

**✚ Brief description of goods**

Nylon bag used to store and sell a duvet. The bag is manufactured by using nylon fabric impregnated with synthetic resin for its body and synthetic leather for its sides. It has a robust handle made of synthetic leather on the top and hard plastic rivets on the bottom. It is presented as a single item and does not include a duvet.

**✚ Classification**

4202.92-000

**✚ Reason for classification**

Since the bag is not presented with a duvet, the provision of GIR 5 (a) are not applied. Additionally, since it has a structure with durability suitable for prolonged use and does not correspond to “Bags made of sheeting of plastics, ..., with handles, not designed for prolonged use (heading 39.23)” prescribed in Note 2 (A) (a) to Chapter 42.02 as those to be excluded from heading 42.02. Therefore, it is classified as stated above as a bag whose outer surface is made of textile.

**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.