

**✿ Brief description of goods**

Coloring set, consisting of a sheet of heavy art paper (H75 cm x W50 cm) and water-based felt-tip pens (12 colors, 1 pen for each color), packed in a cardboard container for retail sale. Line drawings are printed on the paper serve as designs of specific scenes.

**✿ Classification**

4911.91-090

**✿ Reason for classification**

Since line drawings and felt-tip pens are classifiable in different headings and packed for retail sale with the purpose of coloring, it is considered as “Goods put up in sets for retail sales” which are prescribed in General Interpretative Rule 3 (b). It is considered that the component which provides the essential character to the set is the line drawings that serve as designs of specific scenes. Therefore, it is classified as stated above.

**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.