

ITEM: MULTI-VITAMIN COMPOUND, consisting of yellowish-brown viscous liquid (constituents: fruit juice concentrates (orange, lemon, apple, pineapple, banana, kiwi, and passion fruit), citric acid, and a mixture of vitamins, natural orange flavour and water) - Citric acid (12.9% by weight) - Vitamin E (0.08% by weight) – from manufacturer information (added to the base beverage/concentrate) - Orange oil (ca. 0.5% by weight) – from manufacturer information (added to the base beverage/concentrate) The Product is diluted about 40 times after importation and processed into the final beverage with high-fructose corn syrup and sweeteners.

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## Suggested Tariff Classification

### Phase 1

#### Top 3 candidate chapters

Chapter	Justification
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| <b>21</b> | By GRI 1 and 3(a)–(b), the good is a food preparation (mixture) whose presentation (industrial concentrate to be diluted ~40×) is neither a juice nor a ready-to-drink beverage; therefore, after exclusions, it falls in heading 21.06 “food preparations not elsewhere specified or included,” applying the hierarchy of GRI 1/3. Chapter 22 covers beverages as presented (22.02) and expressly excludes juices of 20.09; neither fits this product as imported. |
| <b>20</b> | Alternative if viewed as a juice product: heading 20.09 covers fruit or vegetable juices, unfermented and without added alcohol, including mixtures and with added sugar/other sweeteners, and Note 6 clarifies the “unfermented” criterion. However, the significant added citric acid/vitamins/flavor and the 40× dilution for beverage manufacture indicate it is not a juice “as presented,” so 20.09 is less specific under GRI 1/3.                           |
| <b>22</b> | Chapter 22 would apply to beverages as presented (22.02: waters and other non-alcoholic beverages, except 20.09 juices). NESA clarifies what is meant by non-alcoholic beverages in 22.02 and even places finished nectars in 22.02.99, not 20.09. This product is not a beverage as presented, but a concentrate/base for later beverage manufacture; hence 22 is excluded.  |

## Phase 2

### TARIFF CLASSIFICATION RULING

#### I. Applicable legal framework

- General Rules of Interpretation (GRI). GRI 1 provides that classification is determined by the terms of the headings and any relevant Section or Chapter Notes, with the other Rules applying as needed so long as they are not contrary to the heading or Note texts. GRI 2(b) clarifies that references to a material include mixtures, but that this does not extend a heading to products that, by addition of other substances, have lost the character of goods of that heading; where mixtures could fall in two or more headings, Rule 3 applies. Under GRI 3(a), the more specific description prevails over a more general one; when two or more headings each refer only to part of the materials of a mixed product, they are to be regarded as equally specific, and classification must then proceed per GRI 3(b) by the component or material that gives the essential character. GRI 6 confirms that GRIs 1–5 apply mutatis mutandis at the subheading level within the same heading.
- Chapter 21 (Miscellaneous edible preparations). Note 1 lists exclusions not relevant to the product at issue; the Chapter covers “Food preparations not elsewhere specified or included” (heading 21.06). The national notes specify that the terms “with flavoring/flavored” mean with addition of flavor, relevant to products described as aromatized or with added flavor. The national tariff text for heading 21.06 expressly includes, at the national subheading level, “Mixtures of concentrated juices of fruits, vegetables or horticultural products, enriched with minerals or vitamins” under 2106.90.07, evidencing the scope of heading 21.06 for such preparations; at the six-digit level this falls under 2106.90 (Other).
- Chapter 20 (Preparations of vegetables, fruit or other parts of plants). Heading 20.09 covers “Fruit or other fruit juices (including grape must and coconut water) or vegetable juices, unfermented and not containing added alcohol, whether or not containing added sugar or other sweetening matter,” including specific subheadings for single-fruit juices and “Mixtures of juices” at 2009.90. Note 6 to Chapter 20 clarifies that, for heading 20.09, “unfermented and without addition of alcohol” means an alcoholic strength by volume not exceeding 0.5% vol.

II. Legal-technical analysis Product described: “MULTI-VITAMIN COMPOUND” is a yellowish-brown viscous liquid composed of fruit juice concentrates (orange, lemon, apple, pineapple, banana, kiwi, passion fruit), citric acid (12.9% w/w), a vitamin mixture (including vitamin E 0.08% w/w), natural orange flavor, orange oil (~0.5% w/w), and water; intended to

be diluted approximately 1:40 after importation and processed into the final beverage with high-fructose corn syrup and sweeteners.

1) Chapter selection by GRI 1

- Heading 20.09 (juices) could prima facie be considered because the product contains multiple fruit juice concentrates and water, and heading 20.09 includes “Mixtures of juices” at 2009.90.
- Heading 21.06 (miscellaneous edible preparations) also merits consideration because it covers food preparations not elsewhere specified or included. Critically, the national tariff text under 21.06 includes specific national subheadings for flavored syrups and for “Mixtures of concentrated juices ... enriched with minerals or vitamins” (2106.90.07), which directly describes the product’s nature as a vitamin-enriched juice-concentrate preparation intended for beverage manufacture; at six digits this is 2106.90.

2) Application of GRI 2(b), GRI 3(a) and 3(b)

- The product is a mixed preparation containing substantial non-juice components: citric acid at 12.9% by weight, an added vitamin mixture, added flavor, and orange essential oil, formulated to be industrially diluted 40:1 before becoming the final beverage. Under GRI 2(b), the effect of additions must not deprive the article of the character of goods of the candidate heading; when additions alter the character, classification proceeds per GRI 3.
- Between a “juice” of 20.09 and a “preparation” of 21.06, the more specific description—considering the actual formulation and intended use—is that of a beverage preparation consisting of mixtures of juice concentrates enriched with vitamins, explicitly covered in the national text of heading 21.06 (2106.90.07). By GRI 3(a), this targeted description within heading 21.06 is more specific than the general concept of juice mixtures of heading 20.09; when read at the six-digit level, the product falls under 2106.90 (Other).
- To the extent one might still consider headings 20.09 and 21.06 as equally specific to parts of the mixture (juice vs. added acids/vitamins/flavor), GRI 3(b) directs classification by the component or material that confers the essential character. Here, the essential character is that of an industrial beverage base—a formulated preparation—rather than a consumable juice as imported, which supports heading 21.06 at the subheading 2106.90.

3) Subheading selection by GRI 6

- Within heading 21.06, the product is not a protein concentrate (2106.10) and therefore remains under 2106.90 (Other). National subheadings under 2106.90 further identify “Mixtures of concentrated juices ... enriched with minerals or vitamins,” validating the interpretative reach of 2106.90 for this class of goods; at the six-digit level, the classification is 2106.90.

### III. Exclusion of alternative headings within Chapters 21 and 20

- Chapter 21 alternatives:

- 21.01 (coffee/tea extracts), 21.02 (yeasts), 21.03 (sauces), 21.04 (soups), 21.05 (ice cream) are inapplicable per their texts.
- 2106.10 (protein concentrates) is inapplicable because the product is not a protein concentrate or textured protein substance.
- 2106.90.05 (flavored syrups) is a national subheading for syrupal preparations; the product is a vitamin-enriched juice concentrate preparation to be diluted and then sweetened post-importation, rather than a flavored sugar syrup as imported; therefore, at six digits 2106.90 remains the correct subheading.
- 2106.90.10 and 2106.90.91 (preparations for making alcoholic beverages) do not apply; the product is a non-alcoholic beverage base as described.

- Chapter 20 alternatives:

- 20.08 (fruit otherwise prepared/preserved) is not aligned with the described good, which is not a preserved solid fruit preparation but a liquid beverage base.
- 20.09 (juices) includes “Mixtures of juices” at 2009.90 and permits added sugar, but does not specifically address or endorse the substantial addition of separate acidulants, vitamin complexes, essential oils, and added flavor that collectively re-characterize the mixture as a formulated beverage preparation. Under GRI 2(b), when additions deprive the product of the character of a juice, classification should not remain in 20.09; instead, 21.06 applies per the terms of that heading and by GRI 3(a)/(b) as explained above. Note 6 to Chapter 20 on “unfermented and without addition of alcohol” ( $\leq 0.5\%$  vol) does not resolve the decisive issue here, which is the formulated, multi-ingredient character as a beverage base rather than a juice as presented.

115 Why 2106.90 prevails over 2009.90 (and why 2106.90 is not discarded)

- 116 • The Mexican national text under 21.06 specifically enumerates “Mixtures of  
117 concentrated juices ... enriched with minerals or vitamins” within 2106.90  
118 (2106.90.07), reflecting an intended placement for such industrial beverage bases.  
119 This specific mention within heading 21.06 makes that heading the more precise  
120 legal description when compared to the broader concept of “mixtures of juices” of  
121 heading 20.09; therefore, 2106.90 is retained by GRI 1, GRI 3(a) and GRI 6.

122 IV. Documentary requirements for the importer To substantiate the above legal and  
123 technical analysis, the importer should provide:

- 124 • Full technical data sheet and manufacturing formulation, detailing percentage by  
125 weight of each juice concentrate, water, citric acid, vitamins, flavors, and essential  
126 oils.
- 127 • Brix value of the preparation as imported and Brix at recommended reconstitution  
128 ratio; pH and intended dilution ratio (the dossier refers to approximately 1:40) and  
129 intended use in beverage manufacture.
- 130 • Confirmation whether any sugars/high-fructose corn syrup are present in the  
131 imported product or added only post-importation.
- 132 • Safety data sheet (SDS), product specification sheets, and Certificate of Analysis for  
133 representative lots.
- 134 • Labeling/marketing materials and instructions for use showing that the product is a  
135 base for beverage manufacture rather than a retail juice.
- 136 • Any quality standards or internal product definitions indicating “vitamin-enriched  
137 juice concentrate mixture.”

138 V. Conclusion

- 139 • Proposed tariff classification at subheading level (six digits): 2106.90
  - 140 – Chapter: 21 (Miscellaneous edible preparations)
  - 141 – Heading: 21.06 (Food preparations not elsewhere specified or included)
  - 142 – Subheading: 2106.90 (Other)
  - 143 – National fraction (Fracción) and NICO: Not determined here, as the request
  - 144 limits classification to the six-digit subheading; however, note that the
  - 145 national text includes “Mixtures of concentrated juices ... enriched with

146 minerals or vitamins” under 2106.90.07, which supports the six-digit  
147 conclusion.

148 Conditional determination

- 149 • Option A (if...): If the evidence shows that the additions of citric acid, vitamins,  
150 essential oil and flavor are only incidental and do not deprive the product of the  
151 character of fruit juice as presented, and the product qualifies technologically and  
152 commercially as a juice mixture under heading 20.09, then classify at:
  - 153 – Chapter 20; Heading 20.09; Subheading 2009.90 (Mixtures of juices).
- 154 • Option B (if...): If, as described, the preparation is a formulated beverage base  
155 consisting of mixtures of juice concentrates with significant added acidulant  
156 (approx. 12.9% citric acid), vitamin enrichment, orange oil and flavor, intended for  
157 40:1 dilution and sweetening post-importation, then classify at:
  - 158 – Chapter 21; Heading 21.06; Subheading 2106.90 (Other), noting the national  
159 text for 2106.90.07 as corroborative of scope.
- 160 • Option C (if...): If the preparation is shown to be a flavored sugar syrup (as imported)  
161 rather than a juice-concentrate mixture, then at the national level it could fall under  
162 the “flavored syrups” line; at six digits, it remains within:
  - 163 – Chapter 21; Heading 21.06; Subheading 2106.90 (Other).

164 MISSING CRITERIA:

- 165 • Exact quantitative formulation (percentages by weight) of all components to confirm  
166 whether non-juice additives are substantial.
- 167 • Brix and pH of the imported product; proof of intended dilution and post-import  
168 sweetening.
- 169 • Confirmation of any sugars present in the imported state (to rule out “syrup”  
170 approaches).
- 171 • Evidence of commercial presentation and intended use (industrial beverage base  
172 versus juice).

173 Final resolution Based on GRI 1, 2(b), 3(a), 3(b) and 6, the product described is a  
174 vitamin-enriched, multi-fruit juice-concentrate beverage base and is properly classified, at  
175 the six-digit level, in subheading 2106.90 (Food preparations not elsewhere specified or  
176 included – Other) of Chapter 21, with national text confirming the placement of “mixtures  
177 of concentrated juices ... enriched with minerals or vitamins” under this provision.