

✿ Brief description of goods

Imitation leather sheet consisting of a composition leather (thickness 2 mm), coated with a plastic sheet (thickness 0.17mm) which is molded to imitate crocodile leather.

✿ Classification

4115.10-000

✿ Reason for classification

The sheet classified as stated above by application of GIR 3 (b) since it consists of different materials (composition leather and plastic) and it is considered that composition leather which accounts for a large part of the thickness and serves as the base gives essential character to the sheet.

**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.