

✚ Brief description of goods

Spent catalyst for petroleum desulfurization mainly containing aluminum oxide, whose catalytic action is lost. It is intended to be used as a catalyst again after recycling.

✚ Classification

2620.40-000

✚ Reason for classification

A spent catalyst without the catalytic action is not classified in heading 38.15 as a catalyst. The Explanatory Note to heading 26.20 prescribes “Spent catalysts usable only for the extraction of metal or for the manufacture of chemicals” as the examples of the goods included in this heading. It is classified as stated above since it is used as the raw materials for recycling of aluminum oxide and its main component is aluminum.

**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.