

M e m o r a n d u m**245.0620**

To: Hollywood – Auditing (CWT)

Date: May 13, 1964

From: Tax Counsel (RHA)

Subject: “D”

Reference is made to your memo of April 6, 1964, in which you asked for an opinion regarding the classification of imitation lemon and imitation lime juices under Ruling 52.

The label you submitted would indicate that the product is not a food product but, as described, an imitation product.

Since it is not a product for making beverages as we know beverage concentrates to be, the test under Bulletin 52-15 would not apply. Also, since it is not a ready-to-drink product, the 30 percent natural fruit juice test would not apply.

It appears that the product should be classified in the same category as saccharine, accent, sugar or sale in that its use is to flavor food products.

Mr. “D” states in his letter of February 9 that he received a ruling on the product in question. Apparently it was oral, since he wants it confirmed in writing.

I would say the product is exempt on the same basis that angustura bitters, vanilla extract, saccharine, monosodium glutamate, etc., are exempt.

RHA;dse [1b]