



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

-  
27<sup>th</sup> Session  
-

NC0422E1  
(+ Annex)  
O. Eng.

Brussels, 24 April 2001.

CLASSIFICATION OF BAKERS' WARES (WAFFLES)

(RESERVATION BY THE EC)

(Item VIII.1 on Agenda)

Reference documents :

NC0069E1 (HSC/23)

NC0127E1 (HSC/24)

NC0146E1 (HSC/24)

NC0160E2, Annex G/8 (HSC/24 – Report)

NC0283E1 (HSC/26)

NC0340E2, Annex G/1 (HSC/26 – Report)

NC0384E1 (HSC/27)

I. BACKGROUND

1. On 19 April 2001, after the preparation of Doc. NC0384E1, the Secretariat received the following additional comment from the US Administration.

II. NOTE FROM THE US ADMINISTRATION

2. “At its 26<sup>th</sup> Session, the Harmonized System Committee reconsidered the classification of Kellogg’s Breadia frozen waffles following a reservation by the EC against a previous classification decision for this product (at its 24<sup>th</sup> Session the Committee decided to classify the Breadia frozen waffles by an overwhelming vote in subheading 1905.30 as waffles).
3. During the discussion at the 26<sup>th</sup> Session, a question arose as to the composition of the Breadia frozen waffles with respect to their water content. Specifically, the EC Delegate stated that according to the description given in the original working document, the Breadia frozen waffles contained 40-50 percent by weight of water. In his view, this description indicated that the classification question under consideration dealt with the classification of a batter and not waffles. The US Delegate explained that the Breadia frozen waffles were fully cooked and prepared waffles as presented. Moreover, the US Delegate pointed out that the 40-50 percent moisture content stated to be found in the frozen waffles was not relevant to their classification because there existed no water or moisture content limitation for waffles.

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4. In the interest of proceeding with the classification of the Kellogg's Breadia waffles on the basis of complete information, the United States contacted the Kellogg Company, the manufacturer and exporter of the Breadia waffles. We obtained the following information from the Kellogg Company.

Ingredients in the Breadia Waffles

5. The Breadia waffles are made of a mixture of water, wheat flour, eggs, leavening, sugar, whey powder and a fat source (typically soybean oil).

Preparation of the Breadia Waffles

6. The ingredients are blended into a batter. The batter is then poured into waffle irons that are very similar to the "clam-shell" type of waffle irons commonly used in a home to make waffles. As with waffle irons used in a home, the waffle irons at the Kellogg Company's facility use a patterned grill that creates a pattern of square-shaped "pockets" in the waffle. The irons used by the Kellogg Company produce a waffle that is approximately 6/10 inch (1,5 cm) thick.
7. Once the waffles have finished baking and the waffle irons are opened, moisture begins to evaporate from the waffles. This evaporation continues while the waffles are on a conveyor that transports them to a freezer and continues during the freezing of the waffles. In the freezer, strong fans blow sub-zero Fahrenheit air over the waffles, which removes moisture from them. Between the time the waffles are finished baking in the waffle irons and the time that they exit the freezer, they have lost about 2-3 percent moisture (1 to 2 grams per waffle). A plain Breadia waffle just out of a waffle iron has an average moisture content of approximately 48 percent and the same waffle after being frozen has an average moisture content of approximately 45 percent.
8. The Breadia waffles are fully baked in the waffle irons prior to freezing. They are ready to eat at the point they are frozen; warming or toasting of the waffles by the consumer does not bake the waffles (but merely warms them before eating).
9. For the benefit of the Committee, we have attached to this note pictures of frozen waffles (Kellogg's Eggo waffles) similar in all respects to the Breadia frozen waffles as put up for retail sale. As the pictures reveal, these are fully cooked and prepared waffles as presented.
10. In light of the above, the United States continues to believe that the Kellogg's Breadia frozen waffles are properly classified in subheading 1905.30 as waffles."

III. CONCLUSION

11. The Committee is invited to take account of the above additional comments from the US Administration when it examines this Agenda item.

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## Kellogg's Eggo Frozen Waffles



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