

**✚ Brief description of goods**

Men's half coat made of cotton fabric using mouton furskin to the whole of the inside and the edge of the outside of its hood, and the under chin protection area.

**✚ Classification**

4303.10-011

**✚ Reason for classification**

Note 1 to Section XI prescribes that this Section does not cover (k) "... articles of furskin of heading 43.03 ..." and General Explanatory Note to Chapter 62 prescribes that "The classification of goods in this Chapter is not affected by the presence of parts or accessories of, for example, ..., furskin, ... . Where, however, the presence of such materials constitutes more than mere trimming, the articles are classified in accordance with the relative Chapter Notes (particularly Note 4 to Chapter 43 and Note 2 (b) to Chapter 67, relating to the presence of furskin and feathers, respectively), ... ."

Since the coat is not using furskins as mere trimming but are "articles of apparel lined with furskin or to which furskin is attached on the outside", it is classified as stated above according to the provisions of Note 4 to Chapter 43.

**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.