

1 Customs Tariff Classification Suggestion

2 **Date (UTC):** 02/01/2026 23:45:59

3 **Account:** Main

4 **User:** User01

5 **ITEM:** ORANGE COMPOUND, consisting of yellowish-brown viscous liquid (constituents:
6 orange juice concentrate, citric acid, vitamin C, natural orange flavour and water) - Citric
7 acid (11.8% by weight) - Vitamin C (1.4% by weight) – from manufacturer information
8 (added to the base beverage/concentrate) - Orange oil (0.65% by weight) – from
9 manufacturer information (added to the base beverage/concentrate) The product is diluted
10 about 40 times after importation and processed into the final beverage with high-fructose
11 corn syrup and sweeteners.—

12 Conclusions

13 **Main classification:**

14 Chapter 21, Heading 2106, Subheading 2106.90, Tariff item 2106.90.99.73. The goods are
15 classified here as preparations for the manufacture of beverages containing orange juice
16 concentrate and added vitamins, flavors, and acids, presented as a compound to be
17 further diluted and processed after importation.

18 **Conditional classifications:**

19 - If presented as a fruit juice concentrate for direct consumption, classification would
20 proceed under Chapter 20, Heading 2009. - If the imported product contains added high-
21 intensity sweeteners or cane/beet sugar, the specific statistical suffix within 2106.90.99
22 must be reviewed and adapted accordingly.

23

24 Details

25 **Extended item description**

26 ORANGE COMPOUND, consisting of yellowish-brown viscous liquid (constituents: orange
27 juice concentrate, citric acid, vitamin C, natural orange flavour and water) - Citric acid
28 (11.8% by weight) - Vitamin C (1.4% by weight) – from manufacturer information (added to
29 the base beverage/concentrate) - Orange oil (0.65% by weight) – from manufacturer
30 information (added to the base beverage/concentrate) The product is diluted about 40

31 times after importation and processed into the final beverage with high-fructose corn syrup
32 and sweeteners..

33 **Top 2 potential chapters**

Chapter	Justification
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21	Chapter 21 includes heading 2106 “Food preparations not elsewhere specified or included” . Supplementary Note 1 states that vitamin or mineral fortified fruit or vegetable juices imported only in concentrated form are classifiable in subheadings 2106.90.48/52/54 . [GRI 1] [Tariff Text Ch. 21] [Supp. Note 1 Ch. 21]
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20	Chapter 20 includes heading 2009 for “Fruit or nut juices...and vegetable juices” . Chapter 20 Note 6 defines “juices, unfermented and not containing added spirit” by reference to alcoholic strength . This chapter is a possible alternative if treated as a juice product. [GRI 1] [Note 6 Ch. 20] [Tariff Text Ch. 20]
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34 **TARIFF CLASSIFICATION RULING**

35 **I. Applicable legal framework**

36 Classification is determined in accordance with the General Rules for the Interpretation
37 and the legal notes to the relevant chapters. In particular:

- 38 • GRI 1 provides that “classification is legally determined by the terms of the headings
39 and of the section or chapter notes” [GRI 1].
- 40 • GRI 6 provides that “the classification of goods in the subheadings of a heading
41 shall be determined... by the terms of those subheadings and any related
42 subheading notes” [GRI 6].
- 43 • Chapter 20, Note 6 defines the scope of heading 2009 by defining “juices,
44 unfermented and not containing added spirit” [Note 6 Ch. 20].
- 45 • Chapter 21, Note 1 sets out exclusions from Chapter 21 (none of which are
46 implicated by the product description) [Note 1 Ch. 21].

- 47 • Additional U.S. Note 1 to Chapter 21 addresses the coverage of certain subheadings
48 for vitamin/mineral fortified fruit or vegetable juices imported in concentrated form
49 [Add. U.S. Note 1 Ch. 21].
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51 **II. Legal and technical analysis (chapter → heading → subheading → tariff** 52 **item)**

53 **Product (as presented):**

54 ORANGE COMPOUND, consisting of a yellowish-brown viscous liquid with constituents of
55 orange juice concentrate, citric acid, vitamin C, natural orange flavor, and water; with citric
56 acid (11.8% by weight), vitamin C (1.4% by weight), and orange oil (0.65% by weight). The
57 product is diluted about 40 times after importation and processed into the final beverage
58 with high-fructose corn syrup and sweeteners.

59 **1) Chapter level (Chapters 20 vs. 21)**

60 **Chapter 20 (considered):** Chapter 20 includes, among other products, heading 2009
61 covering “Fruit or nut juices (including grape must and coconut water) and vegetable
62 juices...” [HTSUS Ch. 20]. Chapter 20 Note 6 further defines the heading 2009 expression
63 “juices, unfermented and not containing added spirit” [Note 6 Ch. 20].

64 **Chapter 21 (considered):** Chapter 21 covers “Miscellaneous edible preparations” and
65 includes heading 2106 for “Food preparations not elsewhere specified or included”, with
66 no applicable Chapter 21 exclusion based on the product description [HTSUS Ch. 21],
67 [Note 1 Ch. 21].

68 **Determination at chapter level:**

69 Because the merchandise is described as a **compound** consisting of multiple constituents
70 (orange juice concentrate plus citric acid, vitamin C, natural orange flavor, water, and
71 orange oil) and is described as being **diluted and further processed into a beverage after**
72 **importation**, it is analyzed as a **food preparation used to manufacture beverages**, rather
73 than as a juice described eo nomine by heading 2009. Accordingly, classification proceeds
74 in Chapter 21 under GRI 1 [GRI 1].

75 **2) Heading level within Chapter 21**

76 Competing headings in Chapter 21 include, inter alia, heading 2101 (coffee/tea extracts
77 and preparations), heading 2103 (sauces and mixed condiments) and heading 2104
78 (soups/broths; homogenized composite food preparations), heading 2105 (ice cream and
79 edible ice), and heading 2106 (food preparations not elsewhere specified or included).

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80 The product is not described as a coffee/tea preparation, sauce/condiment, soup/broth,
81 homogenized composite infant food, or ice cream/edible ice based on its consolidated
82 technical description. It is a **non-alcoholic orange compound** used as an input to produce
83 a beverage after dilution and further processing.

84 Therefore, by GRI 1, the product is classified in **heading 2106**, HTSUS: “Food preparations
85 not elsewhere specified or included” [GRI 1], [HTSUS 2106].

86 **3) Subheading level within heading 2106**

87 Within heading 2106, the relevant competing provisions include:

- 88 • 2106.10 (protein concentrates and textured protein substances)
- 89
- 90 • 2106.90 (Other)

91 The product is not described as a protein concentrate or textured protein substance.
92 Therefore it is classified under **subheading 2106.90 (Other)** by application of GRI 6 [GRI 6].

93 **4) Tariff item / statistical level within 2106.90**

94 Within subheading 2106.90, competing provisions include (among others):

- 95 • “Fruit or vegetable juices, fortified with vitamins or minerals,” including “Orange
96 juice” (2106.90.48.00) , together with Additional U.S. Note 1 addressing fortified
97 juices imported in concentrated form .
- 98 • “Preparations for the manufacture of beverages,” including statistical breakouts
99 (2106.90.99.71 / .72 / .73) .

100 Although the product contains vitamin C and includes orange juice concentrate, it is
101 described as an **orange compound** with added citric acid, natural orange flavor, water, and
102 orange oil, and it is explicitly described as being **diluted about 40 times after importation**
103 **and processed into the final beverage**. This matches the description “Preparations for the
104 manufacture of beverages” rather than the eo nomine fortified juice provision.

105 Accordingly, by GRI 6, the appropriate tariff item is **2106.90.99**, and within “Preparations for
106 the manufacture of beverages,” the correct statistical suffix is **73 (“Other”)** because the
107 consolidated technical description does not state that the imported product contains high-
108 intensity sweeteners or cane/beet sugar [GRI 6], [HTSUS 2106.90.99].

109

110 **III. Exclusion of alternatives (Chapters 20 and 21)**111 **Chapter 20 alternatives (excluded)**

- 112 • **Heading 2009 (fruit/vegetable juices)** is excluded because the product is
113 described as an **orange compound** with multiple added constituents (citric acid,
114 vitamin C, natural orange flavor, water, orange oil) and is described as being **used to**
115 **manufacture a beverage after dilution and further processing**, rather than being
116 presented as “fruit... juices” of heading 2009 [GRI 1], [HTSUS 2009]; see also [Note 6
117 Ch. 20].
- 118 • **Headings 2006–2008 (fruit preserved by sugar; jams/purees; otherwise**
119 **prepared or preserved fruit)** are excluded because the product is a viscous liquid
120 compound for beverage manufacture and is not described as fruit preserved by
121 sugar, jam/jelly/marmalade/puree/paste obtained by cooking, or
122 prepared/preserved fruit pieces [GRI 1], [HTSUS 2006–2008].

123 **Chapter 21 alternatives (excluded)**

- 124 • **Heading 2101** is excluded because the product is not an
125 extract/essence/concentrate of coffee/tea/maté nor a preparation with a basis of
126 those products [GRI 1], [HTSUS 2101].
- 127 • **Heading 2103** is excluded because the product is not described as a sauce, mixed
128 condiment, or mixed seasoning [GRI 1], [HTSUS 2103].
- 129 • **Heading 2104** is excluded because the product is not a soup/broth preparation nor
130 a homogenized composite food preparation put up for retail sale for
131 infants/children/dietetic purposes , [GRI 1], [HTSUS 2104], [Note 3 Ch. 21].
- 132 • **Heading 2105** is excluded because the product is not ice cream or other edible ice
133 [GRI 1], [HTSUS 2105].
- 134 • Within heading **2106**, the provision for **fortified fruit/vegetable juices**
135 **(2106.90.48.00)** is excluded because the product is described and used as a
136 **compound for manufacturing beverages** rather than being described as “orange
137 juice” , [GRI 6], [HTSUS 2106.90].

138

139 **IV. Main classification table**

Chapt er	Headin g	Subheadin g	Tariff item (8 digits)	Statistical suffix	Legal basis
21	2106	2106.90	2106.90.99	73	[GRI 1], [GRI 6], [HTSUS 2106], [HTSUS 2106.90.9 9]

140

 141 **V. Conditional determination (if applicable)**

142 Not applicable on the provided consolidated technical product description.

143

 144 **MISSING CRITERIA**

145 None required for the above determination under the mandatory factual-basis rule.

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 147 **Legal Disclaimer**

 148 This report is provided for informational purposes only and is intended to support the U.S.
 149 tariff classification process. It does not constitute legal advice and does not replace
 150 professional judgment or the review of a licensed customs broker or qualified trade
 151 compliance specialist.

 152 This determination was generated using *Claude* based on the Harmonized Tariff Schedule
 153 of the United States (HTSUS) and relevant U.S. Customs and Border Protection (CBP)
 154 guidance as currently in force.