

✚ Brief description of goods

Frozen red peppers (scientific name: *Capsicum annuum*) cut into squares (7–10 mm).

✚ Classification

0710.80-090

✚ Reason for classification

Note 4 to Chapter 7 stipulates that “dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).”

On the other hand, these red peppers are not dried, crushed or fractured, so they are classified as an uncooked frozen vegetable.

**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.