

✚ **Brief description of goods**

Preparation containing cooked chicken meat, vegetables, a seasoning liquid, etc. The preparation is put up in a pouch other than airtight package and then the sterilized by heating. It is intended to be used for the preparation of Kamameshi (Japanese rice dish).

(Component ratio)

Chicken meat: 21.0%	Shiitake mushroom: 0.8%
Bamboo shoot: 4.0%	Deep-fried tofu: 0.8%
Carrot: 4.0%	Seasoning liquid: 65.4%
Burdock root: 4.0%	

(Weight per pouch) 300 g (including a package)

✚ **Classification**

1602.32-290

✚ **Reason for classification**

It is classified in subheading 1602.32 as chicken preparation by application of Note 2 to Chapter 16.



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.