

**✚ Brief description of goods**

Herring fillet without roe, cool-air dried to moisture content about 50%.

**✚ Classification**

0304.89-100

**✚ Reason for classification**

Although the fillet described above is cool-air dried, the degree of drying is not enough to be classified as a fillet of dried fish (0305.39). Therefore it is classified as a fresh fillet in subheading 0304.89.

**Note:**

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.