

PASTA TARIFF CLASSIFICATION: INGREDIENTS AND MANUFACTURING

Presented by: Customs Advisor Directory

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This presentation from the customs advisor directory discusses the history and tariff classification of pasta. It outlines how the Harmonized Tariff System, specifically Sections 1-4 and Chapters 1-24, are structured, moving from basic to more complex products. The core of the presentation focuses on Heading 1902, which is the primary classification for pasta, explaining how ingredients and the manufacturing process, not just shape, are crucial for proper classification. The presentation also touches on exceptions to this heading, such as products made primarily from starches or other non-traditional ingredients, and addresses additional duties that may apply to pasta imports from certain countries like Italy and Turkey.

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1. What is the primary 4-digit heading in the Harmonized Tariff System (HTS) for classifying pasta?

The primary 4-digit heading for classifying pasta is 1902, which covers pasta, whether or not cooked or stuffed. This heading specifically includes macaroni, spaghetti, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.

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2. Does the shape of the pasta (e.g., spaghetti, penne, shells) determine its tariff classification under heading 1902?

No, the shape of the pasta that consumers are commonly familiar with does not factor into its classification under heading 1902. The manufacturing process and the ingredients are the key elements in determining the tariff classification of pasta.

3. What are the key ingredients that define "pasta" for tariff classification under heading 1902?

Historically, Customs has uniformly applied that pasta under heading 1902 must be formed from semolina, rice, wheat, or potatoes. However, this interpretation has evolved to include non-traditional flours such as soy bean flour, mung bean flour, and black bean flour, provided the manufacturing process and the resulting product have the characteristics of pasta. The core concept is that the product is made from flour mixed with water, formed into shapes via extrusion, rolling, cutting, pressing, or molding, and is typically cooked by boiling.

4. How has the classification of gluten-free pasta evolved under heading 1902?

Until recently, pasta for tariff classification was strictly considered a food made with semolina and wheat. However, a more modernized interpretation, stemming from a 2021 ruling, expanded the scope of heading 1902 to include gluten-free pasta made from non-traditional flours like soy bean flour, edamame flour, mung bean flour, and black bean flour. The key factor is that these gluten-free pastas are manufactured in the same general way as traditional pasta (mixing flour with water to form a dough, extruded into shapes, dried, etc.), appear identical to traditional pasta in shape, are marketed as pasta, and are intended to be cooked and consumed in the same manner as traditional pasta.

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5. What types of products that are named or appear similar to pasta are NOT classified under heading 1902?

Several types of products that might be called pasta or resemble it are not classified under heading 1902.

These include: * Products made of dough consisting primarily of starch and water without semolina or traditional/non-traditional flours akin to wheat, maize, rice, or potato flour. Examples include some types of vermicelli and bean thread noodles with a high percentage of pea starch and mung bean starch but lacking the essential character of traditional pasta. * Products made from crushed and formed vegetable material like bean sticks or bean cakes. * Rice noodles made primarily of cornstarch and rice flour, where the rice flour does not impart the essential character of traditional pasta. These are often classified under heading 1901 as food preparations of flour, groats, meal, or starch. * Gnocchi made primarily from sweet potato mash and butter, where the ingredients and production method do not align with the characteristics of pasta made from flour. These can be classified under heading 2106 as food preparations not elsewhere specified or included. * Products made from or derived from starches or miscellaneous powders that do not go through a manufacturing process comparable to traditional pasta made from flour. * Fish protein "pasta" made from frozen blocks of fish mixed with other ingredients and extruded into filaments that are cooked with steam. Because these products are not derived from semolina or flours and retain a significant percentage of fish, they are classified under Chapter 16 as prepared fish or under heading 2106 as other food preparations, depending on the fish content and other factors. Stuffed pasta containing fish, however, is always classified in 1902 regardless of the fish content.

6. Are imported pasta products subject to any additional duties?

Imported pasta products can be subject to additional duties beyond standard customs duty, depending on several factors:

1. Country of Origin

- From the EU or countries with trade agreements (like Canada or Japan): Pasta may enter the UK duty-free under preferential tariff rates—if it meets rules of origin and you have the correct documentation (e.g., statement on origin or EUR.1).
- From other countries (like the USA or China): Most Favoured Nation (MFN) duties may apply, usually under the UK Global Tariff (UKGT).

2. Commodity Code

- Pasta generally falls under Chapter 19 of the tariff (e.g., 1902.11.00 for uncooked pasta not stuffed or otherwise prepared). The exact code determines:
 - The duty rate
 - Whether additional duties apply (e.g., anti-dumping duties)

3. Ingredients

- If the pasta contains certain ingredients (like dairy or meat), it may be classified differently and could be subject to sanitary/phytosanitary controls or higher duties.

4. Trade Remedies

- Occasionally, the UK may impose anti-dumping or countervailing duties on pasta from specific countries if they're found to be harming UK producers. This currently isn't common for pasta, but it's worth checking.

5. Tariff Quotas

- Some pasta products might benefit from tariff rate quotas, allowing a set quantity to be imported at a reduced or zero duty rate.

7. What is the U.S. and EU Pasta Certification Program?

The United States European Community (now European Union) Pasta Certification Program was established in the late 1980s to resolve a long-standing dispute over exports of subsidized pasta products from the EU to the U.S. As part of this agreement, additional documentation is required for all durum wheat-based pasta imported from EU countries. This includes the submission of EUP1 or EUP2 forms, which provide a breakdown of the pasta by weight. The EUP1 form relates to pasta processed under a specific regime, while the EUP2 certificate is for the general export of pasta to the U.S. under specific subheadings of 1902.

8. What information is helpful to provide when requesting a tariff classification ruling for pasta or similar food products?

To expedite the process of obtaining a classification ruling, it is helpful to provide the following information: * A complete ingredient breakdown by weight, presented in percentage format and totaling 100%. * A narrative description of the manufacturing process from start to finish. * A manufacturing flowchart visually outlining the production steps. * Photos or samples of the product. * Information on how the product is marketed and intended to be used by the consumer. * The country of origin of the product. Providing this information upfront can help avoid delays due to requests for additional details and allows Customs to provide an official response within the 30-day timeframe for ruling requests.

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