

Issue: Classification of “Sorbos” Edible Flavoured 100% biodegradable straw, lemon flavored as food preparation or sugar confectionery.

Item at issue: “Sorbos” Edible Flavoured 100% biodegradable straw, lemon flavored



Possible classification: Heading 17.04 or Heading 21.06

Description of goods:

Edible and Flavoured 100% biodegradable “Sorbos” lemon straw, of weight 8 g and containing sugar, water, corn starch gelatine, stabiliser sodic carboxymethylcellulose, humectant glycerine, lemon flavouring and antioxidant citric acid. The straw does not dissolve in drinks and stays in its original form for up to 50 minutes. The straw can be eaten once the drink is finished.

Headings under consideration:

- Heading 17.04 - Sugar confectionery (including white chocolate), not containing cocoa.
- Heading 21.06 - Food preparations not elsewhere specified or included.

Basis of ruling:

Heading 21.06 is a residual heading whereas Heading 17.04 is more appropriate for the product at issue. Heading 17.04 covers most of sugar preparations suitable for immediate consumption. Since the product is similar to sugar confectionery, therefore the straw is classifiable in sub-heading 1704.90.00 by application of GIRs 1, 4 and 6.