

✚ Brief description of goods

Fresh or dried arrowroot, salep, Jerusalem artichole, dasheen (taro), edoe, yam, root of kuzdu, Cobra lily (*Arisaematis rhizoma*) and the likes are classified in subheading 0714.90.

(1) The flour, meal and power of the goods of heading 07.14 are classified in subheading 1106.20 (national subdivision 1106.20-200).

(2) Chilled goods of heading 07.14 treated with solution containing sodium ascorbate to prevent discoloration, or dried goods of heading 07.14 treated with solution containing sodium hypochlorite for sterilization are also classified in this heading.

**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.