

✚ Brief description of goods

Chitosan, in the form of a block on irregular shape (not molded), obtained by treating chitin with alkali for deacylation. Chitin is obtained by treating the shells of shrimps and crabs with acid for decalcification, refined by deproteination with acid.

✚ Classification

3913.90-000

✚ Reason for classification

The chitosan which is obtained from chitin which is a natural polymer of biologic resource origin is considered as an altered natural polymer based on its manufacturing process. It is classified as stated above since it corresponds to a primary form according to the provisions of Note 6 (b) to Chapter 39.

Note that the chitosan is not classified in heading 05.08 as the unworked shells of crustaceans since it is the shells of crustaceans which are treated with acid and alkali.

**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.