
Ref: INT 21/08

Item: Olive Oil which has been mixed or combined with other ingredients

Description of items:

Item 1: Lemon Infused Olive Oil

100% Extra Virgin Olive Oil infused with lemon zest (which has been then filtered prior to bottling);
Serving suggestion: Use as a salad dressing, when grilling fish or white meat.

Item 2: Chilli & Garlic Dipping Olive Oil

98% Extra Virgin Olive Oil and 1% Chilli Flakes and 1% Garlic Flakes;
Serving suggestion: Use as a salad dressing. A dip for fresh bread. Drizzle over oven-baked potato, pasta or pizza.

Item 3: Oreganum, basil & black pepper dipping Oil

97% Extra Virgin Olive Oil infused with 1% dry Oreganum, 1% dry Basil and 1% Black Pepper.
Serving suggestion: Use as a salad dressing. A dip for fresh bread. Drizzle over oven-baked potato, pasta or pizza.

Classification issue:

The items under reference are *not* extra virgin oil only but they are much more than extra virgin oil even though the other added items are in very small quantities. Therefore the items become a mixture (be it obtained by infusion or not).

Classification :

Heading 21.03 subheading (2103.909)

Rationale:

Application of GIRs 1 and 3(a) of the Harmonised Commodity Description and Coding System.

Source: ARC/Tariff Unit