

**✚ Brief description of goods**

Frozen pickled horse mackerel obtained by sprinkling salt on a fresh horse mackerel fillet, leaving it at rest for two hours, washing lightly with water, immersing in a mixed seasoning liquid based on salt and vinegar.

**✚ Classification**

1604.19-090

**✚ Reason for classification**

General Explanatory Note to Chapter 3 describes that “fish ... are classified in Chapter 16 if they have been cooked or otherwise prepared or preserved by processes not provided for in this Chapter.”

Preparation by mixed seasoning liquid based on salt and vinegar is considered as preparation by a process not provided in Chapter 3.

**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.