

✚ Brief description of goods

A needle for sutures and silk suture thread for surgery, sterilized and packaged per unit.

✚ Classification

9018.32-020

✚ Reason for classification

Sterile surgical suture threads are classified in heading 30.06 as surgical catgut, similar sterile suture materials and surgical needles for sutures are classified in 90.18 as medical needles. Since they are combined for the purpose of surgical suture in a mutually complementary manner and it is not possible to determine which has the essential character, GIR 3 (b) cannot be applied.

Therefore, it is classified as stated above by application of GIR 3 (c)

**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.