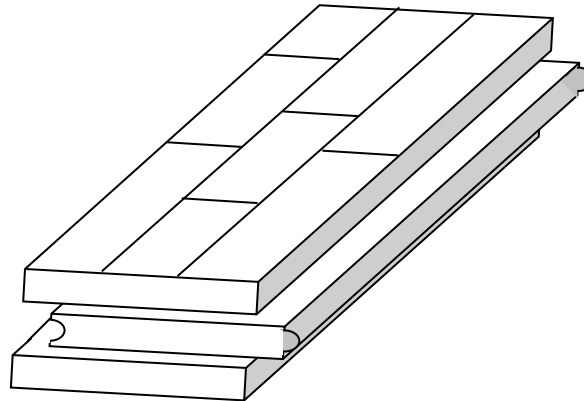


✚ **Brief description of goods**

Plywood consisting of a 0.4 mm thick veneer of assembled Japanese oak affixed onto a three-layered plywood of white lauan (thickness: 15 mm, width: 280 mm, length: 1,200 mm) as shown below, in order to imitate an assembled flooring panel. The panel is tongued or grooved on the edges and ends.



✚ **Classification**

4412.31-111

✚ **Reason for classification**

The plywood is manufactured by bonding a thin board on the surface to imitate a parquet panel. Since it is not an assembled flooring panel, it is not classified in heading 44.18. Therefore, it is classified in heading 44.12 as plywood and classified as stated above according to the tree species, thickness and processing.



**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.