



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

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**Harmonized System – GIR 1 and 6**

**Case studies**

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## Case studies

Note 1 (g) to Section XVI excludes “Parts of general use of base metal, or similar goods of plastics”.

What do you know about the scope of the term “plastics” used in Section XVI?



## Case studies

The subheadings of heading 20.07 read:

- 2007.10 - Homogenised preparations
- Other:
- 2007.91 - - Citrus fruit
- 2007.99 - - Other

Where would you classify a bottle containing 200 g homogenised citrus fruit, put up for retail sale as infant food?



## Case studies

Heading 04.02 refers to ‘Milk containing added sugar’.

Do you think that the heading also cover such products containing cocoa?

Explain and give the classification rationale.



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**THAT'S ALL !**