

shall be according to paragraph (c);

- (c) where, by application of paragraph (b) (iii) or for any other reason, goods are prima facie classifiable under two or more tariff descriptions, classification shall be effected as follows:
- (i) the tariff description which provides the most specific description shall be preferred to tariff descriptions providing a more general description; however where two or more tariff descriptions each refer to a part only of the materials or substances contained in mixed or composite goods or to a part only of the items in a set put up for retail sale those tariff descriptions are to be regarded as equally specific in relation to those goods even if one of them gives a more complete or precise description of the goods;
  - (ii) mixtures and composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to subparagraph (i), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
  - (iii) where goods cannot be classified by subparagraph (i) or (ii) they shall be classified under the heading which occurs last among those which equally merit consideration;
- (d) Where goods cannot be classified in the manner provided by paragraph (a), (b), (c) they shall be classified under the tariff description appropriate to the goods to which they are most akin;

- (e)(i) Camera cases, instrument cases, gun cases drawing instrument cases, necklace cases and similar containers specially shaped or fitted to contain a specific article, suitable for long-term use and imported with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith but this paragraph does not apply to containers which give the whole its essential character.
  - (ii) subject to the provisions of subparagraph (i), packing materials for goods therein shall be classified with the goods if they are of a kind normally used for packing such goods but this paragraph is not applicable when such packing materials or packing containers are clearly suitable for repetitive use;
- (f) for legal purposes, the classification of goods in the tariff description of a heading shall be determined according to the terms of those tariff descriptions and any chapter notes relative to those tariff descriptions and, *mutatis mutandis*, according to this Subsection, on the understanding that only the tariff descriptions at the same level are comparable, and for the purposes of this Subsection the relative Section and chapter notes also apply, unless the context otherwise requires;
- (g) the classification of goods within a tariff description shall have regard to the wording of the heading;
- (h) where in any tariff description parts of articles are classified with those articles, mention of any of the articles in a tariff description of that heading shall be deemed to include a mention of parts of