

ITC(HS), 2022

Schedule 2 Export Policy

Section IV, PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Main Notes			
Sl.No.	Notes	Notification No.	Notification Date
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 (percent) by weight.		

Chapter 21 Miscellaneous Edible Preparations.

Main Notes			
Sl.No.	Notes	Notification Date	Notification No
1	1. This Chapter does not cover: (a) mixed vegetables of heading 0712; (b) roasted coffee substitutes containing coffee in any proportion (heading 0901); (c) flavoured tea (heading 0902); (d) spices or other products of headings 0904 to 0910; (e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); (f) products of heading 2404; (g) yeast put up as a medicament or other products of heading 3003 or 3004; or (h) prepared enzymes of heading 3507.		
2	Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 2101.		

3	<p>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 250g . For the application of this definition, no account isto be taken ofsmall 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.</p>		
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Supplementary Notes

Sl.No.	Notes	Notification Date	Notification No
1	<p>In this Chapter, "Pan masala" means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.</p>		
2	<p>In this Chapter "betel nut product known as Supari" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients,such as cardamom, copra or menthol.</p>		
3	<p>For the purposes of tariff item 2106 90 11, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than 10% fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preparations.</p>		
4	<p>Tariff item2106 90 50, inter alia, includes preparationsfor lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.</p>		
5	<p>Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), inter alia, includes: (a) protein concentrates and textured protein substances; (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption; (c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption; (d) powdersfortable creams, jellies, ice-</p>		

	creams and similar preparations, whether or not sweetened; (e) flavouring powders for making beverages, whether or not sweetened; (f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients; (g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes; (h) pre-cooked rice, cooked either fully or partially and their dehydrates; and (i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.		
6	Tariff item 2106 90 99 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these subheadings irrespective of the nature of their ingredients.		

Policy Condition

Sl.No.	Notes	Notification Date	Notification No
1	? The export of Food Supplements containing botanicals to European Union (EU) and United Kingdom (UK) originating in or consigned from India and intended for human or animal consumption, allowed subject to issuance of the official certificate issued by Export Inspection Council (EIC)/ Export Inspection Agencies (EIAs), the designated Competent Authority for issuance of official certificate. The official certificate will be issued based on the satisfactory analytical test report from EIC/EIC approved laboratories for the purpose as per the requirement laid down by EU. ? The export of Food Supplements containing botanicals to European Union (EU) and United Kingdom (UK) originating in or consigned from India and intended for human or animal consumption, also allowed, subject to issuance of the official Certificate by the designated EPC, SHEFEXIL, as Competent Authority for issuance of official certificate. The official certificate will be based on the satisfactory Analytical Test Report from NABL accredited laboratories for ETO testing for Food Supplements containing Botanicals approved for the purpose as per the requirement laid down by EU.		

Product Description and Export Policy

Itc(hs) Code.	Description	Export Policy	Policy Condition		
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF				
210111	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee : -- Extracts, essences and concentrates				
21011110	Instant coffee, flavoured	Free			
21011120	Instant coffee, not flavoured	Free			
21011130	Coffee aroma	Free			
21011190	Other	Free			
21011200	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee : -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Free			
210120	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis				

	of tea or mate :				
21012010	Instant tea	Free			
21012020	Quick brewing black tea	Free			
21012030	Tea aroma	Free			
21012090	Other	Free			
210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof				
21013010	Roasted chicory	Free			
21013020	Roasted coffee substitutes	Free			
21013090	Other	Free			
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.				
210210	Active yeasts				
21021010	Culture yeast	Free			
21021020	Bakers yeast	Free			
21021090	Other	Free			
21022000	Inactive yeasts; other single-cell micro-organisms, dead	Free			
21023000	Prepared baking powders	Free			

2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.				
21031000	Soya sauce	Free			
21032000	Tomato ketchup and other tomato sauces	Free			
21033000	Mustard flour and meal and prepared mustard	Free			
210390	Other				
21039010	Curry paste	Free			
21039020	Chilli sauce	Free			
21039030	Majonnaise and salad dressings	Free			
21039040	Mixed, condiments and mixed seasoning	Free			
21039090	Other	Free			
2104	Soups and broths and preparations therefor; homogenised composite food preparations.				
210410	Soups and broths and preparations therefor				
21041010	Dried	Free			
21041090	Other	Free			
21042000	Homogenised composite food preparations	Free			
21050000	Ice-cream and other edible ice, whether or not containing cocoa	Free			

2106	Food preparations not elsewhere specified or included.				
21061000	Protein concentrates and textured protein substances	Free	Subject to Policy Condition 1 of the Chapter	53/2023	15.12.2023
210690	Other				
21069011	Soft drink concentrates :---- Sharbat	Free			
21069019	Soft drink concentrates :----Other	Free			
21069020	Pan masala	Free			
21069030	Betel nut product known as Supari	Free			
21069040	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	Free			
21069050	Compound preparations for making non-alcoholic beverages	Free			
21069060	Food flavouring material	Free			
21069070	Churna for pan	Free			
21069080	Custard powder	Free			
21069091	Other: ---- Diabetic foods	Free	Subject to Policy Condition 1 of the Chapter	53/2023	15.12.2023
21069092	Other: ---- Sterilized or pasteurized millstone	Free	Subject to Policy Condition 1 of	53/2023	15.12.2023

			the Chapter		
21069099	Other: ---- Other	Free	Subject to Policy Condition 1 of the Chapter	53/2023	15.12.2023