

ITEM: Preparation used in animal feeding, in granular form, composed of corn, wheat, soybean extraction meal, sunflower extraction meal, triticale, a mixture of milling by-products, peas, wheat bran, soybean oil, calcium carbonate, spent grain, dicalcium phosphate, sodium chloride, sodium bicarbonate, nutritional additives (vitamins, trace elements), zootechnical additives, and a coccidiostat (monensin sodium (E757)), put up in 25 kg bags. The product contains 120 mg/kg of monensin sodium. The preparation is used for the rearing of chickens; it is freely available to them from day one and for the following 6 to 12 weeks, depending on weight development and coccidiostat requirements.

Tariff Classification Suggestion

Phase 1

Top 3 candidate chapters

Chapter Justification

23 By GRI 1, heading 23.09 expressly covers “preparations of a kind used in animal feeding” (index of headings). Chapter 23 Note 1 confirms inclusion of animal feed preparations obtained by treatment of vegetable/animal materials that have lost their original character. The product is a compound feed for chickens with additives (incl. a coccidiostat), so it fits 23.09. If needed, GRI 3(b) supports that its essential character is an animal feed preparation, not any single ingredient.

19 Considered due to its cereal base, but Chapter 19 Note 1(b) excludes flour/starch-based products specially prepared for animal feeding and sends them to 23.09. By GRI 3(a), the specific animal-feed provision (23.09) prevails over Chapter 19.

21 Chapter 21 is residual; heading 21.06 is for food preparations NESOI. Given 23.09 specifically covers animal feed preparations, GRI 1 and 3(a) rule out resorting to this residual chapter.

Phase 2

TARIFF CLASSIFICATION RULING

I. Applicable regulatory framework

- General Rules of Interpretation (GRI)

- GRI 1: “The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes...” Also, “classification shall be determined: (a) according to the terms of the headings and any relative Section or Chapter Notes; and (b) provided such headings or Notes do not otherwise require, according to the following provisions of Rules 2, 3, 4 and 5...”.
- GRI 2(b): “Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances... The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.” And, specifically for preparations: “Mixtures which constitute preparations as provided for in a Section or Chapter Note or in the heading text are classified by application of Rule 1.”
- GRI 3(a) and 3(b): “The heading which provides the most specific description shall be preferred...”, and when that rule does not resolve the issue, mixed products “shall be classified as if they consisted of the material or component which gives them their essential character...”. The Explanatory Note clarifies that essential character may be determined by the nature, quantity, weight, value, or the role of one material in relation to the use of the goods.
- GRI 6: “The classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings... provided that only subheadings at the same level are comparable.”
- Legal and chapter notes (Chapters 23 and 19)
 - Chapter 23, Note 1: “Heading 23.09 includes products of a kind used for animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials and which, as a result, have lost the essential characteristics of the original material...”.
 - Text of heading 23.09: “Preparations of a kind used in animal feeding.”
 - Chapter 19, Note 1(b): this chapter does not cover “flour-, starch- or malt-extract based products (biscuits, etc.) specially prepared for animal feeding (heading 23.09).”

II. Legal-technical analysis

- Technical description of the good to be classified: granular preparation for feeding poultry (chickens), in 25 kg sacks, composed of corn, wheat, soybean and sunflower extraction meals, triticale, milling by-products, pea, wheat bran, soybean oil, calcium carbonate, spent grain, dicalcium phosphate, NaCl, sodium bicarbonate, nutritional additives (vitamins, trace elements), zootechnical additives, and coccidiostat (monensin sodium E757, 120 mg/kg). Use: free-choice supply from day one to 6–12 weeks in chicken rearing.

- Applicable chapter and heading:

- Under GRI 1, the heading texts and notes apply. The merchandise is a “preparation... used in animal feeding” (heading 23.09). Chapter 23 Note 1 confirms inclusion in 23.09 of products for animal feeding obtained by processing vegetable/animal materials (in this case, mixed/formulated with extraction meals, milling by-products, and additives, which denature their original materials).
- Furthermore, under GRI 2(b) and its Explanatory Note, mixed products that are “preparations” as provided in the heading text are classified directly by GRI 1 in heading 23.09.

- Subheading:

- Applying GRI 6, compare same-level subheadings within 23.09. Subheading 2309.10 (“Dog or cat food, put up for retail sale”) does not apply, as the product is for poultry (chickens) and not for dogs or cats. Therefore, subheading 2309.90 (“Other”) applies.

III. Exclusion of alternative headings or chapters

- Chapter 19

- Excluded by Chapter 19 Note 1(b), which refers products specially prepared for animal feeding to 23.09.

- Headings of Chapter 23 other than 23.09

- 23.01 (flours, meals and pellets of meat or fish, etc., unfit for human consumption): not an animal-origin meal but a compound feed with multiple materials and additives; does not meet 23.01.
- 23.02 (bran, sharps and other residues of sifting or milling): although it contains bran/by-products, the good is not a simple residue but a compound preparation with additives, intended directly to feed chickens; by GRI 3(a),

- 84 23.09 is more specific for “preparations... for animal feeding” than 23.02
85 (residues).
- 86 – 23.03 (residues of starch manufacture; beet-pulp; brewing or distilling dregs
87 and waste): although the formula includes “spent grain,” the merchandise is
88 not solely such residues but a compound preparation with multiple
89 ingredients and additives; heading 23.09 prevails by specificity and, if
90 applicable, by essential character as a compound feed for poultry (GRI 3(a)
91 and 3(b)).
- 92 – 23.04 to 23.06 (oilcake and other solid residues from the extraction of oils):
93 the product is not a single extraction residue but incorporates several
94 vegetable cakes among other ingredients; these headings do not cover a
95 compound preparation with additives; 23.09 applies by specificity (GRI 3(a)).
- 96 – 23.07 (wine lees; argol): not applicable.
- 97 – 23.08 (vegetable materials and vegetable waste for animal feeding, NESOI):
98 this heading covers vegetable materials and residues, not formulated
99 “preparations” with additives. By GRI 3(a), 23.09, which expressly names
100 “preparations... for animal feeding,” is more specific than the generic scope
101 of 23.08 for vegetable materials (NESOI).
- 102 • Subheading 2309.10 (within 23.09)
- 103 – Not applicable, as it is feed for chickens and not for dogs or cats; moreover,
104 that subheading requires retail packaging, which does not apply to 25 kg
105 sacks described for poultry rearing.
- 106 IV. Documentary requirements To support the relevant facts under GRI 1 and 6 and the
107 cited Notes (nature as an “animal feed preparation”; target species; composition and
108 additives), the importer must provide:
- 109 • Technical data sheet and detailed formulation/composition with ingredient and
110 additive percentages.
- 111 • Labeling, instructions for use, and target species (avian).
- 112 • Evidence of additive/monensin content (certificate of analysis per lot).
- 113 • Description of packing and commercial presentation (e.g., 25 kg sacks).
- 114 V. Conclusion
- 115 • Proposed classification at subheading level:

116 – Chapter: 23 (Residues and waste from the food industries; prepared animal
117 fodder).

118 – Heading: 23.09 (Preparations of a kind used in animal feeding).

119 – Subheading: 2309.90 (Other).

120 – National subheading/NICO: Not determined in this ruling, as it is limited to
121 the subheading level.

122 Final ruling: The described merchandise is classified in subheading 2309.90, by application
123 of GRI 1 and 6, in accordance with the text of heading 23.09 and Chapter 23 Note 1, and by
124 reasoned exclusion of the alternatives analyzed in Chapters 23 and 19, as well as
125 subheading 2309.10 for dog or cat food.