

✚ Brief description of goods

Mat with fabric outer, in which a gel that consists of a polymer, water and preservative agent is fitted. It is used by spreading over bedding (mattress) to cool the body during sleep.

Feature: A gel of polymer and other materials is filled in a bag made of polyurethane sheets. The surface and back fabrics are pressure bonded and the circumferences are sewn.

Material: Outer fabrics: Blend fabric (Polyester 65% and cotton 35%)

Inner bag: Polyurethane sheet

Gel: Polymer, water and preservative agent

Size: 90cm (Length) x 90cm (Width) x 0.7cm (Thickness)

✚ Classification

9404.90-090

✚ Reason for classification

Since the mat is fitted with a gel and it is considered as bedding from its size, feature, and usage, it is classified as stated above as an article of bedding according to the provisions of heading 94.04 and the Explanatory Note to heading 94.04.

**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.