

✚ Brief description of goods

Tribasic calcium phosphate manufactured by calcining natural phosphate ore together with soda ash and phosphoric acid, used as a feed supplement containing phosphorus and calcium for livestock.

✚ Classification

3103.90-000

✚ Reason for classification

The tribasic calcium phosphate manufactured by calcining natural phosphate ore together with soda ash and phosphoric acid is classified as stated above in accordance with the provision of Note 3 (a) (ii) to Chapter 31. In addition, the product applicable to Note 3 (a) (ii) to Chapter 31 is not classified in Chapter 28 according to the provisions of Note 3 (c) to Chapter 28.

The Explanatory Note to heading 31.03 states that "... are classified in this heading even when they are clearly not to be used as fertilizers." Therefore, it is classified as stated above even if it is used as feed additives for livestock.

**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.