



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council  
Créée en 1952 sous le nom de Conseil de coopération douanière

HARMONIZED SYSTEM  
COMMITTEE

-  
25<sup>th</sup> Session  
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NC0208E1  
(+ Annex)  
O. Eng.

Brussels, 9 February 2000.

AMENDMENTS TO THE EXPLANATORY NOTES ARISING  
FROM THE CLASSIFICATION OF "CHICKEN SAUCE" IN SUBHEADING 2103.90

(Item VIII.12 on Agenda)

Reference documents :

41.320 (HSC/20 and HSC/21)

42.092 (HSC/21)

42.100, Annex IJ/2 (HSC/21 - Report)

42.441 (HSC/22)

42.750, Annex G/15 (HSC/22 - Report)

NC0123E1 (HSC/24)

NC0160B1, Annex G/4 (HSC/24 – Report)

I. BACKGROUND

1. At its 24<sup>th</sup> Session (October 1999), the Harmonized System Committee re-examined the classification of "CHICKEN TONIGHT" – "Oriental Sweet and Sour Sauce" ("chicken sauce") having decided by 15 votes to 14 to reconfirm classification of the above-mentioned product in heading 21.03 (subheading 2103.90).
2. The Secretariat was also instructed to prepare draft amendments to the Explanatory Notes for examination by the HS Committee. As regards the preparation of a Classification Opinion, see Item VII.3 on the Agenda.

File No. 2687

## II. SECRETARIAT COMMENTS

3. The Secretariat is of the opinion that amendments to the Explanatory Notes should be made both in Chapters 20 and 21. First of all the quantitative references (“no pieces” and “very little solid matter”) in headings 20.01 and 21.03, respectively, should be deleted to reflect the Committee’s decision to classify "CHICKEN TONIGHT" (containing a substantial amount of large pieces of vegetables) in heading 21.03. Furthermore, a reference to the common meaning of the term “sauce” should, in the Secretariat’s view, be inserted in the relevant Explanatory Notes.
4. The proposed texts, partially based on the definition of sauce in “Encyclopædia Britannica” and the Secretariat’s initial proposal in Doc.42.441, paragraph 7, are set out in the Annex to this document.

## III. CONCLUSION

5. The Committee is invited to approve the draft amendments to the Explanatory Notes to headings 20.01 and 21.03, as set out in the Annex hereto, taking into account the Secretariat’s observations in paragraphs 3 and 4 above.

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ANNEXE

MODIFICATION DES NOTES EXPLICATIVES DECOULANT DU CLASSEMENT D'UNE  
SAUCE POUR LE POULET "CHICKEN TONIGHT" DANS LE N° 2103.90

(Point VIII.12 de l'ordre du jour)

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ANNEX

AMENDMENTS TO THE EXPLANATORY NOTES ARISING  
FROM THE CLASSIFICATION OF "CHICKEN SAUCE" IN SUBHEADING 2103.90

(Item VIII.12 on Agenda)

MODIFICATION DES NOTES EXPLICATIVES  
A EFFECTUER PAR VOIE DE CORRIGENDUM

CHAPITRE 20

Page 156. N° 20.01. Deuxième paragraphe.

Nouvelle rédaction :

"Les produits de la présente position se distinguent des sauces du n° **21.03** en ce que ces derniers produits sont essentiellement des liquides, des émulsions ou des suspensions qui ne sont pas destinés à être consommés en l'état, mais en tant que sauces, c'est-à-dire pour accompagner certains aliments ou préparer certains mets."

CHAPITRE 21.

Page 168. N° 21.03. Rubrique A). Deuxième paragraphe.

Nouvelle rédaction :

"Les sauces sont généralement ajoutées aux aliments pendant leur cuisson ou au moment de les servir. Les sauces donnent du goût, rendent le produit moelleux et permettent d'obtenir des contrastes s'agissant de la texture et de la couleur. Elles peuvent également servir de support aux aliments qu'elles contiennent, comme c'est le cas par exemple de la sauce veloutée du poulet à la crème. Les assaisonnements liquides (sauce au soja, sauce piquante ou sauce au poisson) peuvent aussi bien servir d'ingrédients dans la préparation d'un plat que de condiments à table.

Les produits de la présente position incluent certaines préparations à base de légumes ou de fruits qui sont essentiellement des liquides, des émulsions ou des suspensions et qui contiennent parfois des morceaux visibles de fruits ou de légumes. Ces préparations se distinguent des fruits et des légumes préparés ou en conserve du Chapitre 20, à savoir des préparations connues sous le nom de *pickles* ou de *piccallilies* (n° **20.01**), en ce qu'elles sont utilisées en tant que sauces, c'est-à-dire pour accompagner certains aliments ou préparer certains mets, et qu'elles ne sont pas destinées à être consommées en l'état."

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AMENDMENTS TO THE EXPLANATORY NOTES  
TO BE MADE BY CORRIGENDUM

CHAPTER 20.

Page 156. Heading 20.01. Second paragraph.

Delete and substitute :

“The goods covered by this heading differ from sauces of **heading 21.03** in that the latter are mainly liquids, emulsions or suspensions, which are not intended to be eaten by themselves but are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes.”

CHAPTER 21.

Page 168. Heading 21.03. Item (A). Second paragraph.

Delete and substitute :

“Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.

The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20, e.g., preparations known as pickles or mustard pickles (**heading 20.01**), in that they are used as sauces, i.e., as an accompaniment to food, or used in the preparation of certain food dishes, but not intended to be eaten by themselves.”

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