

**✚ Brief description of goods**

Powder of 1-vinyl-2-pyrrolidone polymer (polyvinylpyrrolidone)

**✚ Classification**

3905.99-000 (Goods subject to the INN)

**✚ Reason for classification**

The powder of polyvinylpyrrolidone is classified as stated above as other vinyl polymer.

Since polyvinylpyrrolidone has another name of polyvidone, which is listed in Appendix Table IA of the WTO Concession Table Appendix (related to pharmaceutical products) as a medicinal active component, it is subject to the INN.

\* INN: International Nonproprietary Names of pharmaceutical products

Appendix IA: The active components of the specified pharmaceutical products

**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.