

**✚ Brief description of goods**

Preparation of flour, in the form of a light yellowish-white powder, obtained by mixing flour (78.0%), salt (0.4%), powdered skim milk (8.0%), baking powder (3.5%), glucose (3.5%), baking soda (1.0%), sugar (5.5%) and vitamin B<sub>2</sub> (0.1%). It is intended to be used for the preparation of Imagawayaki (Japanese pastry).

**✚ Classification**

1901.20-222

**✚ Reason for classification**

Heading 19.01 stipulates that “food preparations of flour, groats, meal (...)” The scope of this heading is further clarified in the Explanatory Note that “This heading covers a number of food preparations with a basis of flour, (...) , which derive their essential character from such materials (...) Other substances may be added to these main ingredients, such as milk, sugar, (...) , vitamins, (...)”

**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.