

✿ Brief description of goods

Plastic (ABS) symbol manufactured by embossing the logo of the manufacturer of a motor vehicle and plating the surface with chrome. It is used for installing on the front grille of a motor vehicle.

✿ Classification

3926.90-029

✿ Reason for classification

Note 2(b) to Section XVII stipulates that the expressions “part” and “parts and accessories” do not apply to “Parts of general use, as defined in Note 2 to Section XV, of base metal or similar goods of plastics”.

Since the plastic symbol is similar to “numbers, letters, and other symbols” in heading 83.10 and is considered as a plastic product similar to “Parts of general use, as defined in Note 2 to Section XV, of base metal,” it is not classified as “parts and accessories” of the motor vehicles (heading 87.08).

Additionally, since it is not printed goods, it is not classified in Chapter 49 according to Note 2 to Section VII.

Therefore, it is classified as stated above as a plastic product that is not elsewhere specified or included.

**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.