

**✚ Brief description of goods**

Frozen squid (*Ommastrephes* spp. (sagittated calamary)), gutted, immersed in hot water and sprinkled with salt (3% by weight) over its surface.

**✚ Classification**

0307.49-190

**✚ Reason for classification**

Since the squid is just immersed in hot water, it is not considered as cooked. Additionally, the salt is just dredged and it is not considered as prepared in Chapter 16. Therefore it is classified as 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.