


Slide 1



World  
Customs  
Organization

***goods put up in sets for retail sale***

Ed DE JONG  
Tariff and Trade Affairs Directorate  
[www.wcoomd.org/en/topics/nomenclature.aspx](http://www.wcoomd.org/en/topics/nomenclature.aspx)

WCO Knowledge Academy, June 2015

---

---

---

---

---

---

---

Slide 2

**goods put up in sets for retail sale**

- Background
- What are **GOODS PUT UP IN SETS FOR RETAIL SALE**
- What are **NOT** goods put up in sets for retail sale

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

2

---

---

---


---

---

---

---

Slide 3



World  
Customs  
Organization

**What is a “set” ?**

The Concise Oxford Dictionary :

**set<sup>2</sup> *n.***  
**1.** a group or collection of things belonging or used together or resembling one another.

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

3

---

---

---


---

---

---

---

Slide 4



WCO KACT, 24 x 26 June 2015

### Sets

The drafters of the former Nomenclature (BTN) recognized that some types of sets were traded internationally.

For example, first-aid boxes and kits, colours in sets, assortments of paper stationery, manicure and pedicure sets, and sets of assortments of gaskets and similar joints.

**These provisions were also transferred to the HS (headings 30.06, 32.13, 48.20, 82.14 and 84.84, respectively).**

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

4

---

---

---

---


---

---

---

---



Slide 5






WCO KACT, 24 x 26 June 2015

### Sets

**Examples in the HS**

	30.06	
	32.13	
	48.20	
	82.14	
	84.84	



WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

5

---

---

---

---


---

---

---

---

Slide 6



WCO KACT, 24 x 26 June 2015

### Sets

After some years of experience with the Brussels Nomenclature it became apparent that there were **other "sets"** and **"assortments"** being traded, the classification of which created problems for Customs administrations.

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

6

---

---

---

---


---

---

---


---

Slide 7



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE  
DES DOUANES

### Study



WCO KACT, 24 x 26 June 2015

7

---

---

---

---


---

---

---

---

Slide 8



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE  
DES DOUANES

### Sets

... **in order to facilitate the task of traders and Customs alike**, the *pre-HSC* Nomenclature Committee, considered that attention should be given to the possibility of **classifying the following goods as units**, that is, within the same heading :

- goods imported in sets, assortments, and the like;
- goods consisting of several objects or substances put up in a common packing for retail sale;
- articles imported with or at the same time as the boxes, cases or similar containers with which they are to be sold.

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

8

---

---

---

---

---

---

---

---

Slide 9

### Sets and assortments (principle)

- **Form a commercial whole**, sold as such in normal trade practice;
- **Be put up in a common outer packing for retail sale** (carrying case, kit, plastic bag, box, blister pack, etc.);
- **Consist of a variety of articles suitable for independent use but grouped together as components necessary for, or simply helpful in, the performance of a specific function** (e.g., sewing or embroidery) **or rendering a specific service** (e.g., safety precautions, first-aid, repair or servicing in the event of breakdown or accident en route).

WCO KACT, 24 x 26 June 2015

9

---

---

---

---


---

---

---

---


Slide 10



### Sets

In the 1976 edition of the Customs Cooperation Council Nomenclature (CCCN), the concept of “goods put up in sets” was **Introduced in the Nomenclature**, in General Interpretative **Rule 3 (b)**.

**These provisions were also transferred to the HS, in GIR 3 (b).**



WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

10

---

---

---

---


---

---

---

---

Slide 11



### HS GIR 3 (b)

“3 (b) Mixtures, composite goods consisting of different materials or made up of different components, and **goods put up in sets for retail sale**, which cannot be classified by reference to [Rule] 3 (a), shall be **classified** as if they consisted of the material or component which gives them their **essential character**, insofar as this criterion is applicable.”

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

11

---

---

---

---


---

---

---

---

Slide 12



### Explanatory Note to GIR 3 (b)

For the purposes of GIR 3 (b), the term “goods put up in sets for retail sale” means that the goods under consideration must :

- (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings;
- (b) consist of products or articles put up together to meet a particular need **or** carry out a specific activity; **and**
- (c) are put up in a manner suitable for sale directly to users without repacking.

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

12

---

---

---

---


---

---

---

---

Slide 13



WCO KACE 24 x 36 June 2015

### GIR 3 (b) “set-rule”

**Three criteria ! It is necessary:**

1. For there to be **two or more different articles** (i.e., the articles must be of a different type or nature)
2. For the whole to be **put up for retail sale**
3. That each of the articles making up the set has its own **complementary use** and they are **put up together to meet a particular need or carry out a specific activity**

WCO KACE 24 x 36 June 2015

Copyright© 2015 World Customs Organization

13

---

---

---

---


---

---

---

---


Slide 14



WCO KACE 24 x 36 June 2015

**1<sup>st</sup> criterion**  
different articles classifiable in different headings

**two or more different articles** which are,  
*at first sight*, **classifiable in different headings**



6 fondue forks **cannot** be regarded as a set within the meaning of GIR 3 (b)

WCO KACE 24 x 36 June 2015

Copyright© 2015 World Customs Organization

14

---

---

---

---


---

---

---

---

Slide 15

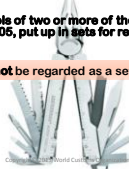


WCO KACE 24 x 36 June 2015

**1<sup>st</sup> criterion**  
different articles classifiable in different headings

**two or more different articles** which are,  
*at first sight*, **classifiable in different headings**

82.06	8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.
-------	---------	--



multi-purpose tool, **cannot** be regarded as a set since it is a **single article**

subheading 8203.20  
application of GIR 3 (b)  
essential character  
“pliers”

WCO KACE 24 x 36 June 2015

Copyright© 2015 World Customs Organization

---

---

---

---

---

---

---


---

Slide 16

1<sup>st</sup> criterion

different articles classifiable in different headings

two or more different articles which are, at first sight, classifiable in different headings



GIR 1 set ≠ GIR 3 (b) set

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

16

---

---

---

---

---

---

---

Slide 17



Headings which provide for sets, examples :

These are NOT sets of GIR 3 (b) :

30.06 - FIRST AID KITS

61.03 - MEN'S SUITS

61.04 - WOMEN'S SUITS

63.08 - NEEDLECRAFT SETS

82.06 - HAND TOOL SETS

82.14 - MANICURE AND PEDICURE SETS

84.84 - GASKET SETS

90.17 - DRAWING SETS

96.05 - VARIOUS TRAVEL SETS (TOILET, SEWING, SHOE CLEANING, ETC.)

---

---

---

---

---

---

---

Slide 18



GIR 3 (b) “set-rule”



Three criteria ! It is necessary:

✓ For there to be two or more different articles (i.e., the articles must be of a different type or nature)

➢ For the whole to be put up for retail sale

➢ That each of the articles making up the set has its own complementary use and they are put up together to meet a particular need or carry out a specific activity

---

---

---

---

---

---

---

Slide 19

2<sup>nd</sup> criterion


the whole to be put up for retail sale

➤ put up

a common outer packing (carrying case, kit, plastic bag, box, carton, blister pack, etc.)

➤ for retail sale

suitable for sale by retail without any additional packaging



WCO KACT, 34 x 36 June 2015

Copyright© 2015 World Customs Organization

---

---

---

---

---

---

---

Slide 20

2<sup>nd</sup> criterion

the whole to be put up for retail sale

Questions :

➤ Are there restrictions to the size of the packing (blister pack, pallet, box, crate, etc.) ?

➤ Can “sets” be presented in separate packages, for example, due to the composition of the articles in the set or for reasons of transport, provided that the goods are suitable for sale directly to users without repackaging ?

WCO KACT, 34 x 36 June 2015

Copyright© 2015 World Customs Organization

20

---

---

---

---

---

---


---

Slide 21

2<sup>nd</sup> criterion

the whole to be put up for retail sale

**Set consisting of a square (76 x 76 cm) solid hardwood table and two matching wooden chairs with plaid fabric cushion seat, put up in a single box for retail sale. The table and chairs are presented unassembled.**



Classification in subheading 9403.60

WCO KACT, 34 x 36 June 2015

Copyright© 2015 World Customs Organization

21

---

---

---

---

---

---

---

Slide 22

2<sup>nd</sup> criterion  
the whole to be put up for retail sale

**7-piece Dinette Set** (wooden table plus 6 matching chairs) **sold at one retail price**. The 36 x 60 inch table is a wood laminate table in a cherry colour finish.

The chairs are fully welded frames made of tubular metal that are finished in a matte black colour, with seats matching the table top screwed on.

The 7-piece Dinette Set ships in 4 boxes.

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

22

---

---

---

---

---

---

---

Slide 23

2<sup>nd</sup> criterion  
the whole to be put up for retail sale

**7-piece Dinette Set** (wooden table plus 6 matching chairs) **sold at one retail price**. The 36 x 60 inch table is a wood laminate table in a cherry colour finish. The chairs are fully welded frames made of tubular metal that are finished in a matte black colour, with seats matching the table top screwed on. The 7-piece Dinette Set ships in 4 boxes.

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

23

HSC/36 (Sept. 2005) : **Separate classification!**

---

---

---


---

---


---

---

Slide 24



GIR 3 (b) “set-rule”



**Three criteria ! It is necessary:**

- ✓ For there to be **two or more different articles** (i.e., the articles must be of a different type or nature)
- ✓ For the whole to be **put up for retail sale**
- That each of the articles making up the set has its own **complementary use** and they are put up together to **meet a particular need or carry out a specific activity**

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

24

---

---

---

---

---

---

---



Slide 25

3<sup>rd</sup> criterion

put up together to meet a particular need or carry out a specific activity

➤ 3<sup>rd</sup> condition

each of the articles making up the set has its own **complementary use** and they are put up together to **meet a particular need** or **carry out a specific activity**

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

25

---

---

---

---

---

---

---

---

Slide 26

3<sup>rd</sup> criterion

put up together to meet a particular need or carry out a specific activity

➤ intended to make it quite clear that the goods in a set must be so related as to be clearly intended for use together or in conjunction with one another

➤ articles in the set must demonstrate the need or activity, not the mere fact that they are packed together in a “gift” type presentation (e.g., Christmas or Mother’s Day Present)

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

26

---

---

---

---


---

---

---

---


Slide 27



WORLD CUSTOMS ORGANIZATION

prepared meal or set ?

**Micro-ready sandwiches with potato chips** (French fries), consisting of a **hamburger** (with bun), a **cheeseburger** (with bun) or a **roast beef sandwich** (with bun), each with more than 20 % by weight of meat (heading **16.02**), packaged for retail sale with potato chips (French fries)(heading **20.04**)



WCO KACT, 24 x 26 June 2015

Copyright© 2015

---

---

---

---

---

---

---

---

Slide 28



EUROPEAN COMMISSION  
DIREKTORAT ĠENERALI TAL-KOMERĊ

### A “set”

**Micro-ready sandwiches with potato chips** (French fries), consisting of a **hamburger** (with bun), a **cheeseburger** (with bun) or a **roast beef sandwich** (with bun), each with more than 20 % by weight of meat (heading 16.02), packaged for retail sale with potato chips (French fries)(heading 20.04).

**Classification in heading 16.02**  
**Application of GIR 3 (b).**



WORLDWIDE 2017-18, June 2017Copyright © 2017 World Customs Organization28

---

---

---

---


---

---

---


---

Slide 29



EUROPEAN COMMISSION  
DIREKTORAT ĠENERALI TAL-KOMERĊ

**Selection of products** consisting of pasta stuffed with shrimps (wontons) and a sachet of soup in powder form. The set is frozen and put up in a paper container for retail sale. Before consumption, after mixing the soup powder with water, the wontons have to be cooked in the soup before serving.



WORLDWIDE 2017-18, June 2017Copyright © 2017 World Customs Organization29

---

---

---

---


---

---

---


---

Slide 30



EUROPEAN COMMISSION  
DIREKTORAT ĠENERALI TAL-KOMERĊ

**Set** consisting of pasta stuffed with shrimps (wontons) and a sachet of soup in powder form. The set is frozen and put up in a paper container for retail sale. Before consumption, after mixing the soup powder with water, the wontons have to be cooked in the soup before serving.



Classification Opinion 1902.20/2  
**Application of GIRs 1, 2 (b), 3 (b) and 6**

---

---

---

---

---

---

---

---

Slide 31

3<sup>rd</sup> criterion

put up together to meet a particular need or carry out a specific activity

**Selection of products** put up together and consisting, for example, of :

- a can of shrimps (heading 16.05),
- a can of *pâté de foie* (heading 16.02),
- a can of cheese (heading 04.06),
- a can of sliced bacon (heading 16.02), and
- a can of cocktail sausages (heading 16.01).

Set, or not ?

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

31

---

---

---

---

---

---

---

---

Slide 32

3<sup>rd</sup> criterion

put up together to meet a particular need or carry out a specific activity

**Selection of products** put up together and consisting, for example, of :

- a can of shrimps (heading 16.05),
- a can of *pâté de foie* (heading 16.02),
- a can of cheese (heading 04.06),
- a can of sliced bacon (heading 16.02), and
- a can of cocktail sausages (heading 16.01).

No commonality, each item is to be classified separately in its own appropriate heading

WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

32

---

---

---

---

---

---

---

---

Slide 33

3<sup>rd</sup> criterion

put up together to meet a particular need or carry out a specific activity

**Toilet sets distributed by airlines to passengers** (during their flight or at their destination if their baggage is not available), consisting of a rectangular fabric bag, measuring 20 x 12 x 5 cm and containing :

- 1 disposable razor mounted on an aerosol can of shaving foam,
- 1 toothbrush and tube of toothpaste,
- 1 scented handkerchief,
- 1 pair of knitted socks,
- 1 textile blindfold to rest the eyes,
- 1 pair of ear plugs

Is this a set of GIR 3 (b) ?



WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

---

---

---

---

---

---

---

---

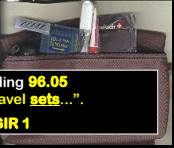
Slide 34

**3<sup>rd</sup> criterion**  
**put up together to meet a particular need or carry out a specific activity**

**Toilet sets distributed by airlines to passengers** (during their flight or at their destination if their baggage is not available), consisting of a rectangular fabric bag, measuring 20 x 12 x 5 cm and containing :

- 1 disposable razor mounted on an aerosol can of shaving foam,
- 1 toothbrush and tube of toothpaste,
- 1 scented handkerchief,
- 1 pair of knitted socks,
- 1 textile blindfold to rest the eyes,
- 1 pair of ear plugs

Classification in heading **96.05**  
This heading covers "travel **sets**...".  
Application of **GIR 1**



---

---

---

---

---

---

---

---

Slide 35

  
WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

**put up together to meet a particular need or carry out a specific activity ?**



WCO KACT, 24 x 26 June 2015 Copyright© 2015 World Customs Organization. 35

---

---

---

---

---

---

---

---

Slide 36

  
WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

**put up together to meet a particular need or carry out a specific activity ?**



**Separate classification of the individual items**

WCO KACT, 24 x 26 June 2015 Copyright© 2015 World Customs Organization. 36

---

---

---

---

---

---

---

---

Slide 37



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

**put up together to meet a particular need  
or carry out a specific activity ?**

**Articles used in the same place/environment : a set ?**



**Beach set**  
deck-chairs, 2 types of bags,  
bath, umbrella, table, stool,  
sunburn cream, magazines,  
2 types of a beach toys  
and bag refrigerator

WCO KACT, 24 x 26 June 2015

37

---

---

---

---

---

---

---

---

Slide 38



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

**put up together to meet a particular need  
or carry out a specific activity ?**

**Articles used in the same place/environment : a set ?**



**Beach set**  
deck-chairs, 2 types of bags,  
bath, umbrella, table, stool,  
sunburn cream, magazines,  
2 types of a beach toys  
and bag refrigerator

**Separate classification  
of the individual items**

WCO KACT, 24 x 26 June 2015

38

---

---

---

---


---

---

---

---


Slide 39



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

**put up together to meet a particular need  
or carry out a specific activity ?**

sugar confectionery presented in a set  
consisting of two small packets of  
confectionery and a reusable plastic  
dispenser, put up for retail sale



WCO KACT, 24 x 26 June 2015

Copyright© 2015 World Customs Organization.

39

---

---

---

---

---

---

---

---

Slide 40



ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՆՏՀԱՆՈՒԹՅԱՆ ՀԱՄԱԿԱՐԳԻ ՎԵՐԿԵՐՊՈՒՄԸ

put up together to **meet a particular need**  
or **carry out a specific activity** ?

HSC agreed that the goods should be regarded as a set, since the goods met the **three criteria** for sets laid down in the Explanatory Note to GIR 3; namely, it consisted of two different articles, put up together to carry out a specific activity and was put up for retail sale

**Classification Opinion 1704.90/2.**

WCO NACCS 4.0 - 10 January 2019



40

---

---

---

---

---

---

---

---

Slide 41



ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՆՏՀԱՆՈՒԹՅԱՆ ՀԱՄԱԿԱՐԳԻ ՎԵՐԿԵՐՊՈՒՄԸ

put up together to **meet a particular need**  
or **carry out a specific activity** ?

**Another combination of consumable and durable goods**

**A glass jar containing 200 g instant coffee and a decorated cup and saucer made of ceramic, put up for retail sale in a cardboard box.**

The total value is US\$ 3.66, which can be divided into US\$ 2.63 for the value of the instant coffee and glass jar, and US\$ 1.03 for the value of the cup and saucer.

41



---

---

---

---

---

---

---

---

Slide 42



ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՆՏՀԱՆՈՒԹՅԱՆ ՀԱՄԱԿԱՐԳԻ ՎԵՐԿԵՐՊՈՒՄԸ

put up together to **meet a particular need**  
or **carry out a specific activity** ?

**Another combination of consumable and durable goods**

**Separate classification in 2101.11 and 69.12**

**A glass jar containing 200 g instant coffee and a decorated cup and saucer made of ceramic, put up for retail sale in a cardboard box.**

The total value is US\$ 3.66, which can be divided into US\$ 2.63 for the value of the instant coffee and glass jar, and US\$ 1.03 for the value of the cup and saucer.

42



---

---

---

---


---

---

---

---


Slide 43



WCO KACE, 24 x 26 June 2015

Another combination of consumable and durable goods

put up together to **meet a particular need**  
or **carry out a specific activity** ?



A selection of vegetable oil, vinegar and an oil and vinegar combination, each with added ingredients, in separate glass bottles, presented together on a specially designed frame of metal (a stand) and put up in a set for retail sale.

Each bottle is a composite good and contains one of the following three product combinations:

- "Canola" oil (low erucic acid rape oil), chilli pepper and black pepper;
- "Canola" oil, balsamic vinegar, white vinegar and rosemary;
- white vinegar, chilli pepper, rosemary, apricots, salt, anti-oxidants and preservatives.

Copyright© 2015 World Customs Organization. 43

---

---

---

---

---

---

---

---

Slide 44



WCO KACE, 24 x 26 June 2015

Another combination of consumable and durable goods

put up together to **meet a particular need**  
or **carry out a specific activity** ?



A selection of vegetable oil, vinegar and an oil and vinegar combination, each with added ingredients, in separate glass bottles, presented together on a specially designed frame of metal (a stand) and put up in a set for retail sale.

**Classified as a "set" in 2209.90 (GIRs 1, 3 (c) and 6)**

- "Canola" oil (low erucic acid rape oil), chilli pepper and black pepper;
- "Canola" oil, balsamic vinegar, white vinegar and rosemary;
- white vinegar, chilli pepper, rosemary, apricots, salt, anti-oxidants and preservatives.

Copyright© 2015 World Customs Organization. 44

---

---

---

---

---

---

---

---

Slide 45



WCO KACE, 24 x 26 June 2015

put up together to **meet a particular need**  
or **carry out a specific activity**

Do you remember the toilet sets distributed by airlines to passengers ?



Copyright© 2015 World Customs Organization. 45

---

---

---

---

---

---

---

---

Slide 46

3<sup>rd</sup> criterion

put up together to meet a particular need or carry out a specific activity

"Overnight kits" distributed by airlines to passengers (during their flight or at their destination if their baggage is not available), consisting of a rectangular fabric bag (25x16 x 12 cm) coated inside with plastics and containing small quantities, for limited use, of products such as :

- 1 bottle (40 ml) of liquid soap,
- 1 bottle (40 ml) of body milk,
- 1 bottle (40 ml) of eau de Cologne,
- 1 disposable razor with shaving cream and after-shave,
- put up in the same case,
- 1 toothbrush and tube of toothpaste,
- 1 shoe cleaner,
- 1 sewing kit,
- 3 paperboard nail files,
- 1 comb,
- 10 cellulose-wadding handkerchiefs,
- 1 clothes brush,
- 1 shoehorn of plastics,
- 1 pair of knitted slippers without soles,
- 1 toilet glove,
- 1 pair of knitted unisex pyjamas, consisting of a short-sleeved T-shirt (50 % polyester/50 % acrylic) and a pair of shorts (100 % acrylic)



Is this a set ?

---

---

---

---

---

---

---

---

Slide 47

3<sup>rd</sup> criterion

put up together to meet a particular need or carry out a specific activity

"Overnight kits" distributed by airlines to passengers (during their flight or at their destination if their baggage is not available), consisting of a rectangular fabric bag (25x16 x 12 cm) coated inside with plastics and containing small quantities, for limited use, of products such as :

- 1 bottle (40 ml) of liquid soap,
- 1 bottle (40 ml) of body milk,
- 1 bottle (40 ml) of eau de Cologne,
- 1 disposable razor with shaving cream and after-shave,
- put up in the same case,
- 1 toothbrush and tube of toothpaste,
- 1 shoe cleaner,
- 1 sewing kit,
- 3 paperboard nail files,
- 1 comb,
- 10 cellulose-wadding handkerchiefs,
- 1 clothes brush,
- 1 shoehorn of plastics,
- 1 pair of knitted slippers without soles,
- 1 toilet glove,
- 1 pair of knitted unisex pyjamas, consisting of a short-sleeved T-shirt (50 % polyester/50 % acrylic) and a pair of shorts (100 % acrylic)

Not a "travel set" of heading 96.05 (GIR 1)  
Not a "set" within the meaning of GIR 3 (b)  
Separate classification

---

---

---

---


---

---


---

---

Slide 48



GIR 3 (b) "set-rule"



Three criteria ! It is necessary:

✓ For there to be **two or more different articles** (i.e., the articles must be of a different type or nature)

✓ For the whole to be **put up for retail sale**

✓ That each of the articles making up the set has its own **complementary use** and they are put up together to **meet a particular need or carry out a specific activity**

WCO KACE, 24 x 26 June 2015

Copyright© 2015 World Customs Organization

48

---

---

---

---

---


---

---

---



Slide 49







**GIR 3 (b) “set-rule”**

**Are there commodities like a**

**“set +”?**

For example :



WCO RACE, 24 x 26 June 2015 Copyright 2015 World Customs Organization 49

---

---

---

---


---

---

---

---

Slide 50



Four items made of textile material (100 % cotton), with the same decorative motif printed on each, packaged together for retail sale, comprising:

I. A set of three matching items made up from the same two multicoloured printed fabrics, consisting of:

- (a) a mitten padded with textile fibres providing thermal insulation, complete with hanging device; (see photograph No 546 A) (†)
- (b) a square-shaped pan-holder padded with textile fibres providing thermal insulation, complete with hanging device; (See photograph No 546 B) (†)
- (c) an apron; (see photograph No 546 D) (†)

II. A towel made up of terry fabric fringed on two sides and hemmed on the other two. (see photograph No 546 C) (†)

WCO RACE, 24 x 26 June 2015

---

---

---

---

---

---

---

---

Slide 51



**546 A**

**546 B**

**546 C**

**546 D**

**NOT A GIR 3 (B) SET**

**NOT A “SET + TOWEL” !**

**SEPARATE CLASSIFICATION**

WCO RACE, 24 x 26 June 2015

---

---

---

---

---

---

---

---

Slide 52



**GIR 3 (b) “set-rule”**

**Should all the articles put up together in a set act in concert ?**



WCO KACT, 34 x 16 June 2015Copyright© 2015 World Customs Organization52

---

---

---

---


---

---

---

Slide 53

**3<sup>rd</sup> criterion**  
**put up together to meet a particular need or**  
**carry out a specific activity**



Desk Organizer, consisting of a rotating plastic compartmentalized holder containing a pair of scissors, a cutter, four 4 pencils, 3 ball-point pens, a 15cm ruler, a roll of adhesive tape, an adhesive-tape dispenser, a pencil sharpener, a stapler, a box of strips of staples, a bag of plastic-headed drawing pins, a bag of paper clips, an eraser and a block of note paper, put up in a box for retail sale.

**a number of commonly used office supplies**

WCO KACT, 34 x 16 June 2015Copyright© 2015 World Customs Organization53

---

---

---

---


---

---

---

Slide 54

**3<sup>rd</sup> criterion**  
**put up together to meet a particular need or**  
**carry out a specific activity**



Desk Organizer, consisting of a rotating plastic compartmentalized holder containing a pair of scissors, a cutter, four 4 pencils, 3 ball-point pens, a 15cm ruler, a roll of adhesive tape, an adhesive-tape dispenser, a pencil sharpener, a stapler,

**given its presentation, composition and the complementary nature of its components for a specific purpose**

**Classification as a “set” by application of GIR 3 (b)**  
**Essential character given by the plastic holder**  
**3926.10 - Office or school supplies**

---

---

---


---

---

---

---

Slide 55




### 99 piece Emergency Roadside Kit

consisting of:

a 10' battery booster cable, accident information guide, emergency thermal blanket, radiator water bag, 2 light sticks, 2 hose clamps, gas siphon, vinyl glove, a paper flag that reads "Emergency Help Call Police," red shop towel, multi-function knife, flashlight, 2 D-size batteries, poncho, roll of radiator repair tape, 6 blade fuses, 27 cable nylon ties, flammable tire sealer and first aid kit, all packed inside a soft-sided plastic, reinforced, zippered bag with straps.

The bagged is monogrammed with the words "Emergency Roadside Kit" and the triangular yellow symbol for emergencies.

The kit is intended to be stored in a vehicle.



WCO KACT, 24 x 36 June 2015 Copyright© 2015 World Customs Organization.

---

---

---

---


---

---

---

---

Slide 56




### 99 piece Emergency Roadside Kit

consisting of:

a 10' battery booster cable, accident information guide, emergency thermal blanket, radiator water bag, 2 light sticks, 2 hose clamps, gas siphon, vinyl glove, a paper flag that reads "Emergency Help Call Police," red shop towel, multi-function knife, flashlight, 2 D-size batteries, poncho, roll of radiator repair tape, 6 blade fuses, 27 cable nylon ties, flammable tire sealer and first aid kit, all packed inside a soft-sided plastic, reinforced, zippered bag with straps.

The bagged is monogrammed with the words "Emergency Roadside Kit" and the triangular yellow symbol for emergencies.

The kit is intended to be stored in a vehicle.



WCO KACT, 24 x 36 June 2015 Copyright© 2015 World Customs Organization.

---

---

---

---


---

---

---

---

Slide 57




### 99 piece Emergency Roadside Kit

consisting of:

a 10' battery booster cable, accident information guide, emergency thermal blanket, radiator water bag, 2 light sticks, 2 hose clamps, gas siphon, vinyl glove, a paper flag that reads "Emergency Help Call Police," red shop towel, multi-function knife, flashlight, 2 D-size batteries, poncho, roll of radiator repair tape, 6 blade fuses, 27 cable nylon ties, flammable tire sealer and first aid kit, all packed inside a soft-sided plastic, reinforced, zippered bag with straps.

The bagged is monogrammed with the words "Emergency Roadside Kit" and the triangular yellow symbol for emergencies.

The kit is intended to be stored in a vehicle.



WCO KACT, 24 x 36 June 2015 Copyright© 2015 World Customs Organization.

---

---

---

---

---

---

---

---

Slide 58

99 piece Emergency Roadside Kit		
• First-aid kit	3006.50	
• Tire sealer	3824.90	
• Light sticks	3824.90	
• Gas siphon	3917.33	
• Roll of radiator tape	3919.10	
• Emergency blanket	3920.20	
• Polyethylene poncho	3926.20	
• Vinyl gloves	3926.20	
• Cable nylon ties	3926.90	
• Radiator water bag	3926.20	
• Soft-sided case	4202.92	
• Accident information guide	4901.10	
• Paper "Emergency Help" flag	4911.99	
• Red shop towel	6307.10	
• Hose clamps	7326.90	
• Multi-functional pocket knife	8211.93	
• D-size batteries	8506.80	
• Flashlight	8513.10	
• Blade fuses	8536.10	
• Battery booster cable	8544.41	

---

---

---

---

---

---

---

---

Slide 59

99 piece Emergency Roadside Kit

a 10' battery booster cable, accident information emergency thermal blanket, radiator water bag, .

**Step-by-step approach:**

1. The HSC, by 11 votes to 10, decided that the kit constituted "goods put up in set for retail sale".
2. The HSC, by 18 votes to 5, decided that it was not possible to identify the essential character of the set.
3. The HSC, by 11 votes to 3, decided that the battery booster cable belonged to the components that merit consideration in determining the classification. The Chairperson then concluded that the "99 piece Emergency Roadside Kit" had to be classified under heading 85.44 (subheading 8544.42), by application of GIRs 3 (c) and 6.

---

---

---

---

---

---

---

---

Slide 60

99 piece Emergency Roadside Kit				
The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (40 <sup>th</sup> Session – October 2007) on specific products, together with their related Harmonized System code numbers and, in certain cases, the classification rationale.				
<b>Advice</b> Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.				
No	Product description	Classification	HS codes Considered	Classification rationale
19	A "99 piece Emergency Roadside Kit" consisting of a 10 feet battery booster cable, accident information guide, emergency thermal blanket, radiator water bag, 2 light sticks, 2 hose clamps, gas siphon, vinyl gloves, a paper flag that reads "Emergency Help Call Police," red shop towel, multifunction knife, flashlight, 2 D-size batteries, poncho, roll of radiator repair tape, 6 blade fuses, 27 cable nylon ties, flammable tire sealer and first-aid kit, all packed inside a soft-sided plastic, reinforced, zippered bag with straps. The bag is monogrammed with the words "Emergency Roadside Kit" and the triangular yellow symbol for emergencies. The kit is intended to be stored in a vehicle.	8544.42	GIR 3 (b) and GIR 3 (c)	GIRs 1, 3 (c) and 6
WCO KACT, 24 x 26 June 2015 Copyright© 2015 World Customs Organization. 60				

---

---

---

---


---

---

---

---

Slide 61



WORLD CUSTOMS ORGANIZATION

ORGANISATION MONDIALE DES DOUANES

SET-RULE RECAP

Three criteria ! It is necessary:

- ✓ For there to be **two or more different articles** (i.e., the articles must be of a different type or nature)
- ✓ For the whole to be **put up for retail sale**
- ✓ That each of the articles making up the set has its own **complementary use** and they are put up together to **meet a particular need** or **carry out a specific activity**

WCO KACT, 34 x 18 June 2015

Copyright© 2015 World Customs Organization

52

---

---

---

---

---

---

---

Slide 62



WORLD CUSTOMS ORGANIZATION

ORGANISATION MONDIALE DES DOUANES

Thank you! Questions?

More information :

[www.wcoomd.org/en/topics/nomenclature.aspx](http://www.wcoomd.org/en/topics/nomenclature.aspx)

WCO Tariff and Trade Affairs Directorate

---

---

---

---

---

---

---