

**Issue:** Classification of throat lozenges

**Items at issue:** Throat lozenges

**Possible classification:** Classifiable in heading 17.02 (Sugar confectionery) or in heading 30.04 (Medicaments)

**Description of goods:**

**Item 1:** Throat lozenges – Intended to temporarily stop coughs, lubricate, soothe, and calm throat irritation.

Ingredients: Sucrose and glucose: 99%; menthol; Eucalyptol; Camphor; Benzyl alcohol; Tolu Balsam

**Item 2:** Throat lozenges intended to sore throats: it helps soothe irritation, while an antibacterial agent helps to medicate the affected area.

Ingredients: Sucrose and glucose: 90%; Active ingredients: 2,4 Dichlorobenzylalcohol (1,2mg); Amylmetacresol (0.6mg)

**Matters under consideration:**

- Heading: 17.04 “Sugar confectionery (including white chocolate), not containing cocoa”, subheading 1704.90.00 as “Other”
- Heading: 30.04 “Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale”, subheading 3004.90.00 as “Other”

**Basis of ruling:**

Due to the presence of active ingredients having antiseptic, fungicidal and antiviral effect in concentration sufficient to provide therapeutic effect against mouth and throat infections, item 2 is classifiable in heading 30.04, subheading 3004.90.00 by application of GIRs 1 and 6.

However, item 1 shall be classified in heading 17.04, subheading 1704.90.00 as “sugar confectionery” by application of GIRs 1 and 6.

What differentiates item 2 from item 1 is the presence of active ingredients. As a result, item 2 contains sufficient quantity of active substances with a curative or prophylactic effect against a particular ailment or disease.