

REF: INT 03 /11

Item: Batibox Maconn

Commodity:

Boxes (described as Batibox Maconn) made of plastics without cover, fitted with metal screws and each side having breakable slots.

Photo:



Classification issue:

As per the WCO database for the classification of goods, boxes (metal or plastics) with openings to guide electric cables, for use solely or principally with the apparatus of Heading 85.35 or 85.36 are to be classified as parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.

Subheading 8538.10 refers to boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus.

Classification:

The above goods and the like are therefore classifiable in Heading 85.38, Subheading 8538.10.

Rationale:

By application of GIR 1 and GIR 6 of the Harmonised Commodity Description and Coding System.