

✚ Brief description of goods

Equipment that encodes a scanned image of text and graphics to transmit and receive it as electric signals over network such as a telephone network.

The scanner of the equipment is a sheet feed type scanner that feeds a manuscript to read it and is not a flat head type scanner (*).

From the electric signals received, the equipment prints and outputs the image of the received document and the like. Since the transmitted and received data are stored in the storage device of the equipment up to a certain capacity, the images transmitted and received in the past can also be printed.

* A type of scanner with which a manuscript is fixed on a transparent platen to scan it by irradiating light.

✚ Classification

8443.31-010

✚ Reason for classification

Since the equipment can be connected to a network and has two functions of printing and facsimile transmission, it is classified as stated above according to the provisions of heading 84.43 and the Explanatory Note (II) (D) to heading 84.43.

**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.