



Ottawa, December 15, 2004

MEMORANDUM D10-14-35

In Brief

THE TARIFF CLASSIFICATION OF SAUCES, MIXED CONDIMENTS AND MIXED SEASONINGS

This memorandum explains the administrative policy for the tariff classification of sauces, sauce preparations, mixed condiments and mixed seasonings of heading 21.03 of the *Customs Tariff*.



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THE TARIFF CLASSIFICATION OF SAUCES, MIXED CONDIMENTS AND MIXED SEASONINGS

The following explains the Agency's administrative policy for the classification of sauces, sauce preparations, mixed condiments and mixed seasonings of heading 21.03 of the *Customs Tariff*.

Legislation

21.03	<i>Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard</i>
2103.10	<i>Soya sauce</i>
2103.20	<i>Tomato ketchup and other tomato sauces</i>
2103.30	<i>Mustard flour and meal and prepared mustard</i>
2103.90.10	<i>Mayonnaise and salad dressing</i>
2103.90.20	<i>Mixed condiments and mixed seasonings</i>
2103.90.90	<i>Other</i>

Explanatory Notes to Heading 21.03

This heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce.

Sauces are normally added to food as it cooks or as it is served. Sauces provide flavour, moisture, and 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 (soya 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 vegetable 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 vegetable or fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.

Mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9 (see the General Explanatory Note to that Chapter).

Examples of products covered by the heading are: mayonnaise, salad dressings, ...

Glossary

Condiment: A condiment shall be a prepared food compound, containing one or more spices or spice extractives, **which when added to food, after it has been served, enhances the flavour of food.** *Spices, condiments and Seasonings, Part Four Condiments and Sauces*

Something usu. **pungent, acid, salty, or spicy added to or served with food to enhance its flavour or to give added flavour.** *Webster's Third Dictionary*

Seasonings: Seasonings are compounds, containing one or more spices, or spice extractives, when **added to food**, either during its manufacture or in its preparation, **before it is served**, enhances the natural flavour of the food and thereby increases its acceptance by the consumer. *Spices, Condiments and Seasonings, Part Four Condiments and Sauces*

Ingredients **added to food** to intensify or improve its flavour. Some of the most commonly used seasonings include herbs, (such as oregano, rosemary and basil) spices (like cinnamon, nutmeg, cloves and allspice). **Condiments** (such as Worcestershire sauce, soy sauce and mustard), a variety of vinegars and – the most common of all – salt and pepper. *Epicurious Food Dictionary*

Sauce: A sauce may be defined as any hot or cold liquid or semi-liquid product, which when added to a food **as it is being served**, adds to its appearance, aroma, flavour or texture. It may or may not, include the use of spices or spice extracts. *Spices, Condiments and Seasonings, Part Four Condiments and Sauces*

Dressings **poured over or served with food** to decorate or enhance its flavour. Sauces are infinite in variety, can be thick, thin, white, coloured. Famous sauces include espagnole, béchamel, velouté, Hollandaise, Allemande and Béarnaise. *Ruth Martin, International Dictionary of Food and Cooking, Constable London*

Liquid seasoning for food. Classed as sauces in the French cuisine are many preparations quite different from each other, not only in their taste and appearance but in the way they are made; juice of roasted meats; vinaigrette and its derivatives, hollandaise, mayonnaise, béarnaise, etc. *The New Larousse Gastronomique*

Any preparation, usually liquid or soft, and **often consisting of several ingredients, intended to be eaten as an appetizing accompaniment to some article of food.** *Oxford Dictionary*

Dip: **sauce or dressing** into which food is dipped before eating. *The Oxford Concise Dictionary*

In addition to the guidance contained within *The Explanatory Notes to the Harmonized System*, Appendix I contains classification decisions taken by the Canadian International Trade Tribunal (CITT) and the World Customs Organization (WCO). Note 1 to Chapter 9 is contained in Appendix II for ease of reference.

GUIDELINES AND GENERAL INFORMATION

1. As there are no technical criteria to aid in the identification of sauces, mixed condiments and mixed seasonings, their classification is based on the following administrative policies and guidance. Laboratory analysis may be necessary to confirm ingredients, proportions, etc.
2. Soya sauce, tomato ketchup, other tomato sauces and prepared mustard are named at the subheading level and are therefore classified by applying General Interpretative Rules (GIR) 1 and 6. All other sauces, sauce preparations, mixed condiments, and mixed seasonings not provided for in subheadings 2103.10, 2103.20 and 2103.30 are classified under subheading 2103.90.

Tariff item 2103.90.10 – Mayonnaise and salad dressings

3. Mayonnaise is a food preparation traditionally containing an emulsion of vegetable oil, egg yolk, lemon juice or vinegar, and seasonings. A mayonnaise prepared without the use of egg yolks is considered to be a salad

dressing.

4. A salad dressing is a sauce used for flavouring salads. There is a variety of commercial salad dressings (e.g., Ranch, French, Caesar, etc.) that consist of various ingredients including vegetable and/or olive oil, vinegar, lemon or lime juice, spices and herbs, salt, pepper, cheese, etc.

Tariff item 2103.90.20 – Mixed condiments and mixed seasonings

5. Note 1 to Chapter 9 states that mixed condiments and mixed seasonings that contain spices or a mixture of spices are classified under Chapter 21, since the essential character of the mixture is no longer the spice or spice mixture contained in the preparation.
6. Not all mixed condiments and mixed seasonings contain spices or a mixture of spices of Chapter 9. Other common ingredients of mixed condiments and mixed seasonings include vinegars, herbs, sugar, starch, cheese, artificial flavourings, dehydrated vegetables, etc., and any combination of these that imparts flavour and enhances the food on which it is served.
7. Mixed condiments and mixed seasonings are **optionally** used to enhance the flavour of food. On the other hand, a sauce completes or identifies the prepared dish, whether or not the sauce is incorporated into the dish or provided separately. Chilli hot sauce, Worcester sauce, chutney, etc are examples of mixed condiments and mixed seasonings classified under tariff item 2103.90.20.

8. Denatured wine, cognac, etc. that is prepared solely for culinary purposes by adding salt, pepper, onion, garlic, etc.—and therefore rendered unsuitable as a beverage—is classified under tariff item 2103.90.20.

Tariff item 2103.90.90 – Other

9. As stated in paragraph 2, sauces and sauce preparations not provided for under subheading 2103.10, 2103.20 or 2103.30 are classifiable under 2103.90. By application of GIR 1 and 6, sauces, sauce preparations and any other good meeting the terms and conditions at the heading and subheading level, but not classifiable under tariff item 2103.90.10 or 2103.90.20, are classified under tariff item 2103.90.90.

10. Examples of sauces and sauce preparations classified under tariff item 2103.90.90 include alfredo, béarnaise, etc. Sauce preparations are generally in the form of powders to which milk, water, oil, butter, etc. is added. A sauce preparation may be prepared with other ingredients (meat, vegetables, etc.) of the dish or prepared and presented separately.

11. In advertising a product's versatility, many ready-made sauces, specialty-flavoured prepared mustards and mayonnaises provide instructions for their use as a "dip." A dip is defined as a "...*sauce or dressing into which food is dipped before eating*" (see the Glossary). The term dip

refers to the use of the product—not the nature of the good. For example, honey mustard (prepared mustard containing honey or honey flavouring) remains classified under tariff item 2103.30.20 regardless of its advertised uses.

APPENDIX I

DECISIONS TAKEN BY THE WCO

1999 CCO Decision

Adoption of text that supports classifying “Mint Sauce” as a sauce:

2103.90: Mint Sauce, in the form of a dark green thick suspension containing a substantial amount of finely chopped mint leaves, composed of reconstituted mint, vinegar, sugar, salt, stabilizer (xanthan gum), copper chlorophyllin, riboflavin (colouring) and water. It is put up in glass containers and is recommended to be served with lamb or vegetables, as presented or after dilution with the addition of vinegar and sugar.

March, 2000 CCO Decision

Adoption of text supports classifying “Oriental Sweet and Sour Sauce” as a sauce:

2103.90: Oriental sweet and sour sauce, in the form of a reddish suspension containing visible pieces (1 to 2 cm in length and 0.5 to 1 cm in width) of vegetables (about 26%: red peppers, onion, carrots and green peppers) and fruit (about 7%: pineapple), sugar, vinegar, tomato purée, modified starch, white wine, salt, herbs and spices (including garlic and ginger), stabilizer (xanthan gum), soy sauce and water. It is put up in glass containers (e.g., 525g) and is recommended to be added to strips of cooked chicken and heated together with the chicken.

The *Explanatory Notes to the Harmonized System* to subheading 2103.90 were amended in 2000 to better reflect the variety internationally in the type and form of sauces, mixed condiments and mixed seasonings.

DECISIONS TAKEN BY THE CITT

Calavo Foods, Inc. v. The Deputy Minister of National Revenue

Appeal No. AP-94-159

The CITT found that frozen guacamole, a mixture of avocado, red bell peppers, dehydrated onions and chillies, was not a sauce, mixed condiment or mixed seasoning classifiable under tariff item 2103.90.20 as claimed, but was classifiable under tariff item 2008.99.92 as other mixtures of fruit, otherwise prepared or preserved, not elsewhere specified or included.

Nalley's Canada Limited v. The Deputy Minister of National Revenue

Appeal No. AP-95-170

A salsa, containing water, tomatoes, chillies, tomato paste, green peppers, dehydrated onions, vinegar, salt, spices, paprika, citric acid, garlic powder, dehydrated parsley, xanthum gum and dehydrated jalapeno peppers, was found by the CITT not be a vegetable preserved by vinegar or acetic acid under tariff item 2001.90.90.99 but rather was classifiable under tariff item 2103.20.00.99 as an other tomato sauce.

APPENDIX II

Chapter 9 is provided for the classification of spices, whole, crushed or in powdered form, that may also contain diluents, colourings, synergetic, salt or chemical oxidants, as described in the Explanatory Notes to Chapter 9. Additionally, Note 1 to Chapter 9 provides for the classification of mixtures of the products of headings 09.04 to 09.10:

“Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more products of different headings are to be classified in heading 09.10. The addition of other substances to the products of headings 09.40 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.”

The addition of other substances to the products of headings 09.04 to 09.10 and mixtures of spices constitutes a mixed seasoning or mixed condiment of heading 21.03, as the product no longer has an essential character of a spice or mixture of spice of Chapter 9.

REFERENCES

ISSUING OFFICE – Tariff Classification and International Nomenclature Division Admissibility Branch
LEGISLATIVE REFERENCES – <i>Customs Tariff</i> General Interpretative Rules to the Harmonized System Explanatory Notes to the Harmonized Commodity and Coding System
SUPERSEDED MEMORANDA “D” – N/A

HEADQUARTERS FILES – 2103.90
OTHER REFERENCES –

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