

✚ Brief description of goods

Gold bullion with a hole and a ring for hanging. It is mainly used as accessories such as a pendant.

✚ Classification

7113.19-029

✚ Reason for classification

Since the gold bullion has a hole and a ring for hanging, it has high decorative characteristics. Therefore, it is classified as stated above as an unfinished article of jewelry by application of GIR 2 (a).

**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.