

## **Issue: Classification of a stuffed toy animal with a blanket inside**

### **Items at issue: Stuffed toy animals with a blanket inside**

**Possible classification:** Classifiable together under Heading 63.01, classifiable together under Heading 95.03, or classified separately under Headings 63.01 and 95.03.

### **Description of goods:**

Stuffed toy animal in the form of an owl of height 33cm, with a blanket which is made of 100% polyester, of size 130 x 180cm.

### **Matters under consideration:**

- Heading 95.03: Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.
- Heading 63.01: Blankets and travelling rugs.
- The term 'goods put up in sets for retail sale' shall be taken to mean goods which:
  - (a) consist of at least two different articles which are, prima facie, classifiable in different headings;
  - (b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and
  - (c) are put up in a manner suitable for sale directly to end users without repacking.

### **Basis of ruling:**

The product at issue consists of two different articles packed in a manner for sale directly to end users. For goods to be classified as a set, the above 3 conditions must be satisfied.

Condition (a) is satisfied: stuffed animal (toy) is classifiable under heading 95.03 while blanket in heading 63.01.

Condition (c) is satisfied: the products have been put together for retail sale and no repacking is needed.

Condition (b) is not satisfied: blanket and toy, put together, do not meet any particular need or activity.

### **Conclusion:**

Since one of the above mentioned conditions is not satisfied, the goods cannot be considered as a set. Therefore, blanket and toy should be classified separately under **HS Codes 6301.40.00** and **9503.00.30**, respectively, by application of GIRs 1, 3(b) & 6.

*(Source: WCO members' website - Doc Ref: L 10513)*