

ITEM: Food preparation obtained by biotechnological processes from cultured quail fibroblast cells (*Coturnix japonica*). The product is supplied as a processed ingredient for use in the manufacture of foodstuffs. It is not presented as meat, meat preparations, or edible animal parts, but as a stabilized preparation with a protein content above 4%, moisture over 80%, and fat between 0.5–3%. It is intended exclusively as a formulated component to be incorporated into composite food products and does not fall under headings for raw meat or animal products.

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## Tariff Classification Suggestion

### Phase 1

#### Top 3 candidate chapters

Chapter	Justification
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| <b>21</b> | By GRI 1, classification is determined by the terms of the headings and legal notes; heading 21.06 expressly covers “food preparations not elsewhere specified or included” (21.06). Chapter 21 excludes only those preparations with >20% meat/offal/insects, which are classified in Chapter 16 (Note 1(e)). The item is a stabilized ingredient for composite foods, not presented as meat or edible parts, so it fits 21.06. The scope of Section IV (products of the food industry) includes Chapter 21. |
| <b>04</b> | Chapter 04 includes “Insects and other edible products of animal origin, n.e.s.” (04.10) and could be considered if viewed as an edible animal-origin product. However, ENs clarify that edible insects prepared or preserved otherwise are generally classified in Section IV (prepared foods) rather than in 04.10. As the item is a processed/stabilized preparation for food manufacture, Chapter 21 is more appropriate.                                                                                 |
| <b>16</b> | Chapter 16 covers preparations of meat/offal/insects only when the preparation contains >20% (by weight) of such products (Note 2). Given the description states it is not presented as meat, meat preparations, or edible animal parts, Chapter 16 is not met; when not meeting Note 2, such foods default to Chapter 21 (see Ch.21 Note 1(e) cross-reference).                                                                                                                                              |

## Phase 2

### TARIFF CLASSIFICATION RULING

#### I. Applicable legal framework

- General Rule of Interpretation (GRI) 1: “THE TITLES OF SECTIONS, CHAPTERS OR SUBCHAPTERS 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...”.
- GRI 3(a): “THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE PREFERRED TO HEADINGS PROVIDING A MORE GENERAL DESCRIPTION...” and its explanatory notes regarding priority of the most specific heading and how to assess it.
- GRI 3(b): “...MIXTURES, COMPOSITE GOODS... SHALL BE CLASSIFIED AS IF THEY CONSISTED OF THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR ESSENTIAL CHARACTER, INsofar AS THIS CRITERION IS APPLICABLE...”, with essential character criteria referring to the nature, volume, weight, value, or the importance of the material in the use of the goods.
- GRI 6 (subheadings): “FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE SUBHEADINGS OF A HEADING SHALL BE DETERMINED ACCORDING TO THE TERMS OF THOSE SUBHEADINGS... ON THE UNDERSTANDING THAT ONLY SUBHEADINGS AT THE SAME LEVEL ARE COMPARABLE.”
- Chapter 21, Legal Notes: Note 1(e) excludes from this Chapter “food preparations containing more than 20% by weight of sausages, meat, offal, blood, insects, fish or crustaceans, mollusks or other aquatic invertebrates... (Chapter 16), except products of headings 21.03 or 21.04.”
- Text of heading 21.06: “Food preparations not elsewhere specified or included.” Subheadings: 2106.10 “Protein concentrates and textured protein substances.” and 2106.90 “Other.”
- Chapter 04, scope and exclusions: “Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included” (title) and Note 5(c) (excludes certain modified dairy products to 19.01 or 21.06). Likewise, heading 04.10 refers specifically to edible insects and their flours/powders, not to avian cell cultures.

- Chapter 21, other relevant headings to discard by their literal terms: 21.01 (extracts/essences of coffee, tea or maté); 21.02 (yeasts and other dead single-cell microorganisms); 21.03 (sauces and preparations therefor); 21.04 (soups, broths, and preparations therefor); 21.05 (ice cream).

## II. Legal-technical analysis

- Description of the good: Food preparation obtained by biotechnological processes from cultures of quail (*Coturnix japonica*) fibroblast cells, stabilized, presented as an ingredient for use in the manufacture of foods, with protein >4%, moisture >80% and fat of 0.5–3%. It is not presented as meat, a meat preparation, or edible animal parts; it is expressly declared as an ingredient for composite foods.

### 1) Determination of the Chapter (GRI 1)

- Chapter 04: confined to milk and dairy products, eggs, honey, and certain edible animal-origin products not included elsewhere; moreover, Note 5(c) refers certain modified dairy products to 21.06, confirming the residual nature of 21.06 for food preparations outside the dairy/egg scope. The product is not milk/derivatives, eggs, or honey, nor edible insects (04.10). Chapter 04 is excluded.
- Chapter 21: by its terms and notes, covers “miscellaneous edible preparations.” Note 1(e) shifts to Chapter 16 preparations with >20% by weight of meat, offal, blood, etc., except 21.03 and 21.04; the product is not presented as meat or offal nor as a preparation with such contents, being an ingredient with high water and low fat and protein, therefore the exclusion to Chapter 16 does not apply.

### 2) Selection of heading within Chapter 21 (GRI 1 and GRI 3(a))

- 21.01: extracts/essences of coffee/tea/maté; not applicable due to the nature of the product.
- 21.02: yeasts (live or dead) and other dead single-cell microorganisms; not applicable, as the input is animal cells (fibroblasts), not single-cell microorganisms or yeasts.
- 21.03: sauces and condiments; not applicable, not a sauce or condiment.
- 21.04: preparations for soups/broths or broths; not applicable, not a soup base nor a homogenized product for retail as per Note 3 to Chapter 21.
- 21.05: ice cream; not applicable.

- 75 • 21.06: “Food preparations not elsewhere specified or included.” By exclusion and by  
76 description, the merchandise fits this residual food heading, as a processed food  
77 ingredient not described in prior headings of Chapter 21 nor in Chapter 04 (GRI 1).
- 78 3) Selection of subheading (GRI 6 and GRI 3(a))
- 79 • Possible one-dash subheadings under 21.06: • 2106.10 “Protein concentrates and  
80 textured protein substances.” • 2106.90 “Other.”
- 81 • Technical analysis: • The product, with >80% moisture and protein “above 4%,” is  
82 neither identified as a “protein concentrate” nor as a “textured protein substance”;  
83 no texturization process is described, nor a protein level typical of concentrates.  
84 Under GRI 6, comparison is governed by the terms of subheadings at the same level;  
85 2106.10 requires the article itself to be a protein “concentrate” or “textured”  
86 substance, a condition not established by the data provided. • Consequently, under  
87 GRI 6 and GRI 3(a), since 2106.10’s specific description is not met, the residual  
88 subheading 2106.90 “Other” applies.
- 89 III. Exclusion of alternative headings or chapters (Ch. 21 and 04)
- 90 • 21.01: Not extracts/essences of coffee/tea/maté nor preparations based thereon  
91 (heading text).
- 92 • 21.02: Not yeasts nor dead single-cell microorganisms; animal cells (fibroblasts)  
93 are not “single-cell microorganisms” (heading text).
- 94 • 21.03: Not sauces nor condiments (heading text).
- 95 • 21.04: Not preparations for soups/broths, nor “homogenized composite food  
96 preparations” for retail sale per Note 3 to Chapter 21; the product is an ingredient  
97 for industrial use, not a homogenized preparation for infants/dietetic use in  
98 containers ≤250 g.
- 99 • 21.05: Not ice cream nor similar (heading text).
- 100 • 21.06.10: The condition of “protein concentrate” or “textured protein substance” is  
101 not established (subheading text). The low declared protein and very high moisture  
102 preclude identifying a concentrate; no indications of texturization. Under GRI 6,  
103 2106.10 is excluded in favor of 2106.90.
- 104 • Chapter 21, Note 1(e): No indication of >20% by weight of meat/offal/etc.; moreover,  
105 the party indicates it is not presented as meat nor a meat preparation, so the  
106 exclusion to Chapter 16 does not operate (subject to the 21.03/21.04 exception).

- Chapter 04 (including its Notes): The product is not milk/derivatives, eggs, or honey; Note 5(c) reaffirms that certain products outside the dairy tenor are classified in 21.06, corroborating the inapplicability of Chapter 04 in this case; 04.10 covers edible insects and their flours/powders, not applicable here.

Important regarding 2106.90: Given that this ruling proposes 2106.90 as the applicable subheading, its exclusion is not in order. On the contrary, 2106.90 is adopted as the only subheading whose text adequately covers a “food preparation not elsewhere specified or included,” once 2106.10 is excluded for its unmet specificity (GRI 6 and GRI 3(a)).

IV. Documentary requirements To support the classification and, as applicable, to exclude more specific sub-hypotheses within 21.06:

- Complete technical data sheet and specifications: quantitative composition (protein on wet and dry basis, moisture, fat, carbohydrates, ash), pH, water activity.
- Description of the biotechnological process: type of cell culture, origin and nature of the coturnix cell line, stabilization steps, and any texturization treatment.
- Recent certificates of analysis (by lot): protein (Kjeldahl or equivalent), moisture, fat.
- Evidence of intended use: formulation as an ingredient for composite foods; not intended for retail sale as soup/sauce nor as a homogenized product of heading 21.04.
- Information on additives/carriers used in stabilization (e.g., whether milk solids or egg were added, for purposes of ruling out national-level specific subheadings such as “based on egg” or “with milk solids” within 2106.90).
- Labeling, commercial presentation, and photographic material of the product and its packaging.

V. Conclusion

- Proposed classification (subheading level): • Chapter: 21 – Miscellaneous edible preparations. • Heading: 21.06 – Food preparations not elsewhere specified or included. • Subheading: 2106.90 – Other. • 8-digit national subheading: To be determined at the national level (not required for this ruling). • NICO (10 digits): To be determined at the national level (not required for this ruling).
- Final ruling: Based on GRI 1, GRI 3(a), and GRI 6, and after excluding more specific headings and subheadings that do not describe the product, the goods subject to this ruling are classified under subheading 2106.90.

139 Conditional determination

- 140 • Option A (if it is established that the product, by process and composition, is a  
141 “protein concentrate” or a “textured protein substance,” e.g., high protein on a dry  
142 basis and/or declared texturization): Ch. 21; Heading 21.06; Subheading 2106.10 –  
143 Protein concentrates and textured protein substances (GRI 6).
- 144 • Option B (if it is established that the preparation is formulated and presented as a  
145 “preparation for soups, broths” or prepared soup): Ch. 21; Heading 21.04;  
146 Subheading 2104.10 – Preparations for soups or broths; soups and broths, prepared  
147 (GRI 1).

148 MISSING CRITERIA:

- 149 • Protein percentage on a dry basis and confirmation of the absence of protein  
150 texturization (to exclude/confirm 2106.10).
- 151 • Evidence of formulation/use confirming it is not a base for soups/broths nor a  
152 homogenized preparation for retail sale (to exclude/confirm 2104.10 or 2104.20).
- 153 • Confirmation of the absence of significant egg or milk solids added during  
154 stabilization (for potential national fractions within 2106.90).