

**✚ Brief description of goods**

Windbreak/anti-animal net (width 1.2 m, length 50 m) made of synthetic fiber. Three polyethylene ropes are incorporated in the both ends of the length direction of the net and in the location 20 cm from one end (1 m from the other end) of the net.

The net can be used as an anti-animal net to prevent animals from entering under the net by arranging it in an L shape at 20 cm from the end where a rope is incorporated.

**✚ Classification**

5608.19-091

**✚ Reason for classification**

The three ropes do not constitute the net itself and are incorporated into specified locations so that the net can have windbreak and anti-animal functions.

The net is not a mere net fabric but a net on which ropes are incorporated so that it is ready for use as windbreak and anti-animal net. It is considered “made up” according to the provisions of Note 7 (b) to Section XI, Therefore, it is classified as stated above as other made up net of synthetic fiber according to the provisions in heading 56.08.

**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.