

21.03

21.03 - Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.

2103.10 - Soya sauce

2103.20 - Tomato ketchup and other tomato sauces

2103.30 - Mustard flour and meal and prepared mustard

2103.90 - Other

(A) SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS

This heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce.

Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.

The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.

Mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9 (see the General Explanatory Note to that Chapter).

Examples of products covered by the heading are: mayonnaise, salad dressings, Béarnaise, bolognaise (consisting of chopped meat, tomato purée, spices, etc.), soya sauces, mushroom sauce, Worcester sauce (generally made with a base of thick soya sauce, an infusion of spices in vinegar, with added salt, sugar, caramel and mustard), tomato ketchup (a preparation made from tomato purée, sugar, vinegar, salt and spices) and other tomato sauces, celery salt (a mixture of cooking salt and finely ground celery seeds), certain mixed seasonings for sausage making, and products of Chapter 22 (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (e.g., cooking wines and cooking Cognac).

Besides the products of **Chapters 9** and **20** mentioned above, the heading **does not cover** :

- (a) Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates (**heading 16.03**).
- (b) Soups and broths and preparations therefor (**heading 21.04**).
- (c) Protein hydrolysates, consisting mainly of a mixture of amino-acids and sodium chloride, used as additives in food preparations (**heading 21.06**).
- (d) Autolysed yeast (**heading 21.06**).

(B) MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD

Mustard flour and meal are obtained by grinding and sifting mustard seed of heading 12.07. They may be made from white or black mustard seeds or from a mixture of the two varieties. They remain in the heading whether or not the seeds were defatted or the seed coats removed before grinding, and irrespective of their intended use.

The heading also covers prepared mustard consisting of mustard flour mixed with small quantities of other ingredients (cereal flour, turmeric, cinnamon, pepper, etc.), or of a paste composed of a mixture of mustard flour with vinegar, grape must or wine, to which salt, sugar, spices or other condiments may be added.

This heading **excludes**, *inter alia* :

- (a) Mustard seeds (**heading 12.07**).
- (b) Fixed mustard oil (**heading 15.14**).
- (c) Mustard-seed oilcake, i.e., the product remaining after the fixed oil has been extracted from mustard seeds (**heading 23.06**).
- (d) Essential oil of mustard (**heading 33.01**).