

✚ Brief description of goods

Maize (unpopped popcorn kernels) and vegetable oil, put up in a package for retail sale.

✚ Classification

1005.90-020

✚ Reason for classification

The package is divided into two portions. The mixture of maize (popcorn) and seasonings are enclosed in one portion (the ingredients are not prepared since the maize (popcorn) is separated from the seasonings) and vegetable oil is enclosed in another portion. Therefore, it is recognized as a set for retail sales as prescribed in GIR 3 (b).

Since the maize (popcorn) gives the essential character to this set, it is classified in heading 10.05 by application of GIRs 1 and 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.