

ITEM: Crispy and light snacks, triangular in shape, containing the following ingredients: 26% chickpea flour, 15% green peas, 15% yellow peas, 10% black beans, sunflower oil, rice flour, potato starch, salt and antioxidant. The product is obtained from extruded chickpea micropellets (made from chickpea flour, rice flour, potato starch and salt) and pea and bean pieces. The micropellets and pea and bean pieces are moistened with water, pressed into a mould and then “cooked/popped” on exposure to heat and pressure; the product is then sprayed with oil and seasoned. The pea and bean pieces are visible in the finished product.

Suggested Tariff Classification

Phase 1

Top 3 candidate chapters

Chapter	Justification
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| 20 | By GRI 1, Chapter 20 covers preparations of vegetables and other edible parts of plants; heading 20.08 expressly covers “other edible parts of plants, otherwise prepared or preserved, not elsewhere specified.” National notes confirm legumes (peas/beans) are treated as vegetables. Applying GRI 3(b), the visible pea/bean pieces confer the essential character, so a vegetable preparation is more specific than a miscellaneous catch-all. |
| 19 | Only if deemed cereal/starch-based: 19.04 covers “cereal-based products obtained by puffing or roasting.” However, this heading requires a cereal base, and Chapter 19 Note 2(b) limits the scope of “flour and meal” for 19.01, excluding flours of dried leguminous vegetables (11.06), which points away from classifying legume-flour preparations here. GRI 3(b) thus favors Chapter 20 over 19 when legumes give the essential character. |
| 21 | Fallback only: 21.06 is for “food preparations not elsewhere specified or included.” Chapter 21 is residual and excludes numerous items already covered in other chapters; use it only if the product cannot be placed in Chapters 20 or 19 per GRI 1 and the Chapter 21 notes. |

13 Phase 2

14 TARIFF CLASSIFICATION OPINION

15 I. Applicable legal framework

- 16 • General Rules of Interpretation (GRI): • “The titles of Sections, Chapters and sub-
17 Chapters are provided for ease of reference only; for legal purposes, classification
18 shall be determined according to the terms of the headings and any relative Section
19 or Chapter Notes...”
 - 20 • Rule 2(b): “Any reference in a heading to a material or substance shall be taken to
21 include a reference to mixtures or combinations of that material or substance with
22 other materials or substances... The classification of goods consisting of more than
23 one material or substance shall be according to the principles of Rule 3.”
 - 24 • Rule 3(a): “The heading which provides the most specific description shall be
25 preferred to headings providing a more general description...” with the caveat that
26 when two or more headings each refer to part only of the materials or substances,
27 they are to be regarded as equally specific, and recourse shall be had to Rule 3(b).
 - 28 • Rule 3(b): when 3(a) does not resolve, “Mixtures, composite goods... shall be
29 classified as if they consisted of the material or component which gives them their
30 essential character...” and essential character may result from the “nature of the
31 material or component, its bulk, quantity, weight, value or the role of a constituent
32 material...”
 - 33 • Rule 6: “For legal purposes, the classification of goods in the subheadings of a
34 heading shall be determined according to the terms of those subheadings... and any
35 related Subheading Notes, and, mutatis mutandis, to the above Rules.” .
- 36 • Legal and Chapter Notes: • Note 3 to Chapter 20: “Headings 20.01, 20.04 and 20.05
37 cover, as the case may be, only products of Chapter 7 or of headings 11.05 or
38 11.06... prepared or preserved by processes other than those specified in Note 1(a).”
 - 39 • Note 2 to Chapter 19 (definitions for heading 19.01): “flour, meal and powder of
40 vegetable origin, of any Chapter, except... of potatoes (heading 11.05) or of dried
41 leguminous vegetables (heading 11.06).” .
- 42 • Relevant headings and subheadings: • Heading 20.05: “Other vegetables prepared
43 or preserved (otherwise than by vinegar or acetic acid), not frozen, other than
44 products of heading 20.06.”
 - 45 • Subheadings of 20.05: peas 2005.40; beans (*Phaseolus* and *Vigna*)
46 2005.51/2005.59; “Other vegetables and mixtures of vegetables: ... 2005.99 —
47 Other.”

- Heading 20.04 (exclusion by freezing): “Other vegetables... frozen.”
- Heading 20.06 (exclusion by candying): “Vegetables... preserved by sugar (candied, etc.).”
- Heading 19.04: “Prepared foods obtained by the swelling or roasting of cereals or cereal products; cereals... pre-cooked or otherwise prepared...”
- Heading 19.05: “Bread, pastry, cakes, biscuits and other bakers’ wares...” .

II. Legal-technical analysis Object: Crispy and light triangular snack, made with 26% chickpea flour, 15% green peas, 15% yellow peas, 10% black beans, sunflower oil, rice flour, potato starch, salt and antioxidant; obtained from extruded chickpea micropellets (chickpea flour, rice flour, potato starch and salt) and visible pea and bean pieces; moistened, molded and cooked/popped by heat and pressure; then oiled and seasoned.

1) Applicable Chapter

- Under GRI 1 and Note 3 to Chapter 20, products of Chapter 7 and of headings 11.05 and 11.06 prepared otherwise than by the processes of Note 1(a) fall under 20.05. The article consists predominantly of legumes/vegetables (peas and beans, Chapter 7) and chickpea flour (flour of dried leguminous vegetables, heading 11.06), with oil and salt added, with no indication of freezing or preservation in vinegar/acetic acid. Consequently, Chapter 20 is the natural scope by its legal terms (GRI 1).

2) Heading

- Heading 20.05 covers “Other vegetables prepared... not frozen” and excludes products of 20.06 (candied) and 20.04 (frozen). The described process (moistening, molding and heat/pressure popping; addition of oil and salt) fits “otherwise prepared,” and the product is neither frozen nor candied. Heading 20.05 applies by GRI 1, consistent with Note 3 to Chapter 20, which admits products of 11.06 (chickpea flour) otherwise prepared within this heading.

3) Subheading

- Applying GRI 6, first dash level of 20.05 is reviewed. It is not 2005.10 (homogenized), 2005.20 (potatoes), 2005.60 (asparagus), 2005.70 (olives) or 2005.80 (sweet corn). It does not fit a single-species entry such as 2005.40 “Peas (*Pisum sativum*)” or 2005.51/2005.59 “Beans (*Vigna* spp., *Phaseolus* spp.),” because the product is a composite preparation including peas, beans, and additionally components based on chickpea (*Cicer arietinum*, not covered under *Vigna/Phaseolus*).

- Within “Other vegetables and mixtures of vegetables,” it is not 2005.91 (bamboo shoots). By exclusion and specificity, 2005.99 “Other” applies (residual subheading within the group “other vegetables and mixtures”), under GRI 6 and GRI 3(a) (the most specific description within 20.05 for a mixture/preparation of vegetables not named elsewhere).
- Essential character (GRI 3(b)): Even treating the set as a “mixture” (Chapter 7 vegetables and 11.06 products with usual additives), the essential character is conferred by the legumes/vegetables (peas, beans and chickpea base), which are expressly covered by Note 3 to Chapter 20 for heading 20.05. The addition of oil, salt, and rice flour/potato starch does not alter the predominant nature of a “vegetable preparation” for classification purposes (criteria of weight, function, and nature of the materials).

III. Exclusion of alternative headings/chapters (Chapters 20 and 19)

- Chapter 20:
 - 20.04: excluded because not frozen.
 - 20.06: excluded because not candied or preserved in sugar.
 - 20.08: excluded by GRI 1 and the internal structure of Chapter 20; prepared vegetables are classified, depending on state (frozen/not frozen), in 20.04/20.05, and Note 3 directs these products to 20.05 when they are Chapter 7 goods or products of 11.05/11.06 otherwise prepared.
 - Subheadings 2005.40 (peas) and 2005.59 (beans *Vigna/Phaseolus*) are dismissed because this is a preparation/mixture including peas and beans together with components based on chickpea (*Cicer arietinum*) and other ingredients; it is not a single species nor specifically covered by those entries. Within “Other vegetables and mixtures of vegetables,” the correct option is 2005.99 “Other” (not bamboo shoots).
- Chapter 19:
 - 19.04: the text requires “cereal-based products” (puffed/roasted). The described product is not “cereal-based”; although it contains rice flour, the dominant component is legume flours and pieces (chickpea, peas, beans). By GRI 3(a) and 1, the specific vegetable heading (20.05) prevails over 19.04, which is restricted to “cereal-based products.”
 - 19.05: reserved for “bakers’ wares.” The snack is not bread, pastry, or biscuits; its process (extruded chickpea micropellets, popped by heat and pressure, oiled and seasoned) does not correspond to bakery/pastry; by GRI 1, 19.05 is excluded.
 - 19.01: Note 2 to Chapter 19 limits “flour and meal” for 19.01, expressly excluding those of dried leguminous vegetables (11.06). As the base is chickpea (*Cicer arietinum*) flour of 11.06, this route is not pertinent; moreover, Note 3 to Chapter 20

117 steers these preparations to 20.05 when they are products of 11.06 otherwise
 118 prepared.

119 • 19.03 (tapioca) and 19.02 (pasta) do not describe the goods; excluded by heading
 120 text (GRI 1).

121 Specific justification why not 2005.40/2005.59 and why 2005.99: At the subheading level
 122 (GRI 6), “Peas (*Pisum sativum*)” 2005.40 and “Beans (*Vigna* spp., *Phaseolus* spp.)”
 123 2005.51/2005.59 are nominative entries for specific species. The product is a mixed
 124 preparation containing peas and beans, but also chickpea-based (*Cicer arietinum*, a
 125 legume distinct from *Vigna/Phaseolus*) micropellets and other ingredients; therefore, it
 126 does not fit a single specific species entry. Within “Other vegetables and mixtures of
 127 vegetables,” 2005.99 “Other” applies, excluding 2005.91 (bamboo shoots), under GRI 3(a)
 128 and 6.

129 Express discard of 2005.99 if not the final classification: Not applicable here, as 2005.99 is
 130 precisely the proposed subheading. Nevertheless, should conditions change (see
 131 Conditional determination), 19.04 or 20.04 could be evaluated, in which case 2005.99
 132 would be discarded for not meeting its material scope.

133 IV. Documentary requirements To support the classification on the facts, the importer shall
 134 submit:

- 135 • Technical datasheet and ingredient list with weight percentages (itemizing flours
 136 and legumes).
- 137 • Manufacturing process description (extrusion of micropellets, “popping” conditions,
 138 oil/seasoning addition).
- 139 • Evidence of the condition at importation (not frozen; no preservation in
 140 vinegar/acetic acid).
- 141 • Commercial label and photographs of the finished product showing “visible pieces”
 142 of peas and beans.
- 143 • Packaging specifications and shelf life.

144 V. Conclusion Tariff classification proposed at the subheading level, based on GRI 1, 3(a),
 145 3(b) and 6; Note 3 to Chapter 20; Note 2 to Chapter 19; texts of headings 20.05, 19.04 and
 146 19.05.

147 Classification table

- 148 • Chapter: 20

- 149 • Heading: 20.05
- 150 • Subheading: 2005.99
- 151 • National subfraction: N/A in this opinion
- 152 • NICO: N/A in this opinion
- 153 Resolution: The described product is classified in subheading 2005.99.
- 154 Conditional determination
- 155 • Option A (if the product is imported frozen): 20.04 — subheading 2004.90 “Other
156 vegetables and mixtures of vegetables” (as prepared vegetables, frozen), with
157 20.05.99 discarded due to the frozen condition.
- 158 • Option B (if it is established that cereal confers the essential character and that the
159 product is “cereal-based” obtained by puffing/roasting): 19.04 — subheading
160 1904.10 “Cereal-based products obtained by puffing or roasting,” applying GRI 3(b),
161 with 20.05.99 discarded because the “cereal-based” nature required by 19.04
162 prevails.
- 163 • Option C (if the process and nature of the product establish that it is a
164 bakery/pastry/biscuit product): 19.05 — subheading 1905.90 “Other,” with 20.05.99
165 discarded because the good falls within the bakery/pastry scope of 19.05.
- 166 MISSING CRITERIA:
- 167 • Confirmation of preservation state at import (frozen or not).
- 168 • Quantitative evidence of the cereal (rice flour) percentage versus legumes, if a
169 cereal essential character is claimed.
- 170 • Technical proof of the process (whether it corresponds to bakers’ wares vs. a
171 vegetable preparation).