

ITEM: Preparation used in animal feeding, in powder form, composed of wheat flour (700 g/kg), calcium carbonate (280 g/kg), starch (15 g/kg) and a coccidiostat (diclazuril, 5 g/kg), put up in 20 or 25 kg bags. The preparation is used for the rearing of chickens, turkeys, guinea fowl, rabbits or pheasants and must be mixed with feed (160 to 240 g per tonne of feed).

Tariff Classification Suggestion

Phase 1

Top 3 candidate chapters

Chapter	Justification
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| 23 | By RGI 1, classification is determined by the legal texts; heading 23.09 covers “preparations of a kind used in animal feeding” (AllPartidas 23.09). Chapter 23 Note 1 includes such products in 23.09. As a mixture intended to be mixed into feed, its essential character is an animal feeding preparation per RGI 3(b). Chapter 19 Note 1(b) also redirects flour/starch-based products specially prepared for animal feeding to 23.09. |
| 30 | Alternative considered due to the coccidiostat; however, Chapter 30 Note 1 excludes dietetic/enriched foods and supplements to Section IV (not Chapter 30). Given 23.09 specifically covers animal feeding preparations, RGI 3(a) favors the more specific provision over broader pharmaceutical notions. |
| 21 | Residual Chapter 21 (notably 21.06) applies only if not elsewhere specified; here 23.09 expressly covers animal feeding preparations (RGI 1; RGI 3(a)). Chapter 19 Note 1(b) further confirms that flour/starch-based products specially prepared for animal feeding go to 23.09, not to Chapter 21. |

Phase 2

TARIFF CLASSIFICATION RULING

I. Applicable legal framework

- General Rule of Interpretation (GRI) 1. “Classification shall be determined legally by the terms of the headings and any relative Section or Chapter Notes” (English rendering of the Spanish text).

- GRI 2(b). “Any reference to a material in a heading also includes mixtures or combinations of that material; the classification of such mixtures shall be made according to the principles of Rule 3” (English rendering).
- GRI 3(a) and 3(b). “When goods are prima facie classifiable under two or more headings, the heading which provides the most specific description shall be preferred...; when classification cannot be resolved under 3(a), mixtures... shall be classified as if they consisted of the material or component which gives them their essential character” (English rendering).
- GRI 6. “The classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading Notes, applying the above rules mutatis mutandis” (English rendering).
- Chapter 23 Note (Chapter 23, condensed NESA). “Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included...” (English rendering).
- Heading texts:
 - Heading 23.09: “Preparations of a kind used in animal feeding” (English rendering).
 - Heading 23.08: “Vegetable materials and vegetable waste, residues and by-products, of a kind used in animal feeding, not elsewhere specified or included” (English rendering).
 - Heading 30.03: “Medicaments... consisting of mixed products, prepared for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale” (English rendering).
 - Heading 30.04: “Medicaments... consisting of mixed or unmixed products, prepared for therapeutic or prophylactic uses, put up in measured doses... or in forms or packings for retail sale” (English rendering).
- Chapter 30 Notes (condensed). This Chapter does not include dietetic or enriched foods, food supplements, etc. (scope reminder of the Chapter) (English rendering).

II. Legal-technical analysis Product identified: Powder preparation for animal feeding, in 20–25 kg bags, composed of wheat flour (700 g/kg), calcium carbonate (280 g/kg), starch (15 g/kg) and diclazuril (a coccidiostat) at 5 g/kg; designed to be mixed into feed at 160–240 g per metric ton for rearing poultry and small game birds and rabbits.

- 1) Chapter and heading determination (GRI 1)

- The product is expressly described as a preparation used in animal feeding and is intended to be mixed into feed for farmed birds and rabbits. This matches the legal text of heading 23.09, “Preparations of a kind used in animal feeding”, reinforced by the Chapter 23 note indicating that heading 23.09 covers goods of a kind used in animal feeding not elsewhere specified or included.
 - By contrast, heading 23.08 covers vegetable materials, residues and by-products of a kind used in animal feeding, not compounded preparations. The presence of added mineral (calcium carbonate) and an active coccidiostat in a formulated powder intended to be incorporated at very low rates into complete feed characterizes the product as a preparation, not a mere vegetable material or residue, which excludes heading 23.08.
- 2) Assessment versus Chapter 30 (medicaments)
- Headings 30.03 and 30.04 concern medicaments “prepared for therapeutic or prophylactic uses,” either not dosed (3003) or dosed/retail (3004). The instant product is not presented in measured doses or retail forms (thus 3004 is inapplicable), and as presented it is a bulk feed premix to be incorporated into animal feed. Applying GRI 3(a), the description “preparations of a kind used in animal feeding” (23.09) is more specific to the product’s nature and intended use than the broader category “medicaments” (30.03), which is framed by therapeutic/prophylactic purpose without regard to use as feed preparations. Therefore, heading 23.09 prevails as the more specific description.
 - Subsidiarily, under GRI 3(b), if headings 23.09 and 30.03 were regarded as equally specific, the essential character is imparted by the composition and intended use: approximately 99.5% by weight are feed carriers (wheat flour, calcium carbonate, starch) and the product’s mode of use is exclusively by incorporation into feed. These factors indicate the essential character of a feed preparation rather than a medicament presented for direct administration.
- 3) Subheading selection (GRI 6)
- Within heading 23.09, subheading alternatives at the one-dash level are 2309.10 (dog or cat food, put up for retail sale) and 2309.90 (other). The product is not dog or cat food and is not put up for retail sale; consequently, under GRI 6, it is classified in subheading 2309.90.

III. Exclusion of alternative headings within Chapters 23 and 30

- Heading 23.08 (vegetable materials and residues used for animal feeding). Excluded because the product is a formulated preparation with additives, not mere vegetable materials, wastes or by-products; heading 23.09 specifically covers preparations used in animal feeding (GRI 1).
- Heading 23.09.10 (dog or cat food, retail). Excluded because the product is neither intended for dogs/cats nor put up for retail sale; it is a bulk premix for farm animals (GRI 6).
- Heading 30.04 (medicaments, dosed or retail). Excluded due to presentation: the product is not in measured doses nor in retail packing (legal text of 30.04).
- Heading 30.03 (medicaments, not dosed). Although the product contains a prophylactic coccidiostat, it is presented as a feed premix to be incorporated into feed, and the heading 23.09 description is more specific to its nature and use (GRI 3(a)). Furthermore, Chapter 30's scope reminder excludes foods and food supplements from the pharmaceutical Chapter's coverage, supporting that feed-type preparations belong outside Chapter 30.

IV. Documentary requirements

- The legal texts and notes cited do not prescribe specific documentary requirements for classification of these goods. Classification at the subheading level here is determined by the product's objective characteristics as presented (composition, intended use, packing), in accordance with GRI 1 and GRI 6.

V. Conclusion

- Chapter: 23 (Residues and waste of the food industries; prepared animal fodder).
- Heading: 23.09 (Preparations of a kind used in animal feeding).
- Subheading (six digits): 2309.90 (Other).
- Fraction and NICO: Not determined here; the present ruling is limited to the subheading level, per the instruction to classify at XX.XX.XX.

Final resolution: The described "preparation used in animal feeding, powder, consisting of wheat flour, calcium carbonate, starch and diclazuril (coccidiostat), in 20–25 kg bags, to be mixed into feed" is classified in 2309.90, by application of GRI 1, GRI 3(a) and 3(b) as applicable, and GRI 6, in light of the legal texts of Chapter 23 and the inapplicability of Chapter 30 headings to the product as presented.