

✚ Brief description of goods

Article of plastic, in the shape of a disc with a diameter of 1 cm, manufactured by punching out from a polyester board with a thickness of 3 mm. It is intended to be used as material for manufacturing of a button by trimming, piercing and polishing.

✚ Classification

3926.90-029

✚ Reason for classification

Since an article of plastic described above is manufactured by just punching out a disc from a plastic board and does not correspond to the Explanatory Note to heading 96.06 (3)-(i) prescribing that “Moulded blanks ... are readily distinguishable as being intended for manufacture into buttons,” it is not classified in heading 96.06.

Therefore, it is classified as stated above since it is not a button blank but an article of plastics without other corresponding headings in Chapter 39.

**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.