomerated	27,7 €/100 kg/net	—
1702 90 79	— — — Other	19,2 €/100 kg/net	—

⁽¹⁾ WTO tariff quota: see Annex 7.

⁽²⁾ Per 1 % by weight of sucrose.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1702 90 80	– – Inulin syrup	0,4 €/100 kg/net ⁽¹⁾	—
1702 90 99	– – Other	0,4 €/100 kg/net ⁽¹⁾	—
1703	Molasses resulting from the extraction or refining of sugar:		
1703 10 00	– Cane molasses	0,35 €/100 kg/net	—
1703 90 00	– Other	0,35 €/100 kg/net	—
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704 10	– Chewing gum, whether or not sugar-coated:		
	– – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose):		
1704 10 11	– – – Gum in strips	6,2 + 27,1 €/100 kg/net MAX 17,9	—
1704 10 19	– – – Other	6,2 + 27,1 €/100 kg/net MAX 17,9	—
	– – Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose):		
1704 10 91	– – – Gum in strips	6,3 + 30,9 €/100 kg/net MAX 18,2	—
1704 10 99	– – – Other	6,3 + 30,9 €/100 kg/net MAX 18,2	—
1704 90	– Other:		
1704 90 10	– – Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13,4	—
1704 90 30	– – White chocolate	9,1 + 45,1 €/100 kg/net MAX 18,9 + 16,5 €/100 kg/net	—
	– – Other:		
1704 90 51	– – – Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	9 + EA MAX 18,7 + AD S/Z ⁽²⁾	—
1704 90 55	– – – Throat pastilles and cough drops	9 + EA MAX 18,7 + AD S/Z ⁽²⁾	—
1704 90 61	– – – Sugar-coated (panned) goods	9 + EA MAX 18,7 + AD S/Z ⁽²⁾	—
	– – – Other:		
1704 90 65	– – – – Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	9 + EA MAX 18,7 + AD S/Z ⁽²⁾	—
1704 90 71	– – – – Boiled sweets, whether or not filled	9 + EA MAX 18,7 + AD S/Z ⁽²⁾	—

⁽¹⁾ Per 1 % by weight of sucrose.⁽²⁾ See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1704 90 75	— — — — Toffees, caramels and similar sweets	9 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
	— — — — Other:		
1704 90 81	— — — — Compressed tablets	9 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1704 90 99	— — — — Other	9 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—

⁽¹⁾ See Annex 1.

CHAPTER 18
COCOA AND COCOA PREPARATIONS

Notes

1. This chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to note 1 to this chapter, other food preparations containing cocoa.

Additional notes

1. When imported in the form of an assortment, goods of subheadings 1806 20, 1806 31, 1806 32 and 1806 90 are subject to an agricultural component (EA) fixed according to the average content in milk fats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
2. Subheadings 1806 90 11 and 1806 90 19 do not cover chocolates made entirely of one type of chocolate.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1801 00 00	Cocoa beans, whole or broken, raw or roasted	Free	—
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	Free	—
1803	Cocoa paste, whether or not defatted:		
1803 10 00	– Not defatted	9,6	—
1803 20 00	– Wholly or partly defatted	9,6	—
1804 00 00	Cocoa butter, fat and oil	7,7	—
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	8	—
1806	Chocolate and other food preparations containing cocoa:		
1806 10	– Cocoa powder, containing added sugar or other sweetening matter:		
1806 10 15	– – Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8	—
1806 10 20	– – Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 25,2 €/100 kg/net	—
1806 10 30	– – Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 31,4 €/100 kg/net	—
1806 10 90	– – Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 41,9 €/100 kg/net	—
1806 20	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
1806 20 10	– – Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—

⁽¹⁾ See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1806 20 30	— — Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
	— — Other:		
1806 20 50	— — — Containing 18 % or more by weight of cocoa butter	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 20 70	— — — Chocolate milk crumb	15,4 + EA ⁽¹⁾	—
1806 20 80	— — — Chocolate flavour coating	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 20 95	— — — Other	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
	— Other, in blocks, slabs or bars:		
1806 31 00	— — Filled	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 32	— — Not filled:		
1806 32 10	— — — With added cereal, fruit or nuts	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 32 90	— — — Other	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 90	— Other:		
	— — Chocolate and chocolate products:		
	— — — Chocolates, whether or not filled:		
1806 90 11	— — — — Containing alcohol	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 90 19	— — — — Other	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
	— — — Other:		
1806 90 31	— — — — Filled	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 90 39	— — — — Not filled	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 90 50	— — Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 90 60	— — Spreads containing cocoa	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 90 70	— — Preparations containing cocoa for making beverages	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—
1806 90 90	— — Other	8,3 + EA MAX 18,7 + AD S/Z ⁽¹⁾	—

⁽¹⁾ See Annex 1.

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Notes

1. This chapter does not cover:
 - (a) except in the case of stuffed products of heading 1902, 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);
 - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
 - (c) medicaments or other products of Chapter 30.
2. For the purposes of heading 1901:
 - (a) the term 'groats' means cereal groats of Chapter 11;
 - (b) the terms 'flour' and 'meal' mean:
 - (1) cereal flour and meal of Chapter 11, and
 - (2) flour, meal and powder of vegetable origin of any chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).
4. For the purposes of heading 1904, the expression 'otherwise prepared' means prepared or processed to an extent beyond that provided for in the headings of or notes to Chapter 10 or 11.

Additional notes

1. Goods of subheadings 1905 31, 1905 32, 1905 40 and 1905 90, presented in the form of an assortment, are subject to an agricultural component (EA) fixed according to the average content in milk fats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
2. The expression 'sweet biscuits' in subheading 1905 31 applies only to products having a water content of not more than 12 % by weight and a fat content of not more than 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
1901 10 00	– Preparations for infant use, put up for retail sale	7,6 + EA ⁽¹⁾	—
1901 20 00	– Mixes and doughs for the preparation of bakers' wares of heading 1905	7,6 + EA ⁽¹⁾	—
1901 90	– Other:		
	– – Malt extract:		
1901 90 11	– – – With a dry extract content of 90 % or more by weight	5,1 + 18 €/100 kg/net	—

⁽¹⁾ See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1901 90 19	— — — Other	5,1 + 14,7 €/100 kg/net	—
	— — Other:		
1901 90 91	— — — Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	12,8	—
1901 90 99	— — — Other	7,6 + EA ⁽¹⁾	—
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	— Uncooked pasta, not stuffed or otherwise prepared:		
1902 11 00	— — Containing eggs	7,7 + 24,6 €/100 kg/net	—
1902 19	— — Other:		
1902 19 10	— — — Containing no common wheat flour or meal	7,7 + 24,6 €/100 kg/net	—
1902 19 90	— — — Other	7,7 + 21,1 €/100 kg/net	—
1902 20	— Stuffed pasta, whether or not cooked or otherwise prepared:		
1902 20 10	— — Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8,5	—
1902 20 30	— — Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	54,3 €/100 kg/net	—
	— — Other:		
1902 20 91	— — — Cooked	8,3 + 6,1 €/100 kg/net	—
1902 20 99	— — — Other	8,3 + 17,1 €/100 kg/net	—
1902 30	— Other pasta:		
1902 30 10	— — Dried	6,4 + 24,6 €/100 kg/net	—
1902 30 90	— — Other	6,4 + 9,7 €/100 kg/net	—
1902 40	— Couscous:		
1902 40 10	— — Unprepared	7,7 + 24,6 €/100 kg/net	—
1902 40 90	— — Other	6,4 + 9,7 €/100 kg/net	—
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6,4 + 15,1 €/100 kg/net	—

⁽¹⁾ See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		
1904 10	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904 10 10	– – Obtained from maize	3,8 + 20 €/100 kg/net	—
1904 10 30	– – Obtained from rice	5,1 + 46 €/100 kg/net	—
1904 10 90	– – Other	5,1 + 33,6 €/100 kg/net	—
1904 20	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904 20 10	– – Preparation of the Müsli type based on unroasted cereal flakes	9 + EA ⁽¹⁾	—
	– – Other:		
1904 20 91	– – – Obtained from maize	3,8 + 20 €/100 kg/net	—
1904 20 95	– – – Obtained from rice	5,1 + 46 €/100 kg/net	—
1904 20 99	– – – Other	5,1 + 33,6 €/100 kg/net	—
1904 30 00	– Bulgur wheat	8,3 + 25,7 €/100 kg/net	—
1904 90	– Other:		
1904 90 10	– – Rice	8,3 + 46 €/100 kg/net	—
1904 90 80	– – Other	8,3 + 25,7 €/100 kg/net	—
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905 10 00	– Crispbread	5,8 + 13 €/100 kg/net	—
1905 20	– Gingerbread and the like:		
1905 20 10	– – Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	9,4 + 18,3 €/100 kg/net	—
1905 20 30	– – Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose)	9,8 + 24,6 €/100 kg/net	—
1905 20 90	– – Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	10,1 + 31,4 €/100 kg/net	—
	– Sweet biscuits; waffles and wafers:		
1905 31	– – Sweet biscuits:		
	– – – Completely or partially coated or covered with chocolate or other preparations containing cocoa:		
1905 31 11	– – – – In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—

⁽¹⁾ See Annex 1.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
1905 31 19	— — — — Other	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
	— — — — Other:		
1905 31 30	— — — — Containing 8 % or more by weight of milk fats	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
	— — — — Other:		
1905 31 91	— — — — — Sandwich biscuits	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
1905 31 99	— — — — — Other	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
1905 32	— — Waffles and wafers:		
★ 1905 32 05	— — — With a water content exceeding 10 % by weight	9 + EA MAX 20,7 + AD F/M ⁽¹⁾	—
	— — — — Other:		
	— — — — — Completely or partially coated or covered with chocolate or other preparations containing cocoa:		
1905 32 11	— — — — — In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
1905 32 19	— — — — — Other	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
	— — — — — Other:		
1905 32 91	— — — — — Salted, whether or not filled	9 + EA MAX 20,7 + AD F/M ⁽¹⁾	—
1905 32 99	— — — — — Other	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
1905 40	— Rusks, toasted bread and similar toasted products:		
1905 40 10	— — Rusks	9,7 + EA ⁽¹⁾	—
1905 40 90	— — Other	9,7 + EA ⁽¹⁾	—
1905 90	— Other:		
1905 90 10	— — Matzos	3,8 + 15,9 €/ 100 kg/net	—
1905 90 20	— — Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4,5 + 60,5 €/ 100 kg/net	—
	— — — Other:		
1905 90 30	— — — Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	9,7 + EA ⁽¹⁾	—
1905 90 45	— — — Biscuits	9 + EA MAX 20,7 + AD F/M ⁽¹⁾	—
1905 90 55	— — — Extruded or expanded products, savoury or salted	9 + EA MAX 20,7 + AD F/M ⁽¹⁾	—
	— — — — Other:		
1905 90 60	— — — — With added sweetening matter	9 + EA MAX 24,2 + AD S/Z ⁽¹⁾	—
1905 90 90	— — — — Other	9 + EA MAX 20,7 + AD F/M ⁽¹⁾	—

⁽¹⁾ See Annex 1.

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

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); or
 - (c) 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 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 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 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 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 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 the products classified in this chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in the Annex to Regulation (EEC) No 558/93) at a temperature of 20 °C and multiplied by the factor:
 - 0,93 in respect of products of subheadings 2008 20 to 2008 80, 2008 92 and 2008 99, or
 - 0,95 in respect of products of the other headings.