

✚ Brief description of goods

Brush consisting of an ABS resin shaft and PVC pipe brush and is used by attaching to the tip of the hose of an electric vacuum cleaner. It is not presented with a vacuum cleaner and is presented as a single item.

✚ Classification

9603.50-000

✚ Reason for classification

The brush is used as a part of a vacuum cleaner. Therefore it is classified as stated above according to the provisions of Note 1 (o) to Section XVI and heading 96.03.

**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.