



Ottawa, August 30, 2002

MEMORANDUM D10-14-4

In Brief

CLASSIFICATION OF JUICE AND JUICE CONCENTRATES IN HEADING 20.09

This Memorandum outlines the Canada Customs and Revenue Agency's administrative policy for the classification of juice and juice concentrates of heading 20.09 of the Harmonized Commodity Description and Coding System.



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Legislation

Customs Tariff

- 20.09 Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.
- 21.06 Food preparations not elsewhere specified or included.
- 22.02 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.

GUIDELINES AND GENERAL INFORMATION

Definition

1. For the purposes of this Memorandum, the following definition applies:

“Juices, unfermented and not containing added spirit” of heading 20.09 are those that have an alcoholic strength not exceeding 0.5% by volume.

2. Juices having a Brix Value* of over 20 are generally considered concentrates. This threshold is set at 30 in the case of grape juice. These thresholds have been set by the

* “Brix Value,” sometimes referred to as “Brix°,” or “Degrees Brix” means the direct reading of degrees Brix obtained from a Brix hydrometer or a refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C, or corrected for 20°C if the reading is made at a different temperature. In other words, “Brix Value” approximates the percentage of water-soluble solids which, in most cases, reflects the amount of sugar present in the juice.

Harmonized System in order to establish a reasonable cutoff point between single strength and concentrated juices. The above thresholds are not necessarily prescribed by the beverage industry.

3. In addition to being in the form of natural juice or a concentrate, products of heading 20.09 can also be dehydrated crystals or powder, provided the crystals or powders are almost entirely soluble in water.
4. Products of heading 20.09 may contain sugar and other sweetening substances, anti-fermentation and standardizing agents, salt and spices (in the case of vegetable juices), and/or other substances to restore the original balance of ingredients. However, to be classified in heading 20.09, fruit and vegetable juices must approximate the composition and essential character of extracts of fresh, healthy, and ripe fruits and vegetables.
5. The addition of vitamins and orange-flavoured sachets to an orange juice, for example, does not exclude the latter from classification in heading 20.09, provided such additions are only in the amount that may reasonably be lost in the manufacturing processes, and do not disturb the natural balance of various elements in the juice.
6. Extracted juices may undergo numerous processes that include clarification, filtration, de-aeration, homogenization and sterilization. Juices undergoing these and/or other processes remain classified in heading 20.09, provided these juices retain their natural balance of constituents.
7. The addition of water to a fruit or vegetable juice, or addition to the concentrates of such juices of more water than is needed to reconstitute the original natural juice, excludes these products from consideration in heading 20.09. Once diluted, such products usually have the character of beverages of heading 22.02. Addition of excessive amounts of carbon dioxide to fruit and vegetable juices transforms these juices into aerated juices that too, are classified in heading 22.02.
8. In order to qualify for classification in heading 20.09, juices must be obtained from fruit and vegetables that contain juice when fresh. Therefore, prune juice, when otherwise meeting specifications as in the preceding paragraphs, is classified in this heading. However, liquid products that are obtained by heating, in water, of fresh or dried fruits that do not contain juice in the natural form are excluded from heading 20.09. Liquids obtained from these fruits, such as juniper berries, are usually classified in heading 21.06 as food preparations not elsewhere specified or included.

9. The addition of minerals, vitamins, iron compounds, acids, and products generally known in the industry as food supplements, or health-promoting preservatives to fruit or vegetable juices, to an extent that clearly changes the natural balance of constituent elements within these juices, excludes the product from heading 20.09. Such products are classified in heading 22.02, or heading 21.06 in the concentrate form.

10. Addition to a juice of medicinal products or constituents in amounts that clearly have therapeutic and/or prophylactic uses excludes the juice from consideration under heading 20.09. Such products are generally classified in headings 30.03 and 30.04 as medicaments.

11. Attention must be paid to the difference between the addition to a juice of what are considered health-promoting ingredients as opposed to medicinal constituents that have clear therapeutic and/or prophylactic uses. In the first instance, reference is made to ingredients that, in a general sense, promote good health. In the latter case, medicinal constituents must be of a kind that clearly demonstrate they cure, treat, or prevent specific ailments.

12. Flavouring components of juice concentrates are usually reduced by a natural evaporation process. Such reduction does not exclude juice concentrates from consideration in heading 20.09.

13. Juices from which organic acids, minerals, and some flavouring components have intentionally been eliminated are considered deionized juices. These juices no longer have the essential character of juices of heading 20.09. Such products are usually classified in heading 17.02.

14. Liquid products obtained by the addition of water and sugar syrup to crushed whole fruits (whether or not peeled, or stones and pips removed), or the addition of water and sugar to fruit purées, to the extent that render these products suitable for direct human consumption, are considered as fruit nectars and are classified in heading 22.02. Products that are produced in a similar manner but are made for purposes other than human consumption as a beverage are classified in heading 20.08.

15. For purposes of classification in the Harmonized System, juices of heading 20.09 are limited to fruit juices (including grape must), and vegetable juices as they are known, in common parlance, and by their common or commercial designation, rather than their scientific or botanical definitions. In this context, coconut-based products, for example, (since coconut is considered as a nut in the HS system) do not qualify for consideration in heading 20.09 even though the science of botany describes coconut as a fruit.

16. Further information can be obtained by contacting the following officer:

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REFERENCES

<p>ISSUING OFFICE –</p> <p>Trade Policy and Interpretation Directorate</p>	<p>HEADQUARTERS FILE –</p> <p>N/A</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff,</i> Headings 20.09, 21.06, 22.02, 20.08, 17.02, 30.03, and 30.04</p>	<p>OTHER REFERENCES –</p> <p>N/A</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D10-14-4, February 16, 1998</p>	

Services provided by the Canada Customs and Revenue Agency are available in both official languages.

This Memorandum is issued under the authority of the Commissioner of Customs and Revenue.

