

**✚ Brief description of goods**

A set of parts necessary for assembling a watch such as a stainless steel case, watch movement (of mechanical type and automatic winding), windshield glass, face, hands, and band.

**✚ Classification**

9102.21-000

**✚ Reason for classification**

All parts necessary for assembling a watch are presented but not assembled at the time of presentation. It is regarded as the incomplete or unfinished article that has the essential character of the complete or finished article. Therefore, it is classified as a watch with automatic winding 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.