

**✚ Brief description of goods**

Nylon fabric belt, with a length of 60 cm and width of 2.5 cm, to which an iron clasp is attached to one end. A part of the belt consists of rubber threads and the belt has elasticity.

It is used to wrap around the opening for foot insertion and tighten in order to enhance the fit of a ski boot.

**✚ Classification**

9506.19-000

**✚ Reason for classification**

Since the belt has the special shape and function such as a part that consists of elastic rubber threads and the base metal clasp, it is considered as equipment for snow-skiing, which is specially designed for the purpose of enhancing the fit of a ski boot. Therefore, it is classified as stated above.

Note that, although it is an article of textile, which is the main component material, it is not classified in Section XI according to the provisions of Note 1 (t) to Section XI.

**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.