



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

# **KACT, WCO Headquarters, Brussels, Belgium**

## **June, 22 – 24, 2015**

### **Harmonized System – Parts**

#### **Case study**

**Facilitator: Izaak Wind**

**Bonus**



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## Case studies

A cylindrical article made of aluminium alloy, with holes and recesses, of a length of approximately 8 cm and a diameter of approximately 4 cm.

The article is used as a part of the retracting unit of a safety seat belt used, for example, in motor vehicles, speed boats and chair lifts for stairs.





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## Case studies

Classification under heading 87.08 is excluded, as that heading only covers safety seat belts of vehicles of headings 87.01 to 87.05 but **not** parts thereof.

Classification under heading 83.02 as base metal mountings, fittings and similar articles suitable for coachwork is excluded as the article is not a part of the body of the car, but a part of the retracting unit of a safety seat belt.

The article is therefore to be classified according to its constituent material under heading 76.16 as other articles of aluminium.



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**THAT'S ALL !**