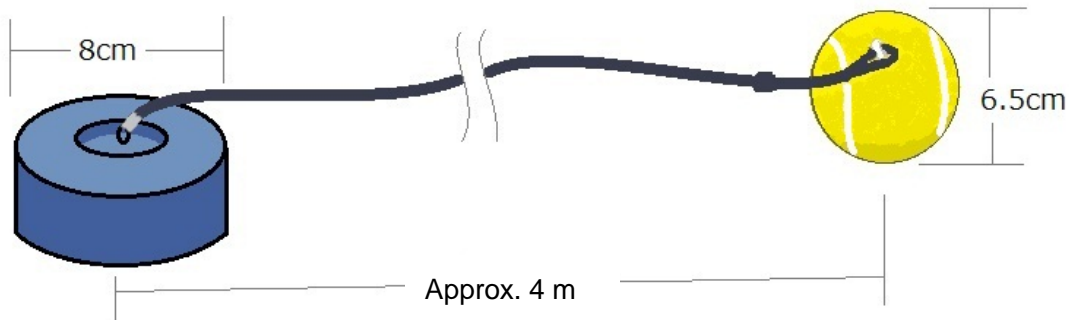


✚ **Brief description of goods**

Tennis ball with a small loop attached to a stone weight with a rubber string. It is used for hitting practice of tennis by oneself.

When the user hits the ball with a racket, the ball returns due to the retroaction of the rubber string and the user hits the ball again.



✚ **Classification**

9506.99-000

✚ **Reason for classification**

The equipment described above is classified in heading 95.06 as an equipment for sport (hitting practice of tennis).

Note that, as for the determination of the subheading, since it is not a mere tennis ball and is specially designed for hitting practice, it is not classified as tennis balls in subheading 9506.61 but classified in subheading 9506.99 as an equipment for other sports.



**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.