

1 ITEM: Legume-based snack, round and crisp, prepared essentially from vegetables (peas,  
2 beans, chickpeas). The composition is: chickpea flour (27%), rice flour (26%), green peas  
3 (20%), potato starch, black beans (10%), corn flour and salt. The legumes (peas, beans,  
4 chickpeas) represent more than 50% by weight and remain visible, giving the product its  
5 essential character as vegetables under the HS Explanatory Notes. Rice and corn flour act  
6 only as binders, not as the expanding base. The preparation process consists of moistening  
7 the raw material, pressing into molds, and heat/popping expansion; it is not fried and not  
8 presented as bakery goods. Therefore the product is a preparation of vegetables, otherwise  
9 prepared or preserved, not frozen, not in vinegar, and not elsewhere specified, falling in  
10 Chapter 20, heading 2005 (specifically 2005.99). Each individual snack is approximately 5–  
11 7 mm thick and 90 mm in diameter, crisp and light, with visible legume pieces.

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## 13 Tariff Classification Suggestion

### 14 Phase 1

#### 15 Top 3 candidate chapters

Chapter	Justification
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| <b>20</b> | By GRI 1, heading 20.05 covers vegetables prepared or preserved otherwise than by vinegar, not frozen, which matches this snack (text of 20.05). NESA clarifies that 20.01/20.04/20.05 only include products of Chapter 07 or of headings 11.05/11.06; peas/beans/chickpea flour qualify. National note: the term “hortaliza” includes legumes, so pulses are vegetables here. Applying GRI 3(b), legumes (>50% by weight) confer the essential character (essential character may be determined by weight/quantity). |
| <b>19</b> | Considered due to the puffed/crisp nature, but 19.04 covers products based on cereals obtained by swelling or roasting; this item is not cereal-based. Bakery goods of 19.05 are also not applicable. Under GRI 3(a), Chapter 20 is more specific for vegetable preparations than the cereal-based scope of 19.04.  |
| <b>21</b> | 2106 is a residual basket for food preparations n.e.s. However, by GRI 1 and the specificity rule in GRI 3(a), it does not apply when a more specific heading (20.05 for vegetable preparations) covers the product.  |

## 16 Phase 2

### 17 TARIFF CLASSIFICATION OPINION

#### 18 I. Legal framework

- 19 • General Rules for the Interpretation of the Harmonized System (GRI): • GRI 1: “THE  
20 TITLES OF SECTIONS, CHAPTERS OR SUBCHAPTERS ARE PROVIDED FOR EASE OF  
21 REFERENCE ONLY; FOR LEGAL PURPOSES, CLASSIFICATION SHALL BE  
22 DETERMINED ACCORDING TO THE TERMS OF THE HEADINGS AND ANY RELATIVE  
23 SECTION OR CHAPTER NOTES...” • GRI 2(b): “ANY REFERENCE IN A HEADING TO A  
24 MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO  
25 MIXTURES OR COMBINATIONS OF THAT MATERIAL OR SUBSTANCE WITH OTHER  
26 MATERIALS OR SUBSTANCES... THE CLASSIFICATION OF GOODS CONSISTING OF  
27 MORE THAN ONE MATERIAL OR SUBSTANCE SHALL BE ACCORDING TO THE  
28 PRINCIPLES OF RULE 3.” • GRI 3(a): “THE HEADING WHICH PROVIDES THE MOST  
29 SPECIFIC DESCRIPTION SHALL BE PREFERRED TO HEADINGS PROVIDING A MORE  
30 GENERAL DESCRIPTION...” • GRI 3(b): “MIXTURES... SHALL BE CLASSIFIED AS IF  
31 THEY CONSISTED OF THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR  
32 ESSENTIAL CHARACTER...”; “The factor which determines essential character will  
33 vary... it may, for example, be determined by the bulk, quantity, weight, value, or the  
34 role of a constituent material...”
  - 35 • GRI 6: “FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE  
36 SUBHEADINGS OF A HEADING SHALL BE DETERMINED ACCORDING TO THE  
37 TERMS OF THOSE SUBHEADINGS AND ANY RELATED SUBHEADING NOTES AND,  
38 MUTATIS MUTANDIS, TO THE ABOVE RULES...”
- 39 • Chapter 20 notes and headings: • Chapter 20, Note 1(d): excludes “bakery, pastry or  
40 biscuit products and other goods of heading 19.05” from Chapter 20. • Chapter 20,  
41 Note 3: headings 20.01, 20.04 and 20.05 cover “only the products of Chapter 07 or  
42 of headings 11.05 or 11.06... prepared or preserved by processes other than those  
43 referred to in Note 1(a).” • Heading 20.05: “Other vegetables prepared or preserved  
44 (excluding by vinegar or acetic acid), not frozen, other than products of heading  
45 20.06.” • Subheading note 2005.10 (scope of “homogenized vegetables”) for  
46 exclusionary analysis.
- 47 • Chapter 19 headings (for exclusions): • Heading 19.01: “food preparations of flour,  
48 groats, meal, starch or malt extract... not elsewhere specified or included.” •  
49 Heading 19.04: “Prepared foods obtained by the swelling or roasting of cereals”;  
50 and note that in 19.04, “otherwise prepared” refers to further processing of cereals,

- not legumes. • Heading 19.05: “Bread, pastry, cakes, biscuits and other bakers’ wares...”
- Other potentially neighboring Chapter 20 heading (for exclusions by specificity and NES provisions): • Heading 20.08: “Fruit, nuts and other edible parts of plants, otherwise prepared or preserved... not elsewhere specified or included.”
- ## II. Legal-technical analysis
- 1) Description under review The good is a legume-based snack, round and crisp, obtained by moistening, molding and heat/popping expansion; not fried and not presented as a bakery good. Composition: chickpea flour (27%), rice flour (26%), green peas (20%), potato starch, black beans (10%), corn flour and salt. The legumes (peas, beans, chickpeas) exceed 50% by weight and are visible, giving the product its essential character as vegetables.
  - 2) Chapter selection
    - By GRI 1, classification is governed by the legal texts of headings and Notes. Chapter 20 covers preparations of vegetables, with 20.05 expressly covering vegetables prepared otherwise than by vinegar or acetic acid, not frozen.
    - Chapter 20 Note 3 confirms that headings 20.01, 20.04 and 20.05 concern products of Chapter 7 or headings 11.05 or 11.06 after preparation or preservation. The article is made of vegetables of Chapter 7 (peas, beans) and legume flour of heading 11.06 (chickpea flour), with ancillary potato starch and cereal flours. This points to Chapter 20 application under GRI 1, complemented by GRI 2(b) and 3(b) for the mixed nature and essential character analysis.
  - 3) Heading determination within Chapter 20
    - Heading 20.05 textually covers “other vegetables... not frozen,” excluding 20.06 confectioned products, which fits the non-frozen, non-vinegared, non-confectioned vegetable preparation presented.
    - The presence of rice and corn flour, and potato starch, does not disqualify heading 20.05 when they act as binders or processing aids, given GRI 2(b) (references to a material also cover it when mixed) and GRI 3(b) (classification by essential character, assessed by weight, nature and visibility). Here, the vegetables exceed 50% by weight and are visible, determining the essential character as a vegetable preparation.
  - 4) Subheading selection (GRI 6)

- 2005.10 “Homogenized vegetables” is inapplicable: those are homogenized preparations for infant/dietary use in specific small retail packs, which is not the case.
- 2005.20 (potatoes), 2005.40 (peas), 2005.51/2005.59 (beans), 2005.60 (asparagus), 2005.70 (olives), 2005.80 (sweet corn) do not precisely describe the mixed product as presented.
- Under the double-dash group “Other vegetables and mixtures of vegetables,” the residual at that level is 2005.99 “Other,” which legally covers vegetable mixtures other than the specifically named ones. By GRI 6, after excluding the more specific single-vegetable subheadings, 2005.99 is the appropriate subheading for this legume-vegetable mixture.

### III. Exclusion of alternative headings (Chapters 20 and 19 only)

- Chapter 20 alternatives:
  - 20.04 (frozen): Not applicable, as heading 20.05 expressly refers to “not frozen,” and the goods are not frozen.
  - 2005.10 homogenized vegetables: Excluded by subheading note; not an infant/dietary homogenized product in ≤250 g retail packs.
  - 2005.20, 2005.40, 2005.51/59, 2005.60, 2005.70, 2005.80: Each identifies a specific vegetable; the article is a visible mixture of different legumes/vegetables; thus, those specific single-vegetable subheadings do not apply under GRI 6, leading to the “mixtures/other” branch 2005.99.
  - 20.06 (sugar-confects): Not applicable; the goods are not candied with sugar per heading 20.06 text.
  - 20.08 (fruits/other edible parts of plants NES): Not applicable by specificity. The product is a preparation of vegetables, and 20.05 specifically names vegetables, whereas 20.08 is a NES residual for fruits/other plant parts. By GRI 1 and 3(a), 20.05 prevails.
- Chapter 19 alternatives:
  - 19.01 (food preparations of flour, meal, starch, etc., N.E.S.): Excluded because heading 20.05 specifically covers vegetable preparations and 19.01 applies only when not elsewhere specified or included. Moreover, under GRI 3(b), the essential character is imparted by the vegetables (legumes >50% by weight, visible), not by the cereal flours used as binders.
  - 19.04 (prepared foods obtained by the swelling/roasting of cereals): The legal text restricts to “products based on cereals.” In the present goods, cereals (rice/corn) do not impart the essential character; the product is legume-based, with the vegetable component predominating by weight and character. By GRI 1 and 3(b), heading 19.04 is excluded.
  - 19.05 (bakery wares): Excluded since the article is not a bakery product. Furthermore, Chapter 20 Note 1(d) delineates that bakery products belong to 19.05,

119 reinforcing that if this article were bakery, it would not fall in 20; yet the factual  
120 process and presentation are not bakery wares (and the product is not fried chips  
121 either).

122 IV. Documentary requirements for verification For customs verification and to confirm the  
123 essential character and process, the importer should provide:

- 124 • Detailed quantitative formulation (percentages by weight of each ingredient),  
125 including identification of legume components by common and botanical name.
- 126 • Technical data sheet and manufacturing flowchart, specifying the process  
127 (moistening, molding, heat/popping), whether any frying occurs, and whether the  
128 product is frozen at any stage.
- 129 • Photos of the finished goods showing visible legume pieces and product  
130 dimensions.
- 131 • Packaging presentation details (retail pack sizes; whether any packs are specifically  
132 for infant/dietary uses).
- 133 • Any quality specifications indicating moisture content and absence of vinegar or  
134 sugar confection.

135 V. Conclusion

- 136 • Legal determination: By application of GRI 1 and the legal text of heading 20.05,  
137 complemented by GRI 2(b), GRI 3(a) and GRI 3(b) to resolve the mixed composition  
138 by essential character (vegetables predominate by weight and are visible), and GRI 6  
139 for subheading selection, the product is classified as a preparation of vegetables,  
140 not frozen, under subheading 2005.99 “Other,” within the branch “Other vegetables  
141 and mixtures of vegetables.”
- 142 • Classification table (Mexico LIGIE): • Chapter: 20 (Preparations of vegetables, fruit,  
143 nuts or other parts of plants) • Heading: 20.05 (Other vegetables... not frozen,  
144 except 20.06) • Subheading: 2005.99 (Other) • Fraction: Not determined (outside  
145 the requested scope limited to subheading level) • NICO: Not determined (outside  
146 the requested scope)

147 Final resolution: The good is classified at the subheading level as 2005.99.