

✚ **Brief description of goods**

Alaska Pollack (*Theragra spp.*) fillet, prepared by sugar, monosodium glutamate and water. It is dried and the moisture content is 26%. According to organoleptic test, the fillet does not offer enough flavor and is not prepared otherwise than as provided for in Chapter 3.

✚ **Classification**

0305.32-010

✚ **Reason for classification**

The Explanatory Note to heading 03.05 prescribes that "Small quantities of sugar may be used in the preparation of salted fish without affecting the classification of the fish in this heading." Hence the sugar used in the preparation of the fillet does not affect the classification. Moreover, according to organoleptic test, the fillet is not prepared in the monosodium glutamate enough and is not considered as prepared fish fillet in Chapter 16. Therefore, it is classified as a dried fish fillet.



**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.