

✚ **Brief description of goods**

Preparation in the form of a yellowish white solid in a frozen state, consisting of butter oil (52.5%), vegetable oil (soybean oil, palm oil) (25%), water (20.6%), salt (1.2%) and soybean lecithin (0.7%) .

✚ **Classification**

2106.90, -121, -122 or -123

✚ **Reason for classification**

Note 1 (c) to Chapter 15 prescribes that the Chapter does not cover “Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21).” Since the preparation described above contains 52.5% butter oil falling in heading 04.05, it is not classified as the prepared fats in Chapter 15.

Additionally, since it is not the preparations of the goods of headings 04.01 to 04.04, it is not classified as the preparations of milk in heading 19.01, neither.

Therefore, these goods are classified as the food preparations in heading 21.06.

Since these goods contain not less than 30% natural milk constituents by weight, calculated on the dry matter, and contain more than 30 % and not more than 70% by weight of those of heading 04.05, 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.