

GENERAL RULES OF INTERPRETATION

Classification of goods in the tariff schedule shall be governed by the following principles:

1. The title of sections, sub-sections, index, and 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 heading and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as essential, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), essential accessories or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods containing wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
2. When, by application of rule 2(b) or for any other reason, goods are prima facie classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. By this rule, the heading which is most specific shall be that which is most precise in terms of the nomenclature, that is, the heading which is at the lowest level of the hierarchy of headings. Thus headings are to be regarded as equally specific as regards to terms goods, even if one of them gives a more complete or greater description of the goods.
 - (b) Where two or more headings are equally specific, the heading which is in the last numerical order shall be preferred.

Appendix M

Harmonized Tariff Schedule

- (c) When goods cannot be classified by reference to 5(a) or 2(b), they shall be classified under the heading which covers them in numerical order among those which equally apply consistently.
3. Goods which cannot be classified as accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most alike.
4. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) Cases, boxes, crates, instrument cases, gun cases, drawing instruments cases, medicine cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and provided with the articles for which they are intended, shall be classified with such articles when of a kind normally sold separately. This rule does not, however, apply to containers which give the goods an essential character.
 - (b) Subject to the provisions of rule 2(a) above, packing materials and packing containers carried with the goods themselves shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not applying when such packing materials or packing containers are merely attached for transport use.
5. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related sub-heading notes and, subject to the above rules, on the understanding that, only subheadings at the same level are comparable. For the purposes of this rule, the relative section, chapter and sub-chapter notes also apply, unless the context otherwise requires.