

✚ Brief description of goods

Golf bag with a handle and a foldable-wheeled stand.

The outer surface is a nylon fabric and the inside has a structure suitable for storage of golf clubs.

✚ Classification

4202.92-000

✚ Reason for classification

Although the golf bag has a function of a cart as it has a handle and a foldable wheeled stand, it is classified as stated above since its essential character is given by a container for storage of golf clubs.

**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.