**OPINION**

**1. QUERIST:**

M/s. Yusen Logistics (India) Pvt. Ltd., Chennai on behalf of M/s. Yamaha Music India Pvt. Ltd., Chengalpattu.

**2. FACTS:**

2.1 M/s. Yamaha Music India Pvt. Ltd., the client of the querist, regularly imports Plywood Panels of standard sizes for manufacture of Guitar. It is stated that these panels are cut into shapes as per the requirement to become parts of musical instruments, then assembled with other components to make musical instruments. It is reported that the panels are imported in standard sizes and currently the importer is classifying these goods under chapter 44.

2.2 The querist has shared photographs/diagrams for the manufacturing process involved.

**3. QUERY:**

 In the above circumstances, querist would like to know, if these panels are cut into specific shapes and made into parts then, whether these can be classified under Chapter 92.

**4. OPINION:**

4.1 The plywood imported in standard length will be classifiable under Heading 44.12 of the Schedule to the Customs Tariff Act. Therefore, in the condition these are imported now, heading 44.12 will be in order. Even if it is cut to shape, unless it becomes an identifiable part/article falling under other headings, Heading 44.12 will apply. In this connection, the following explanatory notes to HSN Heading 44.12 may be seen.

*“The products of this heading remain classified herein whether or not they have been worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular and whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation,* ***provided*** *these operations do not thereby give such products the essential character of articles of other headings.”*

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4.2 At the same time, it may be seen that as per Note (1)(m) to Chapter 44, Goods of Section XVIII, for example, clock cases and musical instruments and parts thereof are excluded from Chapter 44.

4.3 In the explanatory notes to Heading 92.09 covering parts of musical instruments, the following parts/accessories are stated to be within the scope of Heading 92.09.

*“Bodies of mandolines, guitars or similar instruments; guitar or mandoline “mechanisms” (i.e., the pegs and worm and tooth wheels located at the scroll-end of the neck so that the strings can be properly tensioned); parts of violins, violoncellos or the like, e.g., backs, bellies, necks (whether or not in the rough), fingerboards, nuts, bridges, tailpieces (on which the strings are mounted) and buttons therefor, ribs (between belly and back), pegs (kind of keys fitted to the scroll for varying the tension of the strings), string adjusters, etc., standards for violoncellos and double basses (for resting the instruments on the ground); bows and parts of bows (sticks, heels, tension screws, etc.) including horsehair in bundles for bows; plectra, mutes, chin-rests.”*

4.4 A combined reading of the above will show that if the top board and side board are finished precisely according to their size requirements and are imported in a condition that they are identifiable guitars parts only and unfit for any other purpose, then, such boards can be classified as “**parts of musical instruments**” under Chapter **92.09**.

4.5 It may be noted that whether the item imported ‘as such’ is an identifiable part has to be decided by visual examination by Customs and subject to their satisfaction and subject to the provisions referred to above, the goods can be classified under **Heading 92.09**.

**S. MURUGAPPAN**

sm/ss

**Disclaimer:-** The above opinion is provided based on the information and documents made available to us by the querist and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.

**BY E-MAIL / COURIER**

**File No.237/2023-Opinion**

30.11.2023

M/s. Yusen Logistics (India) Pvt. Ltd.,

Temple Steps, Block No.1, Ground Floor,

No.184-187, Anna Salai, Little Mount,

Chennai – 600 015.

Attn.: Mr. Sivakumar .S, Assistant General Manager-Customs Clearance Division

**Mobile: 9790923518**

E-mail: <sivakumar.srinivasan@in.yusen-logistics.com>

Sir,

**Sub.: Classification of Plywood Panels or Musical Instruments (Guitar).**

1. In connection with the above, find attached the following.

(a) Opinion.

(b) Our Bill towards professional charges.

2. Should you require any further clarification in this regard, please feel free to contact me. Kindly arrange for payment of the attached bill.

Yours faithfully,

**S. MURUGAPPAN**

Attached: as above.

sm/ss