

**✚ Brief description of goods**

Dried soy milk skin obtained by the thin film formed on the surface of soy bean milk heated in a flat pan.

**✚ Classification**

2106.90-299

**✚ Reason for classification**

Although a soy milk skin is made from soybeans, only a certain component is taken from them. It is not classified in Chapter 20 as a preparation of soybeans. Therefore, it is classified as stated above as a food preparation that is not covered by any other heading of the Nomenclature.

**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.