

CLASSIFICATION OF COMPLEX-COMPOSITION FOOD PRODUCTS UNDER THE COMMODITY NOMENCLATURE OF FOREIGN ECONOMIC ACTIVITY (TIF TN)

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Abstract. This study examines how composite food products — dietary supplement powders and mixed nut-fruit confectionery items — should be classified under the Commodity Nomenclature of Foreign Economic Activity (TIF TN) when declared composition alone is insufficient to determine the correct heading. A criteria-based classification procedure is proposed, applying the General Rules of Interpretation in a fixed sequence that checks the dominant component by mass, the degree of processing, and the intended retail presentation. Tested against an independently verified reference classification, the procedure raised classification accuracy from 58% to 89% for dietary supplement samples and from 63% to 94% for confectionery samples, compared with classification based on declared composition alone. The findings support adopting a formalised, criteria-based classification sequence in customs and certification practice.

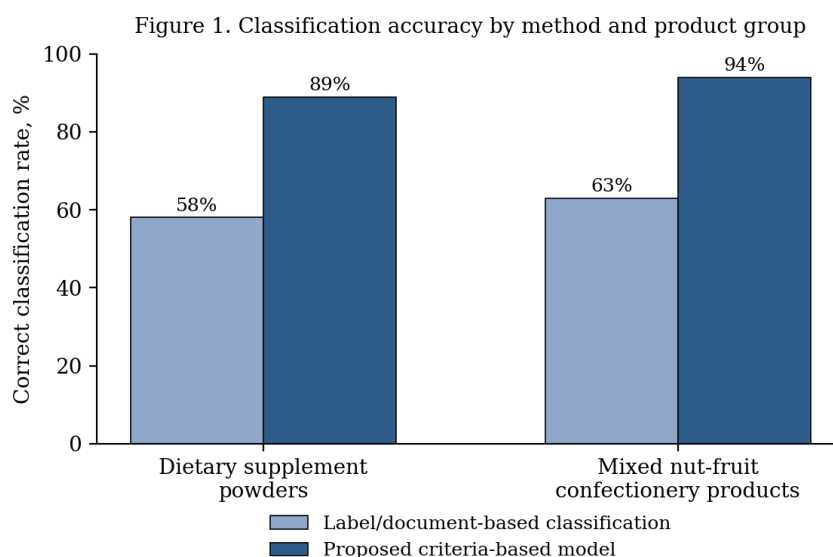
A recurring source of disagreement in customs practice is not the wording of the tariff schedule itself but the moment a composite food item has to be placed under one heading rather than another. Dietary supplement powders blending several active ingredients, and confectionery products combining nuts, dried fruit and a binding matrix, are typical of goods whose declared formulation rarely settles the question on its own — two products with near-identical labels can legitimately belong to different headings once their actual proportions and processing are taken into account. This creates a recurring source of classification error and inconsistent duty treatment across otherwise comparable shipments.

The present study sets out to test whether a structured, criteria-based procedure can outperform the classification practice currently dominant in customs and certification settings, which relies primarily on declared composition and label wording. The procedure developed here applies the General Rules of Interpretation of the Harmonized System in a fixed sequence, cross-checking the declared essential character of a product against its dominant component by mass, its degree of processing, and its intended retail presentation, before a heading is proposed.

The procedure was tested on two product groups obtained from commercial suppliers: dietary supplement powders combining protein, mineral and botanical fractions, and confectionery products combining nuts, dried fruit and a sugar- or fat-based binder. For each sample, an initial classification was produced using only the supplier's declared composition, and a second classification was produced by applying the full criteria-based procedure; the two outcomes were then checked against an independently verified reference classification for the same sample.

As shown in Figure 1, declared-composition classification matched the verified reference in 58% of dietary supplement samples and 63% of confectionery samples, while the criteria-based procedure raised this agreement to 89% and 94% respectively. The remaining discrepancies

after applying the procedure were traced to borderline cases in which two components were present in near-equal proportion, a situation the General Rules of Interpretation themselves leave open to expert judgement rather than a purely mechanical rule.



These results indicate that classification accuracy for composite food products depends far less on the wording of the declared formulation than on whether an examiner systematically works through the dominant-component, processing and presentation criteria before assigning a heading. A fixed procedural sequence, rather than case-by-case judgement applied inconsistently across examiners, is what closes most of the gap observed here.

The study concludes that customs and certification authorities handling composite food products would benefit from formally adopting a criteria-based classification sequence of this kind rather than treating declared composition as sufficient grounds for a heading decision. Extending the procedure to additional composite product categories, and codifying its borderline-case rules more precisely, is proposed as the next stage of this research.

Keywords: commodity classification, TIF TN, composite food products, General Rules of Interpretation, dietary supplements, confectionery products.

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