

✚ Brief description of goods

Men's track suit made of nylon fabric coated with aluminum powder.

✚ Classification

6210.40-200

✚ Reason for classification

The fabric to which aluminum powder is coated is classified in heading 59.07. Heading 62.11 prescribes track suits and heading 62.10 prescribes garments made up of fabrics of heading 59.07. Note 5 to Chapter 62 prescribes that "Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10." Therefore, the tuck suit 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.