

✚ **Brief description of goods**

Red wine added with salt, used for cooking of meat dishes.

(Component)

Red wine: 98%

Salt: 2%

Alcohol content: 12%

(Reference)

The label indicates it is for cooking.

✚ **Classification**

2103.90-229

✚ **Reason for classification**

According to the Note 1 (a) to Chapter 22, the chapter does not cover “Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03)”.

Since the wine contains 2% of salt and it is clear that it is not intended to be consumed as a beverage, it is not classified in Chapter 22. Therefore, it is classified as stated above.



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.