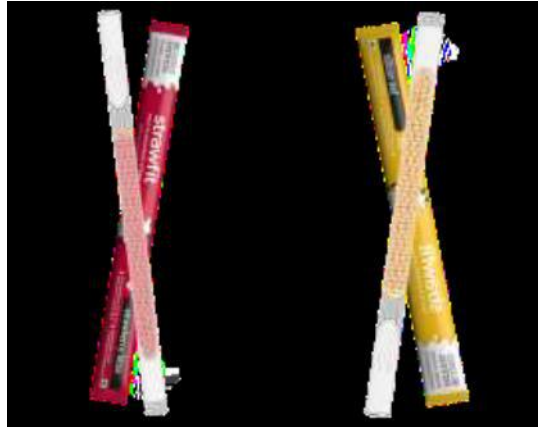


**Issue: Classification of “Strawfit” which is a milk flavouring straw with vanilla or strawberry flavor (See picture below)**



**Item under reference:** It is a straw that is filled with flavouring balls full of nutrients, which when dipped into a glass of milk and sipped through, turns our regular milk into a delightful drink. The product “Strawfit” is a straw, the interior of which is filled with tiny, uniform balls (pearls) of consistent flavour.

**Composition:** These tiny balls consist of 25% sugar, 15.35% maltodextrin, 10.54% tapioca starch, 7.37% proteins, 4.30% colostrum powder, 8.36% vitamin and mineral premix, 2% Stevia natural sweetener, 0.45% edible salt, 12.59% flavour, 1.75% natural colour (beetroot extract)

**Possible classification:** Heading 21.06 and 39.17

**Description:**

Each pearl ensures a constant release of flavour into the milk with 100% natural ingredients. The pearls are carefully packed into a recyclable BPA-free straw, sealed with hygienic filters that allow a smooth flow of milk from the container to the mouth of the consumer. The milk is flavoured while it passes through the straw.

It is available in several flavours namely vanilla and strawberry.

The product is marketed as helping to boost immunity, promote growth and keep users active.

**Matters under consideration:**

Given that the product at issue is a composite good consisting of various components (plastic straw and food product consisting of tiny, uniform balls (pearls) of consistent flavour) the application of GIR 3 (b) seems appropriate, in which case the material or the component that

confers on the whole its essential character will determine the classification, in so far as that criterion is applicable.

The manufacturer's literature states that Strawfit is a milk flavouring straw with colostrum. It claims that it helps to boost immunity, promote growth and keep users active. The function of the product is to flavour milk. The straw on its own would simply be a straw and not have the character of a milk flavouring product.

It is considered that the food product consisting of tiny, uniform balls (pearls) of consistent flavour as giving the whole its essential character.

**Conclusion:**

In the light of the above, the "Strawfit" milk flavouring straws with vanilla and strawberry flavor will find classification in **heading 21.06 (subheading 2106.90)** by application of GIRs 1, 3 (b) and 6, as "food preparations not elsewhere specified or included – other".

*(Source: WCO members' website - Doc Ref: L 10496)*