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CLASSIFICATION OF OIL PRODUCTS ACCORDING TO THE NOMENCLATURE OF GOODS

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Annotation: *The article analyzes types of vegetable oils. Simple methods of determining their quality using liquid gas chromatography have been developed. Recommendations for improving the classification of foreign economic activity based on commodity nomenclature were developed and recommended for customs operations.*

"Fats and oils of animal, vegetable or microbiological origin and products of their breakdown; prepared edible fats; waxes of animal or vegetable origin" was called.

Animal fats, including pork, beef, sheep, goat, fish and oils of animals such as marine mammals are classified according to the Nomenclature of Foreign Economic Activities of the Republic of Uzbekistan in commodity headings 1501-1506 in group 15 of the department, and vegetable oils in commodity headings 1507-1515 in group 15 of the department. Also, fat products obtained as a result of mixtures and modifications of vegetable oils and animal fats (edible fat-oil mixtures, margarine) are classified in item 1517.

Keywords: *Nomenclature of goods of foreign economic activity, commodity codes, plant oils, classification, chemical composition, gas-liquid chromatography, organoleptic and physical chemistry methods.*

Annotatsiya: *Maqolada o'simlik moylarining turlari tahlil qilinadi. Suyuq gaz xromatografiyasi yordamida ularning sifatini aniqlashning oddiy usullari ishlab chiqilgan. Tashqi iqtisodiy faoliyatning tovar nomenklaturasi bo'yicha tasnifini takomillashtirish bo'yicha tavsiyalar ishlab chiqildi va bojxona operatsiyalarini amalga oshirish uchun tavsiya etildi.*

"Hayvonot, o'simlik yoki mikrobiologik kelib chiqishi bo'lgan yog'lar va yog'lar va ularning parchalanish mahsulotlari; tayyorlangan oziq-ovqat yog'lari; hayvon yoki o'simlik kelib chiqishi mumlari" deb nomlangan.

Hayvon yog'lari, shu jumladan cho'chqa, mol, qo'y, echki, baliq va dengiz sut emizuvchilari kabi hayvonlarning yog'lari O'zbekiston Respublikasi Tashqi iqtisodiy faoliyat nomenklaturasi bo'yicha bo'limning 15-guruhidagi 1501-1506 tovar tovarlari bo'yicha tasniflanadi va bo'limning 15-guruhidagi 1507-1515 tovar pozitsiyalaridagi o'simlik moylari. Shuningdek, o'simlik moylari va hayvon yog'larining aralashmasi va modifikatsiyasi natijasida olingan yog 'mahsulotlari (oziq-ovqat yog'lari-moy aralashmalari, margarin) 1517-moddaga kiritilgan.

Kalit so'zlar: *Tashqi iqtisodiy faoliyat tovarlari nomenklaturasi, tovar kodlari, o'simlik moylari, tasnifi, kimyoviy tarkibi, gaz-suyuqlik xromatografiyasi, organoleptik va fizik kimyo usullari.*

Аннотация: *В статье проанализированы виды растительных масел. Разработаны простые методы определения их качества с помощью жидкостной газовой хроматографии. Разработаны рекомендации по совершенствованию классификации внешнеэкономической деятельности на основе товарной номенклатуры и рекомендованы для совершения таможенных операций.*

Назывались "Жиры и масла животного, растительного или микробиологического происхождения и продукты их распада; готовые пищевые жиры; воски животного или растительного происхождения".

Животные жиры, включая свинину, говядину, овец, коз, рыбу и масла животных, таких как морские млекопитающие, классифицируются в соответствии с Номенклатурой внешнеэкономической деятельности Республики Узбекистан в товарных позициях 1501-1506 в группе 15 отдела, а растительные масла в товарных позициях 1507-1515 в группе 15 отдела. Также жировые продукты, полученные в результате смешивания и модификации растительных масел и животных жиров (пищевые масложировые смеси, маргарин), классифицируются в товарной позиции 1517.

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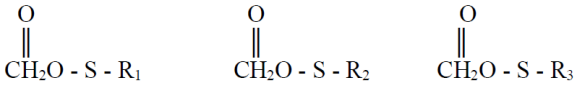
Ключевые слова: *номенклатура товаров внешнеэкономической деятельности, товарные коды, растительные масла, классификация, химический состав, газожидкостная хроматография, органолептические и физико-химические методы.*

Products extracted from oily raw materials, vegetable oils are called "oils". Oils are mainly high molecular weight fatty acids it consists of triglycerides (95-97%) - complex esters formed with trihydric alcohols (glycerol).



Triglycerides are colorless, odorless and tasteless substances. Vegetable oils also contain small amounts of phospholipids, waxes, vitamins, and free fatty acids. The smell, taste, color of vegetable oil depends on these substances.

Vegetable oils include almond, peanut, linseed, olive, rapeseed, sesame, cocoa, coriander, hemp, cedar, coconut, sesame, poppy, sunflower, laurel, corn, safflower, hemp, cherry, plum, palm, tomato, It includes the oils of safflower, pistachio, soybean, toss, watermelon, tobacco, grape, apricot, rice, peach, mustard (mustard), melon, pumpkin, pumpkin and other plants. Oils are found in all parts of plants, but in vegetative organs they are somewhat less than in fruits and seeds.

Vegetable oils are produced on the basis of vegetable raw materials - sunflower, cotton, flax, hemp, olive fruit and other plants. Vegetable oils are obtained by pressing and extraction. The pressing method is based on the mechanical squeezing of oil from the raw material under high pressure, and the extraction method is based on dissolving the oil with the help of some substances (gasoline, dichloroethane) and thereby extracting them from the seed. Oils obtained using these two methods contain various mechanical compounds, protein substances, free fatty acids, and pigments. Vegetable oils used for food purposes should not contain foreign impurities, unpleasant smell and taste. For this purpose, they are completely or partially purified from impurities (refined). All methods of refining are divided into physical, chemical and physico-chemical methods. The physical method of refining includes processes such as straining, centrifugation, and filtration in order to eliminate mechanical substances and colloidal impurities in the oil. The chemical method consists of processes such as solid refining and hydration of foreign impurities in the oil. The physico-chemical methods of refining consist of processes such as whitening, deodorizing, and cooling the oil content from foreign impurities.

Vegetable oils are available in the following assortment depending on the type of plant they are made from:

Sunflower oil is obtained by pressing or extracting its seeds, which contain 27-35% oil. According to the degree of purification, sunflower oil is divided into refined, unrefined and hydrated types.

Cottonseed oil is obtained by pressing or extraction from seeds containing 17-27% oil. Raw cottonseed oil obtained by pressing is reddish-black in color and has an unpleasant, musty taste. In this case it becomes unfit for food, so it must be washed away. According to the degree of purification, cotton wool is classified as unrefined and refined. In terms of quality, cotton wool is divided into 1st and 2nd types. Great for food and Grade 1 refined oil is used. It will be clear and bright yellow in color.

Soybean oil is obtained by pressing or extraction from pre-cleaned soybean seeds containing 14-25% oil. According to the degree of purification, soybean oil is divided into unrefined and refined by hydration types. The color of soybean oil is light yellow or orange.

Peanut oil - containing 35-60% oil, obtained by cold or hot pressing or extraction of peanut seeds. According to the level of purification, peanut oil is not refined and is divided into refined types.

Mustard oil is extracted from mustard seeds containing 30-38% oil by cold or hot dry pressing at a relatively low temperature. Mustard powder is prepared from Kunjara. Mustard oil is not refined.

Corn oil is obtained by pressing or extracting corn. Corn contains more than 30% fat. Corn oil is often used in the production of confectionery products.

Olive oil is extracted from the fruits of the olive tree by cold pressing. These fruits contain 55% fat. This oil is produced unrefined. Olive oil is transparent, yellow in color, without lumps, natural taste and smell.

Coconut oil is obtained by hot pressing of dried and ground coconut palm nuts. Coconut contains up to 75% oil. This oil is usually used in the production of margarine.

Cocoa butter is obtained from the fruits of the cocoa bean tree. This oil is white in color and has its own special taste and smell. The fruit contains 58-60% oil.

Sesame oil is obtained by pressing or extracting sesame seeds. Sesame seeds contain up to 60% oil. This oil is produced both refined and unrefined.

The quality indicators of oils belonging to the assortment group of vegetable oils described above are as follows: color, taste, smell, transparency, moisture content, dryness, etc. Refined oils should be odorless and transparent. Unrefined oils, on the other

hand, have a distinctive smell and taste, and are slightly curdled.

Animal fats are divided into raw and melted types.

Crude fat - beef fat, sheep fat, depending on the type of meat to be slaughtered and lard is divided into visceral fat, subcutaneous fat, bone fat and buttock fat depending on the location in the beef body. Beef, sheep and pork fat differ from each other in terms of melting temperature. Sheep fat 44-45% is the fat that melts at the highest temperature.

Rendered fats are obtained by melting all kinds of crude fats or by boiling bones. Depending on the type of raw material, such oils are rendered beef fat, rendered mutton fat, rendered lard, tallow fat and is divided into bone fat.

Quality indicators of animal fats include the following: color, smell and uniformity of taste, clarity and consistency.

Foreign economic activity of the Republic of Uzbekistan According to the commodity nomenclature, a separate section is allocated for fats, oils, oil and oil products, and there is a single 15th group in this section.

The 2017 edition of the TIF TN of the Republic of Uzbekistan this group:

“Fats and oils of animal or vegetable origin and products of their breakdown; prepared edible fats; "waxes of animal or plant origin", and in 2022, this product group will be produced:

“Fats and oils of animal, vegetable or **microbiological** origin and products of their breakdown; prepared edible fats; waxes of animal or vegetable origin” was called.

Animal fats, including pork, beef, sheep, goat, fish and oils of animals such as marine mammals are classified according to the Nomenclature of Foreign Economic Activities of the Republic of Uzbekistan in commodity headings 1501-1506 in group 15 of the department, and vegetable oils in commodity headings 1507-1515 in group 15 of the department. Also, fat products obtained as a result of mixtures and modifications of vegetable oils and animal fats (edible fat-oil mixtures, margarine) are classified in item 1517 (Table 1).

1-table

Commodity positions of the 15th group of TIF TN of the Republic of Uzbekistan (2022 revision)

№	Cargo positions	Product name position
1	1501	Lard (also lard), poultry fat, other than fats of heading 0209 or 1503:
2	1502	Fats of cattle, sheep and goats except for heading 1503:
3	1503	Lard-stearin, lard-oil, oleostearin, oleo-oil and animal fat, not emulsified or mixed, or otherwise prepared:
4	1504	Fish or marine mammal fat, oil and their fractions, whether or not refined, but chemically unchanged:
5	1505	Oily skin and oils (including lanolin):
6	1506	Other animal fats and oils, whether or not refined, but not chemically modified, and their fractions
7	1507	Soybean oil and its fractions, whether or not refined, but not chemically modified:
8	1508	Peanut oil and its fractions, whether or not refined, but not chemically modified:
9	1509	Olive oil and its fractions, whether or not refined, but not chemically modified:
10	1510	Other oils and their fractions, whether or not refined, but not chemically modified, and fractionated oils of mixtures of these oils or fractions of heading 1509:
11	1511	Palm oil and its fractions, whether or not refined, but not chemically modified:
12	1512	Sunflower, safflower or cottonseed oil and their fractions, whether or not refined, but not chemically modified:
13	1513	Coconut (copra), palm kernel or babassu oils and their fractions, whether or not refined, but not chemically modified:
14	1514	Rapeseed (rape or colza) or mustard oils and their fractions, whether or not refined, but not chemically modified:
15	1515	Fixed oils and fats of vegetable or microbiological origin (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:
16	1516	Fats and oils of animal, vegetable or microbiological origin and their fractions, wholly or partially hydrogenated, re-esterified, re-esterified or elaidinized, whether or not refined but not further processed:
17	1517	Margarine; edible mixtures or preparations of fats and oils of animal, vegetable or microbiological origin, of heading 1516, or their fractions:
18	1518	Animal or vegetable fat and oil and their fractions, except for heading 1516, acidified by blowing air, polymerized by heating in vacuum or boiled in inert gas or by another modified chemical method, acidified, dehydrated, sulfurized; fats and oil fractions of all kinds, not elsewhere specified or included, unfit for food, mixed or prepared animal and vegetable fats and oil products:

We can take as an example the oil-oil mixture that is suitable for consumption as the goods that have problematic situations in the classification of oil-oil products.

Characteristics known to dishes in the food and cooking industry and various mixtures of oils are often used to give pleasure. Some examples of oil blends commonly used in the food industry and home cooking are:

Vegetable oils: Blends of vegetable oils are widely used in cooking. It can be a combination of various types of vegetable oils, for example, sunflower, soybean, corn, linseed, olive, etc. Due to the fact that vegetable oils have different tastes and characteristics, they are widely used in the preparation of various dishes;

Olive oil and other vegetable oil: This oil blend is a popular choice for Mediterranean cuisine. Olive oil gives food its unique taste and aroma, and vegetable oil fills it with culinary properties.

Peanut Oil: Peanut oil, derived from peanuts, is also often used in oil blends. It has a neutral taste and is perfect for frying.

Avocado and Macadamia Nut Oil: Avocado oil and macadamia nut oil have a rich flavor and texture. They are often used to add flavor to salads, sauces and various dishes.

These are some examples of edible oil-meal mixtures, import-export operations are carried out in foreign trade based on the country's population's food preferences, cooking methods, and ability to pay.

Article 3 of the Harmonized System Convention describes the obligations of the parties to this convention:

"*Taking into account the exceptions listed in Article 4:*

Interpret the integrated system ***Basic rules****, as well as applying all sections, groups and subheadings and not changing the content of sections, groups, positions or subheadings of the Harmonized System;..."*[1]

On this basis, the classification of all goods covered by the nomenclature must be in accordance with the basic rules of interpretation.

At first glance, it seems appropriate to support the rule on mixtures in the classification of oil-oil mixtures that are suitable for consumption in the harmonized system.

For example, the composition of the oil-oil mixture: 75% sunflower oil, 20% linseed oil, 5% olive oil. Rules for mixtures This commodity when we classify the commodity using (2a, 3b, 3c). 1512: *"Sunflower, safflower or cottonseed oil and their fractions, whether or not refined, but not chemically modified:"* should be classified under the heading of goods. But according to rule 1 of the main rules:

"Names of departments, groups and small groups TIF is presented only for ease of use of TN; For legal purposes, the classification of goods according to the TIF TN is carried out based on the names of the commodity positions and the corresponding notes given to sections or groups, and unless otherwise provided for in such texts, in accordance with the following rules:" - is defined as. Taking into account that a separate commodity position is allocated for oil-oil mixtures in TIF TN, the classification of goods According to the rule 1, these goods should be classified under the 1517 commodity heading of the TIF TN:

1517	Margarine; edible mixtures or prepared products of fats or oils of animal, vegetable or microbiological origin or fractions of various fats or oils of this group, other than edible fats and oils or their fractions of heading 1516:	
1517 10	– margarine, with the exception of liquid margarine:	
1517 10 100 0	- - containing more than 10 wt.%, but not more than 15 wt.% milk fats	–
1517 10 900 0	- - other	–
1517 90	– other:	
1517 90 100 0	- - containing more than 10 wt.%, but not more than 15 wt.% milk fats	–
	– – other:	
1517 90 910 0	- - - - fixed oils of vegetable origin, liquid, mixed	–
1517 90 930 0	- - - Edible mixtures or prepared products used as a release agent for molds	–
1517 90 990 0	- - - - other	–

When the Customs Committee analyzed the database of customs cargo declarations, cases of oil-oil mixtures were found not in commodity heading 1517, but in other commodity headings (1512, 1515). In this case, in addition to inconsistencies in foreign trade statistics, as a result of wrong designation of the

[1] Harmonized System Convention. June 14, 1983. Brussels, Belgium.

TIF TN codes of the goods, there is a situation of shifting the duty rates set for the goods to lower rate codes.

of the President of the Republic of Uzbekistan dated June 29, 2018 If we look at the tariff rates set according to the Decision No. PQ-3818: vegetable oils - 5 percent; (Commodity position 1517) – 15, not less than 0.15 USD per kg.

An analysis of these rates shows that there are cases of illegal labeling of edible vegetable oil blends as disguised goods to pass customs clearance as single ingredient vegetable oil. At the same time, the prices of vegetable oils are different and are formed based on the method of extraction, time, quantity, demand and supply. In this case, taking into account that the mixtures are composed of different oils, their price (customs value) is determined based on the composition of oil-oil mixtures (Table 2).

Table 2

Variation of customs prices of vegetable oils according to the database of customs cargo declarations of the Customs authorities

№	Product name	TIF TN	The lowest price USD	The highest value is USD.	The average price is US dollars.
1	Olive neck	1509	1$	5.13$	16.47$
2	Sunflower oil	1512	0.59$	1.05$	5.47$
3	Flax oil	1514	1.31$	1.52$	1.76$

Also, the final price of the mixture of vegetable oils varies depending on the composition of the mixture.

Conclusion

On the basis of the above scientific analysis, the need to correctly determine the TIF TN code of the fat-oil mixture suitable for consumption will bring economic benefits in terms of statistics, tariff and customs value. The price of this oil is high due to the complexity of olive oil extraction and production technology. On this basis, it is natural that the price of mixtures of this oil and other vegetable oils is high. Based on the above situation, we believe that it is appropriate to introduce a separate TIF TN code for mixtures of olive and other vegetable oils and to develop a customs expertise method for their identification.

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