

✚ Brief description of goods

Modular bath consisting of a floor, walls and ceiling made of plastic waterproof panels, plastic bath, ceramic washbowl, ceramic lavatory, shower, lighting fixture, plumbing equipment, etc.

✚ Classification

3922.10-000

✚ Reason for classification

A modular bath that cannot be separated into individual equipment such as bath, washbowl and lavatory is classified by application of GIR 3 (b).

The modular bath is classified as stated above as a plastic shower bath, since it is considered that the equipment for bath gives the modular bath its essential character.

**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.