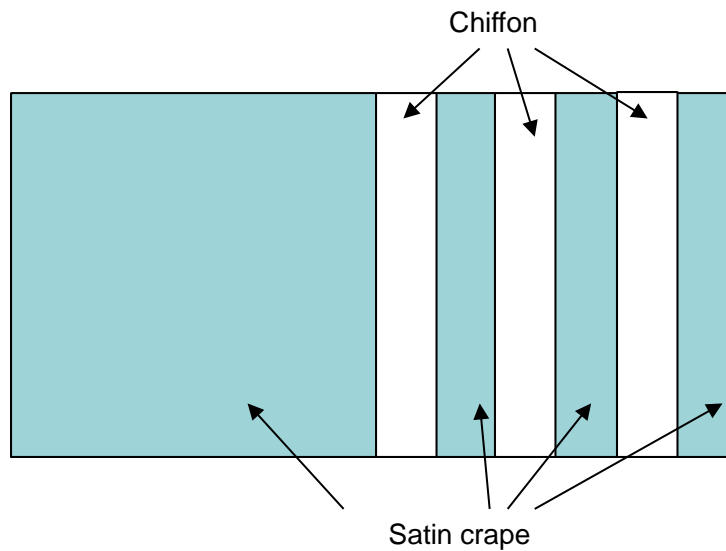


✚ **Brief description of goods**

Cloth of 100% silk, woven separately into different textures of stripe (chiffon and satin crape) and satin crape, cut into a rectangle with a size of 60 cm x 30 cm. After importation, a pocket chief is manufactured by folding it at its center to form in a square and hemmed.



✚ **Classification**

5007.20-039

✚ **Reason for classification**

The cloth is prepared by just cutting silk fabric into a rectangle and does not correspond to Note 7 (a) to Section XI. Additionally, since it is woven separately into different textures and is not jointed by sewing, gluing, or other methods, it does not correspond to Note 7 (f) to Section XI.

Therefore, the cloth is classified as stated above as other silk fabrics, since it does not correspond to “made up” as prescribed in Note 7 to Section XI.



**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.