

✚ Brief description of goods

Frozen pie base (dough), containing flour, butter and salt, obtained by kneading (Content: 1 kg).

Component ratio: Flour (49%), butter (37%), salt (0.5%) and water (13.5%)

✚ Classification

1901.20-243

✚ Reason for classification

It is considered as dough for pie making classified as the baker's wares in heading 19.05 according to the component ratio and form.

**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.