

ITEM: Food preparation in the form of a yellowish-brown viscous liquid obtained by compounding fruit-derived ingredients with functional additives. The mixture contains orange juice concentrate blended with citric acid, vitamin C, natural orange flavour and orange oil. These additives provide stabilization, acidity regulation and enrichment, distinguishing it from a simple juice concentrate. The preparation is supplied in bulk for industrial use, intended to be diluted and further processed with other components such as sweeteners during the manufacture of final beverages. It is not marketed as fruit juice for direct consumption but as a formulated ingredient for the food industry.

Suggested Tariff Classification

Phase 1

Top 3 candidate chapters

| Chapter | Justification |
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| 20 | Under GRI 1, classification follows the legal texts: heading 20.09 covers fruit juices (including concentrates), unfermented and without added alcohol. For mixtures, GRIs 2(b) and 3(b) allow classification by the component conferring essential character; here, the fruit juice concentrate predominates, so it remains a fruit juice preparation rather than a residual food prep. Note 6 to Chapter 20 confirms “unfermented” juices by reference to ≤0.5% vol alcohol (see Ch. 22 Note 3). |
| 21 | If the additives (acidulants, vitamins, flavour, orange oil) transform it into a compound preparation for beverage manufacture rather than a juice of 20.09, fall back to heading 21.06 (food preparations not elsewhere specified) per GRI 3(a), after excluding more specific headings. Chapter 21 Notes frame the scope and exclusions for this residual heading. |
| 33 | Only if the essential character is given by odoriferous substances and the product is of the type used to make beverages would heading 33.02 apply (preparations based on odoriferous substances for beverage manufacture). Chapter 33 Note 2 defines “odoriferous substances,” guiding when this heading is appropriate; otherwise, food-preparation chapters prevail by specificity and essential character. |

Phase 2

TARIFF CLASSIFICATION RULING

I. Applicable legal framework

- General Rules of Interpretation (GRI): • “THE TITLES OF SECTIONS, CHAPTERS OR SUBCHAPTERS 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 AND, PROVIDED SUCH HEADINGS OR NOTES DO NOT OTHERWISE REQUIRE, ACCORDING TO THE FOLLOWING PROVISIONS” (GRI 1). • “ANY REFERENCE IN A HEADING TO A GIVEN 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” (GRI 2(b)). And, decisively: “this Rule does not extend... when the addition of other materials or substances results in depriving the article of the character of goods included in such headings” (Commentary XII to GRI 2(b)). • “THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE PREFERRED...” (GRI 3(a)) and, where that does not resolve, “...CLASSIFICATION SHALL BE ACCORDING TO... THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR ESSENTIAL CHARACTER...” (GRI 3(b)). • At the subheading level, “Rules 1 to 5... also apply, mutatis mutandis...” (GRI 6, Explanatory Notes).
- Chapter 20 (legal text and notes): • Heading 20.09: “Fruit or other fruit juices... unfermented and not containing added alcohol, whether or not containing added sugar or other sweetening matter.” • Note 6 to Ch. 20 (definition of unfermented and non-alcoholic juices) and subheading note on Brix degrees applicable to 2009.12, 2009.21, 2009.31, etc.
- Chapter 21 (legal text and national notes): • Heading 21.06: “Food preparations not elsewhere specified or included.” • Subheading 2106.90: includes, among others, “Flavoured syrups...” (2106.90.05) and, of particular relevance, “Mixtures of concentrated fruit juices... enriched with minerals or vitamins” (2106.90.07) and “Concentrates of juices of a single fruit... enriched with minerals or vitamins” (2106.90.99.01). • National Note to Ch. 21: “for the purposes of this Chapter, the terms, with flavouring(s)... mean: with added flavour.”

II. Legal-technical analysis

Technical description of the product: viscous liquid food preparation, yellow-brown in color, obtained by compounding fruit-derived ingredients (orange juice concentrate) with functional additives: citric acid, vitamin C, natural orange flavour and orange oil. Supplied in bulk for industrial use, intended to be diluted and further processed with other components (e.g., sweeteners) in the manufacture of beverages; not marketed as juice for direct consumption.

1) Chapter → Heading

- Alternative 1 (Ch. 20, heading 20.09). The text of 20.09 covers fruit juices “unfermented... whether or not containing added sugar or other sweetening matter.” However, the merchandise under consideration is not a simple “juice”: it is a compound preparation, with the addition of acidulants, vitamin enrichment, and flavouring substances (flavour and orange oil) intended for standardization/stabilization and for use as a base for the further processing of beverages. Pursuant to Commentary XII to GRI 2(b), the addition of other substances that deprive the article of the character proper to the heading prevents extending the scope of “juices,” so it no longer meets the terms of 20.09 when it is a compound preparation for the beverage industry. Accordingly, under GRIs 1 and 2(b), 20.09 does not apply.
- Alternative 2 (Ch. 21, heading 21.06). The merchandise fits “Food preparations not elsewhere specified or included” in heading 21.06, given its nature as a compound preparation with functional additives and flavouring to be diluted and transformed into finished beverages. Moreover, within the national scope of the heading there are provisions that more precisely describe this type of preparations based on juices enriched with vitamins (e.g., 2106.90.07 and 2106.90.99.01). Under GRI 1, heading 21.06 applies.

2) Heading → Subheading

- Within 21.06, the pertinent subheading is 2106.90 (“Other”), and national subdivisions confirm the placement of “mixtures or concentrates of juices... enriched with... vitamins” in this area (2106.90.07; 2106.90.99.01). Under GRI 6 (mutatis mutandis) subheading 2106.90 is chosen.

3) Application of GRIs 3(a) and 3(b)

- GRI 3(a). Between 20.09 (juices) and 21.06 (preparations), the text of 20.09 seems nominally more specific regarding “juice.” However, by GRI 2(b) Commentary XII, the addition of compounds that transform the product into a “preparation” deprives the

merchandise of the character of juice of heading 20.09, ruling out that option as it no longer conforms to the terms of the legal heading.

- GRI 3(b). Even if a residual conflict were considered, the essential character of the merchandise is determined by its function and destination as a compound base for beverages, with flavouring and vitamin enrichment, legally fitting as a “food preparation” of 21.06 and not as “juice” of 20.09 (since the functional additives and industrial use distinguish it from a simple juice concentrate).

III. Exclusion of alternative headings or chapters (Chapters 20 and 21)

- Heading 20.09 (Ch. 20). Although the predominant raw material is concentrated orange juice, the heading covers “juices... whether or not containing added sugar or other sweetening matter,” not the transformation into a compound preparation with flavourings, essential oils, and vitamin enrichment for industrial use as a beverage base. Under Commentary XII to GRI 2(b), these additions deprive the product of its character as “juice” within the terms of 20.09, so 20.09 is excluded. In addition, the structure of 2009 requires, where applicable, Brix determinations for its subheadings, which are not germane to a compound preparation such as the one analyzed here.
- Heading 21.01 (extracts, essences and concentrates of coffee, tea or maté) does not apply due to the different nature of the material (not coffee, tea, or maté).
- Heading 21.02 (yeasts and microorganisms) does not apply by object and composition.
- Heading 21.03 (sauces, condiments) does not apply to fruit-based beverage bases.
- Heading 21.04 (preparations for soups) does not apply given the different object.
- Heading 21.05 (ice cream) does not apply by form and use.

IV. Documentary requirements

To strengthen the determination at the tariff line and NICO (national) level, the importer must provide:

- Technical data sheet and quantitative formulation (percentages) of all components (concentrate, acids, vitamins, flavourings, essential oils).
- Certificate of Analysis (including degrees Brix, pH, titratable acidity, vitamin C content).

- 113 • Safety Data Sheet (SDS) and specification sheet of intended use (beverage base;
114 dilution instructions).
- 115 • Description of the process and evidence of packing (bulk/industrial).
- 116 • Labels or commercial documents evidencing that it is not marketed as juice for
117 direct consumption.
- 118 • Where applicable, evidence of the absence/presence of sugars or other sweeteners
119 (relevant to reading the Brix of subheadings 2009.12, 2009.21, etc.).

120 V. Conclusion

121 Based on GRIs 1, 2(b), 3(a), 3(b) and 6, on the legal text of headings 20.09 and 21.06, as
122 well as on the national subdivisions of 21.06 that cover “mixtures or concentrates of
123 juices... enriched with... vitamins” (2106.90.07; 2106.90.99.01), this authority considers it
124 appropriate to classify the merchandise as a food preparation for the manufacture of
125 beverages, not as fruit juice of heading 20.09.

126 Classification table (primary determination)

- 127 • Chapter: 21
- 128 • Heading: 21.06
- 129 • Subheading (6 digits): 2106.90
- 130 • Tariff line (8 digits): Not determined in this ruling
- 131 • NICO: Not determined in this ruling

132 Conditional determination

133 Option A (if the formulation includes natural orange flavour and orange oil, with vitamin
134 enrichment, and the product is intended for dilution and further industrial processing into
135 beverages, not for direct consumption as juice):

- 136 • Chapter: 21
- 137 • Heading: 21.06
- 138 • Subheading: 2106.90
- 139 • Tariff line: To be specified with national information (e.g., items
140 “mixtures/concentrates of juices... enriched with vitamins”)
- 141 • NICO: To be defined

142 Option B (if it does NOT contain flavourings, essential oils, or enrichment with
143 vitamins/minerals, and essentially consists of orange juice concentrate, unfermented,
144 without alcohol, for industrial use):

- 145 • Chapter: 20
- 146 • Heading: 20.09
- 147 • Subheading: 2009.19 (orange juice, other; typically applicable to non-frozen
148 concentrates with Brix greater than 20; verify Brix)
- 149 • Tariff line: To be defined according to national regulations
- 150 • NICO: To be defined

151 Option C (if presented frozen and, moreover, lacks flavourings and enrichment, retaining
152 the character of juice):

- 153 • Chapter: 20
- 154 • Heading: 20.09
- 155 • Subheading: 2009.11 (orange juice, frozen)
- 156 • Tariff line: To be defined according to national regulations
- 157 • NICO: To be defined

158 MISSING CRITERIA:

- 159 • Exact percentages of each component and technological justification of the
160 additives.
- 161 • Determination of degrees Brix and physical state (frozen/non-frozen).
- 162 • Confirmation of the presence/absence of sweeteners and of the “enriched”
163 character (mg of vitamin C).
- 164 • Documentary evidence of exclusive use as a base for beverage manufacture (not
165 sold as direct juice).

166 Resolution: With the information available, and at the subheading (6-digit) level, the
167 applicable classification is 2106.90, as it is a compound food preparation, with flavouring
168 and enrichment, intended for the manufacture of beverages, falling under heading 21.06
169 and its subheading 2106.90. Heading 20.09 is excluded based on GRIs 1 and 2(b)

170 Commentary XII, as the product does not meet the terms of “juices” when the addition of
171 other materials deprives it of such character.