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Ref: INT 14/08

Item: Baby walker

Description of goods:

The baby walker is made up of plastic and with a tubular steel frame. There is a piece cloth/fabric which has two holes to allow the baby's legs to pass through, intended for supporting and help a baby to maintain his balance while learning to walk. The baby walker is built on casters.

Photo/Illustrations:



Classification:

Heading 87.15 subheading (8715.00)

Rationale:

Application of **GIR 1** and **GIR6** of the Harmonised Commodity Description and Coding System.

Source: Tax Appeal Tribunal

Supreme Court (Record No. 68411)