

✚ Brief description of goods

Supplement consisting of refined fish oil and a tiny amount of mixed tocopherols, put up in gelatin capsules.

✚ Classification

1504.20-000

✚ Reason for classification

A mixture of tocopherols is used for an antioxidant and not for the preparation of fish oil. Therefore, the capsules are classified as oils derived from fish.

✚ Point of classification

It is classified on the basis of its components of the content without the gelatin capsule as a container.

**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.