

✿ Brief description of goods

Bottom board of bed made of wooden slat, with metal fittings for angle adjustment on the bottom. The board has elasticity since both ends are fixed with rubber ropes and the center parts are fixed with rubber bands onto the outer frame.

✿ Classification

9404.10-000

✿ Reason for classification

The bottom board is classified as stated above since it is designed for supporting the mattress of a bed.

**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.