

✚ **Brief description of goods**

Frozen blended fish mince containing additives.

Manufacturing process: Materials (4°C or less) → Washing (water temperature of 10°C or less) → Removal of guts → Washing → Put the fish into a meat separator to remove bones and skin → Water exposure (2 times) → Refining → Dehydration → Blending of additives → Molding (Using a filling machine, the mince is put in a polyethylene bag per 10 kg block) → Cooling (4°C or less, for 4 hours or less) → Freezing (-18°C or less) → Metal detector check → Packaging → Storage (-18°C or less)

Component ratio: Fish meat 93.75% (Ratio of fish meats: golden threadfin bream 25%, red bigeye 20%, white croaker 15%, bartail flathead 15%, goatfish 15%, goby 10%), sugar 6% and phosphate 0.25%

Application: Material for fish cake

✚ **Classification**

0304.99-999

✚ **Reason for classification**

The minced fish described above is the mixtures of 6 types of fish and additives. 5 out of 6 types of fish are classified as “Other (0304.99-999), and the total weight of these fish is above three quarters of whole weight. Since the essential character is given by these fish, the minced fish described above is classified as “Other”.



**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.