

ITEM: Bird cage of iron, consisting of metal sides and a plastic base, with a plastic dirt tray and plastic feeding container.

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## Tariff Classification Suggestion

### Phase 1

#### Top 3 candidate chapters

Chapter	Justification
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<b>73</b>	By GRI 1, classify by heading text; Chapter 73 covers manufactures of iron or steel, including household articles (73.23) and other articles (73.26). As a composite (metal sides + plastic base/trays), GRI 3(b) assigns classification by the essential character, given by the iron structure.
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<b>39</b>	Alternative only if plastic gives the essential character. Chapter 39 covers plastic household articles (39.24) and other plastic articles (39.26), but per GRI 3(b) the metal sides confer the essential character, so 39 is excluded.
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<b>83</b>	Miscellaneous articles of base metal (locks, ornaments, office articles, etc.) per 83.01–83.08. Since Chapter 73 specifically covers iron/steel articles (e.g., 73.23/73.26), GRI 3(a) favors 73 over this residual chapter.
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### Phase 2

## TARIFF CLASSIFICATION OPINION

### I. Applicable legal framework

- General Rules of Interpretation (GRI) • “The titles of sections, chapters or subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes...” (GRI 1). • “Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances... The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.” (GRI 2(b)). • “When... goods are, prima facie, classifiable under two or more headings, the heading which provides the most specific description shall be preferred... [and] composite goods... shall be classified

as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.” (GRI 3(a) and 3(b)). • “The classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings... and, mutatis mutandis, to the above rules...” (GRI 6).

- Notes and chapter texts (LIGIE/NESA) • Chapter 73 (Manufactures of iron or steel). Note 2: “the term ‘wire’ refers to products... whose cross-section... is less than or equal to 16 mm...”. • Heading 73.23: “Table, kitchen or other household articles and parts thereof, of cast iron, iron or steel; ...” Subheadings 7323.93 (of stainless steel), 7323.94 (of iron or steel, enamelled) and 7323.99 (other). • Heading 73.26: “Other articles of iron or steel,” with subheading 7326.20 “Articles of iron or steel wire.” • Chapter 39. Heading 39.24: “Tableware, kitchenware, other household articles... of plastics” and Heading 39.26: “Other articles of plastics...”.

II. Legal-technical analysis Description of the good: “Bird cage of iron, consisting of metal sides and a plastic base, with a plastic dirt tray and plastic feeding container.”

1) Chapter selection (GRI 1; GRI 2(b) and 3(b) for composite articles)

- The article is a finished household container/enclosure for a pet, presented as a composite of iron/steel (sides) and plastics (base, tray, feeder). Under GRI 2(b), references to a material include goods composed partly of that material, and composite articles are then classified per GRI 3 (essential character).
  - The essential character is conferred by the metal cage structure, which provides the enclosure function; the plastic base and accessories are ancillary. Therefore, the classification proceeds in Chapter 73 (manufactures of iron or steel) by essential character (GRI 3(b)).
- 2) Heading determination within Chapter 73 (GRI 1 and 3(a))
- Heading 73.23 covers “household articles... of iron or steel.” A bird cage intended for home use meets the ordinary meaning of a domestic-use article.
  - Heading 73.26 is residual: “Other articles of iron or steel,” including subheading 7326.20 for “Articles of iron or steel wire.” Although the cage sides are typically of wire (and the term “wire” is defined in Chapter 73 Note 2 as  $\leq 16$  mm in cross-section), heading 73.26 only applies when no more specific heading covers the article.

- Applying GRI 3(a), a heading that expressly covers household articles (73.23) is more specific than the residual “other articles” of heading 73.26. Consequently, heading 73.23 prevails over heading 73.26.
- 3) Subheading selection (GRI 6)
  - Within 73.23, subheadings distinguish by material/finish: • 7323.93: “Of stainless steel.” • 7323.94: “Of iron or steel, enamelled.” • 7323.99: “Other.”
  - The description indicates iron/steel with no claim of stainless or enamel. Therefore, at the level of subheading (GRI 6), the appropriate subheading is 7323.99 (other household articles of iron or steel).

### III. Exclusion of alternative headings or subheadings (Chapters 73 and 39)

- 73.26 (including 7326.20 “Articles of iron or steel wire”): Excluded. While the sides are of wire (as per Note 2, Chapter 73), heading 73.26 is a residual provision for “other articles.” GRI 3(a) gives priority to the more specific description (household articles under 73.23) over generic “other” articles. Accordingly, 73.26 (and, within it, 7326.20) does not apply when 73.23 covers the article by its use as a household item. Important note: 7326.20 is excluded because heading 73.23 specifically describes the article’s function (household use), whereas 73.26 is residual.
- 73.25 (other cast articles): Excluded. The article is not a cast iron/steel molding as per the scope of heading 73.25; it is an assembled cage primarily of wire/sections, not a cast manufacture.
- 73.14 (wire cloth, netting and grills, etc.): Excluded. Heading 73.14 covers meshes and grills of wire, not finished cages for domestic use.
- Chapter 39 (plastics): • 39.24 “Tableware, kitchenware or other household articles, of plastics”: Excluded. The essential character is conferred by the metal cage structure, not the plastic base/tray/feeder, per GRI 3(b). • 39.26 “Other articles of plastics”: Excluded for the same essential character rationale; the plastics are ancillary.

### IV. Documentary requirements for the importer To substantiate the subheading determination at customs, the importer should provide:

- Technical data sheet stating the materials of construction (iron/steel type, whether stainless or not; presence/absence of enamel coating).
- Photographs of the assembled cage and its components (sides, base, tray, feeder).

- Manufacturing description confirming the metal sides are the structural enclosure and, where applicable, whether they are wire and the approximate wire diameter.
- Marketing literature or user manual evidencing intended household use.
- Packing list and any quality certificates indicating material composition or coatings.

V. Determination conditioned Given that the description does not specify stainless steel or enamel, the precise subheading within 73.23 depends on material/finish:

- Option A (if the cage is of iron or non-stainless steel and not enamelled) Chapter: 73 Heading: 73.23 Subheading: 7323.99 Fraction (8-digit): Not determined (this opinion is limited to subheading) NICO: Not determined (this opinion is limited to subheading) Legal basis: Heading 73.23 text and GRI 3(a), 3(b), 6.
- Option B (if the cage is of stainless steel) Chapter: 73 Heading: 73.23 Subheading: 7323.93 Fraction: Not determined (this opinion is limited to subheading) NICO: Not determined (this opinion is limited to subheading) Legal basis: 7323.93 “Of stainless steel.”
- Option C (if the cage is enamelled iron/steel) Chapter: 73 Heading: 73.23 Subheading: 7323.94 Fraction: Not determined (this opinion is limited to subheading) NICO: Not determined (this opinion is limited to subheading) Legal basis: 7323.94 “Of iron or steel, enamelled.”

CRITERIA PENDING: confirmation whether the metal is stainless or not; confirmation whether the metal parts are enamelled; confirmation that the metal structure is the principal enclosing element (essential character) and the plastics are ancillary; any special features altering household use.

## VI. Conclusion

- Preferred legal outcome (absent indications of stainless steel or enamel): Chapter: 73 (Manufactures of iron or steel) Heading: 73.23 (Household articles of iron or steel) Subheading: 7323.99 (Other) Fraction (8-digit): Not determined (scope limited to subheading) NICO: Not determined (scope limited to subheading)

Justification summary: By GRI 1 and 3(a), heading 73.23 (domestic-use articles) is more specific than the residual heading 73.26; the cage’s essential character is conferred by the metal structure per GRI 3(b). Therefore, 73.26—including 7326.20—is excluded notwithstanding the wire construction, since 73.26 only applies to “other articles” when no more specific heading covers the goods (here, 73.23 does).