✿ Rattan pot Heading 39.24

Brief description of goods

Plastic jug whose container and handle parts are covered with rattan braids.

Classification

3924.10-000

Reason for classification

It is a jug for table use and is considered that the rattan braid covering the surface is just for decoration. Since the plastic which forms the container gives the essential character, it is classified as stated above by application of GIR 3 (b).

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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.