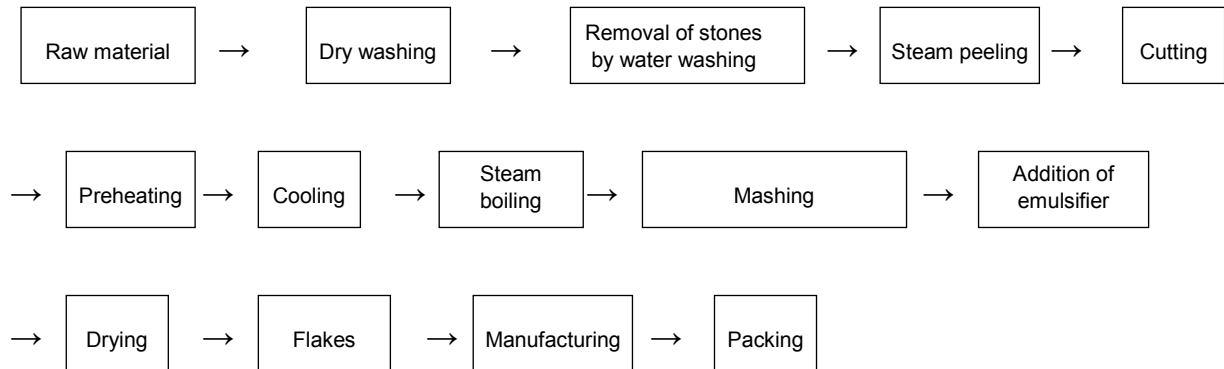


✚ **Brief description of goods**

Milky white potato flakes obtained by the following manufacturing process. It is used as a raw material for mashed potatoes.



✚ **Classification**

1105.20-000

✚ **Reason for classification**

The Explanatory Note to heading 11.05 states that “the flour, powder, flakes and granules of the heading may be obtained by steam-cooking and mashing fresh potatoes and subsequent drying of the resulting mash either to a flour, powder or granules or to thin sheets which are cut into small flakes” and “products of this heading may be improved by the addition of very small amounts of antioxidants, emulsifiers or vitamins.” Therefore, the potato flakes described above is considered to be within the scope of this heading.



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.