



Kitchen Table and Chairs Set

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- The goods are:
 - 1 x Wooden table
 - 4 x Wooden table chairs
- Packaging details below:
 - Wooden table
 - 2 x cardboard boxes
 - Wooden table chairs
 - 1 x cardboard box per chair
- Imported unassembled as a kitchen dining set put up for retail sale in 6 separate cardboard boxes.



Does the Kitchen Table and Chairs set qualify as "Goods put up in sets for retail sale" under GIR 3(b)?

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- General Rule for the Interpretation of the Harmonized System (GIR) 3(b):

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:

...
(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 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" ...

- Explanatory Note (X) to GIR 3(b) states that the term "goods put up in sets for retail sale" applies to goods that:
 - a) consist of at least two different articles which are 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 sold directly to users without repacking (e.g., in boxes or cases or on boards).

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- a HS classification decision of the Harmonized System Committee of the World Customs Organization has also established that the number of boxes is a factor in how a furniture set is classified.
- For example, a "furniture set" consisting of a table and several chairs packaged in a single box at time of importation that meets the criteria set out in EN (X) can be considered a "set for retail sale". It would be classified as a single entity, under the heading appropriate for the piece(s) that gives the "furniture set" its essential character, by the application of GIR 3(b).
- However, if the same "furniture set" is packaged in more than one box, it cannot be considered to be a "set for retail sale". Consequently, the table and chairs would have to be classified separately.