

**✚ Brief description of goods**

Plastic flange manufactured by molding ABS resin into a disc shape and by making a hole in the center portion. Using two pieces as a set and attaching a cylindrical core between them results in a reel for cable wind-up.

**✚ Classification**

3926.90-029

**✚ Reason for classification**

Since the flange does not contain the cylindrical core, it does not have the essential character of completed goods as a reel for cable wind-up (spool, subheading 3923.40) and GIR 2 (a) is not applied.

Therefore, it is classified as stated above as other articles of plastics, since it is not elsewhere specified or included.

**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.