

✚ Brief description of goods

A piece of paper for milk carton, cut into a developed shape (other than a rectangle (including a square)) and creased.

✚ Classification

4819.50-000

✚ Reason for classification

Since the paper sheet has cut into a special shape by which a milk carton is completed just by folding along the crease and bonding, it is classified as stated above as an unfinished article by application of GIR 2 (a).

Note that a roll sheet with creases and marks for cutting for manufacturing of multiple milk cartons is not considered as an unfinished article even if its surface is printed. Those of a sheet with a shape of a rectangle (including a square) are also not considered as an unfinished article. (They are classified in heading 48.11.)

**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.