

✚ Brief description of goods

Frozen mince of horse mackerel (*Trachurus spp.*), from which the head and guts are removed, with a sugar content of 10% and condensed phosphate content of 0.2%.

✚ Classification

0304.99-120

✚ Reason for classification

Sugar and condensed phosphate is added to the mince not as seasoning but for the purpose of quality reservation. Therefore, it is classified as frozen fish, not as prepared one.

**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.