

Issue: Classification of cat litter

Item at issue: A substance mixture consisting of bentonite clay used as a repository where cats can leave their indoor feces and urine and who need not go outside to excrete their waste.

Possible classification: Headings under consideration - **25.08 and 38.24.**

Description of goods:

CAT LITTER CONSISTING OF NATURAL BENTONITE CLAY WITH ADDED PERFUME OR DYE

(LITIÈRE POUR CHATS COMPOSÉE D'ARGILE BENTONITE NATURELLE AVEC PARFUM OU COLORANT AJOUTÉ

Matters under consideration:

According to Note 1 to Chapter 25, except where their context or Note 4 to this Chapter otherwise requires, Chapter 25 excludes products which have been obtained by mixing.

Note 1 to Chapter 25 states:

“Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but **not products which have been** roasted, calcined, **obtained by mixing** or subjected to processing beyond that mentioned in each heading.”

Basis of ruling:

It is understood that considering the legal text of heading 25.08, there are no provisions to allow mixing. The product is obtained by mixing perfume or dye with natural bentonite clay. Therefore, since the cat litter described is a mixed preparation, it is not covered under heading 25.08.

Classification is determined in **heading 38.24, subheading 3824.99.99, by application of GIRs 1 and 6.**

(Source: WCO Members' administration website- Doc L 10490)