

Issue: *Seaweed* (From the Online Oxford Dictionary: a plant that grows in the sea, or on rocks at the edge of the sea. There are many different types of seaweed, some of which are eaten as food)

Item under reference: Roasted seaweed

Possible classification:

Heading 12.12 as “Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones [...]”; or

Heading 20.08 as “Fruits, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.”

Description of goods

Seaweed prepared otherwise than processes permitted in heading 12.12 where same has been subject to a roasting process.

Basis of Ruling

Heading 12.12 covers “{...} seaweed and other algae [...]” whether edible or not, presented as fresh, frozen, dried or ground. It also covers seaweed meal and meal of other algae including mixture of different varieties of seaweeds and other algae. However, the roasting process is not provided for under heading 12.12.

Heading 20.08 covers “Fruits [...] edible parts of plants, **otherwise prepared or preserved** [...], not elsewhere specified or included”. The item under reference is produced from dried seaweed, which is inspected using a metal detector and an impurities detector. It is then roasted and packed.

It should also be noted that Seaweeds and other algae fit for human consumption is classifiable in HS Code 1212.21.00 whilst HS Code 1212.29.00 covers other Seaweeds and algae unfit for human consumption.

Conclusion:

Classification for the above item under reference is determined in heading 20.08, subheading 2008.99.00 by application of GIRs 1 and 6.

(Source WCO Compendium of Classification Opinions - (doc. NC2501E1b/M/14)