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HARMONIZED SYSTEM COMMITTEE -28th Session

O. Eng.

Brussels, 28 September 2001.

CLASSIFICATION OF WATERMELON SEEDS

(Item VIII.20 on Agenda)

I. BACKGROUND

- 1. In September 1996, the Secretariat received an inquiry from the Iranian Customs Administration, concerning the classification of watermelon seeds. The Secretariat subsequently informed the Iranian Administration that the product in question should be classified in subheading 1209.99 considering that watermelons are fruits to be classified in heading 08.07 (subheading 0807.11) and that technical literature consulted by the Secretariat also referred to watermelons as fruits and not as vegetables.
- 2. In May 1998, the Iranian Administration submitted the information to the Secretariat that the Agricultural Faculty of Tehran University indicated that the seeds under consideration should be regarded as vegetable seeds and requested the Secretariat's opinion again on the classification of watermelon seeds. The Secretariat informed the Iranian Administration again that the product in question should be classified in subheading 1209.99 for the same reasons.
- 3. On 16 July 2001, the Secretariat received a letter from the Iranian Administration requesting that the questions regarding the classification of watermelon seeds be submitted to the Harmonized System Committee.

II. SECRETARIAT COMMENTS

- 4. The question at issue is whether watermelon seeds should be classified in subheading 1209.91 as vegetable seeds or in subheading 1209.99 ("other").
- 5. Information obtained by the Secretariat from technical literature and from published sources concerning fruits and vegetables on the Internet can be summarized as follows :
 - 5.1. The Britannica Dictionary defines **fruit** as "(in its strict botanical sense) the fleshy or dry ripened ovary of a plant, enclosing the seed or seeds (popularly the term is restricted to the ripened ovaries that are sweet and either succulent or pulpy)", **vegetable** as "(in the broadest sense) any kind of plant life or plant product; (in common) the fresh edible

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portion of a herbaceous plant – roots, stems, leaves, flowers, or fruit", and **watermelon** as the "succulent **fruit** of the gourd family".

- 5.1 The Merriam-Webster Online defines **fruit** as "the usually edible reproductive body of a seed plant; especially : one having a sweet pulp associated with the seed", **vegetable** as "a usually herbaceous plant grown for an edible part that is usually eaten as part of a meal; also : such edible part", and **watermelon** as "a large oblong or roundish **fruit** with a hard green or white rind often striped or variegated, a sweet watery pink, yellowish, or red pulp, and usually many seeds".
- 5.2 The Cambridge Dictionaries Online defines **fruit** as "the usually sweet-tasting part of a tree or bush which holds seeds and which can be eaten", **vegetable** as "(a part of) a plant that is used as food, particularly in savoury dishes", and **watermelon** as "a large round or oval-shaped **fruit** with dark green skin, sweet watery pink flesh and a lot of black seeds".
- 5.3 The ScienceNet explains the difference between fruits and vegetables as follows. Fruits are or contain seeds, they develop from the ovaries. Nuts, olives, tomatoes, peas and runner beans are all examples of fruits, as well as the obvious ones like apples, oranges and grapes. Vegetables are non-seed containing plant matter. They include leaves, such as cabbage, lettuce or watercress; roots, e.g. carrots or beetroot; bulbs, like onions, and tubers such as potatoes.
- 6. Based on this information it seems quite clear, in the view of the Secretariat, that watermelons are as a rule regarded as fruit. Furthermore, since the structure of heading 12.09 seems to suggest that the scope of the term "vegetable" used in subheading 1209.91 is limited to products of Chapter 7, the Secretariat is still of the opinion that watermelon seeds (of a kind used for sowing) should be classified in subheading 1209.99. However, the Secretariat leaves it to the Committee to decide whether watermelon seeds of a kind used for sowing should be classified in subheading 1209.99.

III. CONCLUSION

7. The Committee is invited to examine the classification of watermelon seeds, taking into account the Secretariat's comments in paragraphs 4 to 6 above.

Watermelon seeds of a kind used for sowing.