

✚ Brief description of goods

Floor mat manufactured by inserting nylon yarns into the base fabric (polyester nonwoven fabric) using a tufting machine and cutting the surface piles and lining (covering) the back side with plastic and polyester nonwovens.

Size and shape: Role of 1,600 mm (W) x 8.5 mm (Thickness) (pile part: 7.0 mm and lining part: 1.5 mm)

Application: After the goods are imported, they are cut to a predefined size to use as floor mats for motor vehicles. The exposed surface during use is textile and has the character of hardness, thickness, and strength as a floor mat.

✚ Classification

5703.20-290

✚ Reason for classification

The floor mat is classified in subheading 5703.20 as a floor covering of nylon.

It is classified in 5703.20-290 since it is presented in rolls and not "of size and shape suitable for incorporation in motor vehicles."

* For "of size and shape suitable for incorporation in motor vehicles," it is not sufficient if the application of the goods is for motor vehicles. It requires that the goods shall have a character of external form solely used for motor vehicles by cutting it into a specific shape for motor vehicles and the size shall be that solely used for motor vehicles.

**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.