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NY M81977  Jun 01, 2006

Type : Classification • HTSUS : 2106.90.9500; 2106.90.9700

CLA-2-21:RR:NC:N2:228 M81977

Mr. Brian Kavanaugh
Deringer Logistics Consulting Group
One Lincoln Blvd.
Rouses Point, NY 12979

RE: The tariff classification of fructooligosaccharide extract from Canada

Dear Mr. Kavanaugh:

In your letter dated March 15, 2006, on behalf of Casco, Inc., Cardinal, Ontario, Canada, you requested a tariff classification ruling.

A sample, submitted with your letter, was forwarded to the Customs laboratory for analysis. Additional information concerning the manufacturing process was provided on April 6, 2006. The product, fructooligosaccharide extract, is a white-colored, semi-solid material prepared from liquid sucrose. The sucrose is diluted the pH adjusted, and an enzyme is added, converting the sucrose to a "raw" fructooligosaccharide. The enzyme reaction is halted, the liquid refined using ion-exchange, filtered, enriched by chromatographic separation, and evaporated. Laboratory analysis of the sample found it to be composed of 58.51 percent glucose and 17.35 percent sucrose, by dry weight. Your March letter indicated the product will be used in a variety of food and non-food applications.

The applicable subheading for the fructooligosaccharide extract, if imported in quantities that fall within the limits described in additional U.S. note 8 to chapter 17, will be 2106.90.9500 Harmonized Tariff Schedules of the United States (HTS), which provides for food preparations not elsewhere specified or included... other... other...other...other...other...articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17... described in additional U.S. note 8 to chapter 17 and entered pursuant to its provisions. The rate of duty will be 10 percent ad valorem. If the quantitative limits of additional U.S. note 8 to chapter 17 have been reached, the product will be classified in subheading 2106.90.9700, HTS, and dutiable at the rate of 28.8 cents per kilogram plus 8.5 percent ad valorem.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on World Wide Web at 

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<http://www.usitc.gov/tata/hts/>.

This merchandise is subject to The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (The Bioterrorism Act), which is regulated by the Food and Drug Administration (FDA). Information on the Bioterrorism Act can be obtained by calling FDA at 301-575-0156, or at the Web site www.fda.gov/oc/bioterrorism/bioact.html.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Stanley Hopard at 646-733-3029.

Sincerely,

Robert B. Swierupski
Director,
National Commodity
Specialist Division

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