

**✚ Brief description of goods**

Tooth brushing set consisting of a plastic toothbrush and a tube toothpaste (5 g), packed in a transparent vinyl bag.

It is provided as a service item for the guest of a hotel and the like.

**✚ Classification**

9603.21-000

**✚ Reason for classification**

A toothbrush and toothpaste are put up in a set for retail sale. Since the amount of the toothpaste is small and the toothbrush can be used repeatedly, it is considered that the toothbrush gives the essential character. 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.