

Issue: Classification of “Recipe & Seasoning Mix Malay Chicken 50g”

Item at issue: Recipe & Seasoning Mix Malay Chicken 50g

Possible classification: Headings 09.10 or 21.03

Matters under consideration:

- Heading 09.10: Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
- Heading 21.03: Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.

Description of goods:

Recipe & Seasoning Mix Malay Chicken containing 20% paprika, 20% salt, 13% red chili, 10% nigella, 8% star aniseed, 7% cumin, 5.7% cinnamon, 4.5% black pepper, 3% brown cardamom, 2.5% clove, 1.75% turmeric, 1% garlic, 0.6% citric acid, 1% maltodextrin, 0.75% hydrolyzed soy protein, 0.5% sugar, 0.3% canola oil, 0.2% silicon dioxide, 0.2% natural and artificial food flavor, as ingredients.

The seasoning, in powdered form, is used to prepare Malay Chicken.

Basis of ruling:

Heading 09.10

According to **Chapter Note 1 (b) to Chapter 9**, “*mixtures of two or more of the products of different headings are to be classified in heading 09.10*”.

General Explanatory Notes to Chapter 9 further state:

Under the provision of this Note, “*the addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) of the Note) shall not affect their classification provided the resulting mixtures retain the essential character of the goods falling in those headings*”.

Spices (including mixed spices) containing added substances of other Chapters, but themselves having flavoring or seasoning properties, remain in this Chapter provided the added quantity does not affect the essential character of the mixture as a spice.

Heading 21.03

Explanatory Note (A) to Heading 21.03 is as follows:

*“Mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of heading 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9 as per **General Explanatory Note to that Chapter**”.*

The product at issue is a mixture of spices of Chapter 9 and other ingredients of Chapters other than Chapter 9 (Chapter 25, Chapter 7, etc...).

Conclusion

Since the spices of Chapter 9 represent 75.45 % of the mixture, it is concluded that the mixture retains the essential character of a spice within the meaning of **Chapter 9** as per **Chapter Note 1 (b) to Chapter 9 & General Explanatory Notes to Chapter 9**.

The Recipe & Seasoning Mix Malay Chicken finds classification under the heading **09.10** and in subheading **0910.91.90** by application of GIRs 1 and 6.