

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTSIV
20-1Notes

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 percent by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (chapter 16); or
 - (c) Homogenized 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. Heading 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 percent or more is to be classified in heading 2002.
5. 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 percent vol.

Subheading Notes

1. For the purposes of subheading 2005.10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, 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 "homogenized preparations" means preparations of fruit, finely homogenized, 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.

Additional U.S. Notes

1. For the purposes of heading 2009:
 - (a) The term "liter" in the "Rates of Duty" column of the provisions applicable to fruit juices means liter of natural unconcentrated fruit juice or liter of reconstituted fruit juice;
 - (b) The term "reconstituted fruit juice" means the product which can be obtained by mixing the imported concentrate with water in such proportion that the product will have a Brix value equal to that found by the Secretary of the Treasury from time to time to be the average Brix value of like natural unconcentrated juice in the trade and commerce of the United States; and
 - (c) The term "Brix value" means the refractometric sucrose value of the juice, adjusted to compensate for the effect of any added sweetening materials, and thereafter corrected for acid.
2. In determining the number of liters of reconstituted fruit juice which can be obtained from a concentrate, the degree of concentration shall be calculated on a volume basis to the nearest 0.5 degree, as determined by the ratio of the Brix value of the imported concentrated juice to that of the reconstituted juice, corrected for differences of specific gravity of the juices. Any juice having a degree of concentration of less than 1.5 (as determined before correction to the nearest 0.5 degree) shall be regarded as a natural unconcentrated juice.
3. In determining the degree of concentration of mixed fruit juices, the mixture shall be considered as being wholly of the component juice having the lowest Brix value.
4. The rates of duty set forth in subheadings 0711.20.15 and 2005.70.13 apply to the first 4,400 metric tons of olives, green in color, not pitted, in a saline solution, in containers each holding more than 8 kg, drained weight, certified by the importer to be used for repacking or sale as green olives, the foregoing entered under both subheadings combined in any calendar year.

Statistical Note

1. For the purposes of statistical reporting in heading 2009, the term "liters" in the "Units of Quantity" column of the provisions applicable to fruit juices means liters of natural unconcentrated juice or liters of reconstituted juice (as defined in additional U.S. note 1(b) above).

2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:			
2001.10.00	00	Cucumbers including gherkins.....	kg..... 12%	Free (A,E,IL,J) 35% 6% (CA)
2001.20.00	00	Onions.....	kg..... 8%	Free (A,E,IL,J) 35% 4% (CA)
2001.90		Other:		
		Capers:		
2001.90.10	00	In immediate containers holding more than 3.4 kg.....	kg..... 8%	Free (A,E,IL,J) 20% 4% (CA)
2001.90.20	00	Other.....	kg..... 8%	Free (E,IL,J) 20% 4% (CA)
		Other:		
		Vegetables:		
2001.90.25	00	Artichokes.....	kg..... 12%	Free (A,E,J) 35% 1.2% (IL) 6% (CA)
2001.90.30	00	Beans.....	kg..... 9%	Free (A,E,IL,J) 35% 4.5% (CA)
2001.90.33	00	Nopalitos.....	kg..... 12%	Free (A,E,IL,J) 35% 6% (CA)
2001.90.35	00	Pimientos (<u>Capsicum anuum</u>).....	kg..... 9.5%	Free (E,IL,J) 38.5% 4.7% (CA)
2001.90.39	00	Other.....	kg..... 12%	Free (A*,E,IL,J) 35% 6% (CA)
2001.90.42	00	Chestnuts.....	kg..... 7.7¢/kg <u>1/</u>	Free (A,E,IL,J) 55¢/kg 3.8¢/kg (CA)
2001.90.45	00	Mangoes.....	kg..... 3.3¢/kg	Free (A,E,IL,J) 33¢/kg 1.6¢/kg (CA)
2001.90.50	00	Walnuts.....	kg..... 11¢/kg	Free (A,E,IL,J) 33¢/kg 5.5¢/kg (CA)
2001.90.60	00	Other.....	kg..... 17.5%	Free (E,IL,J) 35% 8.7% (CA)
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:			
2002.10.00		Tomatoes, whole or in pieces..... 14.7% <u>2/</u>	Free (E,J) 50% 7.3% (CA)
	20	In containers holding less than 1.4 kg... kg		
		Other:		
	50	In airtight containers.....	kg	
	90	Other.....	kg	
2002.90.00		Other..... 13.6%	Free (E,J) 50% 6.8% (CA)
		Paste:		
	10	In containers holding less than 1.4 kg.....	kg	
	20	Other.....	kg	
		Puree:		
	30	In containers holding less than 1.4 kg.....	kg	
	40	Other.....	kg	
	50	Other.....	kg	

1/ See heading 9903.10.26.

2/ See subheading 9903.23.17.

2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:					
2003.10.00	Mushrooms.....	kg	7.1¢/kg on drained weight + 10%	Free (E,IL,J) 3.5¢/kg on drained weight + 5% (CA)	22¢/kg on drained weight + 45%	
	09	Straw mushrooms.....	kg			
		Other:				
		In containers each holding not more than 255 g:				
	27	Whole (including buttons).....	kg			
	31	Sliced.....	kg			
	37	Other.....	kg			
		In containers each holding more than 255 g:				
	43	Whole (including buttons).....	kg			
	47	Sliced.....	kg			
	53	Other.....	kg			
2003.20.00	00	Truffles.....	kg	Free	Free	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:					
		Potatoes:				
2004.10.40	00	Yellow (Solano) potatoes.....	kg.....	10%	Free (A,E,IL,J) 5% (CA)	35%
2004.10.80		Other.....		10%	Free (E,IL,J) 5% (CA)	35%
	20	French fries.....	kg			
	40	Other.....	kg			
2004.90		Other vegetables and mixtures of vegetables:				
2004.90.10	00	Antipasto.....	kg.....	5%	Free (A,E,IL,J) 2.5% (CA)	30%
2004.90.80	00	Beans.....	kg.....	3.3¢/kg on entire contents of container	Free (A,E,IL,J) 1.6¢/kg on entire contents of container (CA)	6.6¢/kg on entire contents of container
2004.90.90		Other.....		17.5%	Free (E,IL,J) 8.7% (CA) <u>1/</u>	35%
	20	Carrots.....	kg			
	40	Sweet corn.....	kg			
	60	Peas.....	kg			
	80	Other, including mixtures.....	kg			

1/ See subheading 9905.20.05.

2005		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:				
2005.10.00	00	Homogenized vegetables.....	kg.....	17.5%	Free (A,E,IL,J) 8.7% (CA)	35%
2005.20		Potatoes:				
2005.20.20	00	Potato chips.....	kg.....	10%	Free (A,E,IL,J) 5% (CA)	35%
2005.20.60		Other.....		10%	Free (A,E,IL,J) 5% (CA)	35%
	40	Potato granules.....	kg			
	60	Other.....	kg			
2005.30.00	00	Sauerkraut.....	kg.....	7.5%	Free (E,IL,J) 3.7% (CA)	50%
2005.40.00	00	Peas (<u>Pisum sativum</u>).....	kg.....	Free		4.4¢/kg on entire contents of con- tainer
		Beans (<u>Vigna</u> spp., <u>Phaseolus</u> spp.):				
2005.51		Beans, shelled:				
2005.51.20		Black-eye cowpeas.....		3.3¢/kg on entire con- tents of container	Free (E,IL,J) 1.6¢/kg on entire contents of container (CA)	6.6¢/kg on entire contents of con- tainer
	20	Canned dried.....	kg			
	40	Other.....	kg			
2005.51.40		Other.....		3.3¢/kg on entire contents of con- tainer	Free (A,E,IL,J) 1.6¢/kg on entire contents of container (CA)	6.6¢/kg on entire contents of con- tainer
	20	Canned dried.....	kg			
	40	Other.....	kg			
2005.59.00	00	Other.....	kg.....	3.3¢/kg on entire contents of con- tainer	Free (A,E,IL,J) 1.6¢/kg on entire contents of container (CA)	6.6¢/kg on entire contents of con- tainer
2005.60.00	00	Asparagus.....	kg.....	17.5%	Free (E,IL,J) 8.7% (CA)	35%

2005 (con.)	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (con.):					
2005.70	Olives:					
	In a saline solution:					
	Green in color:					
	Not pitted:					
2005.70.11	Ripe, in containers each holding less than 13 kg, drained weight, in an aggregate quantity not to exceed 730 metric tons entered in any calendar year.....	kg.....	5.4¢/kg on drained weight	Free (A,E,J) 2.7¢/kg on drained weight (CA)	7.4¢/kg on drained weight	
30	In containers each holding more than 8 kg, drained weight.....	kg				
60	In containers each holding 8 kg or less, drained weight.....	kg				
2005.70.13	00	Other: Described in additional U.S. note 4 to this chapter.....	kg.....	3.7¢/kg on drained weight	Free (A,E,J) 1.8¢/kg on drained weight (CA)	7.4¢/kg on drained weight
2005.70.15	00	Other.....	kg.....	7.4¢/kg on drained weight	Free (A,E,J) 3.7¢/kg on drained weight (CA)	7.4¢/kg on drained weight
	Pitted or stuffed:					
	Place packed:					
2005.70.21	00	Stuffed, in containers each holding not more than 1 kg, drained weight, in an aggregate quantity not to exceed 2,700 metric tons in any calendar year.....	kg.....	5.4¢/kg on drained weight	Free (A,E,J) 2.7¢/kg on drained weight (CA)	10.8¢/kg on drained weight
2005.70.22	00	Other.....	kg.....	10.8¢/kg on drained weight	Free (A,E,J) 5.4¢/kg on drained weight (CA)	10.8¢/kg on drained weight
2005.70.25		Other.....	kg.....	10.8¢/kg on drained weight	Free (A,E,J) 5.4¢/kg on drained weight (CA)	10.8¢/kg on drained weight
	In containers each holding more than 8 kg, drained weight:					
10	Whole pitted....	kg				
20	Whole stuffed...	kg				
30	Other, including broken, sliced or salad style.....	kg				
	In containers each holding 8 kg or less, drained weight:					
40	Whole pitted....	kg				
50	Whole stuffed...	kg				
60	Other, including broken, sliced or salad style.....	kg				

2005 (con.) 2005.70 (con.)	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (con.): Olives (con.): In a saline solution (con.): Not green in color:				
	Canned:				
2005.70.50	Not pitted.....	kg.....	11.6¢/kg on drained weight	Free (E,J) 5.8¢/kg on drained weight (CA)	11.6¢/kg on drained weight
30	In containers each holding more than 0.3 kg, drained weight.....	kg			
60	In containers each holding 0.3 kg or less, drained weight.....	kg			
2005.70.60	Other.....	kg.....	11.9¢/kg on drained weight	Free (E,J) 5.9¢/kg on drained weight (CA)	11.9¢/kg on drained weight
	Whole pitted:				
20	In containers each holding more than 0.3 kg, drained weight.....	kg			
30	In containers each holding 0.3 kg or less, drained weight.....	kg			
50	Sliced.....	kg			
60	Chopped or minced....	kg			
70	Other, including wedged or broken.....	kg			
2005.70.70	Other than canned: In airtight containers of glass or metal.....	kg.....	11.6¢/kg on drained weight	Free (E,J) 5.8¢/kg on drained weight (CA)	11.6¢/kg on drained weight
2005.70.75	Other.....	kg.....	5¢/kg on drained weight	Free (A,E,J) 2.5¢/kg on drained weight (CA)	10¢/kg on drained weight
2005.70.81	Otherwise prepared or preserved: Green, in containers each holding less than 13 kg, drained weight, in an aggregate quantity not to exceed 550 metric tons in any calendar year.....	kg.....	5.5¢/kg on drained weight	Free (E,J) 2.7¢/kg on drained weight (CA)	11¢/kg on drained weight
2005.70.83	Other.....	kg.....	11¢/kg on drained weight	Free (E,J) 5.5¢/kg on drained weight (CA)	11¢/kg on drained weight

2005 (con.)	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen (con.):				
2005.80.00	00	Sweet corn (<u>Zea mays</u> var. <u>saccharata</u>)..... kg.....	12.5%	Free (A,E,IL,J) 6.2% (CA)	35%
2005.90	Other vegetables and mixtures of vegetables:				
2005.90.10	00	Carrots in airtight containers..... kg.....	10%	Free (A,E,IL,J) 5% (CA)	35%
2005.90.20	00	Onions..... kg.....	7%	Free (A,E,IL,J) 3.5% (CA)	35%
2005.90.40		Water chestnuts..... kg.....	Free		35%
	10	Sliced..... kg.....			
	20	Whole..... kg.....			
	Fruits of the genus <u>Capsicum</u> (peppers) or of the genus <u>Pimenta</u> (e.g., all-spice):				
2005.90.50		Pimientos (<u>Capsicum anuum</u>)..... kg.....	9.5%	Free (E,IL,J) 4.7% (CA)	38.5%
	20	In containers each holding not more than 227 g..... kg			
	40	Other..... kg			
2005.90.55		Other..... kg.....	17.5%	Free (A*,E,IL,J) 8.7% (CA)	35%
	10	Sweet bell-type peppers..... kg			
	90	Other..... kg			
2005.90.60	00	Bamboo shoots in airtight containers..... kg.....	Free		35%
2005.90.80	00	Artichokes..... kg.....	17.5%	Free (E,J) 1.8% (IL) 8.7% (CA)	35%
2005.90.85	00	Chickpeas (garbanzos)..... kg.....	1.7¢/kg on entire contents of container	Free (A,E,IL,J) 0.8¢/kg on entire contents of container (CA)	4.4¢/kg on entire contents of container
2005.90.87	00	Nopalitos..... kg.....	17.5%	Free (A,E,IL,J) 8.7% (CA)	35%
2005.90.95	00	Other..... kg.....	17.5%	Free (A,E,IL,J) 8.7% (CA)	35%
2006.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized):				
2006.00.20	00	Cherries..... kg.....	15.4¢/kg + 10%	Free (E,IL,J) 7.7¢/kg + 5% (CA)	20.9¢/kg + 40%
2006.00.30	00	Ginger root..... kg.....	5.4%	Free (A,E,IL,J) 2.7% (CA)	20%
2006.00.40	00	Pineapples..... kg.....	3.4%	Free (E,IL,J) 1.7% (CA)	35%
	Other, including mixtures:				
2006.00.50	00	Mixtures..... kg.....	20%	Free (E,IL,J) 10% (CA)	20%
	Other:				
2006.00.60	00	Citrus fruit; peel of citrus or other fruit..... kg.....	7.5¢/kg	Free (E,IL,J) 3.7¢/kg (CA)	17.6¢/kg
2006.00.70	00	Other fruit and nuts..... kg.....	10%	Free (A,E,IL,J) 5% (CA)	40%
2006.00.90	00	Other..... kg.....	20%	Free (A,E,IL,J) 10% (CA)	20%

2007		Jams, fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:				
2007.10.00	00	Homogenized preparations.....	kg.....	15%	Free (E, IL, J) 7.5% (CA)	35%
		Other:				
		Citrus fruit:				
2007.91		Pastes and pureés.....	kg.....	17.5%	Free (E, IL, J) 8.7% (CA)	35%
2007.91.10	00	Orange marmalade.....	kg.....	5.5%	Free (A, E, IL, J) 2.7% (CA)	35%
2007.91.40	00	Other.....	kg.....	7%	Free (A, E, IL, J) 3.5% (CA)	35%
2007.91.90	00					
2007.99		Other:				
		Jams:				
2007.99.05	00	Lingonberry and raspberry.....	kg.....	3%	Free (A, E, IL, J) 1.5% (CA)	35%
2007.99.10	00	Strawberry.....	kg.....	4.9%	Free (A, E, IL, J) 2.4% (CA)	35%
2007.99.15	00	Currant and other berry.....	kg.....	3%	Free (E, IL, J) 1.5% (CA)	35%
2007.99.20	00	Apricot.....	kg.....	7%	Free (A, E, IL, J) 3.5% (CA)	35%
2007.99.25	00	Cherry.....	kg.....	7%	Free (A, E, IL, J) 3.5% (CA)	20.9¢/kg + 40%
2007.99.30	00	Guava.....	kg.....	Free		35%
2007.99.35	00	Peach.....	kg.....	7%	Free (E, IL, J) 3.5% (CA)	35%
2007.99.40	00	Pineapple.....	kg.....	5%	Free (A, E, IL, J) 2.5% (CA)	35%
2007.99.45	00	Other.....	kg.....	7%	Free (A, E, IL, J) 3.5% (CA)	35%
		Pastes and purees:				
2007.99.48	00	Apple, quince and pear.....	kg.....	15%	Free (A, E, IL, J) 7.5% (CA)	35%
2007.99.50		Guava and mango.....		2.8%	Free (A*, E, IL, J) 1.4% (CA)	35%
	10	Guava.....	kg			
	20	Mango.....	kg			
2007.99.55	00	Papaya.....	kg.....	17.5%	Free (E, IL, J) 8.7% (CA)	35%
2007.99.60	00	Strawberry.....	kg.....	15%	Free (E, IL, J) 7.5% (CA)	35%
2007.99.65	00	Other.....	kg.....	12.5%	Free (E, IL, J) 6.2% (CA) <u>1/</u>	35%
		Fruit jellies:				
2007.99.70	00	Currant and berry.....	kg.....	3%	Free (E, IL, J) 1.5% (CA)	35%
2007.99.75	00	Other.....	kg.....	7%	Free (A, E, IL, J) 3.5% (CA)	35%

1/ See subheading 9905.20.08.

2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included <u>1/</u> :				
	Nuts, peanuts (ground-nuts) and other seeds, whether or not mixed together:				
2008.11.00	Peanuts (ground-nuts) <u>2/</u>	kg	6.6¢/kg	Free (E,IL,J) 3.3¢/kg (CA)	15¢/kg
	20 Peanut butter.....	kg			
	40 Blanched peanuts.....	kg			
	60 Other.....	kg			
2008.19	Other, including mixtures:				
2008.19.10	Brazil nuts and cashews.....	kg	Free		10¢/kg
	20 Brazil nuts.....	kg			
	40 Cashews.....	kg			
2008.19.15	00 Coconuts.....	kg	4% <u>3/</u>	Free (A,E,IL,J) 2% (CA)	20%
2008.19.20	00 Filberts.....	kg	17.6¢/kg	Free (E,IL,J) 8.8¢/kg (CA)	22¢/kg
2008.19.25	00 Pecans.....	kg	22¢/kg	Free (A,E,IL,J) 11¢/kg (CA)	22¢/kg
2008.19.30	Pignolia and pistachios.....	kg	2.2¢/kg	Free (A,E,IL,J) 1¢/kg (CA)	11¢/kg
	10 Pignolia.....	kg			
	20 Pistachios.....	kg			
2008.19.40	00 Almonds.....	kg	40.8¢/kg	Free (E,IL,J) 20.4¢/kg (CA)	40.8¢/kg
2008.19.50	00 Watermelon seeds.....	kg	10%	Free (E,IL,J) 5% (CA)	20%
	Other, including mixtures:				
2008.19.85	00 Mixtures.....	kg	28%	Free (E,IL,J) 14% (CA)	35%
2008.19.90	Other.....	kg	28%	Free (A,E,IL,J) 14% (CA)	35%
	10 Macadamia nuts.....	kg			
	90 Other.....	kg			
2008.20.00	Pineapples.....	kg	0.55¢/kg	Free (E,IL,J) 0.2¢/kg (CA)	4.4¢/kg
	10 Containing cane and/or beet sugar.....	kg			
	90 Other.....	kg			

1/ Imports under this heading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:
A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.
B) If containing wine, a tax of:
(1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
(2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
(3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
(4) \$3.40 per wine gallon on champagne and other sparkling wines; and
(5) \$3.30 per wine gallon on artificially carbonated wines.
2/ For peanuts (except peanut butter), see heading 9904.20.20.
3/ See subheading 9903.10.27.

2008 (con.)	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included <u>1/</u> (con.):					
2008.30	Citrus fruit:					
	Peel:					
2008.30.10	00	Of oranges, mandarins (including tangerines and satsumas), clemen- tines, wilkings and similar citrus hybrids.....	kg.....	3.1¢/kg	Free (A,E,IL,J) 1.5¢/kg (CA)	17.6¢/kg
2008.30.20	00	Of lemons.....	kg.....	6.6¢/kg	Free (E,IL,J) 3.3¢/kg (CA)	17.6¢/kg
2008.30.30	00	Other.....	kg.....	17.6¢/kg	Free (E,IL,J) 8.8¢/kg (CA)	17.6¢/kg
	Pulp:					
2008.30.35	00	Orange.....	kg.....	17.5%	Free (E,IL,J) 8.7% (CA)	35%
2008.30.37	00	Other.....	kg.....	15%	Free (A,E,IL,J) 7.5% (CA)	35%
	Other:					
2008.30.40	00	Oranges.....	kg.....	2.2¢/kg	Free (E,IL,J) 1.1¢/kg (CA)	2.2¢/kg
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:					
	Mandarins:					
2008.30.52	00	Satsumas, in airtight containers, for an aggre- gate quantity entered in any calendar year not to exceed 40,000 metric tons.....	kg.....	Free		2.2¢/kg
2008.30.54		Other.....		0.44¢/kg	Free (A,E,IL,J) 0.2¢/kg (CA)	2.2¢/kg
	10	Containing cane and/or beet sugar....	kg			
	90	Other.....	kg			
2008.30.55	00	Other.....	kg.....	2.2¢/kg	Free (E,IL,J) 1.1¢/kg (CA)	2.2¢/kg
	<u>Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia):</u>					
2008.30.60	00	Lemons.....	kg.....	1.3¢/kg	Free (A,E,IL,J) 0.6¢/kg (CA)	5.5¢/kg
2008.30.65	00	Limes.....	kg.....	17.5%	Free (E,IL,J) 8.7% (CA)	35%
2008.30.70	00	Grapefruit.....	kg.....	1.3¢/kg	Free (E,IL,J) 0.6¢/kg (CA)	3.3¢/kg
2008.30.80	00	Kumquats.....	kg.....	0.55¢/kg	Free (E,IL,J) 0.2¢/kg (CA)	2.2¢/kg
2008.30.85	00	Citron.....	kg.....	17.5%	Free (E,IL,J) 8.7% (CA)	35%
2008.30.95	00	Other, including bergamots.....	kg.....	17.5%	Free (A,E,IL,J) 8.7% (CA)	35%
2008.40.00		Pears.....		18%	Free (E,IL,J) 9% (CA)	35%
	20	In containers each holding less than 1.4 kg.....	kg			
	40	Other.....	kg			

1/ Imports under this heading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:

A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

B) If containing wine, a tax of:

- (1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
- (2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
- (3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
- (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
- (5) \$3.30 per wine gallon on artificially carbonated wines.

2008 (con.)		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included <u>1/</u> (con.):				
2008.50		Apricots:				
2008.50.20	00	Pulp.....	kg.....	12.5%	Free (A,E,IL,J) 6.2% (CA)	35%
2008.50.40	00	Other.....	kg.....	35%	Free (E,IL,J) 17.5% (CA)	35%
2008.60.00		Cherries.....		15.4¢/kg + 10%	Free (E,IL,J) 7.7¢/kg + 5% (CA)	21¢/kg + 40%
	20	Maraschino.....	kg			
		Other:				
	40	Sweet varieties.....	kg			
	60	Tart varieties.....	kg			
2008.70.00		Peaches.....		20%	Free (E,IL,J) 10% (CA)	35%
	20	In containers each holding less than 1.4 kg.....	kg			
	40	Other.....	kg			
2008.80.00	00	Strawberries.....	kg.....	14%	Free (E,IL,J) 7% (CA)	35%
		Other, including mixtures other than those of subheading 2008.19:				
2008.91.00	00	Palm hearts.....	kg.....	3.4% <u>2/</u>	Free (A,E,IL,J) 1.7% (CA)	35%
2008.92		Mixtures:				
2008.92.10		In airtight containers and not containing apricots, citrus fruits, peaches or pears.....				
				7%	Free (E,IL,J) 3.5% (CA)	35%
	20	Prepared cereal products.....	kg			
	40	Other.....	kg			
2008.92.90		Other.....		17.5%	Free (E,IL,J) 8.7% (CA)	35%
		Packed in a liquid medium in airtight containers:				
		Containing peaches or pears:				
	30	In containers each holding less than 1.4 kg.....	kg			
	35	Other.....	kg			
		Other:				
	40	Containing oranges or grapefruit.....	kg			
	50	Other.....	kg			
		Other:				
	92	Prepared cereal products.....	kg			
	94	Other.....	kg			

1/ Imports under this heading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:
A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.
B) If containing wine, a tax of:
(1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
(2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
(3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
(4) \$3.40 per wine gallon on champagne and other sparkling wines; and
(5) \$3.30 per wine gallon on artificially carbonated wines.
2/ See subheading 9903.10.28.

2008 (con.)	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included <u>1/</u> (con.):					
	Other, including mixtures other than those of subheading 2008.19 (con.):					
2008.99	Other:					
2008.99.05	00	Apples.....	kg.....	1.1¢/kg	Free (E,IL,J) 0.5¢/kg (CA)	5.5¢/kg
2008.99.10	00	Avocados.....	kg.....	13.2¢/kg	Free (E,J) 1.3¢/kg (IL) 6.6¢/kg (CA)	33¢/kg
		Bananas:				
2008.99.13	00	Pulp.....	kg.....	7.5% <u>2/</u>	Free (A,E,IL,J) 3.7% (CA)	35%
2008.99.15	00	Other.....	kg.....	3% <u>3/</u>	Free (A,E,IL,J) 1.5% (CA)	35%
		Berries:				
2008.99.18	00	Blueberries.....	kg.....	3.5%	Free (E,IL,J) 1.7% (CA)	35%
2008.99.20	00	Other.....	kg.....	7%	Free (A,E,IL,J) 3.5% (CA) <u>4/</u>	35%
2008.99.23	00	Cashew apples, mameyes colorados, sapodillas, soursops and sweet- sops.....	kg.....	2.8% <u>5/</u>	Free (A,E,IL,J) 1.4% (CA)	35%
2008.99.25	00	Dates.....	kg.....	35%	Free (E,IL,J) 17.5% (CA)	35%
2008.99.28	00	Figs.....	kg.....	12%	Free (A,E,IL,J) 6% (CA)	40%
2008.99.29	00	Grapes.....	kg.....	7%	Free (E,IL,J) 3.5% (CA)	35%
2008.99.30	00	Guavas.....	kg.....	Free		35%
2008.99.35	00	Lychees and longans.....	kg.....	14%	Free (A,E,IL,J) 7% (CA)	35%
2008.99.40	00	Mangoes.....	kg.....	3.3¢/kg	Free (A,E,IL,J) 1.6¢/kg (CA)	33¢/kg
2008.99.42		Nectarines.....		20%	Free (E,IL,J) 10% (CA)	35%
	20	In containers each holding less than 1.4 kg.....	kg			
	40	Other.....	kg			
		Papayas:				
2008.99.45	00	Pulp.....	kg.....	17.5%	Free (A,E,IL,J) 8.7% (CA)	35%
2008.99.50	00	Other.....	kg.....	4%	Free (A,E,IL,J) 2% (CA)	35%
2008.99.60	00	Plums (including prune plums and sloes).....	kg.....	17.5%	Free (E,IL,J) 8.7% (CA)	35%
2008.99.61	00	Soybeans.....	kg.....	8.5%	Free (A,E,IL,J) 4.2% (CA)	35%
2008.99.63	00	Sweet ginger.....	kg.....	9%	Free (A,E,IL,J) 4.5% (CA)	35%
2008.99.65	00	Yucca.....	kg.....	17.5% <u>6/</u>	Free (A,E,IL,J) 8.7% (CA)	35%

1/ Imports under this heading may be subject to Federal Excise Tax (26 U.S.C. 5001 and 5041) as follows:

A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.

B) If containing wine, a tax of:

(1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;

(2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;

(3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;

(4) \$3.40 per wine gallon on champagne and other sparkling wines; and

(5) \$3.30 per wine gallon on artificially carbonated wines.

2/ See subheading 9903.10.29.

3/ See subheading 9903.10.30.

4/ See subheading 9905.20.09.

5/ See subheading 9903.10.31.

6/ See subheading 9903.10.32.

2008 (con.)	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included ^{1/} (con.):				
2008.99 (con.)	Other, including mixtures other than those of subheading 2008.19 (con.):				
	Other (con.):				
	Other:				
2008.99.80	00	Pulp.....	kg.....	15%	Free (A,E,IL,J) 35% 7.5% (CA)
2008.99.90		Other.....		7%	Free (A,E,IL,J) 35% 3.5% (CA)
	10	Bean cake, bean stick, miso and similar products.....	kg		
	90	Other.....	kg		
2009	Fruit juices (including grape must) and vegetable juices, not fortified with vitamins or minerals, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:				
	Orange juice:				
2009.11.00		Frozen.....		9.25¢/liter	Free (E,J) 18¢/liter 4.6¢/liter (CA)
	20	In containers each holding less than 0.946 liter.....	liters		
	40	In containers each holding 0.946 liter or more but not more than 3.785 liters.....	liters		
	60	In containers of more than 3.785 liters.....	liters		
2009.19	Other:				
2009.19.25	00	Not concentrated and not made from a juice having a degree of concentration of 1.5 or more (as determined before correction to the nearest 0.5 degree).....	liters..	5.3¢/liter	Free (E,J) 18¢/liter 2.6¢/liter (CA)
2009.19.45	00	Other.....	liters..	9.25¢/liter	Free (E,J) 18¢/liter 4.6¢/liter (CA)
2009.20	Grapefruit juice:				
2009.20.20	00	Not concentrated and not made from a juice having a degree of concentration of 1.5 or more (as determined before correction to the nearest 0.5 degree)....	liters..	5.3¢/liter	Free (E,J) 18¢/liter 2.6¢/liter (CA)
2009.20.40		Other.....		9.25¢/liter	Free (E,J) 18¢/liter 4.6¢/liter (CA)
	20	Frozen.....	liters		
	40	Other.....	liters		

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- A) If containing distilled spirits, a tax of \$13.50 per proof gallon and a proportionate tax at the like rate on all fractional parts of a proof gallon.
- B) If containing wine, a tax of:
 - (1) \$1.07 per wine gallon on still wines containing not more than 14 percent of alcohol by volume;
 - (2) \$1.57 per wine gallon on still wines containing more than 14 percent and not exceeding 21 percent of alcohol by volume;
 - (3) \$3.15 per wine gallon on still wines containing more than 21 percent and not exceeding 24 percent of alcohol by volume;
 - (4) \$3.40 per wine gallon on champagne and other sparkling wines; and
 - (5) \$3.30 per wine gallon on artificially carbonated wines.

2009 (con.)	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter (con.):			
2009.30	Juice of any other single citrus fruit:			
	Lime:			
2009.30.10	Unfit for beverage purposes.....	2.76¢/kg	Free (A,E,IL,J) 1.3¢/kg (CA)	11¢/kg
20	Not concentrated.....	kg v		
40	Concentrated.....	liters		
		kg v		
2009.30.20	Other.....	liters	2.6¢/liter	Free (A,E,IL,J) 1.3¢/liter (CA)
20	Not concentrated.....	liters		
40	Concentrated.....	liters		
	Other:			
2009.30.40	00 Not concentrated.....	liters..	5.3¢/liter	Free (E,J) 2.6¢/liter (CA)
2009.30.60	00 Concentrated.....	liters	9.25¢/liter	Free (E,J) 4.6¢/liter (CA)
	Lemon juice:			
20	Frozen.....	liters		
40	Other.....	liters		
60	Other.....	liters		
2009.40	Pineapple juice:			
2009.40.20	00 Not concentrated, or having a degree of concentration of not more than 3.5 degrees (as determined before correction to the nearest 0.5 degree)....	liters..	5.3¢/liter	Free (E,IL,J) 2.6¢/liter (CA)
2009.40.40	00 Other.....	liters	1.3¢/liter	Free (E,IL,J) 0.6¢/liter (CA)
20	Frozen.....	liters		
40	Other.....	liters		
2009.50.00	00 Tomato juice.....	liters	0.3¢/liter	Free (A,E,IL,J) 0.1¢/liter (CA)
10	In airtight containers.....	liters v		
90	Other.....	kg		
		liters v		
2009.60.00	00 Grape juice (including grape must).....	kg	6.6¢/liter	Free (E,IL,J) 3.3¢/liter (CA)
20	Not concentrated.....	liters		<u>1/</u>
	Concentrated:			
40	Frozen.....	liters		
60	Other.....	liters		
2009.70.00	00 Apple juice.....	liters	Free	1.3¢/liter
	Concentrated:			
10	Frozen.....	liters v		
		kg		
20	Other.....	liters v		
		kg		
90	Not concentrated.....	liters v		
		kg		
2009.80	Juice of any other single fruit or vegetable:			
	Fruit juice:			
2009.80.20	00 Pear juice.....	liters..	Free	1.3¢/liter
2009.80.40	00 Prune juice.....	liters..	1¢/liter	Free (E,IL,J) 0.5¢/liter (CA)
2009.80.60	00 Other.....	liters	0.8¢/liter <u>2/</u>	Free (A,E,IL,J) 0.4¢/liter (CA)
				<u>3/</u>
10	Cherry juice.....	liters		
20	Berry juice.....	liters		
90	Other.....	liters		
2009.80.80	00 Vegetable juice.....	liters	0.3¢/liter	Free (A,E,IL,J) 0.1¢/liter (CA)
31	In airtight containers.....	liters v		
		kg		
39	Other.....	liters v		
		kg		
2009.90	Mixtures of juices:			
2009.90.20	00 Vegetable.....	liters..	0.3¢/liter	Free (A,E,IL,J) 0.1¢/liter (CA)
2009.90.40	00 Other.....	liters..	9.25¢/liter	Free (E,IL,J) 4.6¢/liter (CA)
				<u>4/</u>

1/ See subheading 9905.20.10.
2/ See subheading 9903.23.30.
3/ See subheading 9905.20.15.
4/ See subheading 9905.20.20.