

ITEM: Food preparation made from cultured chicken-derived cells formulated together with maltodextrin and a binding agent (transglutaminase). The product is presented as a stabilized processed ingredient for use in food manufacturing, designed to be mixed with other components during formulation. It is not marketed or presented as carcass, meat cuts, raw meat, or preserved meat, but only as a functional preparation for incorporation into finished foods.

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## Suggested Tariff Classification

### Phase 1

#### Top 3 candidate chapters

Chapter Justification

- 16** By GRI 1 and Note 2 to Chapter 16, edible preparations are classified in Chapter 16 when they contain more than 20% by weight of meat/offal, etc.; the item's essential character is the cultured chicken-cell component, with maltodextrin and transglutaminase only as functional additives (apply GRI 3(b)). The scope of Chapter 16 covers "other preparations and preserves of meat" (16.02), which fits a stabilized ingredient intended to be mixed during food manufacture.
- 21** If the cultured animal-cell content does not exceed 20% by weight or is not treated as "meat," Chapter 21 applies; Note 1(e) to Chapter 21 sends >20% meat preparations to Chapter 16, so ≤20% remain here. Within Chapter 21, such a functional ingredient would fall in the residual scope (21.06) as a miscellaneous edible preparation, provided it is not a sauce/soup (21.03/21.04) nor an enzyme preparation of 35.07 per Note 1(h).
- 04** Only as a distant alternative: Chapter 04 includes "other edible products of animal origin, n.e.s." (04.10). However, Chapter 04 clarifies that edible insects prepared or preserved otherwise are generally classified in Section IV (foods), supporting that prepared animal-origin products like this mixture belong in food-preparation Chapters (16/21), not 04.

### Phase 2

#### TARIFF CLASSIFICATION OPINION

##### I. Applicable legal framework

- General Rule of Interpretation (GRI) 1: Classification is legally determined by the terms of the headings and any relative Section or Chapter Notes; the titles are for ease of reference only. GRIs 2 to 5 shall be applied when they are not contrary to those provisions.
- GRI 2(b): A reference to a material includes that material even when mixed or combined with others; the classification of mixtures or composite goods shall be effected according to GRI 3.
- GRI 3(a): Between two or more potential headings, the one providing the most specific description is to be preferred to headings providing a more general description.
- GRI 3(b): When GRI 3(a) is inoperative for mixtures or composite goods, classification shall be according to the material or component which gives them their “essential character.”
- GRI 6: Rules 1 to 5 apply, mutatis mutandis, for the classification at subheading levels within the same heading; the assessment of specificity is made at the applicable dash level.
- Note 2 to Chapter 16: Edible preparations are classified in this Chapter provided they contain more than 20% by weight of sausages, meat, offal, blood, insects, fish or of crustaceans, mollusks or other aquatic invertebrates; when they contain these products above 20% they are classified in Chapter 16, by predominance in weight of the component, except for exceptions not applicable here.
- Note 1(e) to Chapter 21: This Chapter does not cover edible preparations containing more than 20% by weight of sausages, meat, offal, blood, insects, fish or of crustaceans, mollusks or other aquatic invertebrates (which are classified in Chapter 16), except for certain headings not applicable here (21.03 or 21.04).
- Text of relevant headings and subheadings:
  - 16.01 (sausages and similar products) and 16.03 (extracts and juices of meat, etc.).
  - 16.02 “Other prepared or preserved meat, offal, blood or insects,” including subheadings “Of poultry of heading 01.05: ... 1602.32 Of the species Gallus domesticus.”
  - Subheading Note 1 for 1602.10 (homogenized preparations for infants/dietetic use, put up for retail sale in containers ≤250 g).

- 21.06 “Food preparations not elsewhere specified or included,” with 2106.10 “Protein concentrates and textured protein substances” and 2106.90 “Other.”
- 21.04 (preparations for soups...; homogenized composite food preparations) and its definition of “homogenized composite” in Note 3 to Chapter 21 (retail sale, infant/dietetic use, containers ≤250 g).
- 21.02 (yeasts and other dead single-cell microorganisms).

II. Legal-technical analysis Object: Edible preparation composed of cultured chicken-derived cells, formulated with maltodextrin and a binding agent (transglutaminase), presented as a stabilized ingredient for use in food manufacturing. It is not marketed as carcass, cuts, raw meat, or preserved meat; it is intended to be mixed with other components during final food formulation.

#### 1) Determination of Chapter

- As this is an edible preparation that includes a fraction of animal material (chicken-derived cells), the analysis of Notes 2 to Chapter 16 and 1(e) to Chapter 21 applies. If the proportion by weight of “meat, offal or blood” (as applicable, the avian cellular component) exceeds 20%, the preparation is classified in Chapter 16; otherwise, it remains in Chapter 21, except for specific headings not applicable (21.03 or 21.04).
- The merchandise is a mixture (cultured cells + maltodextrin + binding enzyme). In the absence of a text that captures it entirely under a single heading by itself, GRI 1 applies and, as appropriate, GRIs 2(b) and 3(b) to determine the component that confers the essential character, which would foreseeably be the chicken-derived cells if they predominate in weight/value/protein function in the preparation.

#### 2) Chapter 16 → Heading 16.02

- If the 20% threshold of the meat component is met, heading 16.02 “Other prepared or preserved meat, offal, blood or insects” is the most specific description under GRI 3(a), as it nominatively designates “preparations of meat,” versus generic headings of Chapter 21 (e.g., 21.06).
- Within 16.02, by GRI 6, the most specific first-level subheading applies. For poultry of heading 01.05, subheading “1602.32 — Of the species *Gallus domesticus*” corresponds to the avian origin (chicken) of the cellular component.

#### 3) Chapter 21 → Heading 21.06

- If the meat/offal/blood component does not exceed 20% by weight or if, for tariff purposes, the “cultured chicken-derived cells” are not considered “meat, offal or

blood” of Chapter 16, the merchandise falls under Chapter 21 (Note 1(e) to Ch. 21) and, not being described in specific headings 21.01–21.05, is classified in 21.06 “Food preparations not elsewhere specified or included” by application of GRI 1 and, as needed, GRI 3(c) for a residual choice within Chapter 21.

- Within 21.06, 2106.10 “Protein concentrates and textured protein substances” should be ruled out unless the product materially meets the notion of a “protein concentrate” or “textured protein substance”; absent technical evidence of that character, the residual subheading applicable would be 2106.90 “Other” by GRI 1/3(a).

### III. Exclusion of alternative headings or chapters (within Chapters 16 and 21)

- 16.01 (Sausages and similar products of meat...): Not a sausage or a similar product; it is presented as a functional ingredient for industrial incorporation, not as a sausage or “similar product” ready for consumption in that form. Excluded by heading text (GRI 1).
- 16.03 (Extracts and juices of meat...): The description does not correspond to extracts or juices; this is cultured cells with maltodextrin and a binder, not an extract or juice. Excluded by heading text (GRI 1).
- 1602.10 (Homogenized preparations): These are defined for retail sale as food for infants/children or for dietetic use, in containers ≤250 g, a condition not evidenced nor consistent with an industrial ingredient. Excluded by Subheading Note 1 to Ch. 16 and by subheading text (GRI 1/6).
- 21.01 (Coffee, tea, maté, substitutes) and 21.02 (yeasts and other dead single-cell microorganisms): Not applicable by nature and intended use of the merchandise; animal cells are not “single-cell microorganisms” for the purposes of 21.02. Excluded by heading text (GRI 1).
- 21.03 (Sauce preparations), 21.04 (soups/broths and “homogenized composite preparations”), 21.05 (ice cream): Not applicable by object/use nor by the conditions of the definition of “homogenized composite” (retail sale, infants/dietetic use, containers ≤250 g). Excluded by heading text and Note 3 to Ch. 21 (GRI 1).
- 21.06.10 (Protein concentrates and textured protein substances): To the extent it is not established that the merchandise is a “protein concentrate” or a “textured protein substance” in the common trade sense, the residual subheading 21.06.90 should be preferred. If technical evidence exists (e.g., significantly elevated total

113 protein specification and textured presentation), 2106.10 could apply; otherwise, it  
114 is excluded by GRI 1/3(a) in favor of 2106.90 within Chapter 21.

- 115 • Reasoned exclusion of 21.06.90 when Chapter 16 applies: If it is confirmed that the  
116 avian cellular component confers the essential character and exceeds 20% by  
117 weight, Note 1(e) to Chapter 21 excludes 21.06 (including 2106.90), referring  
118 classification to Chapter 16. In such case, 16.02 is more specific than 21.06 under  
119 GRI 3(a), and 21.06.90 is not legally applicable.

120 IV. Documentary requirements To finalize the determination and support the subheading:

- 121 • Technical data sheet and/or COA with percentage-by-weight composition: content  
122 of chicken-derived cells, maltodextrin, and transglutaminase (essential for the 20%  
123 threshold Ch. 16/21).
- 124 • Description of the process for obtaining the cellular component (avian origin Gallus  
125 domesticus; nature of the material: whether for tariff purposes it is considered  
126 “meat/offal”).
- 127 • Evidence regarding the product’s character: whether it is a “protein concentrate” or  
128 “textured protein substance” (e.g., total protein, method of texturization), or rather a  
129 functional ingredient not classifiable in 2106.10.
- 130 • Commercial presentation and packing (industrial vs. retail sale; net content per  
131 package), to exclude 1602.10/2104 by definitions of homogenized products.

132 V. Conclusion Conditional determination

- 133 • Option A (Ch. 16): if the weight content of chicken-derived cells exceeds 20% and  
134 such cells constitute, for tariff purposes, “meat/offal/blood” conferring the essential  
135 character.
  - 136 – Chapter: 16
  - 137 – Heading: 16.02 (Other prepared or preserved meat, offal, blood or insects)
  - 138 – Subheading (6 digits): 1602.32 (Of the species Gallus domesticus)
  - 139 – Fraction/NICO: not determined in this opinion (not requested)
  - 140 – Key basis: Note 2 to Ch. 16; Note 1(e) to Ch. 21; GRIs 1, 3(a), 3(b), 6.
  - 141 – Why 2106.90 is ruled out: Note 1(e) to Ch. 21 excludes from that Chapter  
142 preparations with >20% meat, referring them to Chapter 16; 16.02 is more

143 specific than 21.06 under GRI 3(a). In this hypothesis, 2106.90 is not legally  
144 applicable.

145 • Option B (Ch. 21 – residual): if the content of chicken-derived cells does not exceed  
146 20% by weight or if such cells do not qualify, for tariff purposes, as  
147 “meat/offal/blood” of Chapter 16.

148 – Chapter: 21

149 – Heading: 21.06 (Food preparations not elsewhere specified or included)

150 – Subheading (6 digits): 2106.90 (Other)

151 – Fraction/NICO: not determined in this opinion (not requested)

152 – Key basis: Note 1(e) to Ch. 21; GRI 1 and 3(c) (as applicable).

153 • Option C (Ch. 21 – proteins): if it is technically established that the product is a  
154 “protein concentrate” or a “textured protein substance,” without being excluded by  
155 Note 1(e) to Chapter 21.

156 – Chapter: 21

157 – Heading: 21.06 (Food preparations not elsewhere specified or included)

158 – Subheading (6 digits): 2106.10 (Protein concentrates and textured protein  
159 substances)

160 – Fraction/NICO: not determined in this opinion (not requested)

161 – Key basis: GRI 1/3(a); technical assessment of the “concentrate/textured”  
162 protein character.

163 MISSING CRITERIA:

164 • Percentage by weight of chicken-derived cells in the final preparation (20%  
165 threshold).

166 • Technical/administrative criterion as to whether “cultured chicken-derived cells”  
167 qualify as “meat/offal/blood” of Chapter 16 for purposes of Note 2 to Ch. 16 and  
168 Note 1(e) to Ch. 21.

169 • Technical evidence that the product is (or is not) a “protein concentrate” or  
170 “textured protein substance” (protein content, texturization process), to distinguish  
171 2106.10 vs. 2106.90 within Chapter 21.