

Issue: Classification of a product named as “Alaska Deep Sea Fish Oil Omega-3,6,9” being a mixture of oils including fish oil, organic flaxseed oil and evening primrose oil.

Description

The product contains a mixture of oils including fish oil, organic flaxseed oil, evening primrose oil, gelatin, glycerin and purified water. The product is encapsulated into finished soft gelatin capsules or put up in bottles. The product is used as food supplement to help boost immunity, improve resistance and in the prevention of atherosclerosis and cardiovascular diseases. According to the information provided, the product is a food supplement and not a medicine.

Headings under consideration: 15.17 and 21.06

Heading 15.17 may be considered and the latter heading covers “*a preparation of animal, vegetable or microbial fats or oils*”, on the other hand, heading 21.06 covers “*food supplements*”. The product is fish oil which has been chemically modified.

Basis of ruling

Since heading 21.06 comprises of food preparations not elsewhere specified or included, Chapter 15 should be examined first to determine whether such preparation is to be included or not.

Heading 15.17 covers among other “*edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16*”. The heading covers preparations of mixtures of both animal and vegetable fats or oils of their fractions. Preparations of this heading may contain small quantities of added products (such as glycerine and purified water).

Conclusion

In light of the foregoing, the product referred to as “Alaska Deep Sea Fish Oil Omega-3,6,9” shall be classified in **heading 15.17 (subheading 1517.90)** by application of GIRs 1 and 6.