

ITEM: Food preparation consisting of cultured chicken fibroblast cells, supplied as a stabilized ingredient for human consumption. Not presented as poultry meat, carcass, or edible parts; intended to be mixed with other foodstuffs. Non-recombinant (non-GMO), antibiotic-free, derived from a certified fibroblast cell line free of infectious agents.

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## Suggested Tariff Classification

### Phase 1

#### Top 3 candidate chapters

Chapter	Justification
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| <b>04</b> | By GRI 1, heading 04.10 covers “insects and other edible products of animal origin, not elsewhere specified or included.” A cultured chicken-cell ingredient for human consumption is an edible animal-origin product not otherwise specified; stabilizers do not alter its essential character (GRI 3(b)).     |
| <b>16</b> | Chapter 16 covers preparations only when they contain >20% by weight of sausages, meat, offal, blood, insects, fish or aquatic invertebrates. The item is expressly not presented as meat or edible parts (e.g., poultry meat of 02.07), so 16 is less specific than 04.10 for this ingredient.                 |
| <b>21</b> | Heading 21.06 is residual (food preparations, NESOI) and applies only if no other heading covers the product; moreover, Chapter 21 note 1(e) diverts >20% meat/offal/insect preparations to Chapter 16. Since 04.10 specifically targets edible animal-origin products, 21.06 remains a last resort (GRI 3(a)). |

### Phase 2

## TARIFF CLASSIFICATION OPINION

### I. Applicable legal framework

- General Rules of Interpretation (GRI): • “The titles of Sections, Chapters and sub-Chapters 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...” (Rule 1). • “Any reference to a material or substance in a heading 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 laid down in Rule 3.” (Rule 2(b)). • “When... goods are, prima facie, classifiable under two or more headings, the heading which provides the most specific description shall be preferred to headings providing a more general description...” (Rule 3(a)). • On essential character: “Classification... shall be determined by the material or component which gives them their essential character...” (Rule 3(b), paras. VII and VIII). • Subheadings: “For legal purposes, the classification of goods in the subheadings... shall be determined according to the terms of those subheadings... and, mutatis mutandis, to the above Rules...” (Rule 6).

- Chapter 16 (Notes and headings): • Note 2: “Food preparations are classified in this Chapter provided they contain more than 20% by weight of sausages, meat, offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates...” (subject to the exceptions cited therein). • Heading 16.01: “Sausages and similar products, of meat, offal, blood or of insects; food preparations based on these products.” • Heading 16.02: “Other prepared or preserved meat, offal, blood or insects,” including subheading “1602.32 -- Of fowls of the species *Gallus domesticus*.” • Heading 16.03: “Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.”
- Chapter 04 (text and notes): • Heading 04.10: “Insects and other edible products of animal origin, not elsewhere specified or included,” with subheading 0410.90 “Other.” • Chapter 04 Note 6 (clarification on “insects” in 04.10; reference that insects otherwise prepared are generally classified in Section IV).

II. Legal-technical analysis Object: “Food preparation consisting of cultured chicken fibroblast cells, supplied as a stabilized ingredient for human consumption. Not presented as poultry meat, carcass, or edible parts; intended to be mixed with other foodstuffs. Non-recombinant (non-GMO), antibiotic-free, derived from a certified fibroblast cell line free of infectious agents.”

- 1) By GRI 1, classification turns on the terms of headings and legal notes. The product is an edible ingredient of animal origin (cultured cells from chicken). It is not dairy, eggs, or honey (Chapter 04 headings 04.01–04.09), so within Chapter 04 the relevant residual heading is 04.10 for “other edible products of animal origin, not elsewhere specified or included.”
- 2) Chapter 16 must be considered due to its coverage of “preparations of meat... or insects” and its Note 2 for mixtures containing >20% by weight of such products. However, the text of the applicable headings is decisive:

- 16.01 covers sausages and similar products of meat/offal/blood/insects or preparations based thereon, which the goods are not.
  - 16.02 covers “other prepared or preserved meat, offal, blood or insects,” including specific subheading 1602.32 “of fowls of the species *Gallus domesticus*.” The presented product consists of cultured fibroblast cells, not identified as “meat,” “edible offal,” or “blood,” and it is expressly “not presented as poultry meat, carcass, or edible parts.” Absent any legal note in the provided materials equating cultured fibroblast cells to “meat” or “offal,” the terms of 16.02 are not met under GRI 1.
  - 16.03, “extracts and juices of meat...,” is likewise inapplicable because the goods are described as a stabilized suspension/ingredient of intact cells, not extracts or juices.
- 3) Consequently, and still under GRI 1, the product falls in heading 04.10 as an “other edible product of animal origin, not elsewhere specified or included.” Within this heading, applying GRI 6, the correct subheading is 0410.90 “Other,” since the goods are not “insects” of 0410.10.
- 4) The mention of stabilizers does not displace this result. Under GRI 2(b) and GRI 3(b), mixtures or preparations are classified according to the component that confers the essential character; here, the essential character is conferred by the cultured chicken cells as the defining animal-origin edible substance (Rule 2(b) and Rule 3(b), paras. VII–VIII).
- III. Exclusion of alternative headings or chapters (Chapters 04 and 16)
- Chapter 04: • 04.01–04.09 (milk and dairy, birds’ eggs, natural honey): Not applicable to cultured avian fibroblast cells, which are neither dairy nor eggs nor honey (see the texts of 04.02–04.09). • 04.10.10 “Insects” and its note: The goods are not insects; therefore, 0410.10 is excluded; selection proceeds to 0410.90 under GRI 6.
  - Chapter 16: • 16.01: “Sausages and similar products...” Not applicable; the goods are not sausages or similar products, nor preparations based on such products. • 16.02: “Other prepared or preserved meat, offal, blood or insects.” The record states the product is cultured cells “not presented as poultry meat, carcass, or edible parts.” In the materials provided, “meat”/“offal” is not expanded to include cultured fibroblasts; thus, by the wording of the heading, 16.02 does not apply under GRI 1. The specific avian subheading 1602.32 would require that the goods be a preparation “of” meat/offal/blood of fowls, which is not established here. • 16.03:

88 “Extracts and juices of meat...” Not applicable; the product is not an extract/juice. •  
89 16.04–16.05: Fish/crustaceans/molluscs/other aquatic invertebrates; the goods are  
90 from chicken, hence excluded.

91 Why 2106.90 is discarded

- 92 • Heading 21.06 is residual (“not elsewhere specified or included”). Under GRI 1 and  
93 GRI 3(a), a more specific heading prevails over a generic residual heading. Here,  
94 heading 04.10 expressly covers “other edible products of animal origin, not  
95 elsewhere specified or included,” which is more specific to the nature and origin of  
96 the goods than a generic catch-all of Chapter 21; therefore, recourse to 21.06 is  
97 legally improper while 04.10 or, if applicable, 16.02 can apply (Rule 1; Rule 3(a)).
- 98 • Furthermore, Chapter 16 Note 2 explicitly directs classification of food preparations  
99 containing >20% by weight of meat/offal/blood/insects/fish/crustaceans, etc., into  
100 Chapter 16. This confirms that the nomenclature gives priority to specific chapters  
101 for animal-origin substances and their preparations before any residual placement.  
102 Resort to 21.06 only occurs if no other heading describes the goods—a  
103 circumstance not met here because 04.10 does describe them.

104 IV. Documentary requirements for the importer To substantiate the proposed classification  
105 and resolve any conditional determinations:

- 106 • Full technical data sheet, including detailed qualitative and quantitative  
107 composition (percentage by weight of cultured chicken cells vs. stabilizers/vehicles)  
108 and physical state.
- 109 • Process description demonstrating that the product consists of cultured fibroblast  
110 cells (not extracts or juices).
- 111 • Certificates on cell line origin (*Gallus domesticus*), non-recombinant status, and  
112 absence of antibiotics/infectious agents.
- 113 • Product specifications and intended use (ingredient to be mixed with other  
114 foodstuffs), labeling drafts and packaging descriptions.
- 115 • Microbiological and safety testing reports; stability data.
- 116 • Photographs of product presentation and any commercial literature.

117 V. Conclusion Proposed tariff classification at subheading level (six digits):

- 118 • Chapter: 04

- 119 • Heading: 04.10 — “Insects and other edible products of animal origin, not  
120 elsewhere specified or included”
- 121 • Subheading: 0410.90 — “Other”
- 122 • Fraction (Mexican 8-digit) and NICO: Not determined in this opinion, as the mandate  
123 limits the determination to the HS subheading level.
- 124 Conditional determination Option A (recommended on current record): If the goods are an  
125 edible animal-origin ingredient consisting predominantly of cultured chicken fibroblast  
126 cells and are not recognized as “meat/offal/blood” for HS purposes, classify in:
- 127 • Chapter: 04
- 128 • Heading: 04.10
- 129 • Subheading: 0410.90
- 130 • Fraction/NICO: To be determined separately at national level.
- 131 Option B: If, upon technical review, the competent authority determines the product is a  
132 preparation “of meat or edible offal” of fowls (i.e., it meets the Chapter 16 terms “meat,  
133 offal, blood or insects”), then:
- 134 • Chapter: 16
- 135 • Heading: 16.02 — “Other prepared or preserved meat, offal, blood or insects”
- 136 • Subheading: 1602.32 — “Of fowls of the species *Gallus domesticus*”
- 137 • Fraction/NICO: To be determined at national level.
- 138 Option C: If, contrary to the description, the product is not intact cells but a liquid or paste  
139 “extract/juice” derived from animal tissue, then:
- 140 • Chapter: 16
- 141 • Heading/Subheading: 1603.00 — “Extracts and juices of meat...”
- 142 • Fraction/NICO: To be determined at national level.
- 143 MISSING CRITERIA:
- 144 • Exact percentage by weight of cultured cells versus stabilizers/vehicles (to assess  
145 GRI 3(b) essential character and Chapter 16 Note 2 thresholds).
- 146 • Determination (supported by technical evidence) on whether the material is legally  
147 regarded as “meat/offal” for HS purposes or as “other edible animal-origin product.”

- 148 • Confirmation that the product is intact cell biomass (not an extract/juice), and its  
149 physical presentation at import.