

✚ Brief description of goods

Coaster consisting of a fiber board (thickness 3.1 mm) and agglomerated cork (thickness 0.8 mm). The surface of the fiber board is coated with a patterned melamine resin (thickness of 0.1 mm).

✚ Classification

4419.00-900

✚ Reason for classification

Since the fiberboard accounts for more than half of the total component materials, it is considered that the material provides the essential character as a coaster. 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.