

ITEM: Preparation used in animal feeding, in powder form, composed of protein-deficient soybean meal (992.5 g/kg), a coccidiostat (diclazuril, 5 g/kg) and processing aids (2.5 g/kg), put up in 20 kg bags. The preparation is used for the rearing of chickens and must be mixed with feed (200 g per tonne of feed).

Tariff Classification Suggestion

Phase 1

Top 3 candidate chapters

Chapter	Justification
---------	---------------

- | | |
|-----------|--|
| 23 | By GRI 1, heading 23.09 covers “preparations of a kind used in animal feeding.” Chapter 23 Note confirms inclusion of such products in 23.09 when obtained by treatment of vegetable/animal materials and used for animal feeding. For this mixture, GRI 3(a)-(b) favors the specific heading and the essential character as an animal feed preparation. |
| 30 | Headings 30.03/30.04 cover medicaments prepared for therapeutic or prophylactic uses (whether or not in measured doses/retail packs). However, because the product is of the kind used in animal feeding, heading 23.09 is more specific under GRI 1 and GRI 3(a). |
| 21 | Heading 21.06 is a residual basket for food preparations n.e.s.o.i. Since feed preparations are expressly provided for in 23.09, 21.06 is displaced by the more specific text (GRI 3(a)). Chapter 19 also directs animal-feed preparations to 23.09, reinforcing the exclusion from residual headings. |

Phase 2

TARIFF CLASSIFICATION OPINION

I. Normative framework applicable

- General Rules for the Interpretation of the Tariff (GRI):
 - “Classification shall be determined legally by the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions” (GRI 1).

- “Any reference to a material or substance in a heading includes mixtures or combinations of that material or substance... The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3” (GRI 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” (GRI 3(a)).
- “Mixtures... shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable” (GRI 3(b)).
- “The classification of goods in the subheadings of a heading shall be determined... according to the terms of those subheadings... and mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable” (GRI 6).
- Chapter 23 (residues and waste from the food industries; prepared animal feed):
 - Heading text: “23.09 Preparations of a kind used in animal feeding.”
 - National/Explanatory note: “Heading 23.09 includes products of the types used for the feeding of animals, not specified or included elsewhere, obtained by treatment of vegetable or animal materials and which, by this fact, have lost the essential characteristics of the original material...”
- Chapter 30 (pharmaceutical products):
 - Heading 30.03: “Medicaments... consisting of mixed products... prepared for therapeutic or prophylactic uses, not in measured doses or put up for retail sale.”
 - Heading 30.04: “Medicaments... prepared for therapeutic or prophylactic uses, in measured doses... or put up for retail sale.”
 - Note 1 (Chapter 30): “This chapter does not cover: dietetic foods... food supplements... (Section IV).”
 - Note 4/Scope of 30.06: the heading covers “only” the specifically enumerated items (e.g., sterile catgut, radiological contrast preparations, contraceptive chemical preparations, etc.).

II. Legal-technical analysis

- Chapter analysis (GRI 1): The good is a powder “preparation used in animal feeding,” composed of protein-deficient soybean meal (carrier), a coccidiostat (diclazuril), and processing aids; it is intended for chicken rearing and must be mixed into feed at 200 g/ton. Heading 23.09 expressly covers “Preparations of a kind used in animal feeding.” By application of GRI 1, this functional description matches the heading’s terms without resorting to residual baskets.
- Heading analysis (GRI 1 and 3(a)): Within Chapter 23, heading 23.09 is more specific to the nature and intended use of the product (animal feed preparations) than headings for raw residues or cakes. GRI 3(a) gives priority to the more specific description over a general one.
- Subheading analysis (GRI 6): At the one-dash level, heading 23.09 splits into:
 - 2309.10 “Dog or cat food, put up for retail sale,” and
 - 2309.90 “Other.” The product is neither dog/cat food nor put up for retail sale; it is a premix in 20-kg bags for incorporation into poultry feed. Accordingly, by GRI 6, it falls under subheading 2309.90 (“Other”).
- Essential character and mixtures (GRI 2(b)/3(b)): Although the carrier (soybean meal) predominates by weight, the mixture is formulated and marketed as a feed preparation (premix) to impart a prophylactic coccidiostatic function to animal feed. Under GRI 2(b), mixtures are classified per Rule 3; and under GRI 3(b), essential character may derive from the role of the active component relative to use. Here, the presentation, use, and function confirm the good’s identity as a “preparation... for the feeding of animals” of 23.09, rather than a mere oilcake of heading 23.04, supporting classification in 23.09 by the heading text (GRI 1) reinforced by the essential-character criterion where relevant.

III. Exclusion of alternative headings or subheadings (Chapters 23 and 30)

- Within Chapter 23:
 - Heading 23.04 (“Oil-cake and other solid residues... from the extraction of soybean oil”) is excluded. The product is not simply oilcake; it is a formulated preparation containing an active coccidiostat for animal feeding. GRI 2(b) clarifies that adding substances can take a product out of a pure-material heading when the character changes; here, the presence and intended prophylactic function of diclazuril deprive the product of the character of heading 23.04 and bring it under the specific preparations heading 23.09 (GRI 1 and 2(b)).

- Heading 23.08 (“Vegetable materials and vegetable waste... of a kind used in animal feeding”) is excluded because the good is a preparation, not mere vegetable materials or wastes; heading 23.09 specifically covers feed preparations.
- Subheading 2309.10 (“Dog or cat food, put up for retail sale”) is excluded since the product is neither intended for dogs/cats nor put up for retail sale; it is an industrial premix for poultry in 20-kg sacks. The residual “Other” subheading 2309.90 therefore applies.
- Within Chapter 30:
 - Heading 30.04 (medicaments, dosed or put up for retail sale) does not apply because the product is not presented in a dosage form nor for retail sale; it is a bulk premix to be incorporated into feed (text of 30.04).
 - Heading 30.03 (medicaments, mixed, for therapeutic or prophylactic uses, not dosed) is also not the most appropriate. Although the coccidiostat confers a prophylactic effect, the product is presented and used as an animal feeding preparation (premix) to be mixed into feed, which as a category is treated in Section IV (foodstuffs) rather than Chapter 30. Note 1 to Chapter 30 excludes food and food-type products (e.g., “food supplements... Section IV”), and, applying GRI 3(a), heading 23.09 provides the more specific description for preparations used in animal feeding compared with the broader concept of “medicaments” in 30.03.
 - Heading 30.06 is inapplicable because the heading covers “only” a closed list of specific products (sterile surgical catgut, radiological contrast preparations, first-aid kits, contraceptive chemical preparations, etc.), which does not include animal feed premixes.
 - Heading 30.02 (blood products, immunological products, vaccines, etc.) is inapplicable; a coccidiostat premix does not meet these definitions or scopes.

Important note on 2309.90: The final classification is 2309.90. Therefore, no need arises to discard 2309.90; rather, the above analysis confirms why 23.09—and specifically 2309.90—is the correct and most specific subheading.

IV. Documentary requirements To support the declared classification upon importation, the importer should provide:

- 115 • Full technical data sheet indicating composition by weight (g/kg) and function of
116 each component (soybean meal, diclazuril, processing aids).
- 117 • Certificate of analysis and manufacturing process description showing the product
118 is a premix for animal feeding.
- 119 • Labeling and use instructions evidencing the recommended inclusion rate (e.g., 200
120 g/ton of feed) and target species (chickens).
- 121 • Presentation/packaging details (e.g., 20-kg bags) and intended market (feed industry,
122 not retail).
- 123 • Photographs of packaging, product, and any safety/handling documentation
124 provided by the manufacturer.

125 V. Conclusion

- 126 • Classification table:
 - 127 – Chapter: 23
 - 128 – Heading: 23.09 – Preparations of a kind used in animal feeding
 - 129 – Subheading: 2309.90 – Other
 - 130 – Tariff fraction: Not determined (outside the requested subheading scope)
 - 131 – NICO: Not determined (outside the requested subheading scope)
- 132 Resolution: Based on GRI 1, GRI 3(a), GRI 3(b) and GRI 6, Note 1 of Chapter 30, and the
133 heading/national notes of Chapter 23, the product described—an animal feed premix
134 containing diclazuril with a soybean-meal carrier, in bulk bags for incorporation into poultry
135 feed—falls under subheading 2309.90.