

Brief description of goods

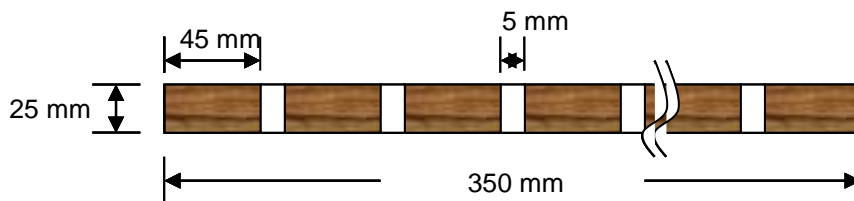
Flat board (thickness 25 mm, width 350 mm) obtained by gluing wooden sheets (width 45mm, thickness 25 mm) whose wood grain is parallel to its length and vinyl chloride sheets (width 25mm, thickness 5 mm) together alternately glued together. It is intended to be used for manufacturing of the surface of a kitchen counter and a partition.

Classification

4421.90-999

Reason for classification

The flat board consists of two materials (wood and plastic). It is considered that the component material that gives the essential character is wood because of the ratio of the volume of the material and the strength. Therefore, it is classified as stated above as an article of wood 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.