

**✚ Brief description of goods**

Collar for dogs, made of 15% dimpylate (active ingredient, also known as diazinon) and plastics, to remove fleas and ticks from dogs. The collar is packaged for retail sale.

**✚ Classification**

3808.91-091

**✚ Reason for classification**

Although it is an article of plastics shaped like a collar, it is classified as stated above as insecticides since it is intended to extirpate the external parasites of a pet.

**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.