

✚ Brief description of goods

Frozen crab innards consisting of ovaries and other insides removed from snow crabs, presented in dark green blocks. The innards are washed with water, heated and defatted before consumption.

✚ Classification

0306.14-020

✚ Reason for classification

Since the crab innards are fit for human consumption, it is not classified in Chapter 5 (Note 1 (a) of Chapter 5).

The Explanatory Note to heading 03.06 describes that “The heading also covers parts of crustaceans ...” except for the parts of crustaceans correspond to other headings (heading 05.08 (shells of crustaceans), heading 05.11 (wastes of crustaceans) and heading 23.01 (flours, meals and pellets of crustaceans not suitable for human consumption.”

These crab innards are classified as parts of frozen snow crabs as 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.