

✚ **Brief description of goods**

Shredded and dried coconuts. The color is light yellowish white. (It is clearly identified by naked eyes that the fresh is shredded finely.)

✚ **Classification**

0801.11-000

✚ **Reason for classification**

According to the Explanatory Note to heading 08.01, shredded and dried coconut is classified in the heading. Therefore, these goods are classified as stated above.

(Reference)

Copra, the dried flesh of coconut used for the expression of coconut oil and unsuitable for human consumption, is classified in heading 12.03.



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.