

**✚ Brief description of goods**

Futon (Japanese-style bedding) without outer cover, Filling of the futon is manufactured by stacking thinly extending silk floss in layers, shaped to the size as shown below, and then put in a cotton gauze bag. After importation, it is covered with picture pattern fabrics to complete the futon.

Size: Two types of 160 cm x 215 cm (Weight: 3 kg) and 190 cm x 220 cm (Weight: 4 kg), Thickness: Approx. 4 to 7 cm

**✚ Classification**

9404.90-030

**✚ Reason for classification**

The futon described above is unfinished as presented. However, it has the essential character of the finished futon since the filling made of silk floss is shaped into the size and shape of futon and put in a cotton gauze bag. Therefore, it is classified as stated above by application of GIR 2 (a).

**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.