

**✚ Brief description of goods**

Memo holder of plastic, of an animal shape, attached with a ferrite permanent magnet on its back. It is used to hold note papers.

**✚ Classification**

8505.19-000

**✚ Reason for classification**

The memo holder consists of a permanent magnet and plastic. It is considered that the essential character is given by the permanent magnet. Therefore, it is classified as stated above 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.