

ITEM: Heat-treated shelled mung beans, in bulk, of a light yellow color, produced by peeling and oven-baking raw mung beans at a temperature of 160 to 180 °C for 25 to 30 minutes. The beans normally split during the baking process and the cotyledons have been affected by the heat. However, the mung beans are not ready for immediate consumption. The product is a semi-finished good requiring further preparation (e.g., soaking and boiling) to achieve a tender, edible texture; heat treatment entails moisture loss, migration of soluble solids (sugars and amino acids), and non-enzymatic browning, with pigment changes (chlorophyll degradation to pheophytin) contributing to the light yellow color.

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## Tariff Classification Suggestion

### Phase 1

#### Top 3 candidate chapters

Chapter	Justification
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| <b>07</b> | By GRI 1, heading 07.13 covers dried leguminous vegetables, shelled, even skinned or split; this matches peeled/split mung beans (skinned/split) presented as dried pulses. “Vegetable” includes legumes per national note, and 07.12 expressly excludes leguminous vegetables to 07.13.  |
| <b>20</b> | Only if the heat treatment were deemed a preparation/preservation beyond Chapter 07. But Ch. 20 excludes vegetables prepared or preserved by procedures of Chapters 07, 08 or 11 (Note 1) and limits 20.01/20.04/20.05 to products of Ch. 07 prepared by other procedures (Note 3). Under GRI 3(a), 07.13 is more specific than these broader provisions. |
| <b>11</b> | Chapter 11 is for milling products; 11.06 covers flour, meal and powder of dried leguminous vegetables of 07.13, not whole/split pulses. Note 1(d) also excludes vegetables prepared or preserved of 20.01/20.04/20.05 from this Chapter.   |

### Phase 2

## TARIFF CLASSIFICATION RULING

### I. Applicable normative framework

- General Rules of Interpretation (GRI):

- 17 – “The titles of sections, chapters or subchapters are provided for ease of  
18 reference only; for legal purposes, classification shall be determined  
19 according to the terms of the headings and any relative Section or Chapter  
20 Notes and, provided such headings or Notes do not otherwise require,  
21 according to the following provisions” (GRI 1).
- 22 – “When goods are, prima facie, classifiable under two or more headings... the  
23 heading which provides the most specific description shall be preferred to  
24 headings providing a more general description” (GRI 3(a)); where needed,  
25 apply essential character (GRI 3(b)) and, failing that, fallback (GRI 3(c)).
- 26 – “For legal purposes, the classification of goods in the subheadings... shall be  
27 determined according to the terms of those subheadings and any related  
28 Subheading Notes and, mutatis mutandis, to the above Rules” (GRI 6,  
29 Explanatory Notes).
- 30 • Chapter 20 Notes (Preparations of vegetables, fruit or other parts of plants):
  - 31 – “This Chapter does not cover: (a) Vegetables and fruit... prepared or  
32 preserved by the processes specified in Chapters 07, 08 or 11” (Note 1(a) to  
33 Chapter 20).
  - 34 – “Headings 20.01, 20.04 and 20.05 cover only products of Chapter 07 or of  
35 headings 11.05 or 11.06... prepared or preserved by processes other than  
36 those referred to in Note 1(a)” (Note 3 to Chapter 20).
- 37 • Chapter 07 Notes (Vegetables):
  - 38 – National Note: “Unless otherwise provided, the term ‘vegetable’ also  
39 includes ‘legumes’” (National Notes, Chap. 07).
  - 40 – Heading 07.11 covers vegetables subjected solely to provisional  
41 preservation (e.g., sulfur dioxide, brine) making them unsuitable for  
42 immediate consumption in that state (scope excerpt).
- 43 • Legal texts of relevant headings and subheadings:
  - 44 – Heading 07.13: “Dried leguminous vegetables, shelled, whether or not  
45 skinned or split” (Spanish: “Hortalizas de vaina secas desvainadas, aunque  
46 estén mondadas o partidas”). Subheading 0713.31: “Beans (*Vigna* spp.,  
47 *Phaseolus* spp.) of the species *Vigna mungo*... or *Vigna radiata*” (Spanish:  
48 “Frijoles... de las especies... *Vigna radiata*”).

- Heading 20.05: “Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06” (Spanish: “Las demás hortalizas preparadas o conservadas... sin congelar, excepto...”). Within this heading, group “Beans (*Vigna* spp., *Phaseolus* spp.)” with subheadings:

- 2005.51: “Shelled” (Spanish: “Desvainadas”).

## II. Legal-technical analysis

- Product summary: Shelled mung beans (*Vigna radiata*) that have been peeled and oven-baked at 160–180 °C for 25–30 minutes; the beans split during baking; cotyledons show heat effects (moisture loss, migration of solubles, non-enzymatic browning, pigment changes). They are not ready for immediate consumption and require further preparation (soaking and boiling) to become edible.
- Chapter selection (GRI 1; Note 1(a) and Note 3 to Chapter 20):
  - Chapter 07 covers vegetables in fresh/chilled state, provisional preservation (07.11), dried vegetables (07.12), and dried leguminous vegetables, shelled (07.13). Heading 07.13 expressly covers dried leguminous vegetables, whether or not skinned or split, including *Vigna radiata* in subheading 0713.31.
  - However, Chapter 20, Note 3 clarifies that heading 20.05 includes products of Chapter 07 when “prepared or preserved by processes other than those referred to in Note 1(a)” to Chapter 20. Note 1(a) excludes from Chapter 20 only those goods “prepared or preserved by the processes specified in Chapters 07, 08, or 11.”
  - The described oven-baking at 160–180 °C for 25–30 minutes with browning and pigment changes is a heat preparation distinct from the mere “drying” that characterizes Chapter 07; it is neither “provisional preservation” (07.11) nor simply “dried vegetables” (07.12, 07.13). Per Note 3 to Chapter 20, such a process qualifies the beans as “prepared,” bringing them within heading 20.05 (other vegetables prepared or preserved otherwise than by vinegar, not frozen).
- Heading to subheading (GRI 6; GRI 3(a)):
  - Within heading 20.05, there is a specific group for “Beans (*Vigna* spp., *Phaseolus* spp.)” that precisely identifies the goods by genus; the merchandise is “shelled,” matching subheading 2005.51 “Desvainadas.” By

- 83 GRI 3(a), this more specific identification prevails over broader alternatives  
84 (e.g., generic “other vegetables”).
- 85 – Conclusion at subheading level: 20.05.51.
- 86 III. Exclusion of alternative headings or chapters (within Chapters 07 and 20)
- 87 • Chapter 07:
- 88 – 07.08 (fresh beans), 07.09–07.10 (other fresh/chilled), 07.11 (provisionally  
89 preserved), 07.12 (other dried vegetables) are inapplicable: the goods are not  
90 fresh/chilled, not provisionally preserved with brine or sulfuring agents, and,  
91 as legumes, do not fall in 07.12 (which expressly excludes dried leguminous  
92 vegetables that instead belong in 07.13).
- 93 – 07.13 (dried leguminous vegetables, incl. skinned or split; 0713.31 for *Vigna*  
94 *radiata*) is the closest alternative. Nonetheless, the product underwent  
95 baking at 160–180 °C with non-enzymatic browning and pigment changes;  
96 this is a preparation not enumerated among Chapter 07 processes. By  
97 Chapter 20 Note 3, once a Chapter 07 product is “prepared... by processes  
98 other than those referred to in Note 1(a),” it is classified in heading 20.05;  
99 therefore, heading 07.13 is displaced by heading 20.05 (GRI 1 in conjunction  
100 with Note 3, Chapter 20).
- 101 • Chapter 20:
- 102 – 20.04 (frozen prepared vegetables) does not apply; the product is not frozen.
- 103 – 20.05 fits by text and legal note (other vegetables prepared otherwise than by  
104 vinegar, not frozen), and within it the “Beans (*Vigna* spp., *Phaseolus* spp.)”  
105 group is specifically provided. Between 2005.51 “Desvainadas” and 2005.59  
106 “Other,” the merchandise is shelled; hence, 2005.51 is the specific  
107 subheading (GRI 6; GRI 3(a)).
- 108 – 20.06 (sugar-preserved), 20.08 (fruits, nuts and other edible parts of plants  
109 prepared in other ways) are not as specific as heading 20.05 for vegetables  
110 and, in any case, the beans are expressly provided for in 20.05 under the  
111 beans group (GRI 3(a)).
- 112 Why subheading 2005.51 (and not 0713.31), and why 2005.51 is not discarded:
- 113 • Subheading 0713.31 indeed names “*Vigna radiata*,” but it is under heading 07.13,  
114 which covers “dried leguminous vegetables, shelled...” without further preparation.  
115 Given the described thermal treatment (oven-baking) producing non-enzymatic

116           browning and pigment changes, the product is a prepared vegetable rather than a  
117           mere dried pulse. Note 3 to Chapter 20 directs such Chapter 07 goods, when  
118           prepared by processes other than those of Note 1(a), to heading 20.05. Within 20.05,  
119           the specific beans group and “shelled” condition point to 2005.51, which is more  
120           specific than the residual alternatives (GRI 1, GRI 3(a), Note 3 to Chapter 20).  
121           Therefore, 2005.51 is maintained and 0713.31 is discarded on legal-text grounds.

122   IV. Documentary requirements To support the above tariff determination at entry, the  
123   importer should provide:

- 124       • Complete technical sheet identifying the botanical species (*Vigna radiata*) and  
125       confirming the commodity is shelled, with no added ingredients (salts, oils, flavors)  
126       that could alter classification.
- 127       • Process description and parameters: dehulling, oven-baking conditions  
128       (time/temperature), and purpose of the heat treatment; evidence of  
129       browning/pigment change.
- 130       • Analytical data if available (e.g., moisture after treatment) to distinguish mere drying  
131       from a heat preparation.
- 132       • Photographs of the product (pre- and post-process) and commercial presentation  
133       (bulk).
- 134       • Any quality certificate or internal SOPs substantiating the heat process. These  
135       documents help evidence that the product is a prepared vegetable of Chapter 20  
136       per Note 3 to Chapter 20, and that subheading selection within 20.05 is appropriate  
137       (GRI 6).

138   V. Conclusion

- 139       • Proposed tariff classification at subheading level (HS 6):
  - 140           – Chapter: 20 (Preparations of vegetables, etc.)
  - 141           – Heading: 20.05 (Other vegetables prepared or preserved otherwise than by  
142           vinegar or acetic acid, not frozen)
  - 143           – Subheading: 20.05.51 (Beans... shelled)
  - 144           – Fraction/NICO: Not determined (the present ruling is limited to subheading  
145           level, as requested)

146   Conditional determination

- 147 • Option A (if the oven-baking is confirmed as a heat preparation distinct from  
148 Chapter 07 processes, with no freezing and no vinegar/acetic acid): 20.05.51 (Beans,  
149 shelled).
- 150 • Option B (if, contrary to the description, the product has not undergone a heat  
151 preparation beyond simple drying and is merely dehulled and dried, whether or not  
152 split): 07.13.31 (Dried leguminous vegetables; beans of the species *Vigna radiata*),  
153 because heading 07.13 covers “dried... whether or not skinned or split,” including  
154 *Vigna radiata*.
- 155 • Option C (if the product, after heat treatment, is frozen for preservation): 20.04.90  
156 (Other vegetables prepared or preserved... frozen), as 20.04 governs frozen prepared  
157 vegetables and 20.05 is expressly “not frozen.”
- 158 MISSING CRITERIA:
- 159 • Proof and purpose of the baking step (process sheet with time/temperature) to  
160 confirm it is a preparation beyond simple drying.
- 161 • Confirmation of absence of added ingredients (e.g., salt/oil) and that the product is  
162 not frozen.
- 163 • Moisture content and organoleptic change evidence (to distinguish mere  
164 dehydration from a heat preparation).