

**+ Brief description of goods**

Beef preparation consisting of diced beef (27%), onion (9%), potato (9%) and curry sauce (55%), put up in a can.

**+ Classification**

1602.50-320

**+ Reason for classification**

It is classified in subheading 1602.50 as beef preparation by application of Note 2 to Chapter 16.

**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.