

**✚ Brief description of goods**

Home ironing board made of a particle board whose upper surface is covered by cotton fabric and steel legs.

**✚ Classification**

4421.90-999

**✚ Reason for classification**

The ironing board consists of two or more materials (cotton fabric, particle board and steel). It is considered that the base material of the board gives the essential character. Therefore, it is classified as stated above as other article of wood by application of GIR 3 (b).

**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.