

**✚ Brief description of goods**

A set consisting of steel pipes and polyethylene sheets. Each part is processed to a particular shape as a frame, roof, or outer wall. When these parts are assembled, it becomes an agricultural greenhouse with a site area of 240 m<sup>2</sup> per unit.

**✚ Classification**

9406.00-090

**✚ Reason for classification**

Since parts of a greenhouse which are to be assembled on site are presented together, the set described above is classified as stated above as prefabricated buildings by application of GIR 1 (Note 4 to Chapter 94).

**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.