



HARMONIZED SYSTEM
COMMITTEE

-
27th Session
-

NC0421E1
(+ Annex)

O. Eng.

Brussels, 3 May 2001.

CLASSIFICATION OF A MIXED GREASE PRODUCT

(Item X.1 on the Additional List)

I. BACKGROUND

1. On 10 April 2001, the Secretariat received a note from the US Administration requesting the Committee's views on the classification of a mixed grease product composed of 80 to 90 % rendered pork fat (lard) and 10 to 20 % beef tallow (suitable for human consumption). The US Note is reproduced below.

II. NOTE FROM THE US ADMINISTRATION

2. "The United States invites the Harmonized System Committee to consider the matter of the classification of a mixed grease product.

Description of the merchandise

3. The product is composed of rendered pork fat (lard) and 10 % to 20 % beef tallow, and is suitable for human consumption.

Nomenclature

4. Headings 15.01 and 15.17 merit consideration. Heading 15.01 provides for pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. The Explanatory Note (EN) to heading 15.01 (p.109) provide in relevant part :

Lard containing bay leaves or other spices, added only in small quantities insufficient to change its essential character, is classified in this heading, but edible mixtures or preparations containing lard are **excluded (heading 15.17)**.

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Heading 15.17 provides for :

Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.

According to the ENs (p.121) :

This heading covers margarine and other edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, **other than** those of **heading 15.16**. They are generally liquid or solid mixtures or preparations of :

(1) Different animal fats or oils or their fractions.

Analysis

5. Heading 15.01 provides for pig and poultry fats, other than those of headings 02.09 and 15.03. According to the ENs (p.109), a pork lard containing spices, such as bay leaves, is classified in heading 15.01 as long as the spices do not change the essential character of the product. However, whereas some lard preparations with spices are permissible, the ENs specifically exclude edible mixtures or preparations containing lard (pork fat), and direct their classification in heading 15.17. Thus, mixtures and preparations of heading 15.01 are basically pure lard and chicken fat products.

Classification

6. One view is that a pork lard product containing between 10 percent and 20 percent beef tallow is not classified in heading 15.01 because its essential character has been changed by the presence of the beef tallow. The ENs to heading 15.01 (p. 109) direct classification of such edible mixtures in heading 15.17. According to the ENs (pp. 121 and 122), edible mixtures of heading 15.17 are generally liquid or solid mixtures of different animal fats or oils or their fractions. Thus, it would appear that the mixed grease product currently under consideration, which includes both pork lard and beef tallow, is classified in heading 15.17.
7. Another view is that, as the product is a mixture of substances that are *prima facie* classifiable in two headings of the Nomenclature, 15.01 and 15.17, General Interpretative Rules 2(b) and 3(b) apply. Classification is in heading 15.01 because the product takes its essential character from the pork lard component, which comprises 80 to 90 percent of the product.”

III. SECRETARIAT COMMENTS

8. Due to the recent arrival of the US Note, the Secretariat has not been able to carry out a comprehensive study on the classification of this product. However, when the US Administration in 1999 sought the opinion of the Secretariat on the classification of this product, the Secretariat concluded that this product should be classified in HS subheading 1517.90, as an edible mixture or preparation of animal fats. The Secretariat's letter is reproduced in the Annex to this document.

IV. CONCLUSION

9. The Committee is invited to consider the classification of the mixed grease product described above, taking into account the comments of the US Administration set out above, and of the Secretariat as set out in the Annex to this document. It is also invited to indicate what action, if any, should be taken to reflect the decision.

Mixed grease product consisting of 80 to 90 % rendered pork fat (lard) and 10 to 20 % beef tallow, suitable for human consumption.

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LETTER FROM THE SECRETARIAT OF 3 SEPTEMBER 1999 TO THE US
ADMINISTRATION ON THE CLASSIFICATION OF A MIXED GREASE PRODUCT

“Thank you for your letter of 16 August 1999 concerning the classification of a mixed grease product.

Description :

Based on the information provided by you, the product at issue is composed of 80 to 90 % rendered pork fat (lard) and 10 to 20 % beef tallow.

Classification :

While I can not provide you with a definitive opinion on this matter in the absence of further information, including a sample and details as to the use of the product, if the product in question is edible, I am of the view that it should be classified in HS subheading 1517.90, as an edible mixture or preparation of animal fats.

The history of the drafting of heading 15.17 by the original Harmonized System Committee (and the Nomenclature Committee) makes it clear that all edible mixtures or preparations of animal or vegetable fats or oils should be classified in this heading and not in the heading for the natural fat or oil on the basis of essential character (see Doc. 24.700, Annex D/5, paragraph 6 – NC/41 and Doc. 24.826, paragraph 8 – HSC/17).

I hope that this information helps to resolve your problem.”
