

Issue: Classification of a disassembled tent

Items at issue: **Disassembled tent**

Possible classification: Heading 39.26 or Heading 63.06.

Description of goods:

- Fully disassembled tent consisting of columns, bases and profiles of aluminium and metal.
- The tent is completely covered with a sheet of woven fabric which has been impregnated with plastics on both sides.
- The plastic cover is fixed on the metal structure.
- Available sizes: 15, 20 and 20m with a bay distance of 4m.
- Uses: For holding family celebrations such as weddings, anniversaries, etc.), professional events or association events.
- It can accommodate a fairly number of persons.
- It is designed to be assembled and disassembled, as and when required.

Matters under consideration:

- Heading 39.26: *“Other articles of plastics and articles of other materials of headings 39.01 to 39.14.”*
- Heading 63.06: *“Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.”*
- Note 1 to Chapter 63: *“Sub-Chapter I applies only to made up articles, of any textile fabric.”*
- Exclusion Note 1(h) to Section XI: *“Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39.”*
- Note 2(a) (3) to Chapter 59: *“Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39)”*

Basis of ruling:

The product is covered with a fabric which is coated with plastics on both sides, hence, as per Exclusion Note 1(h) to Section XI, this type of material is excluded from the scope of Section XI. Additionally, as per Note 1 to Chapter 63, Sub-Chapter I covers only made up articles, of any textile fabric. As such, the goods cannot find classification under heading 63.06.

Therefore, the item in question is classifiable under **heading 39.26, subheading 3926.90.90** by application of GIRs 1 and 6.

(Source: WCO members' website - Doc Ref: L 10428)