✿ Earrings Heading 71.17

Brief description of goods

Earrings made of brass and plastic. As for the price component percentages and weight component percentages of brass and plastic, both of those of brass exceed 50%. They are not plated with any precious metals.



Classification

7117.19-090

Reason for classification

According to Notes 9 (a) and 11 to Chapter 71, these earrings are classified as imitation jewelry in heading 71.17.

Concerning the subheading, these earrings are classifiable under two subheadings in heading 71.17 since they consist of brass and plastic. Since both the price component percentage and weight component percentage of brass exceed 50%, it is considered that the material that gives the essential character to these goods is brass. Therefore, they are classified as stated above.

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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.