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Ref: INT 15/08

## Item: Empty (i.e without magnetic tape) Plastic Video or audio cassette box

## **Description of goods:**

The empty plastic video or audio cassette box is in the form of a plastic box containing two plastic spools, placed side by side. The box and the spools form a whole and the spools rotate.

The recorder mechanism and the spools do the winding and rewinding of the magnetic tape.

The box serves as a container.

## **Classification**:

Heading 39.23 subheading (3923.40)

## Rationale:

Application of Note 1 (c) to Section XVI.

Source: WCO/ Tariff Unit