

Issue: Classification of “Bristle free toothbrushes, of plastics”

Item at issue: “Bristle free toothbrushes, of plastics”



Possible classification: Heading 39.26 or Heading 96.03

Description of goods:

The product at issue would appear to be bristle free toothbrush (toothbrush handle, manufactured from plastics and having dead holes in place, where the bristles will be inserted).

The toothbrush plastic handles and polypropylene monofilament in rolls, having a thickness of not less than 1mm, are imported together in the same container. The monofilament will be used to manufacture the bristles for the toothbrush. To obtain the finished goods, the product is subjected to processing by sublimation, laser or mechanic engraving.

The manufacturing process is by injection moulding of plastics to produce the entire handle, including the small holes, called cores, into which the bristles are inserted. To complete the production process the handle goes through the filling machine. The bristles, which are usually made of nylon, are positioned into the core of the handle automatically. The bristles are then stapled into the core with tiny metal staples. The toothbrush passes through a trimming machine which slices the bristles to the correct length and shape for the particular design.

Headings under consideration:

- Heading 39.26 - Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
- Heading 96.03 – Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).

Basis of ruling:

Classification concerns only the plastic handle and not a combination of the handle and the monofilament yarn presented in coils.

The only way to classify the article in heading 96.03 is by application of GIR 2 (a), as an unfinished article having the essential character of the complete or finished article. It should be noted that, in the HS, goods are to be classified as presented to Customs.

However, the product cannot be identified as an unfinished or incomplete toothbrush within the meaning of the first part of the GIR 2 (a). The very important part (the bristle) that gives the essential character to the finished product is missing and, secondly, there is need to consider the amount of work to be done to obtain the finished product.

Therefore, the plastic handle should be considered as a “part” of the toothbrush; however, heading 96.03 does not provide for parts. As a consequence, parts have to be classified in their own headings or, failing that, according to their constituent material.

The Explanatory Note to heading 96.03, under Exclusion (a), clarifies that the heading excludes; *“brush mountings or handles (classified according to the constituent material)”*.

Conclusion:

In light of the foregoing, the product at issue is classified in **heading 39.26** and **subheading 3926.90**, by application of GIRs 1 and 6.

(Source: WCO members' website - Doc Ref: L 10240)