

**✿ Brief description of goods**

Leather-like long sheet, coated with a vinyl chloride resin on the upper surface of a cellular polyvinyl chloride (PVC) sheet and is laminated a plain weave fabric (dyed in a color) on the back side by pressure bonding. It is used as the material for bags.

**✿ Classification**

3921.12-000

**✿ Reason for classification**

Since it is considered that the plain weave fabric on the back side is used just for the purpose of reinforcement, it corresponds to “Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes” prescribed in Note 2 (a) (5) to Chapter 59. Therefore, it is not classified under the heading 59.03 and is classified as stated above according to the kind and shape of the plastic used.

**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.