

NATIONAL CLASSIFICATION DECISION**Description of Commodity:**

Alubbubble FR 2906 White Roof Thermal Insulation. The product is manufactured using a modern sophisticated continuous laminating process, which consists of a layer of low-density polyethylene air cells laminated on both with aluminium foil or alternatively on one side with a white polyethylene layer which provides an aesthetically pleasing finish to the underside. It is designed to be installed on the inside of a wall, ceiling or floor of a building to maintain temperature by insulating against radiant heat from outside or inside

Trade Name: Alubbubble Thermal Insulation

Common Name: Alubbubble Thermal Insulation

Scientific Name: NIL

Tariff Decision: HS Code...7607.20.00

Reasons:

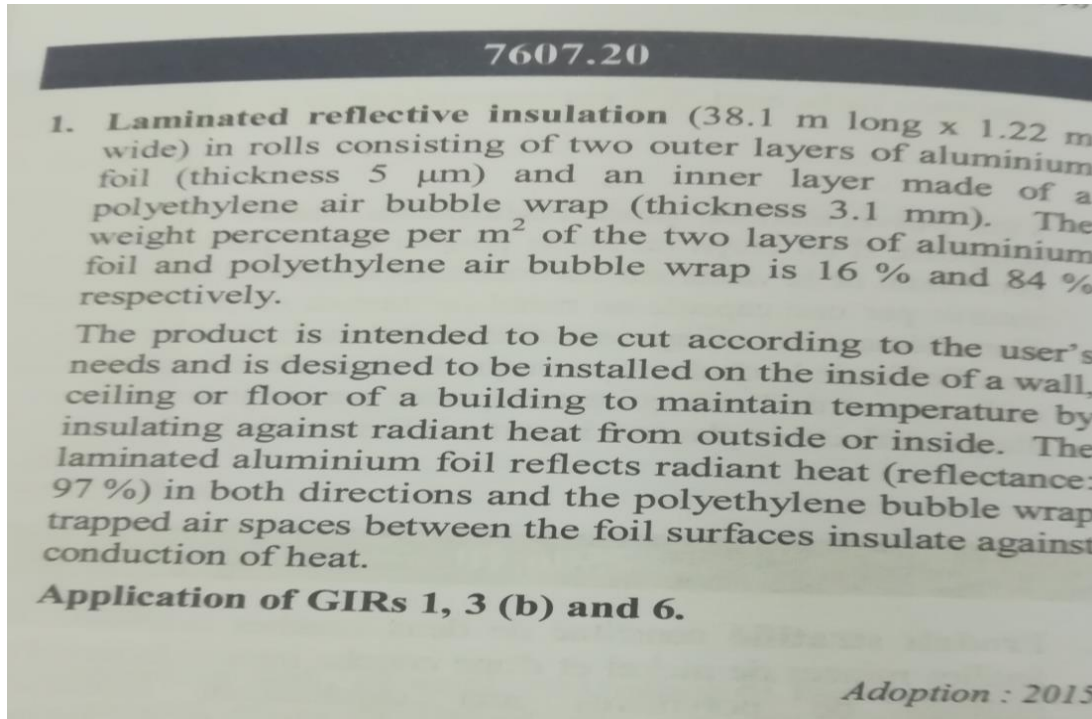
- The product is a composite good consisting of aluminium and polyethylene with the essential character being insulation.



- General Interpretative Rule (GIR) 1 which provides that the titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes classification, shall be determined according to the terms of the headings and any relative section or chapter notes.
- Rule 6, For legal purposes, the classification of goods in the sub-heading shall be determined according to the terms of those sub-heading and any related sub-headings notes and mutatis mutandis, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.
- Explanatory Note 1 (d) to Chapter 76 places plates, sheets, strips and foil with patterns in heading 76.06 and 76.07 (e.g. grooves, ribs, chequers, tears buttons lozenges) and to such

products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles of other headings.

- Refer to page XV/11 to the Compendium of Classification Decision Opinion 2017 Edition issues by the World Customs Organisation. (WCO).



- By application of GIRs 1, 3 (b) and 6.

This ruling is valid until **28 April 2023** and may be amended in part or wholly or withdrawn at any time by publication of a new ruling or a withdrawal notice.

If there is any amendment in the legislation that affects the content of this Ruling, such amendment overrides the information in this Ruling