

21.05

21.05 - Ice cream and other edible ice, whether or not containing cocoa.

This heading covers ice cream, which is usually prepared with a basis of milk or cream, and other edible ice (e.g., sherbet, iced lollipops), whether or not containing cocoa in any proportion. However, the heading **excludes** mixes and bases for ice cream which are classified according to their essential constituents (e.g., **heading 18.06, 19.01 or 21.06**).