



Memorandum D10-18-8: Tariff Classification of poultry and egg products

ISSN 2369-2391

Ottawa, March 23, 2026

Plain language summary

Target audience: Importers of commercial goods.

Key content: Guidelines for the tariff classification of poultry and egg products.

Keywords: Tariff classification, chicken, poultry, egg, specially defined mixture, *Import Control List*, within access commitment, over access commitment, spent fowl.

On this page

- [Updates to this D-memo](#)
- [Definitions](#)
 - [Poultry Products](#)
 - [Definitions of terms found in Supplementary Note 1 to Chapter 16](#)
 - [Eggs](#)
- [Guidelines](#)
 - [Agricultural Goods on the *Import Control List*](#)
 - [Classifying Poultry Products](#)
 - [Chapter 1](#)
 - [Chapter 2](#)
 - [Chapter 16](#)
 - [Determining if a good is “spent fowl”](#)
 - [Determining if a product is a “specially defined mixture” of tariff items 1602.31.11, 1602.31.92, 1602.32.11 and 1602.32.92](#)
 - [Classification of Eggs and Egg Products](#)
 - [Chapter 4](#)
 - [Chapter 21](#)
 - [Other Classification Information](#)
 - [Administration of imports for products on the ICL](#)
 - [Additional Information](#)

- [Appendix](#)
- [References](#)
 - [Applicable legislation](#)
 - [Related D Memoranda](#)
 - [Related links](#)
 - [Superseded D Memorandum](#)
 - [Issuing Office](#)
- [Contact us](#)

Updates to this D-Memo

This D-memo has been updated to reflect accessibility and plain language considerations.

Definitions have been added for clarity to terms used throughout the memoranda.

The definition of “prepared meals” was revised to reflect only those containing poultry classified in heading 16.02.

Guidance for determining if a good is considered “spent fowl” was added.

The scope of this D-memo was adjusted to focus on tariff classification of certain poultry and egg products on the *Import Control List*. A new section providing information about the policies that cover administration of imports for products on the ICL was added.

Definitions

The following definitions apply in this memorandum for the purpose of tariff classification of poultry and egg products in Chapters 1, 2, 4, 16, and 21. These definitions are a plain language summary of various legal, technical, or policy sources.

Poultry Products

Broiler

A chicken bred and raised specifically for meat production.

Canner pack

Turkey, without its neck and giblets, destined for the further processing market and not for the consumer market.

Chicken

In the *Customs Tariff*, chicken is referred to as: fowls of the species *Gallus domesticus*.

Prepared meals

A prepackaged selection of food that requires minimal or no preparation prior to consumption, and contains at least one serving from each the following two categories:

1. Meat
- and
2. Vegetable, fruit or grain product

It may contain portions for more than one person.

Sausage

Preparations of chopped or minced meat or meat offal enclosed in casings, or merely pressed into the characteristic shape of sausages when not in casings.

Spent fowl

Laying hens at the end of egg production or breeders at the end of breeding production (Canadian Chicken Licensing Regulations (SOR/2002-22)) .

Specially Defined Mixtures

A good where the total weight of the finished product contains:

- (a) 20% or more meat consisting primarily of fully or partially cooked (including par-fried) chicken or turkey

and

- (b) 13% or more ingredients **other than** the following:

- i. chicken,
- ii. turkey,
- iii. breading,
- iv. batter,
- v. oil,
- vi. glazing,
- vii. sauces,
- viii. other coatings, or bastes,
- ix. or any added water (including that used in marination, glazing, sauces, other coatings, bastes, breading or batter).

Refer to Supplementary Note 1 to Chapter 16 of the *Customs Tariff* for the exact text of the definition.

Definitions of terms found in Supplementary Note 1 to Chapter 16

The definitions in this section are presented in the order that they appear in the text of Supplementary Note 1 to Chapter 16.

Partially cooked

The chicken or turkey is subjected to some form of cooking process (e.g. dry roasting, baking, frying, boiling, etc.) but is not yet fully cooked. Goods might have descriptions on packaging such as: “cook and serve”, “cook thoroughly” or “for safety and quality – follow these cooking instructions.”

Fully cooked

The chicken or turkey is cooked to an internal temperature of 74°C or 165°F.

Par-fried

The chicken or turkey is subjected to a heat treatment such as immersion in hot oil for a short period of time. This processing step is usually applied to battered or breaded goods to set the shape, color and texture of the food, by partially cooking in oil before being frozen.

Breading

A coating of breadcrumbs on food. The food is typically dredged in flour, moistened in an egg wash and coated in breadcrumbs prior to cooking, such as frying or baking.

Batter

A semi-liquid mixture usually composed of flour, eggs, a liquid (milk, water, beer, etc.) and may contain assorted flavouring ingredients such as herbs, spices, etc. These mixtures are used as a coating prior to frying food products.

Oil

Any oil of plant or animal origin used as an ingredient in the making of a food preparation.

Glazing

A thin layer of liquid or semi-liquid mixture, such as sauces, meat stock, marinades, etc., added to food during or after the cooking process. It coats the surface with a shiny, glossy layer to enhance its appearance and flavour.

Sauce

The definition in D10-14-35: The Tariff Classification of Sauces, Mixed Condiments and Mixed Seasonings will apply.

Other Coatings

A layer of liquids or solids applied onto the surface of a good.. This includes chicken or turkey that has been subjected to a breading process but where breadcrumbs are replaced by another ingredient (ex: crushed corn chips or cornmeal).

Bastes

Any liquid or semi-liquid mixture (ex: sauce, pan drippings, margarine, butter, etc.) applied to meat during cooking to keep it moist.

Added water

Water in the ingredient list of a food preparation, including water used in the marination of meat.

Eggs

Fertilized eggs for incubation

Eggs that have the potential to develop into live chicks when incubated.

Hatching eggs

Fertilized eggs selected for the purpose of incubation with the intention of producing live birds.

Guidelines

The following sections provide guidance for classifying poultry products. Guidance provided is in accordance with the version of the *Customs Tariff* in effect at the time of publishing.

Agricultural Goods on the *Import Control List*

1. Agricultural goods on the *Import Control List* (ICL) are classified using one of two possible types of tariff items: “within access commitment” or “over access commitment.”
2. Subsection 10(2) of the *Customs Tariff* Act states that agricultural products included on the ICL:

“...shall not be classified under a tariff item that contains the phrase “within access commitment” unless the goods are imported under the authority of a permit issued under section 8.3 of the Export and Import Permits Act and in compliance with the conditions of the permit”.

3. Global Affairs Canada (GAC) establishes the import access levels, allocates quota and issues import permits for agricultural goods on the ICL. Refer to GAC’s Export and import controls webpage for more information.

4. Commercial importation of poultry and egg products on the ICL may only be classified under a “within access commitment” tariff item when a shipment-specific import permit for the goods is obtained from GAC, and all its terms and conditions are fulfilled. Without a shipment-specific import permit, goods are classified under an “over access commitment” tariff item.

5. The *Export and Import Permits Act* governs the issuance of import permits, as referred to in Subsection 10(2) of the *Customs Tariff* . For information on applying for tariff rate quota (TRQ) allocations and shipment-specific import permits for poultry and egg products, importers are advised to consult GAC’s webpage on Canada’s supply-managed tariff rate quotas (TRQs).

6. The issuance of an allocation or a permit by GAC does not constitute a tariff classification ruling.

Classification of Poultry and Poultry Products

Chapter 1

7. Live poultry is typically covered by heading 01.05. Information on the classification of live poultry and chicks can be found in Memorandum D10-14-63: Tariff Classification of Live Chicks of the Species *Gallus Domesticus*.

Chapter 2

8. Heading 02.07 covers most uncooked poultry meat and edible offal that is suitable for human consumption in the following states:

- Fresh
- Chilled
- Frozen

9. Heading 02.10 covers poultry meat and edible offal that is suitable for human consumption in the following states:

- Salted
- In brine
- Dried
- Smoked

- (a) Salted, dried or smoked meat enclosed in casings are classified in 02.10, except if the meats were previously chopped or minced, and if combined with other ingredients. When chopped or minced, and if combined with other ingredients they are classified in heading 16.01 as sausages.
- (b) Edible flours of poultry meat or meat offal are classified in 02.10 when fit for human consumption. When unfit for human consumption they are classified in heading 23.01.

Chapter 16

10. All goods classified in Chapter 16, including specially defined mixtures, must first meet the conditions of Chapter Note 2 to Chapter 16. This note requires that food preparations in this chapter contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.

11. The weight to be considered towards the calculation of the 20% criterion will be the weight of meat, fish, etc. in the preparation at the time the goods are imported.

12. A laboratory analysis may be necessary to determine the 20% criterion is met.

13. Preparations which contain any amount of chicken or turkey that are not classified in Chapter 16 are:

- Stuffed pasta of heading 19.02
- Sauces and preparations therefor, or mixed condiments and mixed seasonings of heading 21.03
- Soups, broths, and preparations therefor of heading 21.04

14. In cases where a preparation contains a mixture including meat and fish or seafood of Chapter 16, the goods will be classified in the heading of the ingredient (meat, fish or seafood) that predominates by weight.

15. Heading 16.01 covers sausages containing meat, including chicken or turkey.

16. Heading 16.02 covers most food preparations containing 20% or more meat (including mixtures of meat, sausage, fish and seafood where the meat predominates by weight). In cases where a preparation contains more than one meat of heading 16.02, the good will be classified in the subheading of the meat that predominates by weight.

Determining if a good is “spent fowl”

17. The term “Spent fowl” is interpreted to mean a fowl of the species *Gallus domesticus* that has finished its production cycle (whether for table eggs or breeding purposes). At that point they are considered “spent” and are destined for slaughter. “Spent fowl” may be referred to by terms such as stewing hens, boiling fowls, pot roasting hens, mature chickens, or old hens/roosters.

18. In June 2023, the Canadian International Trade Tribunal published its decision regarding spent fowl, in AP-2020-030 – Interpro Distributeurs de Viandes inc. This decision asserts that goods must be classified according to their nature at the time of importation, and the nature of the goods must be established with credible evidence.

19. The determination of whether a good meets the term “spent fowl” is based on evidence that relates to the true nature of the goods. Evidence would include documents that clearly indicate the goods are, or are made with, spent fowl. Examples include, but are not limited to:

- Sales order or invoice(s) from suppliers of goods
- Documents related to the production (growing) and handling (slaughter and processing) of the chickens prior to importation
- Inspection certificate(s) issued by a recognized foreign government authority

Determining if a good is a “specially defined mixture” of tariff items 1602.31.11, 1602.31.92, 1602.32.11 and 1602.32.92

20. In order to be classified at the tariff item level as a specially defined mixture, the goods must meet all the criteria set out in Supplementary Note 1 to Chapter 16 .

21. The determination of whether a good meets the definition “specially defined mixture” is based on its ingredient list, labels, product specifications, and manufacturing processes.

22. The calculation of “other goods” will take into consideration the specific factors for the good. For example, identifiable ingredients added to a sauce, after it has been prepared, to render it a food preparation (e.g., carrots, celery, peppers, etc.) may be

counted towards the calculation of the 13% “other” goods. But these same ingredients, added during the preparation of a sauce, are counted in the weight of the sauce.

23. To classify goods in tariff items 1602.31.11 (turkey) or 1602.32.11 (chicken), records need to clearly demonstrate that the goods meet the definition of **both** “prepared meals” and “specially defined mixtures”. If goods contain a mixture of meats, they are classified under these tariff items when the chicken or turkey predominate by weight.

24. To classify goods in tariff items 1602.31.92 (turkey), or 1602.32.92 (chicken), records need to clearly demonstrate that the goods are **not** in cans or glass jars and also meets the definition of “specially defined mixtures”.

25. The Appendix provides examples of certain goods that meet the definition of specially defined mixtures, as well as some that do not.

Classification of Eggs and Egg Products

Chapter 4

26. Heading 04.07 covers birds’ eggs in their shell, in any of the following states:

- fresh (includes hatching eggs)
- preserved
- cooked

27. Heading 04.08 covers birds’ eggs, not in shell, and yolks, for food purposes in any of the following states:

- fresh
- dried
- cooked by steaming or boiling in water
- moulded
- frozen
- otherwise preserved

(a) The eggs in this heading may contain added sugar or sweetening matter.

(b) Heading 04.08 also covers eggs for industrial purposes, such as:

- “denatured eggs” which contain a small amount of colorant not suitable for human consumption, destined for animal consumption.
- eggs for tanning hides of animals

(c) Separate egg whites are classified in heading 35.02

Chapter 21

29. Heading 21.06 includes egg preparations that:

- are further processed than allowed for in heading 04.08, and/or
- contain other ingredients, (such as seasoning, spices) or other additives, not allowed for in heading 04.08

Other Classification Information

30. If a gift basket or box contains a selection of food items, each item may need to be classified individually if the assortment is not considered a “set for retail sale”, in accordance with the General Interpretive Rule 3(b).

Administration of imports for products on the ICL

31. Memorandum D10-18-1: Tariff Rate Quotas provides guidance about:

- The legislative and policy overview for agricultural goods included on the ICL
- Obtaining import permits for goods subject to TRQs
- Administrative guidelines for declaring and accounting goods

32. Memorandum D19-10-2: Administration of the *Export and Import Permits Act* (Importations) covers:

- When to use a general import permit or a shipment-specific import permit
- How to declare goods subject to TRQs in the Commercial Accounting Declaration (CAD)
- Permit procedures

Additional Information

33. Guidelines about the methodology used to classify goods are provided in Memorandum D10-13-1: Tariff Classification of Goods.

34. Procedures to obtain an advance ruling for tariff classification of goods are outlined in Memorandum D11-11-3: Advance Rulings for Tariff Classification.

Appendix

The following provides examples of chicken and turkey preparations and whether they are considered to meet the term “specially defined mixture”.

Table 1: Example of a turkey preparation that meets the definition of “specially defined mixtures”

Example 1: “Turkey burger patties”

Ingredient	Weight, in percentage
Par-fried, turkey	78%
Water	5%
Roasted peppers	5.5%
Roasted mushrooms	4.5%
Roasted zucchini	3%
Oats	3%
Chopped cilantro	1%

Explanation

This recipe contains more than 20% meat, as required by Note 2 to Chapter 16. The turkey and water are part of the “listed goods” in Supplementary Note 1 to Chapter 16. The total weight of the roasted peppers, mushrooms, zucchini, oats and cilantro is 17%. As 13% or more of the total weight of the product is comprised of goods other than “listed goods” and the turkey is par-fried this product meets the definition of specially defined mixture.

Table 2: Example of a chicken preparation that meets the definition of “specially defined mixtures”

Example 2: “Cranberry almond chicken salad”

Ingredient	Weight, in percentage
Fully cooked chicken strips (not breaded)	38%
Spinach	30%
Balsamic vinaigrette	10%
Cranberries	8%
Almonds	7%
Celery	4%
Onions	3%

Explanation

This recipe contains more than 20% meat, as required by Note 2 to Chapter 16. The chicken and balsamic vinaigrette are part of the “listed goods” in Supplementary Note 1 to Chapter 16. The balsamic vinaigrette is considered a sauce. As the total weight of the spinach, cranberries, almonds, celery and onions accounts for 52% and the chicken portion is fully cooked, this product meets the definition of specially defined mixture.

Table 3: Example of a chicken preparation that does not meet the definition of “specially defined mixtures”

Example 3: “Chicken wings with sauce”

Ingredient	Weight, in percentage
Fully cooked chicken wings	74%
Sauce packet	14%

Table 3: Example of a chicken preparation that does not meet the definition of “specially defined mixtures”

Example 3: “Chicken wings with sauce”

Ingredient	Weight, in percentage
Seasoning	2%
Water	1%

Explanation

This recipe contains more than 20% meat, as required by Note 2 to Chapter 16. The chicken, sauce and water are part of the “listed goods” in Supplementary Note 1 to Chapter 16. The seasoning, when mixed with water, could be considered “marination”. The total weight of goods other than the “listed goods” is 2% (seasoning). Since the total weight of other goods is less than 13%, this product does not meet the definition of specially defined mixture.

Table 4: Example of a chicken preparation that does not meet the definition of “specially defined mixtures”

Example 4: “Uncooked, frozen chicken breasts with sauce”

Ingredient	Weight, in percentage
Chicken, uncooked	75%
Sweet and sour sauce	24%
White pepper	1%

Explanation

This recipe contains more than 20% meat, as required by Note 2 to Chapter 16. The chicken and sauce are part of the “listed goods” in Supplementary Note 1 to Chapter 16. The total weight of goods other than the “listed goods” is 1%. Since the total weight of other goods is less than 13%, and because the chicken is uncooked, this product does not meet the definition of specially defined mixture.

References

Consult these resources for further information.

Applicable legislation

- [Customs Tariff](#)
- [Export and Import Permits Act](#)
- [Import Control List](#)
- [Schedule to the Customs Tariff](#)

Related D memoranda

[Memorandum D10-13-1: Tariff Classification of Goods](#)

[Memorandum D10-14-35: The Tariff Classification of Sauces, Mixed Condiments and Mixed Seasonings](#)

[Memorandum D10-14-63: Tariff Classification of Live Chicks of the Species *Gallus Domesticus*](#)

[Memorandum D10-18-1: Tariff Rate Quotas](#)

[Memorandum D11-11-3: Advance Rulings for Tariff Classification](#)

[Memorandum D19-10-2: Administration of the Export and Import Permits Act \(Importations\)](#)

Related Links

- [Canada's supply-managed tariff rate quotas \(TRQs\)](#) (Global Affairs)
- [Canadian Chicken Licensing Regulations](#)
- [Canadian International Trade Tribunal](#)
- [Export and Import Controls](#) (Global Affairs) [Export and import controls](#)
- [Food Labelling requirements](#) (Canadian Food Inspection Agency)
- [General information on the administration of TRQs for supply-managed products](#) (Global Affairs)
- [Guideline on meat and poultry meat product categorization](#) (Canadian Food Inspection Agency)
- [Notices to importers – Supply-managed tariff rate quotas \(TRQs\)](#) (Global Affairs)
- [Safe cooking temperatures](#) (Health Canada)

Superseded D memoranda

Memorandum D10-18-8 - Importation of certain poultry and egg products and the *Import Control List* (ICL) dated June 30, 2020.

Issuing office

Tariff Classification, Origin and Valuation Division
Trade Programs Directorate
Commercial and Trade Branch

Contact us

[Contact border information services](#)