

39.23

39.23 - Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.

3923.10 - Boxes, cases, crates and similar articles

- Sacks and bags (including cones) :

3923.21 - - Of polymers of ethylene

3923.29 - - Of other plastics

3923.30 - Carboys, bottles, flasks and similar articles

3923.40 - Spools, cops, bobbins and similar supports

3923.50 - Stoppers, lids, caps and other closures

3923.90 - Other

This heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include :

(a) Containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

The heading also covers :

(i) Cups without handles having the character of containers used for the packing or conveyance of certain foodstuffs, whether or not they have a secondary use as tableware or toilet articles;

(ii) Bottle preforms of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape.

(b) Spools, cops, bobbins and similar supports, including video or audio cassettes without magnetic tape.

(c) Stoppers, lids, caps and other closures.

The heading **excludes**, *inter alia*, household articles such as dustbins, and cups which are used as tableware or toilet articles and do not have the character of containers for the packing or conveyance of goods, whether or not sometimes used for such purposes (**heading 39.24**), containers of **heading 42.02** and flexible intermediate bulk containers of **heading 63.05**.