

Ref: INT 20/08

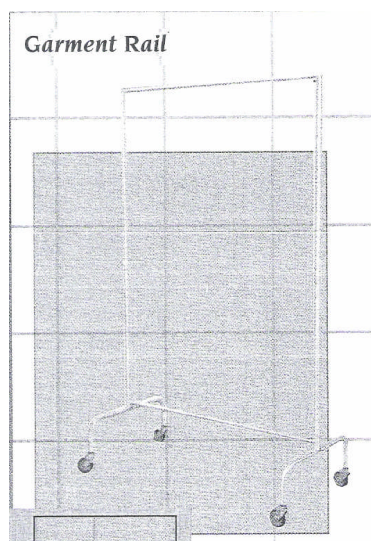
Item: Garment Rail

Description of item:

The garment rail consists of a simple horizontal and rectangular tubular frame of chromed iron or steel mounted on two support tubes in the form of a bracket provided with four swivel castors (diameter: 75 mm).

The article is apparently being used as a cloth or coat rack.

Photo/Illustrations:



Classification issue:

The garment rail meets the criteria of the definition of furniture as movable article having the essential characteristic of being designed to be placed on the floor or ground (Note 2 to Chapter 94). The presence of small casters or wheels does not preclude the classification as furniture of Chapter 94. The garment rail is therefore classified as metal furniture other than of a kind used for offices.

Classification :

Heading 94.03 subheading (9403.20)

Rationale:

Application of GIRs 1 and 6 of the Harmonised Commodity Description and Coding System.

Source: WCO/Tariff Unit