

✚ Brief description of goods

Dried reeds (outer diameter 12 mm, length of 140 mm). It is used for a part of oboe reeds after having been processed.

✚ Classification

1401.90-290

✚ Reason for classification

The text of heading 14.01 reads “Vegetable materials of a kind used primarily for plaiting.” The scope of heading is further clarified to the the Explanatory Note to heading 14.01 states that “vegetable plaiting materials fall in this heading whether or not washed and (...) The goods of the heading may also be cut to length.” Therefore, this oboe tube cane 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.