

✚ **Brief description of goods**

Preparation obtained by boiling fresh chicken bones and culled chicken (bones with meat) in water. The stock is clarified and filtered to make it transparent, and then frozen quickly.

✚ **Classification**

2104.10-020

✚ **Reason for classification**

The preparation is used as a broth by diluting it with hot water. It is clear that it is prepared as a broth from its manufacturing process etc. Therefore, it is classified as stated above as a preparation for broth.

(Reference)

The soups, broths, and preparations for broths and soups in heading 21.04 are the stocks of meat, bones, fish, etc. (It may be decocted in conjunction with pot herbs etc.) (excluding those classified in heading 16.03). These goods are classified in this heading when it is clear that the goods are used for soups even if seasonings are not added.

(Example)

- (1) Extracts which are decocted from bones etc.
- (2) Stock decocted from meat, bones, etc., in addition to pot herbs
- (3) Ramen soups, Udon (Japanese wheat noodle) soups etc. and their mixes



**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.