

✚ Brief description of goods

Rice paper, obtained by adding appropriate amounts of salt and water to rice flour , kneading, steaming at 90°C for 30 minutes for shape forming to obtain a thin crape-like shape, then drying with hot air, and cutting into a disk shape. It is intended to be used as a wrapper of a fresh spring roll etc..

✚ Classification

1902.19-099

✚ Reason for classification

Heading 19.02 reads that “Pasta, ... such as ... lasagna...” The scope of this heading is further clarified in the Explanatory Note to heading 19.02 prescribes that “The pasta of this heading are unfermented products made from semolina or flours of... rice ... These semolinas or flours (or intermixtures thereof) are first mixed with water and kneaded into a dough ...” The rice paper described above is considered as pasta made from unfermented dough based on rice powder.

Note: The “rice paper” mentioned in the Explanatory Note to heading 19.05 is different from the good described above.

**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.