



HARMONIZED SYSTEM
REVIEW SUB-COMMITTEE

NR0257E1

-
25th Session
-

O. Eng.

Brussels, 8 February 2002.

POSSIBLE AMENDMENT OF HEADING 21.06 TO SPECIFICALLY
MENTION "FOOD SUPPLEMENTS"
(Item III.A.15 on Agenda)

Reference documents :

NR0187E1 (RSC/24)
NR0205E2, Annex D/5 (RSC/24 – Report)

NR0225E1 (RSC/25)

I. BACKGROUND

1. After the preparation of Doc. NR0225E1, the Secretariat received the following comments from the **Russian** Administration concerning amendments to Chapters 21 and 30.

II. COMMENTS FROM THE **RUSSIAN** ADMINISTRATION

2. "The **Russian** Customs Administration has some proposals for consideration by the Review Sub-Committee concerning possible amendments to the Nomenclature and Explanatory Notes to heading 21.06 and Chapter 30.
3. The **Russian** Customs Administration considers that there are not clear criteria in the Harmonized System as to separating between vitamin preparations and food supplements intended for balanced supplement to food and used for therapeutic and prophylactic purposes. Such preparations may be classified in headings 21.06, 29.36, 30.03 and 30.04.
4. Furthermore, since the expression "for prophylactic purposes" is not defined in the Harmonized System this leads to additional problems as to the classification of vitamin preparations.

Note : Shaded parts will be removed when documents are placed on the WCO documentation database available to the public.

File No. 2522

For reasons of economy, documents are printed in limited number. Delegates are kindly asked to bring their copies to meetings and not to request additional copies.

5. In this connection we propose to classify all vitamin preparations intended for balanced supplement to food and used for therapeutic and prophylactic purposes in heading 21.06, except vitamins and mixtures thereof of heading 29.36, and vitamins and mixtures thereof which contain pharmaceutical substances of heading 30.03 or 30.04.
6. The Russian Customs Administration submits our proposals to amend the legal texts and the Explanatory Note to heading 21.06.

CHAPTER 21.

New Subheading Note.

Insert the following new Subheading Note :

1. For the purposes of subheading 2106.20, the expression “preparations based on vitamins or minerals and mixtures thereof” means preparations intended for balanced supplement to food and used for therapeutic and prophylactic purposes which do not contain pharmaceutical substances, based on :
 - (a) Vitamins or other compounds of heading 29.36 or mixtures thereof;
 - (b) Mixtures of vitamins or other compounds of heading 29.36 and minerals;
 - (c) Minerals or mixtures thereof.

Heading 21.06 – Structured Nomenclature

Delete and substitute :

- 21.06 - Food preparations not elsewhere specified or included.**
- 2106.10 - Protein concentrates and textured protein substances
- 2106.20 - *Preparations based on vitamins or minerals and mixtures thereof*
- 2106.90 - Other

Explanatory Notes to Chapter 21.

Page 183. Heading 21.06. Item (16).

Delete and substitute :

- (16) Preparations, often referred to as *food supplements* based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings for retail sale and applied for the purpose of maintaining health or well-being but have no indications as to use for the prevention or treatment of any disease or ailment.

New Item (17).

Insert the following new Item (17) :

- (17) The preparations based on vitamins or other compounds of heading 29.36 or minerals (mineral salts) and mixtures thereof intended for balanced supplement to food and used for the therapeutic and prophylactic purposes. This is essentially the case as regards preparations containing only nutritional substances. These preparations may contain excipient, sweetening agent, agglomerating agent, support, etc. and they are often put up in the form of tablets, capsules or other measured doses. They are often put up in packagings with indications that they maintain general health or well-being and intended for the prophylaxis or treatment of particular disease or ailment (for example diseases caused by deficiency of vitamins or minerals).

However, the preparations based on vitamins, minerals or mixtures thereof which contain both the pharmaceutical and the nutritional substances specific to a particular ailment and intended for therapeutic and prophylactic purposes are **excluded (heading 30.03 or 30.04)**.

CHAPTER 30.Note 1 (a) to Chapter 30.

Delete and substitute :

- "(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, fish fats, tonic beverages and mineral waters), preparations based on vitamins and minerals and intermixtures thereof, other than nutritional preparations for intravenous administration (Section IV);".

III. SECRETARIAT COMMENTS

7. The **Russian** proposal above refers both to food supplements and to vitamin preparations. Furthermore it contains proposals to amend both the legal texts to Chapters 21 and Chapter 30, and a proposal to amend the Explanatory Note to heading 21.06. The Secretariat is therefore not quite certain whether this proposal relates to this agenda item or to an ongoing issue in the HS Committee which deals with possible amendments to the Explanatory Notes to clarify the classification of vitamin preparations (see Doc. NC0510E2, Annex H/4 (HSC/28 – Report)). The **Russian** Delegation is therefore invited to clarify this point.
8. Although it is not clear to the Secretariat whether the **Russian** proposal relates to “food supplements” or “vitamin preparations”, the Secretariat would like to point out that insertion of a specific subheading for “preparations based on vitamins or minerals and mixtures thereof” in heading 21.06 would cause new classification difficulties at subheading level since this proposal would require a demarcation line to be drawn between vitamin preparations classified in one subheading and food supplements classified in another subheading.

III. CONCLUSION

9. The Sub-Committee is invited to take account of the comments by the Russian Administration when examining this Agenda item.
