

**✚ Brief description of goods**

Decomposition accelerator, in a form of tablet, consisting of potassium sulfate, a trace amount of copper sulfate and titanium dioxide. It is used in the Kjeldahl method, a quantification method of nitrogen, to control the reaction at the initial stage and shorten the time required for decomposition.

**✚ Classification**

3815.90-390

**✚ Reason for classification**

The main agent for the decomposition in the Kjeldahl method is sulfuric acid, and the potassium sulfate, copper sulfate and titanium dioxide contained in this accelerator are the additives (auxiliary agents) to promote decomposition reactions. Therefore, it is classified as stated 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.