

✚ **Brief description of goods**

Mixtures of frozen seafood, consisting of 400 g of shrimps (boiled in water for seconds with the purposes of sterilization and coloring), 300 g of kisslip cuttlefish (sliced and boiled in water in the same manner) and 300 g of Manila shells (boiled and their shells removed), packaged in a plastic bag.

✚ **Classification**

0306.17-200

✚ **Reason for classification**

Shrimps and kisslip cuttlefishes are immersed in hot water with the purposes of sterilization and coloring. They are not considered as cooked enough to be covered by Chapter 16. On the other hand, Manila shells are classified in heading 16.05 as cooked by boiling in water.

Since it is a mixture of items classifiable in different headings, it is classified as frozen shrimps, whose weight ratio is the largest among three materials and they give the essential character, by application of GIR 3 (b).



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.