

✚ Brief description of goods

Fabric (dyed, but not textured) made from 100% polyester long-fiber (other than that of high-tenacity yarn). One side of the fabric is coated with plastic for reinforcement of the fabric and for improvement of waterproof property.

Note that the coating of plastic cannot be seen with the naked eye.

✚ Classification

5407.61-022

✚ Reason for classification

Although it is a textile fabric which is coated with plastic, the coating cannot be seen with the naked eye. It is not classified in heading 59.03 according to the provisions of Note 2 (a) (1) to Chapter 59. Therefore, it is classified as stated above as a fabric made of synthetic long-fiber yarn.

**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.