

✚ Brief description of goods

Tissue paper box cover whose outer surface is made of acrylic knitted pile fabric (of pattern stich). The shape is similar to a stuffed bunny.

The inside of the body has a hollow made of cotton white cloth which can accommodate a tissue paper box and the top and bottom parts have openings with widths of approx. 13 cm and 15 cm, respectively. A rubber string is sewn into the periphery of the opening at the bottom part and the opening can be opened to approx. 33 cm when it is expanded.

A filler of artificial fiber is inserted between the outer surface and the cotton white cloth.

✚ Classification

6304.91-010

✚ Reason for classification

Since it has openings at the top and bottom parts where the internal white cloth is exposed and is to be used as a tissue paper box cover, it is not classified as the toys in Chapter 95. Therefore, it is classified as stated above as other furnishing article.

**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.