

✚ Brief description of goods

A piece of persimmon wood roughly cut into the shape of a golf club head. After importation, it is processed further to produce a golf club head.

✚ Classification

9506.39-000

✚ Reason for classification

Since the piece of wood has the approximate shape of the finished golf club head, it is classified as a golf club head by application of GIR 2 (a). A golf club head is a part of a golf club. Therefore, it is classified as stated above.

**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.