

**✚ Brief description of goods**

Polyethylene bags (size: 300 mm x 300 mm, thickness: 0.02 mm) with regularly distributed holes, used as a water drip trash bag in a triangular sink strainer of a kitchen.

**✚ Classification**

3924.10-000

**✚ Reason for classification**

The bags described above are specifically designed for use as a water drip trash bag in a triangular sink strainer of a kitchen. Therefore, they are classified as plastic kitchen goods. (subheading 3924.10)

**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.