

06.03

06.03 - Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.

- Fresh

0603.11 - - Roses

0603.12 - - Carnations

0603.13 - - Orchids

0603.14 - - Chrysanthemums

0603.15 - - Lilies (*Lilium spp.*)

0603.19 - - Other

0603.90 - Other

The heading covers not only cut flowers and buds as such, but also bouquets, wreaths, floral baskets and similar articles (e.g., posies and buttonholes) incorporating flowers or flower buds. Provided that such bouquets, etc., have the essential character of florists' wares, they remain in the heading even if they contain accessories of other materials (ribbons, paper trimmings, etc.).

Cut branches of trees, shrubs or bushes, if bearing flowers or flower buds (e.g., magnolia and certain types of roses), are treated as cut flowers or flower buds of this heading.

The heading **excludes** flowers, petals and buds of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, provided that, in the condition in which they are presented, they are not suitable for bouquets or for ornamental use (**heading 12.11**). The heading also **excludes** collages and similar decorative plaques of **heading 97.01**.