

**✚ Brief description of goods**

Belt, consisting of a split leather (thickness 1.5 mm), glued on one side with a polyurethane sheet (thickness 0.15mm) and on the other side with cellular PVC sheet (thickness 1.5 mm). The price ratio of the raw materials of the split leather and plastics (polyurethane and cellular PVC sheets) is 4:1.

**✚ Classification**

4203.30-200

**✚ Reason for classification**

The tensile strength, tear strength, and flexibility of the split leather are higher than or superior to those of the plastics and these properties are the necessary factors for the belt. Additionally, the price of the split leather is higher than those of the plastics. Therefore, it is classified as stated above by application of GIR 3 (b).

**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.