

Tariff Precedent Number : 9911300

Type : 5 Date last Changed : 6/12/2006
Description of Goods : TOMS - Key rings with attachments, such as small knives, water pistols, etc.
Heading : 9503.90.99 Inst No :
Reason : ***TOM #20 minutes relevant *** The principle to be satisfied in cases such as this is "whether the attachment has a utilitarian function".
In the case under discussion, the water pistol was seen as having a utilitarian function which took precedence over the keyring for classification purposes. The pistol was seen as fitting this description and class was decided as 9503, accordingly.
Precedent 6644000 refers to similar goods, but puts another consideration forward.
Advice Status : F Date : 22/03/1994
Changed Status : V Date : 6/12/2006 Code : T
New Tariff Implemented

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