

✚ Brief description of goods

Plastic molded container (226 cm (L) x 55 cm (W) x 34 cm (H)) for transporting various outdoor goods for such as skiing, fishing and diving while protecting them from rain and wind. It is designed to be mounted on the roof rack of a motor vehicle by mounting hardware. The bottom of the container has multiple holes in the bottom so that it can be fixed using mounting hardware (such as U-shaped bolts) from the roof rack. The top shell has a streamlined design. The lid can be opened and closed with gas-filled supports or oil type supports.

✚ Classification

8708.99-090

✚ Reason for classification

Heading 39.23 covers the products for transportation that are made of plastic. The products for transportation originally mean boxes, cases and bags that are repeatedly or temporarily used for the purpose of transportation of specific luggage.

The container described above is manufactured for storing and protecting outdoor goods and has an internal structure that allows mounting on a roof rack of a motor vehicle. It is clear that it is solely manufactured for motor vehicle according to its shape etc. and it is considered that there is no versatility. It is essentially different from the products for transportation in heading 39.23.

As described above, it is considered that this satisfies the three requirements as the parts and accessories prescribed by General Explanatory Note (III) to Section XVII.

- (a) They must not be excluded by the terms of Note 2 to this Section.
- (b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88.
- (c) They must not be more specifically included elsewhere in the Nomenclature.

Therefore, it is classified as stated above as accessories of 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.