

✚ Brief description of goods

Floor mat for motor vehicle (rectangular) manufactured by joining pile polyester felt (top surface) and vinyl chloride sheets with spike processing (back surface) and hemmed. The exposed surface during use is textile and it has the character of hardness, thickness, and strength as a floor mat.

Size: 450 mm x 600 mm

✚ Classification

5704.90-100

✚ Reason for classification

The floor mat is classified in subheading 5704.90 as floor covering of felt.

It is classified in 5704.90-100 as floor covering “of size and shape suitable for incorporation in motor vehicles” since the manufacturing processes are described as follows;

- (1) The goods are final products that do not require cutting and the like.
- (2) The size is suitable for placing the goods on the space under foot of the driver and passenger seats.
- (3) These goods are processed with a nonskid processing to use it by placing it on the floor of a motor vehicle.

**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.