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Customs Tariff (Amendment) Act, 2003

Section VII - Plastics and Articles Thereof, Rubber and Articles Thereof

SECTION VII

PLASTICS AND ARTICLES THEREOF, RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI of VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable; whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
