

✚ **Brief description of goods**

Preparation consisting of pretreated carrots, Hiratake mushrooms, Enokidake mushrooms, cloud ear mushrooms, Shimeji mushrooms, Shiitake mushrooms and Matsutake mushrooms. After the ingredients are mixed, they are packed in a pouch (other than airtight package) with a seasoning liquid and then sterilized by heat. It is intended to be used for the preparation of Kamameshi (Japanese rice dish) by adding to rice when cooking.

(Component ratio)

Carrot: 10.0%

Hiratake mushroom: 7.0%

Enokidake mushroom: 5.0%

Cloud ear mushroom: 5.0%

(Weight per bag)

400 g

Shimeji mushroom: 3.0%

Shiitake mushroom: 1.5%

Matsutake mushroom: 1.5%

Seasoning liquid (not containing sugar): 67.0%

✚ **Classification**

2003.90-220

✚ **Reason for classification**

It is considered that the filling consisting of mushrooms and vegetables gives the essential character to the preparation described above. Therefore, it is classified as stated above as a preparation of mushrooms that account for the maximum weight of the filling.



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.