



Memorandum D10-14-32

Ottawa, August 20, 2015

Tariff Classification of Pizza Kits

In Brief

A complete review of this memorandum was made. The editing revisions made do not affect or change any of the existing policies or procedures.

This memorandum explains the administrative policy for the tariff classification of “pizza kits”.

Legislation

Customs Tariff

04.06
0406.20
19.01
1901.20
19.05
1905.90
21.03
2103.20

Explanatory Note (8) to heading 19.01
Explanatory Note (14) to heading 19.05

Guidelines and General Information

1. That a product is described commercially as a “pizza kit” does not mean it qualifies as such for the purposes of this memorandum.
2. Throughout this memorandum, the term “pizza kits” refers only to goods:
 - (a) that include components such as pizza crusts or dough, cheese, sauce, etc. to make a pizza;
 - (b) in which the components are packaged separately within a common outer package; and
 - (c) that are of a size and in a quantity suitable for retail sale, for the consumer to prepare and cook.
3. Such “pizza kits” may have the contents necessary to make more than one pizza provided they do not lose the character described in paragraph 2 (above).
4. The term “retail sale” refers to sales in small quantities direct to a consumer, as distinguished from “wholesale” in large quantities to one who intends to resell.
5. As the contents of these “pizza kits” are intended to be used together to meet a particular need (i.e., preparing a pizza) they are considered to be “goods put up in sets for retail sale” and are classified in accordance with General Interpretative Rule 3(b).

6. The pizza base (dough) is considered to provide the whole with its essential character. If the dough is uncooked the goods are classified under heading 19.01 in accordance with Explanatory Note (8) to heading 19.01. However, if the dough is cooked or pre-cooked, they are classified under heading 19.05 in accordance with Explanatory Note (14) to heading 19.05.
7. Packages of ingredients similar to those described in paragraph 1 (above) imported for distribution and sale through the wholesale distribution system for use by, for example, restaurants and institutions, are not “pizza kits” for the purposes of this memorandum.
8. Goods of the type described in paragraph 7 are not considered to be “goods put up in sets for **retail** sale” (emphasis added), and, as the components are packaged individually within a common outer package, neither can they be considered to be a mixture or a composite good. As a result, such goods are not classifiable in accordance with GIR 3 (b) and the individual components must each be classified separately, in their own right.
9. For example, a product of the type described in paragraph 7 (above) consisting of 100 uncooked dough balls or pizza crusts and a sufficient quantity of cheese, tomato pizza sauce and pepperoni to prepare 100 pizzas would be classified as follows:
- (a) uncooked dough balls, whether or not shaped, in heading 19.01;
 - (b) cooked or pre-cooked crusts in heading 19.05;
 - (c) cheese in heading 04.06;
 - (d) sauce in heading 21.03; and
 - (e) pepperoni in heading 16.01.
10. Supplementary Note 2 to Chapter 16 is not relevant to the “pizza kits” described in paragraph 2 (above) as it relates to goods “used commercially in the preparation of fresh food products for direct sale to a consumer”, rather than for retail sale in a size and quantity suitable for consumers to prepare and cook.

Additional Information

11. For certainty regarding the tariff classification of a product, importers may request an advance ruling. Details on how to make such a request are found in CBSA [Memorandum D11-11-3, *Advance Rulings for Tariff Classification*](#).
12. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Trade Programs Directorate
Headquarters File	HS1901.20
Legislative References	Customs Tariff General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System
Other References	
Superseded Memorandum D	D10-14-32 dated November 28, 2003