

**CLASSIFICATION DECISIONS TAKEN
BY THE HARMONIZED SYSTEM COMMITTEE
FROM THE 27TH TO 46TH SESSIONS**

(2001 - 2010)



WORLD CUSTOMS ORGANIZATION

Rue du Marché 30
B-1210 Brussels
Belgium

November 2011

Publisher

World Customs Organization
Rue du Marché 30
B-1210 Brussels
Belgium
Tel. : +32 (0)2 209 92 11
Fax. : +32 (0)2 209 92 92
E-mail : information@wcoomd.org
Web site : www.wcoomd.org

Date of publication

November 2011

Rights and permissions

Copyright © 2011 World Customs Organization.

All rights reserved.

Requests and inquiries concerning translation,
Reproduction and adaptation rights should be addressed to copyright@wcoomd.org

D/2011/0448/25

PREFACE

Administration and maintenance of the Harmonized Commodity Description and Coding System (the Harmonized System or HS) is the main activity of the WCO's Nomenclature Sub-Directorate.

The Harmonized System (HS) is the most widely applied goods nomenclature in international trade. During the years 2001 to 2010, 36 more countries have acceded to the Harmonized System Convention, bringing the total number of Contracting Parties to 138 as of 1 December 2010. There was also considerable increase in the application of the HS by non-Contracting Party administrations. According to the information available on 1 December 2010, 204 Countries, Territories and Customs or Economic Unions (including HS Contracting Parties) are using HS-based Customs tariffs or statistical nomenclatures.

Worldwide application of the Harmonized System is a source of great prestige for the WCO. Maintaining the HS successfully, particularly ensuring its uniform application throughout the world, is a challenging task for the Harmonized System Committee and the WCO Secretariat (Nomenclature Sub-Directorate).

Against that background, this publication will undoubtedly constitute a useful work of reference. The WCO hopes that you will find it of interest.

TABLE OF CONTENTS / TABLE DES MATIERES

1. Introduction	1
2. Cases where classification decisions have been taken without reference to specific headings	3
3. Cases where classification decisions have been taken with reference to specific headings	6
4. List of Sessions 2001 – 2010	148

1. INTRODUCTION

During its 27th to 46th Sessions (i.e., from 2001 to 2010), Harmonized System (HS) Committee has taken decisions on the classification of quite a number of commodities. This booklet is a summary of these decisions and consists of two parts, namely:

- Cases where classification decisions have been taken without reference to specific headings (#1 to #5);
- Cases where classification decisions have been taken with reference to specific headings (#6 to #259).

The decisions listed in this booklet are set out in the order of the headings and subheadings of the HS. In case there are two or more commodities classified in the same heading or subheading, the decisions are listed in chronological order.

The HS Nomenclature entered into force in 1988. Subsequent amendments to the Nomenclature introduced under the 1992, 1996, 2002 and 2007 editions may have affected decisions taken under an earlier edition. In such cases, the newly applicable heading or subheading is mentioned only where the HS Committee clearly indicated the new classification.

In the column "CLASSIFICATION RATIONALE AND OBSERVATIONS", the Secretariat has reproduced only those parts of documents / reports which it considered relevant.

* * *

2. CASES WHERE CLASSIFICATION DECISIONS HAVE BEEN TAKEN WITHOUT REFERENCE TO SPECIFIC HEADINGS

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
1.	<p>Single In-Line Memory Modules (SIMMs) : a typical SIMM consists of a number of DRAM chips on a small printed circuit board. The opposing pins on either side of the board are “tied” together to form one electrical contact. This can be supplemented by other SIMM boards, which can be added according to the memory capacity required by the machine which it is designed for.</p> <p><i>See also No. 2.</i></p>	Application of GIR 1 and Note 2 to Section XVI	84.73 or classification as part of the machine or 85.48	<p>By application of Note 2 to Section XVI, the Committee decided that :</p> <p>(a) SIMMs suitable for use principally or solely with ADP machines were to be classified in heading 84.73 as parts of ADP machines,</p> <p>(b) SIMMs suitable for use principally or solely with other specific kinds of machines or with a number of machines of the same heading were to be classified as parts of those machines or groups of machines, and</p> <p>(c) where it was not possible to determine principal use, SIMMs were to be classified in heading 85.48.</p> <p>The General Explanatory Note to Chapter 85 and the Explanatory Notes to headings 84.73 and 85.42 were amended to clarify the Committee’s decision.</p>	NC0510 G/15 NC0402 NC0477 NC0655 G/14 + L/3 NC0651 NC0547	HSC/28	-	2757

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
2.	<p>Dual In-Line Memory Module (DIMMs) : these modules consist of a number of DRAM chips on a small printed circuit board. The opposing pins remain electrically isolated to form two separate contacts. They are installed vertically into expansion sockets. DIMMs are often used in computer configurations that support a 64-bit or wider memory bus. These configurations are based on powerful new processors.</p> <p><i>See also No. 1.</i></p>	Application of GIR 1 and Note 2 to Section XVI	84.73 or classification as part of the machine or 85.48	<p>By application of Note 2 to Section XVI, the Committee decided that :</p> <p>(a) DIMMs suitable for use principally or solely with ADP machines were to be classified in heading 84.73 as parts of ADP machines,</p> <p>(b) DIMMs suitable for use principally or solely with other specific kinds of machines or with a number of machines of the same heading were to be classified as parts of those machines or groups of machines, and</p> <p>(c) where it was not possible to determine principal use, DIMMs were to be classified in heading 85.48.</p> <p>The General Explanatory Note to Chapter 85 and the Explanatory Notes to headings 84.73 and 85.42 were amended to clarify the Committee's decision.</p>	NC0510 G/15 NC0402 NC0477 NC0655 G/14 + L/3 NC0651 NC0547	HSC/28	-	2757
3.	<p>Base unit (intended to be used with a cordless handset as a telephone) incorporating an integrated ISDN modem and DECT (Digital Enhanced Cordless Telecommunications), presented in its own retail sales packing with (342) separately packed handsets with their telephone chargers.</p> <p><i>See also Nos. 199 and 202.</i></p>	8517.11 / 8517.50 / 8517.90 / 8525.20 (HS 2002)	Separate classification of the base unit and of the handsets.	<p>The Committee decided that Note 4 to Section XVI is not applicable in this case and therefore the base unit and handsets should be classified separately.</p> <p>Application of GIRs 1 and 6.</p>	NC1059 IJ/8 NC1033	HSC/37	-	3081

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
4.	Dining room tables and chairs imported as a grouping (set) : 7-piece dinette set (wooden table plus 6 matching chairs) sold at one retail price (the 36 x 60 inch table is a wood laminate table in a cherry colour finish / the chairs are fully welded frames made of tubular metal that are finished in a matte black colour, with seats matching the table top screwed on / the set ships in 4 boxes).		GIR 3 (b) not applicable Separate classification of the table and the 6 chairs.	Separate classification of the table and the 6 chairs. The Committee, at its 36 th Session, decided not to express its view on the actual classification of the individual components (table and chairs).	NC0930 NC0938 H/12 NC0966 NC1004 F/13	HSC/36		3041
	<i>See also Nos. 232 and 248.</i>							
5.	Tent-like tunnels (unassembled) consisting essentially of base metal steel structures covered with polyethylene sheeting, roped to the steel structures. Some types are used as "greenhouses".	94.06	Each component classified according to its constituent material.	The tunnel components consisted mainly of certain metal articles for the assembly of a frame to be covered with plastic sheeting which had to be cut to size on site. The Committee decided that the tunnel components were not classifiable in heading 94.06. The Committee then decided that the components in question could not be classifiable as a set, and should, therefore, be classified separately according to their constituent material.	NC1004 F/14 NC0931 NC0938 IJ/1 NC0967	HSC/36	-	3042

* * *

3. CASES WHERE CLASSIFICATION DECISIONS HAVE BEEN TAKEN WITH REFERENCE TO SPECIFIC HEADINGS

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
6.	<p>Dried hams :</p> <ul style="list-style-type: none"> - containing leg bone only; - containing aitch bone only; - containing shank bone only; - containing parts of bones only. <p><i>See also No. 7.</i></p>	0210.11 / 0210.19	0210.11	The Committee decided that dried hams with only part of the bones removed still qualify as “with bone in”, as opposed to hams with their bones in, but which had been removed and thereafter reinserted. To reflect this decision, it was agreed to insert a Subheading Explanatory Note to Chapter 2, clarifying the scope of the expression “with bone in”.	NC1004 G/14 NC1178 H/3 + O/8 NC1141 NC0988	HSC/36	-	2997
7.	<p>Dried hams with all or some of their bones in, which had been removed and thereafter inserted.</p> <p><i>See also No. 6.</i></p>	0210.11 / 0210.19	0210.19	The Committee decided that dried hams with all or some of their bones in, which had been removed and thereafter reinserted, should not be regarded as hams “with bone in” within the meaning of subheading 0210.11. Bones in such hams were no longer connected to the meat of the ham. To reflect this decision, it was agreed to insert a Subheading Explanatory Note to Chapter 2, clarifying the scope of the expression “with bone in”.	NC1004 G/14 NC1178 H/3 + O/8 NC1141 NC0988	HSC/36	-	2997

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
8.	Chicken cuts (meat of fowls of the species <i>Gallus domesticus</i>), impregnated or injected with table salt in all their parts and frozen throughout, with a salt content of 1.2 % or more but not more than 3 %, by weight, suitable for human consumption.	02.07 / 02.10	0210.99	It was noted that the chicken cuts were deeply, homegeniously and irreversibly impregnated with salt. The salting process was not only aimed at preservation, but was a preparation process offering technological advantages. There was no legal requirement stipulating either the purpose for which salt was to be added to meat or the lower threshold for the salt concentration in products of heading 02.10. It was argued therefore that there was no legally sustainable justification to exclude the chicken cuts in question from heading 02.10. Moreover, heading 02.10 was not a residual heading covering meat not specified or included elsewhere, but a heading covering products prepared by specified treatments, regardless of the species of animals from which meat was obtained. In that sense, it was argued that heading 02.10 should take precedence over heading 02.07, the latter being restricted to fresh, chilled or frozen products. Application of GIRs 1 and 6.	NC1248 F/1 NC1310 G/1 + N/17 NC1243 NC1192 NC1123 G/8 NC1083 NC1054 NC1041	HSC/40	0210.99/1	3037
9.	Skate fins (or skate wings) (of the genus <i>Raja</i>), obtained from the left and right sides of a skate's body in the form of "wings". These fins (or wings), which are presented without skin and are frozen, include radial cartilage in a weight ratio of approximately 86 % of meat to 14 % of cartilage.	03.03 / 03.04	0303.79 (0303.82 HS 2012)	The Committee decided that skate fins containing cartilage should be classified in a similar manner as fish containing bones. Cartilage was too hard to be eaten and was removed after the fish has been cooked, and before consumption. Application of GIRs 1 and 6.	NC0730 IJ/2 NC0796 E/2 + L/2 NC0707	HSC/31	0303.79/1	2960

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
10.	Concentrated milk with added sugar in the form of a liquid, consisting of approximately 51 % concentrated milk and 49 % sucrose.	04.02 / 21.06	0402.99	The Committee decided that there were no reasons to classify concentrated milk containing 48.7 % sucrose outside heading 04.04. Application of GIRs 1 and 6.	NC0796 F/1 NC0845 F/1 + M/4 NC0754	HSC/32	0402.99/1	2853
11.	Fresh strawberries , cleaned and chopped, packed in plastic shells and covered with a plastic sheet by means of a special process. During this process, a vacuum pump has removed the oxygen from the packaging and replaced it with a nitrogen-based protective gas. If chilled, the strawberries can be kept "fresh" for up to 8 days.	Chapter 8 / Chapter 20	0810.10	The Committee decided to classify strawberries subjected to packaging by means of Modified Atmospheric Packaging process in Chapter 8, agreeing that the product did not have the characteristics of goods of Chapter 20.	NC0510 H/17 NC0590 G/1 + L/2 NC0494	HSC/28	-	2869
12.	Dried tea flowers derived from the shrubs of the botanical genus <i>Thea</i> , whether or not intended to be used in pharmacy.	09.02 / 12.11	0902.20	It was noted that dried tea flowers should be considered as tea of heading 09.02. Moreover, the product was not "of a kind used primarily in perfumery, in pharmacy, etc.", as it was required by the text of heading 12.11. Application of GIRs 1 and 6.	NC1248 G/23 NC1310 G/2 + N/18 NC1231	HSC/40	0902.20/1	3134
13.	Black tea put up in a transparent plastic bag (100 g) and packed in a ceramic container in the form of a brown coloured samovar (approximately 19 cm high) decorated with painted flowers and equipped with a removable lid. The samovar, which has no utility value and is wholly ornamental in nature, is classified separately in subheading 6913.90. <i>See also No. 161.</i>	GIR 3 (b) / GIR 5 (b) / 09.02 / 69.12 / 69.13	0902.30 Separate classification of the container : 6913.90	There was a consensus in the Committee that the ceramic container was not a packing material normally used for packing of tea, within the meaning of GIR 5 (b), and it was decided to classify the container and the tea separately, in their appropriate headings. The ceramic container was classified as ornamental ceramic article in heading 69.13 and not as kitchenware or other household article of heading 69.12. Application of GIRs 1 and 6.	NC1123 H/22 NC1178 G/1 + O/11 NC1112	HSC/38	0902.30/1	3100

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
14.	Soya beans, heat-treated at temperatures of 120 °C to 140 °C from 1 to 30 minutes for the purpose of inactivating antinutritional factors.	12.01	1201.00 (1201.90 HS 2012)	There was a consensus in the Committee that the products at issue subjected to heat treatment of various lengths and intensities should be classified in heading 12.01. Application of GIR 1. It was agreed that no reference to “moderate” (in conjunction with the expression “heat treatment”) should be made in the General Explanatory Note to Chapter 12. A reference to “inactivation of antinutritional factors” was inserted in the General Explanatory Note to Chapter 12.	NC1123 H/2 NC1178 H/5 + O/1 NC1048	HSC/38	-	3083
15.	Watermelon seeds of a kind used for sowing.	1209.91 / 1209.99	1209.99	The Committee decided that, since watermelons were regarded as fruit for the purposes of classification in the HS, watermelon seeds should be classified in subheading 1209.99 (“other”) and not in subheading 1209.91 (“vegetable seeds”). Application of GIRs 1 and 6.	NC0510 H/19 NC0496	HSC/28	-	2881
16.	Pumpkin seeds (<i>Cucurbita pepo</i> L.) , in the husk, unroasted, unsalted, not capable of germination, fit for human consumption.	12.09 / 12.12	1212.99	It was noted that the seeds were not capable of germination and thus could not be regarded as “of a kind used for sowing”. The seeds were neither chemically treated nor labelled with a genetic code. The seeds were imported for human consumption. Application of GIRs 1 and 6.	NC1310 IJ/1 NC1377 F/1 + M/6 NC1305 NC1249	HSC/41	1212.99/1	3142

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
17.	Edible mixtures obtained as a result of inter-esterification of different vegetable oils.	15.16 / 15.17	15.17	The Committee decided that inter-esterified oils obtained from two or more different vegetable oils did not belong to heading 15.16. It was noted that, since heading 15.17 covered mixtures of different fats and oils, all such mixtures, whether or not inter-esterified, were classifiable in this heading.	NC0845 G/3 NC0740	HSC/33	-	3009
18.	"Liquid margarine".	1517.10 / 1517.90	1517.10	When examining classification of margarine, which was presented in a heated container (at 40 °C) and was liquid, but solidified at room temperature (20 °C), the Committee agreed to set a temperature of 10 °C as a condition for determining the physical properties of margarine. It was argued that 10 °C was a temperature that a product under refrigeration would have and it would be more convenient to examine margarine under this temperature. A respective Subheading Explanatory Note to subheadings 1517.10 and 1517.90 reflecting this concept was inserted.	NC0938 G/2 NC1004 E/1 + L/2 NC0886	HSC/35	-	3027
19.	Mixed grease product, consisting of 80 to 90 % rendered pork fat (lard) and 10 to 20 % beef tallow, suitable for human consumption.	15.01 / 15.17	1517.90	The Committee agreed to classify the product as a mixture of fats in heading 15.17, by application of GIR 1, rather than in heading 15.01, by application of GIRs 2 (b) and 3 (b). Application of GIRs 1 and 6.	NC0510 H/1 NC0590 G/2 + L/3 NC0421	HSC/28	1517.90/2	2855

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
20.	Preparation consisting of low erucic acid rape oil ("Canola") with the addition of dry chilli pepper (two pods) and black pepper-corns (approximately 10 % by volume), put up in a glass bottle of approximately 250 ml. <i>See also Nos. 28 and 44.</i>	15.14 / 15.17	1517.90	It was noted that the product in question was a preparation of a single oil, which contained a sufficient concentration of pepper to make it a preparation of oil, regardless of whether or not the addition of pepper had changed the organoleptic characteristics of oil. Application of GIRs 1 and 6.	NC1248 G/1 NC1310 G/3 + N/19 NC1203 NC1093	HSC/40	1517.90/3	3097
21.	Cane sugar , in solid form, obtained by open air evaporation of cane-sugar juice, without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but not more than 85°, and whose reducing sugar content, expressed as dextrose on the dry substance, is 4.5 % or more but not more than 15 %. The product contains natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.	17.01 / 17.04	17.01	The Committee agreed that non-centrifugal cane sugar was covered in heading 17.01 despite the fact that it did not consist of crystals but occurred in a powder form. The Committee also agreed to amend the Explanatory Note to heading 17.01 to clarify that the scope of heading 17.01 was not limited to sugar that occurred in the form of crystals only. Application of GIR 1.	NC1248 D/3 NC1218 NC1268 NC1310 H/3 + N/13	HSC/40	-	3075
22.	Sugar cubes containing a minimum of 99.7 % sucrose from cane sugar and a small amount of caramel (also obtained from cane sugar) added as a colouring matter.	17.01 / 17.02	1701.91	The Committee agreed that, although the product contained a small proportion of caramelised sugar, the whole should not be regarded as "other sugars" of heading 17.02, but as cane sugar containing added flavouring matter. Application of GIRs 1 and 6.	NC0796 F/8 NC0730 IJ/13 NC0845 F/3 + M/5 NC0728	HSC/32	1701.91/1	2983

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
23.	Follow-up formula in the form of a powder, consisting of demineralised whey powder, skimmed milk powder, mixture of vegetable oils, lactose, galacto-oligosaccharide syrup, whey protein concentrate, fish oil, vitamins, minerals and food additives, put up for retail sale, in a container with a net content of 700 g. The product is marketed to be consumed, after mixing with water, by infants 6 months and older, and young children.	1901.10 / 1901.90	1901.10	It was noted that the expression "for infant use" should not be taken to limit the scope of subheading 1901.10 to products designed for consumers of up to 12 months of age only. It was agreed that this subheading covered products suitable not only for infants, but also for young children. Application of GIRs 1 and 6.	NC1553 H/3 NC1604 E/1 + N/7 NC1548 NC1443 K/6 NC1424	HSC/45	1901.10/1	3186
	<i>See also No. 24.</i>							
24.	Follow-up formula in the form of a powder, consisting of skimmed milk powder, maltodextrin, milk fat, galacto-oligosaccharide powder, sucrose, demineralised whey powder, corn oil, whey protein concentrate, fish oil, vitamins, minerals and food additives, put up for retail sale, in a container with a net content of 900 g. The product is marketed to be consumed, after mixing with water, by young children from 1 to 3 years old, but is also suitable for infants 6 months and older.	1901.10 / 1901.90	1901.10	It was noted that the expression "for infant use" should not be taken to limit the scope of subheading 1901.10 to products designed for consumers of up to 12 months of age only. It was agreed that this subheading covered products suitable not only for infants, but also for young children. Application of GIRs 1 and 6.	NC1553 H/3 NC1604 E/1 + N/7 NC1548 NC1443 K/6 NC1424	HSC/45	1901.10/2	3186
	<i>See also No. 23.</i>							
25.	Whipped cream put up in an aerosol can, exhibiting the smell and taste of vanilla, containing cream made from cows' milk, invert sugar syrup, condensed milk, concentrated milk, glucose, natural flavour (vanilla) and stabilising agent (E 407).	04.02 / 19.01	1901.90	The Committee took note of the fact that flavouring was not a permitted ingredient in products of heading 04.02. Moreover, its presence in the product changed its character as it imparted the smell and the taste of vanilla to the cream. Application of GIRs 1 and 6.	NC0796 G/1 NC0845 F/4 + M/6 NC0771	HSC/32	1901.90/2	3001

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
26.	Bakers' wares (waffles), made from water, wheat flour, eggs, leavening agents, sugar, whey powder and fat (typically soya-bean oil). After the ingredients are blended into a batter, the batter is poured into a patterned waffle iron. After the product is fully baked, it is frozen. The average moisture content is 48 % by weight after baking and 45 % by weight after being frozen.	1905.32 / 1905.90	1905.32	It was noted that the legal text did not set any limit for water content in waffles. Moreover, waffles taken from the freezer contained a much higher proportion of water compared to the same waffles at room temperature, which made the water content criterion unreliable to distinguish between waffles and other bakers' wares. A product that was marketed and consumed as a waffle and satisfied the common definition of a waffle (bakers' ware baked between patterned metal plates) was to be classified as waffle, regardless of its water content. Application of GIRs 1 and 6.	NC0655 G/10 NC0730 G/2 + M/21 NC0620 NC0510 G/5 NC0466	HSC/30	1905.32/2	2773
27.	Tablets for human consumption consisting of dried dead unicellular micro-organisms (<i>Spirulina platensis</i>), as well as silicon dioxide, starch and magnesium stearate, which are used as carriers.	21.02 / 21.06	2102.20	It was agreed that micro-organisms put up as food supplements for human consumption or animal feeding and containing small quantities of excipients would remain classified in heading 21.02 provided that these products retain the character of micro-organisms. Application of GIRs 1 and 6.	NC0938 G/3 NC1004 E/2 + L/3 and/et F/5 + L/9 NC0889	HSC/35	2102.20/1	3035
28.	A composite good consisting of a selection of spices, seeds, herbs, fruit, salt and seasonings , put up in hourglass-shaped glass bottles, each containing two different products. The bottles are presented in a specially designed frame of metal. Each of the products making up the contents of a glass bottle is layered so that the bottom product cannot be accessed without first removing the top product and does not	GIR 3 (b) / GIR 3 (c) / 21.03 / 70.13 / 73.23	2103.90	There was a consensus in the Committee that the product should be regarded as a composite good. Some delegates felt that it was not possible to determine the essential character of the product and argued that it should be classified by application of GIR 3 (c). Yet the majority of the Committee	NC1178 H/6 NC1248 E/1 + P/2 NC1144 NC1123 H/3 NC1093	HSC/39	2103.90/5	3097

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
	<p>combine with the other product, either due to the hourglass shape of the bottles, which prevents the products from mixing, or because of the size of the particles of some products, such as whole bay leaves or cinnamon bundles. The products presented in each separate bottle are respectively composed of the following :</p> <ul style="list-style-type: none"> - rosemary and a seasoning composed of dry herb resembling parsley, sesame seeds and crushed chilli pepper; - black pepper corns and crushed chilli pepper; - sliced dried apples and bundles of cinnamon; - whole bay leaves and a seasoning composed of sesame seeds, mustard seeds and crushed chilli pepper; - sea salt (in large grains) and a seasoning composed of ground black pepper and salt (in regular crystals); - dry broken onion and cumin seeds; - whole chilli pepper and coriander seeds; - anise seeds and a seasoning composed of ground paprika with salt. <p><i>See also Nos. 20 and 44.</i></p>			<p>believed that GIR 3 (b) would apply. It was decided that the content of the bottles gave the whole its essential character, and not the bottles themselves or the metal rack on which they were placed.</p> <p>Application of GIRs 1, 2 (b), 3 (b) and 6.</p>				

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
29.	Preparation in the form of a powder, consisting of soya protein isolate (75.05 %), whey protein 80 % concentrate (24.5 %), vanilla aroma (0.25 %) and silicon dioxide (0.20 %), put up for retail sale, in a container with a net content of 240 g. The total protein content of the product, by weight of the dry matter, is 85.9 % (±1.0 %). The product is intended to be consumed with other foodstuffs or beverages (5 grams, 1 to 4 times daily). The product exhibits the smell and taste of vanilla.	19.01 / 21.06 2106.10 / 2106.90	2106.10	The Committee decided that, although the product contained whey protein concentrate, it did not have the character of a food preparation of goods of headings 04.01 to 04.04, within the meaning of heading 19.01. Given that the product consisted of protein concentrates in a highly refined form (isolates) and that subheading 2106.10 provided a more specific description of the product than the residual subheading 2106.90, the Committee agreed to classify it in the former subheading. Application of GIRs 1 and 6.	NC1377 H/7 NC1443 G/1 + P/9 NC1359	HSC/42 (4-digits) HSC/43 (6-digits) (4 chiffres) (6 chiffres)	2106.10/2	3163
30.	Vitamin C preparation (500 mg per tablet) put up for retail sale in a container holding 130 tablets, containing ascorbic acid, corn starch, cross-linked carboxymethyl cellulose sodium, cellulose, rose hips, stearic acid, lemon bioflavonoid complex, magnesium stearate and acerola. According to the label, the product is not intended to diagnose, treat, cure or prevent any disease.	21.06 / 29.36 / 30.04	2106.90	It was noted that the product contained ingredients (other than vitamins) that were not allowed in products of heading 29.36 according to the provisions of Note 1 to Chapter 29. Classification in heading 30.04 was also ruled out by virtue of Note 1 (a) to Chapter 30 and given that the product was not intended to diagnose, treat, cure or prevent any disease. Application of GIRs 1 and 6.	NC0510 H/4 NC0590 G/3 + L/4 NC0484	HSC/28	2106.90/22	2494

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
31.	Non-dairy creamer , milk substitute for use in hot beverages, in the form of a powder consisting of 55 % glucose syrup, 22 % emulsified solid vegetable fat, 18 % skimmed milk powder, 3 % water and 2 % stabiliser (E340).	19.01 / 21.06	2106.90	It was argued that the product contained only 18 % of milk, which was not sufficient to claim that it derived its essential character from the natural milk constituents. Moreover, it was noted that the fat fraction in the product was more essential than the milk fraction. Application of GIRs 1 and 6.	NC0590 IJ/12 NC0655 F/2 + L/8 NC0571	HSC/29	2106.90/23	2924
32.	Cough-syrup in the form of an aqueous solution of an alcoholic strength by volume of 1.8 % vol, put up in a container of 100 ml (130 g). The product consists of honey, plant tinctures, glucose syrup, invert sugar syrup, cherry aroma, rose oil, sodium benzoate and purified water. According to the label, the product is recommended to be used against respiratory catarrhal diseases and difficulty of bronchial mucus secretion. The content of active medicinal ingredients is, however, not sufficient to provide a recognisable and clinically proven therapeutic or prophylactic effect.	21.06 / 22.08 / 30.04	2106.90	There was consensus in the Committee that the product did not have the character of a beverage and would not be classified in Chapter 22. It was noted that the product did not contain a sufficient amount of active medicinal ingredients having a recognisable and clinically proven therapeutic or prophylactic effect, and could thus not be regarded as a medicament. Application of GIRs 1 (Note 1 (a) to Chapter 30) and 6.	NC0892 E/2 NC0938 F/2 + O/15 NC0837	HSC/34	2106.90/24	3017
33.	A preparation known as “coconut milk” consisting of coconut flesh extract (57 %) and water (43 %), used for culinary purposes. The product is put up for retail sale in cans. <i>See also No. 37.</i>	20.08 / 21.06	2106.90	It was noted that the product contained only the liquid extracted from the coconut but not the nut flesh, and was thus not prepared coconut within the meaning of heading 20.08. The coconut milk in question was a food preparation not elsewhere specified or included. Application of GIRs 1 and 6.	NC1377 G/18 NC1443 G/2 + P/10 NC1349 NC1310 IJ/3 NC1287	HSC/42	2106.90/25	3150

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
34.	<p>Bakery additive presented in the form of a free-flowing white powder consisting of sorbic acid covered by a very thin layer of hydrogenated vegetable oil and mono-glycerides, manufactured by a process referred to as “microencapsulation”; a controlled release mechanism ensures that the sorbic acid is not released from its encapsulate until after the yeast has finished working, e.g., bread is baked past 60 °C.</p> <p>It is specifically intended to be used as a preservative by being added in small proportions to long-life bakers’ wares to prevent the growth of mould, yeast and fungi.</p> <p><i>See also No. 35.</i></p>	21.06 / 38.24	2106.90	<p>It was noted that classification should take account of the fact that the product was a mixture of chemicals with foodstuffs and was thus to be excluded from Chapter 38 by virtue of Note 1 (b) to this Chapter, regardless of the intended use of the product and whether or not the nutritive value of the foodstuffs making up the product was merely incidental to the function of the product.</p> <p>Application of GIRs 1 (Note 1 (b) to Chapter 38) and 6.</p>	NC1604 F/5 NC1649 G/2 + R/3 NC1577 NC1553 IJ/1 NC1539	HSC/46	2106.90/26	3209
35.	<p>Bakery additive presented in the form of a free-flowing white powder consisting of calcium propionate covered by a very thin layer of hydrogenated vegetable oil and mono-glycerides, manufactured by a process referred to as “microencapsulation”; a controlled release mechanism ensures that the calcium propionate is not released from its encapsulate until after the yeast has finished working, e.g., bread is baked past 60 °C.</p> <p>It is specifically intended to be used as a preservative by being added in small proportions to long-life bakers’ wares to prevent the growth of mould, yeast and fungi.</p> <p><i>See also No. 34.</i></p>	21.06 / 38.24	2106.90	<p>It was noted that classification should take account of the fact that the product was a mixture of chemicals with foodstuffs and was thus to be excluded from Chapter 38 by virtue of Note 1 (b) to this Chapter, regardless of the intended use of the product and whether or not the nutritive value of the foodstuffs making up the product was merely incidental to the function of the product.</p> <p>Application of GIRs 1 (Note 1 (b) to Chapter 38) and 6.</p>	NC1604 F/5 NC1649 G/2 + R/3 NC1577 NC1553 IJ/1 NC1539	HSC/46	2106.90/27	3209

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
36.	Non-alcoholic beverage (gripe “water”) , put up for retail sale in a bottle of 100 ml, containing sodium bicarbonate (50 mg per 5 ml) and terpeneless dill seed oil (2.15 mg per 5 ml). It is intended to be used in measured doses, without any further preparation or dilution, for babies and children for relief of gripe, excess acid and flatulence. The recommended dose, depending on the age of a child, varies between 2.5 ml and 15 ml up to eight times a day.	21.06 / 22.02 / 30.04	2202.90	It was noted that the product was a liquid and thus its classification outside Chapter 22 would be inconsistent with previous classification decisions. The product was not considered a medicament since it was only designed to reduce stomach discomfort thereby maintaining general health and well-being, but neither curing nor preventing any particular ailment or disease. The presence of medicinal substances <i>per se</i> in the product should not be taken to mean that the product as a whole was necessarily a medicament. Application of GIRs 1 and 6.	NC1178 IJ/1 NC1248 E/2 + P/3 NC1158	HSC/39	2202.90/5	3115
37.	Non-alcoholic beverage consisting of coconut juice (coconut water) (80 %), water, sugar, citric acid and potassium metabisulphite. The product is put up for retail sale in cans of 400 ml. <i>See also No. 33.</i>	20.08 / 22.02	2202.90	The Committee took note of the fact that the product was a ready-to-drink non-alcoholic beverage composed essentially of coconut water diluted with ordinary drinking water. Application of GIRs 1 and 6.	NC1310 IJ/3 NC1377 F/2 + M/7 NC1287	HSC/41	2202.90/6	3150
38.	Spirits , referred to as “ pisco ” and “ singani ”, obtained by distilling grape wine . (‘singani’ : clear spirit made exclusively from muscatel of alexandria grapes / once the singani reaches an alcohol content of 71 %, it is aged for 2-3 months in stainless tanks before bottling / after ageing, pure spring water from slopes of the andes mountains is added to the distilled singani to bring it down to 40 % alcohol content)		2208.20	The Committee unanimously agreed to insert references to “pisco” and “singani” in the Explanatory Note to heading 22.08 as examples of “spirits products obtained by distilling grape wine”.	NC0510 H/5 + M/3 NC0485	HSC/28	-	2868

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
39.	"Cachaça", spirit obtained by distilling sugar-cane juice.	2208.40 / 2208.90	2208.40	Taking into account the fact that the product was obtained, like rum or tafia, by distilling fermented sugar-cane products, the Committee unanimously decided to classify it in subheading 2208.40. Application of GIRs 1 and 6.	NC0796 G/2 NC0772	HSC/32	-	2988
40.	Spirituos beverage of an alcoholic strength by volume of 30 % vol, containing by volume, 30 % of fermented apple juice (alcoholic strength by volume of 6 % vol), 29.4 % of ethyl alcohol (alcoholic strength by volume of 96 % vol), 2 % of ginger extract, and sugar (less than 0.90 %), caramel colouring and water. <i>See also Nos. 41, 42 and 43.</i>	22.06 / 22.08 2208.70 / 2208.90	2208.90	Given that the product did not have the character of a fermented beverage, the Committee decided to classify it as distilled beverage of heading 22.08. Taking into account the relatively low content of sugar in the product, the Committee agreed that the product was not a liqueur. Application of GIRs 1 and 6.	NC1248 F/10 NC1145 NC1310 G/4 + N/20	HSC/40 (4-digits) HSC/41 (6-digits) (4 chiffres) (6 chiffres)	2208.90/3	3102

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
41.	<p>Neutral alcoholic base, of a kind used for the preparation of beverages, of an alcoholic strength by volume of 14 % vol, in the form of a clear, colourless, non-sparkling liquid exhibiting the smell and taste of ethanol. The product is obtained by fermentation of beer mash and subsequent cleaning and filtration and has lost the characteristics of the original fermented product.</p> <p><i>See also Nos. 40, 42 and 43.</i></p>	21.06 / 22.06 / 22.08	2208.90	<p>It was noted that, although the product in question had not undergone distillation, it was subjected to purification processes that were technically equivalent to distillation and deprived the respective original fermented product of its character. Moreover, legal provisions of heading 22.08 contained no reference to distillation. According to laboratory analyses, the product consisted of water and ethanol, with only minute quantities of constituents typically found in fermented products, which could be legitimately considered residues or impurities and thus disregarded for classification purposes.</p> <p>Since heading 22.06 provided for no other products than beverages and mixtures, the product in question was not eligible for classification in this heading as it was neither a beverage, nor a mixture.</p> <p>The product was specifically mentioned in the first clause of heading 22.08 and was to be classified there by application of GIR 1. This precluded its classification in heading 21.06, which was a residual heading.</p> <p>Application of GIRs 1 and 6.</p>	NC1604 F/1 NC1649 G/1 + R/2 NC1600 NC1573 NC1465 NC1111	HSC/46	2208.90/4	3102

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
42.	<p>Neutral alcoholic base, of a kind used for the preparation of beverages, of an alcoholic strength by volume of 12 % vol, in the form of a clear, colourless liquid exhibiting the smell and taste of ethanol. The product is obtained by fermentation of fruit juices and subsequent clarification and filtration and has lost the characteristics of the original fermented product.</p> <p><i>See also Nos. 40, 41 and 43.</i></p>	21.06 / 22.06 / 22.08	2208.90	<p>It was noted that, although the product in question had not undergone distillation, it was subjected to purification processes that were technically equivalent to distillation and deprived the respective original fermented product of its character. Moreover, legal provisions of heading 22.08 contained no reference to distillation. According to laboratory analyses, the product consisted of water and ethanol, with only minute quantities of constituents typically found in fermented products, which could be legitimately considered residues or impurities and thus disregarded for classification purposes.</p> <p>Since heading 22.06 provided for no other products than beverages and mixtures, the product in question was not eligible for classification in this heading as it was neither a beverage, nor a mixture.</p> <p>The product was specifically mentioned in the first clause of heading 22.08 and was to be classified there by application of GIR 1. This precluded its classification in heading 21.06, which was a residual heading.</p> <p>Application of GIRs 1 and 6.</p>	NC1604 F/1 NC1649 G/1 + R/2 NC1600 NC1573 NC1465 NC1111	HSC/46	2208.90/5	3102

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
43.	<p>Neutral alcoholic base, of a kind used for the preparation of beverages, of an alcoholic strength by volume of 21.9 % vol, in the form of a clear, colourless liquid exhibiting the smell and taste of ethanol. The product is obtained by mixing a fruit wine with a spirit and subsequent cleaning and filtration and has lost the characteristics of the original fermented product.</p> <p><i>See also Nos. 40, 41, and 42.</i></p>	21.06 / 22.06 / 22.08	2208.90	<p>It was noted that, although the product in question had not undergone distillation, it was subjected to purification processes that were technically equivalent to distillation and deprived the respective original fermented product of its character. Moreover, legal provisions of heading 22.08 contained no reference to distillation. According to laboratory analyses, the product consisted of water and ethanol, with only minute quantities of constituents typically found in fermented products, which could be legitimately considered residues or impurities and thus disregarded for classification purposes.</p> <p>Since heading 22.06 provided for no other products than beverages and mixtures, the product in question was not eligible for classification in this heading as it was neither a beverage, nor a mixture.</p> <p>The product was specifically mentioned in the first clause of heading 22.08 and was to be classified there by application of GIR 1. This precluded its classification in heading 21.06, which was a residual heading.</p> <p>Application of GIRs 1 and 6.</p>	NC1604 F/1 NC1649 G/1 + R/2 NC1600 NC1573 NC1465 NC1111	HSC/46	2208.90/6	3102

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
44.	<p>A selection of vegetable oil, vinegar and an oil and vinegar combination, each with added ingredients, in separate hourglass-shaped glass bottles, presented together on a specially designed frame of metal (a stand) and put up in a set for retail sale. Each bottle is a composite good and contains one of the following three product combinations :</p> <ul style="list-style-type: none"> - "Canola" oil (low erucic acid rape oil), chilli pepper and black pepper; - "Canola" oil, balsamic vinegar, white vinegar and rosemary; - white vinegar, chilli pepper, rosemary, apricots, salt, anti-oxidants and preservatives. <p><i>See also Nos. 20 and 28.</i></p>	GIR 3 (b) / GIR 3 (c)	2209.00	<p>The Committee decided that the product was a "set for retail sale" within the meaning of GIR 3 (b) for the product was designed to carry out a specific activity, i.e., preparation of a salad dressing or a marinade, with oil and vinegar presented in such a way that they were suitable for this intended use.</p> <p>As it was considered impossible to determine what gave the set the essential character, the choice of the heading was determined by application of GIRs 1, 3 (c) and 6.</p>	NC1178 H/6 NC1248 E/3 + P/4 NC1144 NC1123 H/3 NC1093	HSC/39	2209.00/1	3097
45.	<p>Water pipe tobacco consisting of a blend of tobacco leaves, fruit flavoured molasses or sugar, glycerine, aromatic extracts and oils. The blend is intended to be smoked in a water pipe (also known as "hookah", "shisha", "narghile", "Hablee Bablee" or "pipe bowl").</p>	2403.10 / 2403.99	<p>2403.10(*) (2403.11 HS 2012)</p>	<p>The Committee unanimously agreed that the product was covered in subheading 2403.10. Application of GIRs 1 and 6. (*) A separate subheading 2403.11 has been created for "water pipe tobacco" under HS 2012. In order to clarify the scope of this subheading, "water pipe tobacco" has been defined in new Subheading Note 1 to Chapter 24.</p> <p>At its 47th Session, the HSC decided to delete the Classification Opinion from the 2012 version of the Compendium. (See Doc. NC1649, Ann. IJ/1)</p>	NC1123 H/23 NC1178 G/2 + O/12 NC1113	HSC/38	2403.10/2	3093

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
46.	Anhydrous ethanol blended with 70 % or more by weight of petroleum oils. <i>See also Nos. 47 and 119.</i>	22.07 / 27.10	27.10	There was consensus in the Committee to classify anhydrous ethanol blended with 70 % or more by weight of petroleum oils in heading 27.10.	NC1248 D/2 NC1217 NC1269 NC1301 NC1310 H/4 NC1338 NC1377 G/8	HSC/40	-	3038
47.	Mixture in the form of a liquid of pale yellow to light brown colour, containing, by weight, kerosene (50 %) and paraffin (50 %). The paraffin consists of C9 – C15 saturated hydrocarbons obtained from deoxidized vegetable oils by hydrogenation. Less than 90 % by volume (including losses) of the product distils at 210 °C (ASTM D 86 method). It is used as a fuel for jet engines. <i>See also Nos. 46 and 119.</i>		2710.19	The Committee agreed by consensus that the bio-fuel blends at issue should be classified in heading 27.10 and, more specifically, in subheading 2710.19, by application of GIRs 1 (Note 2 to Chapter 27) and 6 (Subheading Note 4 to Chapter 27).	NC1553 D/3 NC1521 NC1500 F/17 NC1477 NC1443 F/4 + O/3	HSC/45	2710.19/2	3038

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
48.	Binapacryl (ISO) , an aromatic ester of 3-methyl-2-butenoic acid, which is considered to be an aromatic ester of an unsaturated acyclic monocarboxylic acid.	2916.19 / 2916.36 (*)	2916.19(*) (2916.17 HS 2012)	Application of GIRs 1 (Note 5 (a) to Chapter 29) and 6 (Subheading Note 1 to Chapter 29). (*) Under the amendments to the Harmonized System as approved by the Council at its sessions in June 2004, subheading 2916.36 (Binapacryl (ISO)) was created. The Harmonized System Committee, at its 39th session, recognised that this subheading had been placed erroneously within the subheading referring to aromatic monocarboxylic acids. At its 47th Session, the HSC decided to delete the Classification Opinion from the 2012 version of the Compendium. (See Doc. NC1649, Ann. IJ/1)	NC1178 E NC0634 NC0648 NC0655 H/20 + M/8 NG0099 G/19 + P NC1178 O/7 + P/2 + P/3 NC1236 NC1248 C/3 + O	HSC/39	2916.19/1	3112
49.	Classification of certain INN products : "Sertraline" .	2921.42 / 2921.49	2921.49	The Committee agreed that "sertraline" (INN) was classifiable in subheading 2921.49 because (1) the hydrogenated naphthalene ring of the product at issue no longer retained its naphthalene function, and (2) a substitution group other than hydrogen was directly linked to one of the rings of the naphthylamine part of the product.	NC1553 D/1 par. 27 NC1497 NC1500 H/6	HSC/45	-	3205
50.	Fonofos.	29.30 / 29.31	2930.90	In view of the exclusion to the Explanatory Note to heading 29.31, the Committee agreed that Fonofos should be classified in subheading 2930.90.	NC0430 E/1 NC0365	HSC/27		2837

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
51.	Mixtures consisting mainly of methylphosphonic acid and (aminoiminomethyl)urea (in the ratio 50:50)	3824.90 / 2931.00	2931.00	The Committee agreed with the classification of "Mixtures consisting mainly of methylphosphonic acid and (Aminoiminomethyl) urea in the ratio 50:50" in subheading 2931.00 as a salt of an organo-phosphorous compound.	NC1310 D NC1135 NC1178 D + N	HSC/41	-	2530
52.	Sucralose.	29.32 / 29.40	2932.19	The Committee agreed that sucralose would be more appropriately classified in heading 29.32 (subheading 2932.19) rather than in heading 29.40 due to the fact that the Explanatory Note to heading 29.40 excluded sugar anhydrides, thio sugars, amino sugars and other sugar derivatives and therefore sucralose should be classified in Chapter 29 based on its chemical structure.	NC0590 E/1 NC0530	HSC/29		2884
53.	Classification of certain INN products : "Ivermectine" .	29.32 / 38.08 / 38.24	2932.29	Considering that ivermectine (INN) would be presented in bulk, not put up in packing for retail sale, the Committee agreed to classify "Ivermectine" in heading 29.32 (subheading 2932.29).	NC1310 H/7 + N/9 NC1272	HSC/41	-	3060

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
54.	Paclitaxel (INN). <i>See also No. 65.</i>	2932.99 / 2939.99	2932.99	The Committee agreed to classify paclitaxel in heading 29.32 (subheading 2932.99) by application of GIRs 1 and 6. It was pointed out that paclitaxel was different from natural alkaloids, both in terms of chemical structure and pharmaceutical properties and that therefore it should be classified according to its chemical structure.	NC1178 E NC0938 D NC1059 E + O/3	HSC/39	-	2549
55.	Larotaxel (INN).	2932.99 / 2939.99	2932.99	Given the decision on the classification of paclitaxel, the Committee agreed to classify "larotaxel (INN)" in heading 29.32 (subheading 2932.99) on the basis of its chemical structure by application of GIRs 1 and 6.	NC1178 E	HSC/39	-	2549
56.	Bromazepam.	2933.39 / 2933.79	2933.39	The Committee agreed to classify bromazepam in subheading 2933.39 by application of GIRs 1 and 6, The Committee agreed that it could not be considered as a lactam, based on the Subheading Explanatory Note to subheading 2933.79.	NC0430 E/1 NC0365	HSC/27	-	2828

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
57.	Classification of certain INN products : "Imisopasem manganese".	2933.39 / 2933.99	2933.39	The Committee classified "imisopasem manganese (INN)" in heading 29.33 (subheading 2933.39) as a big heterocyclic compound containing a bridged pyridine due to the fact that the product, which cleaved its metal bonds following Item (G) (3) of the general Explanatory Note to Chapter 29 (on page VI-29-8), did not have a fused ring but was a big heterocyclic compound containing a bridged pyridine.	NC1310 E/1 + N/3 NC1178 E NC1290	HSC/41	-	2549
58.	Ciprofloxacin.		2933.59	The Committee agreed to classify ciprofloxacin in subheading 2933.59.	NC0430 E/1 NC0365	HSC/27	-	2837
59.	Enrofloxacin.		2933.59	The Committee agreed to classify enrofloxacin in subheading 2933.59	NC0430 E/1 NC0365	HSC/27	-	2837
60.	Alogliptin (INN).		2933.59	The Committee classified the INN product Alogliptin of INN List 96 in subheading 2933.59	NC1248 G/15 + P/14 NC1219 NC1239 NC1241	HSC/40	-	3138
61.	Zopiclone.	2933.39 / 2933.79	2933.79	The Committee agreed that a lactam could be considered a heterocyclic ring specified at subheading level in heading 29.33 and, since zopiclone was a compound having two or more heterocyclic rings (including lactams), it was classified as a lactam in subheading 2933.79 in accordance with the principles specified in paragraph 7.A.(2) of Doc. 37.886.	NC0430 E/1 37886 NC0365	HSC/27	-	2828

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
62.	Corifollitropin alfa. <i>See also No. 73.</i>	2934.99 / 29.37	2934.90 (HS 2002) 2934.99 (HS 2007)	The Committee agreed to classify corifollitropin alfa in subheading 2934.90.	NC0430 E/1 42825 42839 R42850 A/3 + R42850 C/1 NC0078 NC0090 E/4 + M/5 NC0181 NC0250 E + P/1 NC0322 NC0331 NC0340 G/22 NC0365	HSC/27	-	2549
63.	Filgrastim. <i>See also No. 126.</i>	29.34 / 30.01 / 30.02	2934.99	The Committee decided to classify filgrastim, on the basis of its chemical structure, in heading 29.34 (subheading 2934.99) by application of GIRs 1 and 6.	NC1123 G/11 NC0570 NC0938 D NC0938 O/1 NC0957 NC1004 F/3 NC1044 NC1059 E + H/7 NC1095 NC1086	HSC/38		2549
64.	Pradefovir (INN) ((2R,4S)-2-[[2-(6-amino-9H-purin-9-yl)et hoxy]methyl]-4-(3-chlorophenyl)-1,3,2λ ⁵ - dioxaphosphinan-2-one), being a cyclic ester of a dihydric alcohol with phosphonic acid, which contains a fused pyrimidine ring (purine) in its structure.	2933.59 / 2934.99	2934.99	The Committee decided that Note 7 to Chapter 29 should be interpreted in accordance with paragraph 5 (b) of Doc. NC1085E1a. The Committee then decided to classify pradefovir in heading 29.34 (subheading 2934.99) by application of GIRs 1 and 6.	NC1123 G/10 NC1178 G/3 + O/13	HSC/38	2934.99/1	3099

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
65.	Simotaxel (INN). <i>See also No. 54.</i>	2934.99 / 2939.99	2934.99	Given the decision on the classification of paclitaxel, the Committee agreed to classify "simotaxel (INN)" in heading 29.34 (subheading 2934.99) on the basis of its chemical structure by application of GIRs 1 and 6.	NC1178 E	HSC/39	-	2549
66.	Classification of certain INN products : "Beperrinogene perplasmid".	2934.90 / 2934.99	2934.99	The Committee decided to classify beperminogene perplasmid (INN) in heading 29.34 (subheading 2934.99) as a nucleic acid.	NC1310 E/2 + N/7 NC1178 E NC1290	HSC/41	-	2549
67.	Classification of certain INN products : "Velimogene aliplasmid".		2934.99	The Committee agreed to classify "velimogene aliplasmid" in subheading 2934.99 as a nucleic acid.	NC1443 E/1 + P/4 NC1261 NC1310 E/1 NC1553 D/1 + O/2	HSC/43	-	3180
68.	Sildenafil citrate.	29.33 / 29.35	2935.00	The Committee agreed to classify the product in subheading 2935.00 as a sulphonamide by application of GIR 1.	NC0430 E/1 NC0365 NC0730 E/1 + M/3	HSC/27	-	2828
69.	Classification of certain INN products : "Eldecalcitol".	2909.49 / 2936.29	2936.29	The Committee agreed to classify "eldecalcitol"(INN List 97) as a derivative of vitamin D in heading 29.36 (subheading 2936.29).	NC1443 E/1 + P/3 NC1261 NC1310 E/1	HSC/43	-	3179

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
70.	Mixture of two vitamin derivatives, containing D-pantothenol ether and dexpanthenol, in ratio 1 : 9. The mixture is obtained by chemical synthesis, i.e., by a reaction of D-pantolactone, amino-3-propanol-1 and 3-ethoxypropylamine in a predetermined ratio.	2936.24 / 2936.90 29.36 (classification at subheading level)	2936.90	The Committee agreed that intermixtures of vitamin derivatives were to be classified in heading 29.36 (subheading 2936.90) by application of GIRs 1 and 6. This classification was supported by the Explanatory Note to Sub-Chapter XI of Chapter 29 and the Explanatory Note to heading 29.36 (first paragraph, Item (c). Along with this interpretation, the Committee also agreed to create a new Subheading Explanatory Note to Subheading 2936.90.	NC0892 F/4 NC0833 NC0845 H/11 NC0938 F/3 NC0938 O/16	HSC/34	-	3012
71.	Prasterone and tibolone.		2937.29	Both products were classified in subheading 2937.29. It was found that prasterone was used for its androgenic effects. The fact that it might be used in menopausal syndrome treatment, did not necessarily mean that it was an oestrogen. Similarly, tibolone was found not to have oestrogen properties, but was used because of its androgenic activity. Guidelines with regard to the possible application of GIR 3 (a) and GIR 3 (c) in the context of the classification of certain chemical products (question raised in the context of the classification of certain chemical products in the Harmonized System Commodity Database (HSCDB) CD-ROM) : Prasterone and Tibolone	NC0590 E/1 par. 25 NC0510 G/4 NC0530 par. 30 - 33	HSC/29	-	2849

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
72.	Classification of certain INN products : "Lonaprisan".	2937.23 / 2937.29	2937.29	The Committee agreed that "lonaprisan (INN)" should be classified in subheading 2937.29 by application of GIRs 1 and 6 as a steroid hormone's structural analogue.	NC1377 G/17 NC1347	HSC/42	-	3167
73.	Midaxifylline. <i>See also No. 62.</i>	2933.59 / 2939.50	2939.50	The Committee agreed to classify midaxifylline in subheading 2939.50 as a theophylline derivative.	NC0430 E/1 par. 7 42825 42839 R42850 A/3 R42850 C/1 NC0078 NC0090 E/4 + M/5 NC0181 par. 12 - 15 NC0250 E par. 7 - 9 NC0250 P/1 NC0322 NC0331 NC0340 G/22 NC0365 par. 8 - 9	HSC/27	-	2549

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
74.	Classification of certain INN products : "Delimotecan".	2939.99 / Chapter 39	2939.99	The Committee decided to classify "delimotecan" in subheading 2939.99 as a derivative of other alkaloids.	NC1443 E/1 NS0156 NS0165 NS0167 A/9 NS0167 C/5 NC1261 NC1310 E/1 NS0173 NS0187 A/4 NS0187 D/4 NC1443 E/1 par. 7 - 8 NC1443 P/4 NS0191 NC1553 D/1 par. 3 NC1553 O/2	HSC/43	-	3180
75.	Mureletecan (INN).	29.39 / 30.02	2939.99	The Committee agreed to re-classify "Mureletecan (INN List 85)" in heading 29.39 and, more specifically, in subheading 2939.99 as "other alkaloids.	NC1604 H8, N/19 NC1593	HSC/46	-	3220
76.	Cositecan (INN).	29.39 / 30.02	2939.99	The Committee agreed to classify "Cositecan (INN List 100)" in heading 29.39 and, more specifically, in subheading 2939.99 as "other alkaloids.	NC1604 H8, N/19 NC1593	HSC/46	-	3220

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
77.	Classification of certain INN products : "Ferric carboxymaltose".	29.40 / 39.13	2940.00	The Committee agreed with the classification of "ferric carboxymaltose" (INN List 97) in heading 29.40 according to the cleaving procedure described in the General Explanatory Note to Chapter 29.	NC1553 NS0156 NS0165 NS0167 A/9 NS0167 C/5 NC1261 NC1310 E/1 NS0173 NS0187 A/4 NS0187 D/4 NC1443 E/1 par. 7 - 8 NC1443 P/4 NS0191 NS0209 A/2 NC1553 D/1 par. 3 NC1553 O/2	HSC/45	-	3180
78.	Thiamphenicol and florfenicol .		2941.40	The Committee agreed with the classification of thiamphenicol and florfenicol in heading 29.41 (subheading 2941.40). The Committee also adopted the proposed amendment to the current Item (4) of the Explanatory Note to heading 29.41 to read "Chloramphenicol and its derivatives, e.g., thiamphenicol and florfenicol".	NC0590 NS0049 NS0060 A/12 NC0530 par. 28 - 29 NC0590 E/1 par. 21 - 24 NC0590 L/14	HSC/29	-	2890

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
79.	Classification of certain INN products : "Tanespimycin". See also No. 80.		2941.90	The Committee approved the suggested classification of "tanespimycin" (INN List 96) in subheading 2941.90 due to the fact that antineoplastics having the stem "-mycin" in their names were products derived from micro-organisms (<i>Streptomyces</i> strains), which were generally classifiable in heading 29.41, although there could be exceptions.	NC1443 NC1219 NC1239 NC1241 NC1248 G15 NC1248 P14 NS0155 NS0164 NC1275 NC1310 H/10 NC1310 N/10 NS0170 NS0187 A/1 NS0187 D/1 NC1443 E/1 par. 2 - 3 NS0190 NS0187 A/1 NC1553 D/1 par. 2 NC1553 O/1	HSC/43	-	3182

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
80.	Classification of certain INN products : "Alvespimycin". See also No. 79.		2941.90	The Committee approved the classification of "alvespimycin" (INN List 96) in subheading 2941.90 due to the fact that antineoplastics having the stem "-mycin" in their names were products derived from micro-organisms (<i>Streptomyces</i> strains), which were generally classifiable in heading 29.41, although there could be exceptions.	NC1553 NC1219 NC1239 NC1241 NC1248 G/15 NC1248 P/14 NS0155 NS0164 NC1275 NC1310 H/10 NC1310 N/10 NS0170 NS0187 A/1 NS0187 D/1 NS0209 A/1 NC1443 E/1 par. 2 - 3 NC1443 P/1 NS0190 NC1553 D/1 par. 2 NC1553 O/1	HSC/45	-	3185
81.	Thymostimulin.	29.37 / 30.01	3001.20	The Committee approved the reclassification of thymostimulin in heading 30.01 (subheading 3001.20), as an extract of glands or other organs or of their secretions.	NC0590 NS0022 NS0034 A/7 NC0465 NS0042 NS0060 A/5 NC0530 par. 10 - 11 NC0590 E/1 par. 11	HSC/29	-	2837

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
82.	Classification of certain INN products : "Berectocog alfa".	3001.10 / 3002.10	3002.10	The Committee agreed to classify berectocog alfa in heading 30.02 (subheading 3002.10) as a bioengineered blood factor.	NC1310 D/1 NS0136 NS0145 A/8 NS0145 C/6 NC1178 E par. 17 - 19 NS0150 NS0167 A/3 NS0167 C/3 NC1290 NC1310 E/1 par. 4 NC1310 N/3	HSC/41	-	2549
83.	Classification of certain INN products : "Epoetin alfa".		3002.10	The Committee approved the classification of the INN product "epoetin alfa" in heading 30.02 (subheading 3002.10), as modified blood fraction.	NC1310 D/1 par. 20 NS0161 NS0167 A/14	HSC/41	-	2549
84.	Classification of certain INN products : "Epoetin beta".		3002.10	The Committee approved the classification of the INN product "epoetin beta" in heading 30.02 (subheading 3002.10), as modified blood fraction.	NC1310 D/1 par. 20 NS0161 NS0167 A/14	HSC/41	-	2549
85.	Classification of certain INN products : "Epoetin gamma".		3002.10	The Committee approved the classification of the INN product "epoetin gamma" in heading 30.02 (subheading 3002.10), as modified blood fraction.	NC1310 D/1 par. 20 NS0161 NS0167 A/14	HSC/41	-	2549

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
86.	Peginterferon alfa-2a (INN) , mono (<i>N</i> ² , <i>N</i> ³ -dicarboxy-L-lysyl)interferon alfa-2a, diesters with polyethylene glycol monomethyl ether. Pegylation occurs at one lysine residue at position 31, 121, 131 or 134. The molecular mass of the pegylated part may be indicated in the product name (INN) by adding a number, for example : peginterferon alfa-2a (40 KD). This product is an immunomodulator used in medicine to treat hepatitis B or hepatitis C.	3002.10 / Chapter 39	3002.10	The Committee agreed that peginterferons should be classified in subheading 3002.10 by application of GIRs 1 and 6. The Committee also decided to modify the Explanatory Notes to Chapters 29, 30 and 39 in order to clarify the classification of pegylated products.	NC1443 E/3 NC1392 NS017 NS0187 A/10 NC1500 D/1, K/9 NC1553 D/1 par. 12 - 14	HSC/43	3002.10/4	2549
87.	Peginterferon alfa-2b (INN) , monocarboxyinterferon alfa-2b, diesters with polyethylene glycol monomethyl ether. Pegylation occurs at one nitrogen atom of either the cysteine residue at position 1 or at one of the lysine residues at position 31, 121 or 134. The molecular mass of the pegylated part may be indicated in the product name (INN) by adding a number, for example : peginterferon alfa-2b (12 KD). This product is an immunomodulator used in medicine to treat chronic hepatitis C.	3002.10 / Chapter 39	3002.10	The Committee agreed that peginterferons should be classified in subheading 3002.10 by application of GIRs 1 and 6. The Committee also decided to modify the Explanatory Notes to Chapters 29, 30 and 39 in order to clarify the classification of pegylated products.	NC1443 E/3 NC1392 NS017 NS0187 A/10NC1500 D/1, K/9 NC1553 D/1 par. 12 - 14	HSC/43	3002.10/5	2549
88.	Disomotide (INN).	29.33 / 3002.10 / 3002.20	3002.20	The Committee agreed to classify "disomotide (INN)" in subheading 3002.20 by application of GIRs 1 and 6 due to the fact that the product is functionally a vaccine; it stimulates reaction from the body to produce immunity.	NC1248 F/11 NC1199	HSC/40	-	2549

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
89.	Ovomotide (INN).	29.33 / 3002.10 / 3002.20	3002.20	The Committee agreed to classify "ovomotide (INN)" in subheading 3002.20 by application of GIRs 1 and 6 due to the fact that the product is functionally a vaccine; it stimulates reaction from the body to produce immunity.	NC1248 F/11 NC1199	HSC/40	-	2549
90.	Classification of certain INN products : "Verpasep caltespan".		3002.20	The Committee approved the classification of "verpasep caltespen (INN)" as a (third generation product of bioengineering) vaccine in subheading 3002.20.	NC1310 E/1 par. 3 NS0149 NS0167 A/2	HSC/41	-	2549
91.	Classification of certain INN products : "Transferrin aldifitox".		3002.90	The Committee approved the proposed classification of "transferrin aldifitox (INN)" as a toxin in heading 30.02 (subheading 3002.90) because it was meant to kill brain tumor cells.	NC1310 E/1 par. 3 NS0149 NS0167 A/2	HSC/41	-	2549
92.	Classification of certain INN products : "Linaclotide".		3002.90	The Committee approved the classification of "linaclotide" (INN List 96) as an attenuated toxin in subheading 3002.90. It was pointed out that and products similar to toxins were described in the text of heading 30.02.	NC1443 E/1 par. 4 NS0187 A/2 NS0171E1	HSC/43	-	3166

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
93.	Bone graft substitute made from medical grade calcium sulfate containing 4 % tobramycin sulfate. This product is in the form of uniformly shaped cylindrical pellets (4.8 mm in diameter), put up for sale in 5 cc, 10 cc and 20 cc sterile bottles.	30.04 / 30.06	3004.20	The Committee agreed to classify this product in heading 30.04 (subheading 3004.20) by application of GIRs 1 and 6 due to the fact that it appeared that the product was put up in packings for retail sale. At subheading level, it was pointed out that since the product contained tobramycin, it should be classified in subheading 3004.20.	NC0590 E/1 par. 27 NC0507 NC0510 H/21 NS0059 NS0060 A/15 NC0530 par. 36 - 37 NC0562 NC0590 H/4 NC0605 NC0654 A/III NC0655 F/3 + L09	HSC/29	3004.20/1	2887
94.	Colouring product for foodstuffs , consisting of concentrated elderberry juice mechanically processed to increase the natural pigment content (polyphenols and anthocyanins), and in which the balance of other constituents as found in the natural juice (e.g., glucose, fructose, amino-acids) is upset.	20.09 / 32.03	3203.00	The Committee agreed that the product was covered in heading 32.03 (subheading 3203.00) by application of GIR 1 . A Customs laboratory showed that the balance of glucose, fructose, anthocyanins, polyphenols and aminoacids in the product was significantly different as compared with elderberry concentrated juice at the same Brix value. It was emphasised that the concentration of substances imparting colouring properties to the product was appreciably higher in the product than in elderberry juice.	NC1004 F/6 NC0960 NC0999 NC1059 NC1443 (+ corr NC1444)	HSC/36	3203.00/4	3040

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
95.	One-component wet process polyurethane resin containing polyol (15 % by weight), isocyanate (7 % by weight), glycol (8 % by weight) and dimethylformamide (70 % by weight), used in the production of artificial leather.		3208.90	The Committee agreed that, since dimethyl formamide was a volatile organic solvent, the product at issue should be classified in heading 32.08 (subheading 3208.90) by application of GIR 1, Note 4 to Chapter 32 and Note 2 (d) to Chapter 39.	NC0655 H/4 NC0730 G/4 NC0554 NC1059 (Note 2 d) (Note 2 (d))	HSC/30	3208.90/1	2152
96.	Polyurethane foam (sealing foam) based on plastics containing, among other additives, fire retardants and propellant gases, in the form of a dark brown liquid, presented for retail sale in a pressurised can (750/1000 ml). The pressurised can is emptied by applying pressure on the valve, during which the self-expanding foam is released, becoming white under atmospheric conditions. Once released, the foam hardens after 10 minutes. It is used for mounting window and door frames, filling cavities, sealing openings in roof construction and insulation materials, creating soundproof screens, filling cavities around pipes, fixing and insulating wall panels, roof tiles, etc.	32.14 / 39.09	3214.10	The Committee agreed to classify the product in heading 32.14, subheading 3214.10 by application of GIRs 1 and 6 on the basis of its characteristics as a fully formulated mastic based on plastics and its function as a caulking product. It was pointed out that heading 32.14 should not be restricted only to products with a high added proportion of fillers and that the product under consideration contained other additives, like fire retardants and propellant gases, which would make it suitable for a specific use (as a caulking product of heading 32.14).	NC1377 G/4 NC1443 (+ corr NC1444)	HSC/42	3214.10/2	3137

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
97.	<p>Preparation consisting of odoriferous substances (approximately 2 %), citrus concentrate (46 %), citric acid (acidulant) (19 %), ascorbic acid (antioxidant) (1 %), other food additives (locust bean gum (stabiliser), sodium benzoate (preservative) and beta-carotene (colour)) (less than 1 %) and water, used in the manufacture of non-alcoholic beverages.</p> <p>The preparation contains all odoriferous substances necessary for the final product, i.e., an orange-flavoured soft drink.</p>	21.06 / 33.02	3302.10	<p>It was remarked that the preparation at issue was based on odoriferous substances and that the first paragraph of the Explanatory Note to that heading, on page VI-3302-2, stipulated that such preparations generally contain a relatively small quantity of odoriferous substances and other substances such as juices. Therefore, it was classified in subheading 3302.10 by application of GIR 1 (Note 2 to Chapter 33 and the second part of the text of heading 33.02) and GIR 6.</p>	<p>NC0730</p> <p>NC0636</p> <p>NC0647</p> <p>NC0655 H/22</p> <p>NC0718</p> <p>NC0730 H/6</p> <p>NC0747</p> <p>NC0794 A/III</p> <p>NC0796 E/3 + L/3</p>	HSC/31	3302.10/1	2955
98.	<p>Injectable intracutaneous gel put up in measured doses in packings for retail sale; in a box containing a 1 ml syringe of colourless glass and a needle in blister pack; in two dosages 0.4 or 0.7 ml. It is used for wrinkle correction and lip enhancement via injection into the skin or lips. The gel is supplied in glass syringes and consists of : water (1 ml), sodium chloride (9 mg), hyaluronic acid (20 mg), sodium phosphate monobasic and sodium phosphate dibasic. Hyaluronic acid is biosynthetically produced by bacterial fermentation and stabilised.</p>	30.04 / 33.04 / 90.21	3304.99	<p>It was pointed out that Chapter 30 did not cover preparations of headings 33.03 to 33.07, even if they had therapeutic or prophylactic properties. In addition, the General Explanatory Note to Chapter 33 (third paragraph on page VI-33-1), indicated that products of headings 33.03 to 33.07 remained in those headings whether or not they contained subsidiary pharmaceutical or disinfectant constituents. Accordingly, the product was classified in subheading 3304.99 by application of GIRs 1 and 6. In view of the fact that it was put up as a set the product was also classified by application of GIR 3 (b).</p>	<p>NC0655</p> <p>NC0630</p> <p>NC0655 H/16</p> <p>NC0676</p> <p>NC0729 A/V</p> <p>NC0730 G/5</p> <p>NC0730 M/24</p> <p>NC1240</p> <p>NC1248 H/1</p>	HSC/30	-	2953

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
99.	<p>Sterile solution of sodium chloride (0.9 %) with no preservatives, recommended for babies, children and adults for instillations or cleaning of nasal cavities or eyes and for eye baths. The product is presented in boxes containing twelve plastic vials (5 ml each).</p> <p><i>See also No. 100.</i></p>	25.01 / 30.04 / 33.07	3307.90	<p>The product at issue was classified in subheading 3307.90 by application of GIRs 1 and 6.</p> <p>It was remarked that Note 3 to Chapter 33 directed the classification of goods, whether or not mixed, put up in packings to headings 33.03 to 33.07, when suitable for use as goods of these headings.</p> <p>The Committee also agreed to amend the exclusion of the Explanatory Note to heading 25.01 by the addition of a new exclusion representing this "type products.</p>	NC1178 IJ/6 NC1163 NC1248 E/4	HSC/39	3307.90/1	3117
100.	<p>Physiological, sterilized and micro-diffused solution of sea water, which is naturally rich in mineral salts and marine oligo-elements. It is an isotonic solution consisting of 31.82 % sea water and no preservatives, with an inert propellant (nitrogen), put up in a 100 ml metal spray can with a nozzle on the top, packed in a paper box. The product is recommended for babies, children and adults for the daily cleaning of nasal cavities, to moisten dry nasal cavities, or as a complement to treatments for ear/nose/throat complaints.</p> <p><i>See also No. 99.</i></p>	25.01 / 30.04 / 33.07	3307.90	<p>The product at issue was classified in subheading 3307.90 by application of GIRs 1 and 6.</p> <p>It was remarked that Note 3 to Chapter 33 directed the classification of goods, whether or not mixed, put up in packings to headings 33.03 to 33.07, when suitable for use as goods of these headings.</p> <p>The Committee also agreed, to amend the exclusion of the Explanatory Note to heading 25.01 by the addition of a new exclusion representing this "type products</p>	NC1178 IJ/6 NC1163 NC1248 E/4	HSC/39	3307.90/2	3117

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
101.	Sampler for fragrance containing essential oils , consisting of two layers of transparent polyester film which are glued together. One side of the bottom layer is self-adhesive and backed with a supporting paper. This product contains essential fragrance oils deposited between the two film layers which pull apart and reseal to deliver a multiple sample of olfactory fragrance trials, up to 25 times. The essential fragrance oils are not perfumes and only mimic the scent of the perfume that is the subject of the advertisement. The product may have printed on its surface publicity material and indications about its use (e.g., Eau de Toilette, Tonic Body Lotion, Deodorant). It is intended to be incorporated onto a magazine page or card to form an integral part of an advertisement.	33.03 / 33.07 / 49.11	3307.90	The Committee agreed to classify the product at issue in heading 33.07 and, more specifically, in subheading 3307.90. It was agreed that the product at issue matched the description of “put up in measured doses” and, accordingly, Note 2 to Section VI was applicable and, accordingly it was classified by application of GIRs 1 (Note 2 to Section VI and Note 4 to Chapter 33) and 6.	NC1500 F/16 NC1433 NC1553 F/1	HSC/44	3307.90/3	3195
102.	Hydrogenated and texturised jojoba (<i>Simmondsia chinensis</i>) seed oil , in the form of solid waxy beads measuring approximately 0.15 mm to 1 mm in diameter, used as scrubbing particles in skincare and cosmetic preparations.	15.18 / 34.04	3404.90	The Committee decided to classify the product in question in subheading 3404.90, by application of GIRs 1 and 6. Since the jojoba beads in question were chemically produced by hydrogenation and subsequent texturation immediately following the hydrogenation, nothing in Note 5 (a) precluded classification of the jojoba beads in heading 34.04. As the product was also organic, that is, derived from living matter, and undeniably had a waxy character, it met the three conditions stipulated in Note (a) and hence qualified for classification in heading 34.04	NC1443 H/2 NC1336 NC1405 NC1500	HSC/43	3404.90/1	3138

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
103.	Concentrated milk protein preparation consisting of 92 % milk proteins (77 % casein and 15 % whey proteins), by weight, calculated on the dry matter, fat (less than 1.5 %), ash (less than 4.5 %) and water (less than 6 %). The product is used for the protein enrichment of various food preparations.	04.04 / 35.04	3504.00	The Committee decided to classify Product 2 in heading 35.04, by application of GIR 1 due to its protein composition.	NC1248 F/8 NC1197 NC1232 NC1310 G/5 NC1311 (corr, Ann. N/21)	HSC/40	3504.00/1	3103
	<i>See also No. 104.</i>							
104.	Milk protein concentrate , obtained directly by membrane separation from milk proteins, consisting of 86 % milk proteins (80 % casein and 20 % whey proteins), by weight, calculated on the dry matter, ash (7.4 %), water (5.1 %), lactose residues (1 %) and fat (0.5 %). This product is used for making milk products.	04.04 / 35.04	3504.00	The Committee decided to classify Product 2 in heading 35.04, by application of GIR 1 due to its protein composition.	NC1500 D/3 NC1498 A/III NC1248 F/8 NC1197 NC1232	HSC/43	3504.00/2	3103
	<i>See also No. 103.</i>							

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
105.	<p>Amphoteric corn starch based on cationic corn starch with amine functionality to which a specific amount of phosphate has been added. The product contains, by weight, phosphorus (0.3872 %) and silicon (0.000392 %). Some of the added phosphate reacts with and is bound to the starch to provide an anionic substituent to the cationic modified starch. Some of the added phosphate remains unbound within the resulting product. Both the anionic groups and unbound phosphate provide a specific function to the final product for its use in the papermaking process. The product is of a kind used in acid papermaking processes, where high amounts of alum are added to the wet end of the papermaking machine.</p> <p><i>See also Nos. 106, 107, 108, 109 and 110.</i></p>	35.05 / 38.09	3505.10	<p>The Committee decided to classify this product in subheading 3505.10 by application of GIRs 1 and 6. It was pointed out that the addition of the very small quantities of other ingredients did not change the character of the modified starches and that there were no limitations as regards the end-use of the products of heading 35.05. In addition, the text of the competing heading (38.09) contained the phrase "not elsewhere specified or included".</p>	NC0693 NC0730 NC0796 NC0483 NC0510 H/3 NS0058 NS0060 A/14 NC0530 par. 14 - 35 NC0543 NC0590 E/1 par. 16 NC0590 H/5 NC0623 NC0655 G/13 NS0080 A/14 NC0669 par. 10 - 31 NC0693 NC0730 E/1 par. 19 NC0730 H/7 NC0748 NC0794 A/IV NC0796 E/4 NC0796 L/4	HSC/31	3505.10/1	2878

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
106.	<p>Cationic corn starch to which a defoamer has been added (0.185 % by weight). The product is designed to be used in the papermaking industry, to be applied at the size press or calender stack, as a surface sizing agent.</p> <p><i>See also Nos. 105, 107, 108, 109 and 110.</i></p>	35.05 / 38.09	3505.10	<p>The Committee decided to classify this product in subheading 3505.10 by application of GIRs 1 and 6. It was pointed out that the addition of the very small quantities of other ingredients did not changed the character of the modified starches and that there were no limitations as regards the end-use of the products of heading 35.05. In addition, the text of the competing heading (38.09) contained the phrase "not elsewhere specified or included".</p>	<p>NC0693 NC0730 NC0796 NC0483 NC0510 H/3 NS0058 NS0060 A/14 NC0530 par. 14 - 35 NC0543 NC0590 E/1 par. 16 NC0590 H/5 NC0623 NC0655 G/13 NS0080 A/14 NC0669 par. 10 - 31 NC0693 NC0730 E/1 par. 19 NC0730 H/7 NC0748 NC0794 A/IV NC0796 E/4 NC0796 L/4</p>	HSC/31	3505.10/2	2878

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
107.	<p>Corn starch which has been chemically modified with ethylene oxide, salt, soda ash, hydrochloric acid and caustic, containing a defoamer. The product is used as a surface sizing agent in the papermaking industry.</p> <p><i>See also Nos. 105, 106, 108, 109 and 110.</i></p>	35.05 / 38.09	3505.10	The Committee decided to classify this product in subheading 3505.10 by application of GIRs 1 and 6. It was pointed out that that the addition of the very small quantities of other ingredients did not changed the character of the modified starches and that there were no limitations as regards the end-use of the products of heading 35.05. In addition, the text of the competing heading (38.09) contained the phrase “not elsewhere specified or included”.	NC0730 H/7 NC0483 NC0510 H/3 NS0058 NS0060 A/14 NC0530 par. 34 - 35 NC0543 NC0590 E/1 par. 26 NC0590 H/5 NC0623 NC0655 G/13 NS0080 A/14 NC0669 par. 30 - 31 NC0693 NC0730 E/1 par. 19	HSC/31	-	2878
108.	<p>Potato starch which has been chemically modified with quarternary amine, hydrochloric acid, salt, sodium bisulfite and caustic, containing adipic acid. Adipic acid has been added into the product to achieve its optimal performance as an internal sizing agent in the manufacture of paper.</p> <p><i>See also Nos. 105, 106, 107, 109 and 110.</i></p>	35.05 / 38.09	3505.10	The Committee decided to classify this product in subheading 3505.10 by application of GIRs 1 and 6. It was pointed out that that the addition of the very small quantities of other ingredients did not changed the character of the modified starches and that there were no limitations as regards the end-use of the products of heading 35.05. In addition, the text of the competing heading (38.09) contained the phrase “not elsewhere specified or included”.	NC0730 H/7 NC0483 NC0510 H/3 NS0058 NS0060 A/14 NC0530 par. 34 - 35 NC0543 NC0590 E/1 par. 26 NC0590 H/5 NC0623 NC0655 G/13 NS0080 A/14 NC0669 par. 30 - 31 NC0693 NC0730 E/1 par. 19	HSC/31	-	2878

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
109.	<p>Corn starch which has been chemically modified with sulphuric acid and ethylene oxide. Neutral salts and a defoamer have been used as processing ingredients during its manufacturing process. The product is used in the papermaking industry.</p> <p><i>See also Nos. 105, 106, 107, 108 and 110.</i></p>	35.05 / 38.09	3505.10	<p>The Committee decided to classify this product in subheading 3505.10 by application of GIRs 1 and 6. It was pointed out that that the addition of the very small quantities of other ingredients did not changed the character of the modified starches and that there were no limitations as regards the end-use of the products of heading 35.05. In addition, the text of the competing heading (38.09) contained the phrase “not elsewhere specified or included”.</p>	<p>NC0730 H/7</p> <p>NC0483 NC0510 H/3 NS0058 NS0060 A/14 NC0530 par. 34 - 35 NC0543 NC0590 E/1 par. 26 NC0590 H/5 NC0623 NC0655 G/13 NS0080 A/14 NC0669 par. 30 - 31 NC0693 NC0730 E/1 par. 19</p>	HSC/31	-	2878
110.	<p>Modified cationic potato starch which is used in the papermaking industry.</p> <p><i>See also Nos. 105, 106, 107, 108 and 109.</i></p>	35.05 / 38.09	3505.10	<p>The Committee decided to classify this product in subheading 3505.10 by application of GIRs 1 and 6. It was pointed out that that the addition of the very small quantities of other ingredients did not changed the character of the modified starches and that there were no limitations as regards the end-use of the products of heading 35.05. In addition, the text of the competing heading (38.09) contained the phrase “not elsewhere specified or included”.</p>	<p>NC0730 H/7</p> <p>NC0483 NC0510 H/3 NS0058 NS0060 A/14 NC0530 par. 34 - 35 NC0543 NC0590 E/1 par. 26 NC0590 H/5 NC0623 NC0655 G/13 NS0080 A/14 NC0669 par. 30 - 31 NC0693 NC0730 E/1 par. 19</p>	HSC/31	-	2878

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
111.	Thread locker , a pale blue liquid, presented in plastic bottles of 50 ml with a dosage spout. It is used to seal and assemble parts which may need to be disassembled at some future date. It is a compound of polyglycol dimethacrylate, polyglycol dioctanoate, saccharin, cumene hydroperoxide, polyvinyl acetate and silica.	32.14 / 35.06 / 38.24 / 39.07	3506.10	The Committee decided to classify the product at issue, due to its function as an adhesive, in heading 35.06 (subheading 3506.10) by application of GIRs 1 and 6.	NC1377 H/3 NC1355 NC1441 A/IV NC1443 G/4	HSC/42	3506.10/1	3159
112.	Acid-added clay product obtained by the controlled addition of sulfuric acid to natural palygorskite (attapulgite)-smectite clay. After the addition of sulfuric acid, the resulting bleaching clay product has been dried and comminuted to a desired particle size, but has not been washed with water.	Chapter 25 / 38.24	3802.90	The Committee classified this product in heading 38.02 (subheading 3802.90), by application of GIRs 1 and 6. It was pointed out that the products could be regarded as being acid-activated because of the differences of their properties as compared with raw materials. The products therefore met the criteria set out in Parts A (I) and A (II) of the Explanatory Note to heading 38.02.	NC0590 NC0655 NC0404 NC0430 IJ/5 NS0045 NS0060 A/8 NC0530 par. 20 - 21 NC0563 NC0590 E/1 par. 15 NC0590 H/6 NC0606 NC0654 A/IV NC0655 F/4 + L10	HSC/29	3802.90/1	2854
113.	Antimycotic agent in the form of a powder, containing natamycin (an antibiotic) (approximately 50 %) and lactose (approximately 50 %), used in food manufacture to prevent the growth of moulds and yeasts.	21.06 / 38.08 / 38.24	3808.20	The Committee decided to classify this product in heading 38.08 (subheading 3808.20) by application of GIRs 1 and 6. It was remarked that the lactose was present in such small quantities that it would make only a negligible contribution to the nutritive value of the final product and that, therefore, the product could not be excluded from Chapter 38 by Note 1(b) to that Chapter.	NC0796 F/10 NC0631 NC0655 H/17 NS0080 A/15 NC0669 par. 32 - 33 NC0694 NC0730 E/1 par. 20 NC0730 H/8 NC0761	HSC/32	-	2952

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
114.	Preparation put up for retail sale in plastic bottles (75 ml to 5 l), presented in the form of an opaque viscous scented liquid, containing a quaternary surfactant agent (ammonium triethanol dialkyl ester methosulfate, acrylamide polymer and ammonium acrylate) (4 %), fragrance, mineral oil, polymer, trialkyl amin phosphonic acid (adjuvant), lactic acid (reinforcing), colorants and water (95 %). It is used to prevent static cling and make clothes softer. It is added to a load of laundry on the final rinse.	34.02 / 38.09	3809.91	The Committee agreed that the product at issue should be classified in heading 38.09 (subheading 3809.91), by application of GIRs 1 and 6 due to the fact that it displayed surface-active function due to the presence of quaternary ammonium salts in its chemical composition. In addition, the presence of these salts was not related to its cleaning or surface-active function that might be considered subsidiary to the main function of the preparation, which was to soften textiles by neutralizing negative charges present in textile fibers after washing.	NC1553 NS0202 NS0209 A/13 NC1540 NC1553 IJ/2	HSC/45	3809.91/5	3207
115.	Solvent obtained as a by-product of Fischer-Tropsch synthesis , consisting of 63 – 65 % vol ethyl alcohol, 35 – 37 % vol isopropyl alcohol and a maximum of 1 % vol C ₃ /C ₄ alcohols.	22.07 / 38.14	3814.00	The Committee agreed to classify this product in heading 38.14 (subheading 3814.00) by application of GIR 1 . It was remarked that the isopropyl alcohol had not been added and therefore, the product could not be regarded as being “denatured”. Furthermore, the amount of isopropyl alcohol in the product was significantly higher than that necessary to denature alcohol and to render it unfit for drinking.	NC0655 H/3 NC0555 NC0590 IJ/3 NC0641 NC0677 NC0729 A/VI NC0730 G/6 + M/25	HSC/30	3814.00/1	2919

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
116.	Bleach activator in the form of granules , consisting of tetraacetylenediamine (> 90 % by weight) as the active component, sodium carboxymethylcellulose (< 8 %) as the binding agent, inert pigment (< 0.5 %) for aesthetic reasons and water (< 2 %). The product is used in detergent formulations.	Chapter 29 / 38.24	3824.90	The Committee felt that due to the presence of sodium carboxymethylcellulose (S-CMC) in the product, in the context of Note 1 (g) to Chapter 29, the product could not be considered as being classifiable in Chapter 29 and should be classified in heading 38.24. (subheading 3824.90) by application of GIRs 1 and 6.	NC0430 H/16 NC0510 NC0334 NC0340 IJ/3 NS0026 NS0032 NS0034 A/9 NC0365 par. 27 - 28 NC0430 H/16 NC0430 E/1 par. 13 NC0460 NC0510 F/2 NC0510 M/8	HSC/27	3824.90/11	2833
117.	Mixture of two inorganic oxides , obtained through a patented process which involves blending yttrium oxide and a small amount of another inorganic oxide (other than of rare-earth metal or of scandium) in predetermined ratios, briquetting or pelletising, sintering, milling and then sieving the mixture in order to obtain a powdered end product with desired physical properties (surface area, particle size, density and melting point) which is particularly suitable for specific use.	28.46 / 38.24	3824.90	The product was classified by the Committee in subheading 3824.90 by application of GIRs 1 (Note 1 (a) to Chapter 28) and 6. It was pointed out that a small amount of vanadium pentoxide had been deliberately added to the product with the aim of modifying the physical characteristics of yttrium oxide, such as specific surface area and particle size distribution, rendering so the product suitable for specific use in the investment casting industry.	NC0845 G/6 NS0092 A/10 NC0892 D/1	HSC/33	3824.90/12	2981

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
118.	Liquid micronutrient preparation for plants , containing manganese (14 %), zinc (13 %), copper (0.75 %), water and trace amounts of nitrogen and potassium. It is to be applied on the surface of seeds prior to planting, to assist in seed germination and growth in soils deficient in zinc, copper or manganese.	31.05 / 38.24	3824.90	The Committee classified the product in subheading 3824.90 by application of GIRs 1 and 6 . It was remarked that although the product also contained nitrogen and potassium, i.e., two of the three fertilizing elements referred to in Note 6 to Chapter 31, they were present only in trace quantities and they could not be regarded as being its “essential constituents”. Consequently, the product at issue did not meet the terms of Note 6 to Chapter 31	NC0938 H/1 NC0883 NC0892 F/16 NC1004 E/3 + L/4	HSC/35	3824.90/13	3033
119.	A mixture of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats (known as “biodiesel”) , which is a renewable fuel for diesel engines and which meets the specification of ASTM D 6751. It is produced by a reaction (transesterification) of a vegetable oil or animal fat with an alcohol such as methanol or ethanol in the presence of a catalyst to yield mono-alkyl esters and glycerin (glycerol), which is removed. It can be used as a fuel and a fuel additive. <i>See also Nos. 46 and 47.</i>	15.16 / 38.11 / 38.24	3824.90(*)	The Committee classified this product in subheading 3824.90 by application of GIRs 1 and 6 . (*) The Committee also suggested the possibility of creating a separate heading for the classification of biodiesel. This new heading has been created for the HS 2012 in 38.26. At its 47th Session, the HSC decided to delete the Classification Opinion from the 2012 version of the Compendium. (See Doc. NC1649, Ann. IJ/1)	NC0938 H/2 NC1004 E/4 + L/5 NC0954 D	HSC/35	3824.90/14	3038

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
120.	Emulsifier in the form of a powder, consisting of diacetyl tartaric acid ester of vegetable mono- and diglycerides and tricalcium phosphate (10 %), intended to be used as volume improver in powdered bread preparations and flour mixes. <i>See also No. 121.</i>	2106.90 / 3824.90	3824.90	The Committee agreed to classify this product in heading 38.24, subheading 3824.90, by application of GIRs 1 and 6. The Committee considered that this product consisted of chemicals and not “mixtures of chemicals with foodstuffs or other substances with nutritive value” within the meaning of Note 1 (b) to Chapter 38 and thus could not be excluded from Chapter 38 by application of this Note.	NC1123 G/1 NC1029 NC1059 IJ/2 NC1076 NC1178 G/4	HSC/38	3824.90/15	3079
121.	Emulsifier in the form of a powder, consisting of diacetyl tartaric acid ester of monoglycerides and calcium carbonate (20 %), intended to be used as volume improver in powdered bread preparations and flour mixes. <i>See also No. 120.</i>	2106.90 / 3824.90	3824.90	The Committee agreed to classify this product in heading 38.24, subheading 3824.90, by application of GIRs 1 and 6. The Committee considered that this product consisted of chemicals and not “mixtures of chemicals with foodstuffs or other substances with nutritive value” within the meaning of Note 1 (b) to Chapter 38 and thus could not be excluded from Chapter 38 by application of this Note.	NC1123 G/1 NC1029 NC1059 IJ/2 NC1076 NC1178 G/4	HSC/38	3824.90/16	3079
122.	Mixtures consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate.	38.09 / 38.24	3824.90	The Committee agreed that “Mixtures consisting mainly of (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate and bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate “ should be classified in subheading 3824.90 as a mixture of chemical products not elsewhere specified or included.	NC1310 D NC1135 NC1178 D + N	HSC/41	-	2530

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
123.	Mixtures consisting mainly of dimethyl methylphosphonate, oxirane and phosphorus oxide (P ₂ O ₅).	3824.81 / 3824.90	3824.90	The Committee agreed to classify this product in subheading 3824.90 as a mixture of chemical products.	NC1310 D NC1135 NC1178 D + N	HSC/41	-	2530
124.	Correction tape , being a writing or typewriting correction device, consisting of a plastic dispenser which contains a roll of correction ribbon on a supply reel and a take-up reel designed to take up expended ribbon. The correction ribbon is composed of a white pigment coating film applied on the surface of the ribbon. The coating film is applied by pressing a transfer head protruding from the dispenser firmly against the surface of the part to be corrected and sliding it on the surface until the part is covered; then lifting the transfer head straight up.	32.06 / 38.24	3824.90	The Committee decided to classify the "correction tapes" in heading 38.24, subheading 3824.90, by application of GIRs 1 (Note 3 (d) to Chapter 38) and 6. The Committee also agreed to amend Note 3 (d) to Chapter 38 in order to clarify that the "correction tapes" would also be classified in heading 38.24.	NC1310 IJ/6 NC1291 NC1377 F/3	HSC/41	3824.90/17	3151
125.	Liquid nutrient preparation for plants , presented in containers of 20 litres as a water-soluble, dark brown liquid, containing L-α amino acids (proline, glycine, alanine, arginine) (5 % by weight), water-soluble zinc (4.5 % by weight), and water. It is based on organic molecules and is used in agriculture by either direct application to the soil or to the plant foliage, to replenish some essential amino acids and zinc in certain kinds of crops which can be depleted during adverse climatic conditions (e.g., drought, low temperatures, action of the wind) or during critical periods for crops (e.g., transplanting, start of fruit development).	31.05 / 38.24	3824.90	The Committee agreed that this preparation should be classified in subheading 3824.90 by application of GIRs 1 and 6. It was remarked that the product at issue improves rather than fertilises the soil and that its nitrogen content could not be considered as its essential constituent.	NC1443 E/4 NC1362 NC1362 H/12 NS0180 NS0187 A/11 NC1393 NC1443 E/1 par. 10 NC1461 par. 16 - 19 NC1461 D NC1498 A/IV NC1500 D/4 + K/12	HSC/43	3824.90/18	3169

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
126.	Pegfilgrastim (INN) (N-(3-hydroxypropyl)methionylcolony-stimulating factor (human), 1-ether with α-methyl-ω-hydroxypoly(oxyethylene)), a form of filgrastim (INN) (a human granulocyte colony-stimulating factor (G-CSF)) of sustained duration, produced by a covalent attachment of a single 20 kDa poly(ethylene glycol) molecule to the amino-terminal methionine residue of the filgrastim polypeptide chain by a reaction called reductive amination. Pegfilgrastim, like filgrastim, belongs to a class of substances which regulates the proliferation and maturation of neutrophils in the bone marrow, helping so to re-establish the body's effective defence system against bacterial infections in cases of neutropenia. <i>See also No. 63.</i>	30.01 / 30.02 / 39.07	3907.20	The Committee decided to classify "pegfilgrastim", on the basis of its chemical structure, in heading 39.07 (subheading 3907.20) by application of GIRs 1 and 6. It was consistent with the classification of its parent compound "filgrastim" also on the basis of its chemical structure (in heading 29.34).	NC1248 F/2 NC0570 NC0938 D Par. 2 - 3 NC0938 O/1 NC0957 NC1004 F/3 NC1044 NC1059 E par. 10 NC1059 H/7 NC1095 NC1086 NC1123 H/5 NC1123 N/1 NC1123 G/11 NC1193 NC1248 F/2 NC1310 G/6 NC1310 N/22	HSC/40	3907.20/3	2549
127.	Classification of certain INN products : "Paclitaxel poliglumex" .	39.08 / 30.03	3908.90	The Committee approved the suggested classification of "paclitaxel poliglumex (INN List 90)" in subheading 3908.90 as a polyamide due to the fact that the product was not a medicament of heading 30.03 and that its parent compound "paclitaxel" was also classified on the basis of its chemical structure.	NC1310 N/1 NS0097 NS0112 A/3 NS0112 C/3 NC0938 D NS0115 NS0126 A/1 NS0126 C/1 NC1059 E NC1059 O/3 NS0129 NS0145 A/1 NC1178 E par. 2 - 6 NS0148 NS0167 A/1 NS0167 C/1 NC1310 E/1 par. 2	HSC/41	-	2549

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
128.	Classification of certain INN products : "Azoximer bromide".		3911.90	The Committee approved the classification for the product of the INN List 97, namely, "azoximer bromide" in subheading 3911.90 as a polymer.	NC1443 NS0156 NS0165 NS0167 A/9 NS0167 C/5 NC1261 NC1310 E/1 NS0173 NS0187 A/4 NS0187 D/4 NC1443 E/1 par 7 - 8 NC1443 P/4 NS0191	HSC/43	-	3180
129.	Bi-axially oriented polypropylene (BOPP) film of a kind used for manufacture of banknotes. The film is coated on both sides by printing. In the process of coating, several specialised coatings have been applied to the surface of the film and the visual security features have been added, such as magnetic shadows and threads, transparent window, holograms and metamerics (colour) filters. The film is presented in the form of sheets. The size and design of the sheets is determined by the size and design of the particular banknotes to be printed on the film.	39.20 / 49.07	3920.20	The Committee decided that the product should be classified in subheading 3920.20, in accordance with Note 10 to Chapter 39. It was remarked that the threshold question was whether the printing on the substrate in question was merely incidental to the primary use of the substrate (i.e., in the production of banknotes).	NC0590 IJ/18 NR0245 NR0265 D/8 NC0580	HSC/29	-	2907

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
130.	Container made of polystyrene , consisting of a lid and a bottom (divided into two compartments) used in fast food industries, airplanes, trains, etc., to contain foodstuff.	3923.10 / 3923.90 / 3924.90	3923.10	The Committee decided to classify the container in question in heading 39.23 (subheading 3923.10) by application of GIRs 1 and 6 . It was pointed out that heading 39.23 covered plastic articles mainly for conveyance or packing of goods, which meant that the articles were not intended to be used immediately in premises where the food was conveyed by those articles.	NC1123 H/18 NC1105	HSC/38	-	3098
131.	Tubular containers with caps , made of plastics, of different lengths, diameters, colours and capacities, with one open end threaded and secured with a screw type cap and the other end also open but intended to be sealed with clamps, using a thermal process, after the containers are filled with the intended products. These containers are commonly used for packing cosmetic preparations for retail sale. Their outer surfaces present printed information about the products with which they will be filled, such as their brand names, ingredients, properties, licenses, etc.	39.23 / 39.26	3923.90	The Committee agreed with the classification of this product in subheading 3923.90, by application of GIRs 1 and 6 . It was remarked that the product was not finished in terms of closing but it could indeed be considered as a finished manufacture and that it did not meet the description of "bottle preforms of plastics" of heading 39.23.	NC1443 K/3 NC1421 NC1498 A/V NC1500 D/3	HSC/43	3923.90/1	3183
132.	Teats and fingerstalls , of plastics	39.24 / 39.26	3924.90	The Committee agreed to classify the teats and fingerstalls of plastics in heading 39.24 (subheading 3924.90), by application of GIRs 1 and 6 . The Committee also agreed to mention the products classified in the Explanatory Notes of the headings at issue (i.e., headings 39.24 and 39.26, respectively)	NC0730 H/9 NC0590 IJ/17 NC0640 NC0655 H/15 NC0695	HSC/31	-	3862

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
133.	Assortment of articles consisting of a rotating plastic compartmentalized holder containing a pair of scissors, a cutter, four pencils, two ball-point pens, a ruler marked in centimetres, a roll of adhesive tape, an adhesive-tape dispenser, a pencil sharpener, a stapler, a box of strips of staples, a bag of plastic-headed drawing pins, a bag of paper clips, an eraser and a block of note paper (9 x 7 cm), put up in a box for retail sale.		3926.10	The Committee confirmed that value could be taken into account in determining the sets' essential character and on that basis agreed that it was the plastic holder that gave these sets their essential character. The Committee therefore decided to classify the product in subheading 3926.10, by application of GIRs 3 (b) and 6.	NC0655 H/8 42437 R42750 H/24 NC0090 IJ/23 NC0160 H/11 NC0560 NC0590 IJ/8	HSC/30	-	2756
134.	Flexible reinforcement grid , in rolls, made of high-strength polyester fibres (or yarns) woven and covered on all sides with a protective layer of poly(vinyl chloride) visible to the naked eye, used to reinforce earth fill structures. Each element of the grid takes the form of a narrow fabric made of parallel yarns, with the "weft" inserted at right angles between the yarns of the "warp", forming mesh openings measuring 35 x 40 mm. The polymer coating bonds (reinforces) the grid's elements and protects the yarn from UV and mechanical damage.	39.21 / 39.26 / 59.03	3926.90	The Committee decided to classify this product in heading 39.26 (subheading 3926.90) by application of GIRs 1 and 6. It was remarked that the product did not comply with the terms of Note 10 to Chapter 39 and that even if the product at issue was a sheet, Note 10 would not permit its classification in heading 39.21 because it would be regarded as "otherwise worked".	NC0510 G/11 NC0318 NC0340 H/10 NC0395 NC0430 H/12 NC0473 NC0505 NC0535 NC0588 A/IV NC0590 G/4 + L/5	HSC/28	3926.90/8	2826

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
135.	A photo album (dimensions : approximately 14 cm x 17.5 cm x 8 cm) having a back cover made of fibreboard covered with imitation suede, and a front cover consisting of a wooden photo frame with a glass protective shield, glued onto paperboard, which is also covered with imitation suede. The inside of the front cover has an opening to enable the user to insert a photograph into the photo frame. The album contains 50 plastic sleeves for photos. These sleeves are fixed to the back of the album by two screws of plastics, which also hold the front cover.	39.24 / 39.26 / 44.14 (wooden frame)	3926.90	The Committee decided that GIR 3 (b) should be applied for the classification of the product in question. It was also decided, that the album gave the product its essential character, and that the album should be classified in heading 39.26 (subheading 3926.90) by application of GIRs 3 (b) and 6.	NC0892 F/6 NC0873 NC0936 A/IV NC0938 F/4	HSC/34	3926.90/9	3024
	<i>See also No. 136.</i>							
136.	A photo album (dimensions : approximately 16 cm x 18.5 cm x 6.5 cm) having a back cover made of fibreboard covered with imitation suede, and a front cover consisting of a metal photo frame with a glass protective shield, glued onto paperboard, which is also covered with imitation suede. The inside of the front cover has an opening to enable the user to insert a photograph into the photo frame. The album contains 50 plastic sleeves for photos. These sleeves are fixed to the back of the album by two screws of plastics, which also hold the front cover.	39.24 / 39.26 / 83.06 (metal frame)	3926.90	The Committee decided that GIR 3 (b) should be applied for the classification of the product in question. It was also decided, that the album gave the product its essential character, and that the album should be classified in heading 39.26 (subheading 3926.90) by application of GIRs 3 (b) and 6.	NC0892 F/6 NC0873 NC0936 A/IV NC0938 F/4	HSC/34	3926.90/10	3024
	<i>See also No. 135.</i>							

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
137.	Sterile, graduated urinary drainage bag made of plastics, used for collection, measurement and direct sampling of urine output through an indwelling catheter. The bag is opaque white on one side and transparent on the other with a graduated fluid scale printed on it. It is fitted with drainage tubing, catheter adapter, valve / port for taking urine samples and a hook for attachment to a bed or mobile holder.	39.26 / 90.18	3926.90	The Committee agreed to classify the product in heading 39.26 (subheading 3926.90) by application of GIRs 1 and 6. It was remarked that Note 1 (I) to Chapter 90 excluded from this Chapter capacity measures and stipulated their classification according to their constituent material. In this respect, it was also remarked that urine capacity measures made of glass were classified in heading 70.17 and the same classification approach should logically apply also for products made of plastic.	NC1004 F/4 NC0958 NC0938 H/6 NC1057 A/IV NC1059 G/4	HSC/36	3926.90/11	3032
138.	Sterile, graduated urinary drainage meter made of plastics, used for collection, measurement and direct sampling of urine output through an indwelling catheter. The meter comprises a sterile bag and a rigid plastic collection compartment. The bag is opaque white on one side and transparent on the other with a graduated fluid scale printed on it. The transparent rigid compartment has a separate meter scale printed on it. The article is fitted with drainage tubing connected directly to the rigid compartment, catheter adapter, valve / port for taking urine samples and a hook for attachment to a bed or mobile holder.	39.26 / 90.18	3926.90	The Committee agreed to classify the product in heading 39.26 (subheading 3926.90) by application of GIRs 1 and 6. It was remarked that Note 1 (I) to Chapter 90 excluded from this Chapter capacity measures and stipulated their classification according to their constituent material. In this respect, it was also remarked that urine capacity measures made of glass were classified in heading 70.17 and the same classification approach should logically apply also for products made of plastic.	NC1004 F/4 NC0958 NC0938 H/6 NC1057 A/IV NC1059 G/4	HSC/36	3926.90/12	3032

See also No. 139.

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
139.	<p>Graduated dropper tubes, made up of two different components fitted together for supplying products such as liquid pharmaceuticals in measured doses. Such tubes are comprised of the following :</p> <ul style="list-style-type: none"> - a tubular dosage measure of transparent plastic material with a graduated scale from 0.25 to 1.0 ml. It is 5.8 cm long, has different diameters at each end and weighs 1.1 g; and - a cylindrical teat of vulcanised rubber other than hard rubber, weighing 2.4 g. <p><i>See also No. 138.</i></p>	39.26 / 40.14	4014.90	The Committee decided to classify the subject "graduated dropper tubes" in heading 40.14 (subheading 4014.90), by application of GIRs 1, 3 (c) and 6 . It was also pointed that the components of the product were mutually complementary and that the dosage of drops, could only be accomplished by the simultaneous use of the rubber teat and the graduated plastic tube.	NC1443 K/2 NC1420 NC1498 A/IV NC1500 D/2	HSC/43	4014.90/1	3182
140.	Cup for brake systems of motor vehicles , made of vulcanised rubber other than hard rubber, with a diameter of 36.5 mm at the base, a diameter of 38.0 mm at the top and a thickness of 8.0 mm. It is used as a gasket to prevent fluid leaks in wheel brake systems.		4016.93	The Committee agreed that the "rubber brake cups" under consideration should be classified in subheading 4016.93, by application of GIRs 1 and 6 . It was remarked that the article met the description of "Gaskets, washers and other seals", of subheading 4016.93, intended to be used to prevent fluid leaks in wheel brake systems.	NC1443 K/4 NC1422 NC1498 A/VINC1500 D/4	HSC/43	4016.93/2	3184

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
141.	<p>Handbag, consisting of stamped leather on the outer surface and textile materials on the inner surface (dimensions approximately 35 x 22.5 x 17 cm), with an oval-shaped firm bottom. A zipper closure opens to the fully lined inner compartment with a zippered pocket, a small wall pocket and a cell phone pocket. It has two leather carrying straps. The leather has been treated with a very thin plastic coating merely to provide a protective finish. The coating is not visible to the naked eye.</p> <p><i>See also No. 142.</i></p>	4202.21 / 4202.29	4202.21	<p>The Committee took the view that the expression "outer surface of leather" in heading 42.02 included leather with a plastic coating where the plastic coating merely served to protect the leather and did not change the appearance of the underlying leather.</p> <p>Application of GIRs 1 and 6. The Committee also decided to insert a Subheading Explanatory Note to subheadings 4202.11, 4202.21, 4202.31 and 4202.91, in the following manner : "leather coated with a thin layer of plastics or synthetic rubber which is invisible to the naked eye (usually less than 0.15 mm in thickness), to protect the leather surface, no account being taken of a change in colour or shine."</p>	NC0892 D/2 + IJ/2, E/3 + IJ/5 NC0867 NC0845 H/9 NC0831	HSC/33	4202.21/1	3015

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
142.	<p>Waist pouch with outer surface of soft leather at the front and top and textile materials at the bottom and back (dimensions approximately 26 x 13 x 8 cm). It has one large compartment with two superimposed smaller compartments attached to the front and a hideaway pocket in the back, all with zipper closures. The main compartment and the hideaway pocket are fully lined with textile materials; the two smaller compartments are lined with textile materials at the front only. An adjustable textile webbing belt with a side release plastic buckle is stitched into the pouch. The leather has been treated with a very thin plastic coating merely to provide a protective finish. The coating is not visible to the naked eye.</p> <p><i>See also No. 141.</i></p>	4202.91 / 4202.99	4202.91	<p>The Committee took the view that the expression "outer surface of leather" in heading 42.02 included leather with a plastic coating where the plastic coating merely served to protect the leather and did not change the appearance of the underlying leather.</p> <p>Application of GIRs 1 and 6. The Committee also decided to insert a Subheading Explanatory Note to subheadings 4202.11, 4202.21, 4202.31 and 4202.91, in the following manner : "leather coated with a thin layer of plastics or synthetic rubber which which is invisible to the naked eye (usually less than 0.15 mm in thickness), to protect the leather surface, no account being taken of a change in colour or shine."</p>	NC0892 D/2 + IJ/2, E/3 + IJ/5 NC0867 NC0845 H/9 NC0831	HSC/33	4202.91/1	3015
143.	<p>Laminated panel consisting of three layers of particle board, cut to a circular shape (900 mm in diameter and 25 mm thick), covered with melamine resin impregnated paper on the top and bottom surface. The side edge is covered with 2 mm thick poly(vinyl chloride) (PVC) tape. The article, as presented, has no features indicating that it is intended to be combined with another article nor to identify its use, e.g., as a part of a table.</p>	44.10 / 94.03	4410.11	<p>The Committee was of the view that the article, as presented, was only a round-shaped particle board which showed neither holes nor attachment features for connection to table legs on the basis of which it might be identified as a part of furniture, and therefore had retained the essential character of particle board of heading 44.10.</p> <p>Application of GIRs 1 and 6.</p>	NC1649 G/3 + R/4 NC1627 C NC1604 H/9 NC1594	HSC/46	4410.11/1	3218

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
144.	Panels (approx. 30 cm in width and 180 cm in length) consisting of sheets of plywood (8 to 12 mm thickness), with a thin veneer of wood (sliced from blocks of wood laminated together) affixed to the surface, so as to simulate a flooring panel made up of parquet strips . The surfaces of the panels have been sanded, coloured and stained and then lacquered and some have been surface worked by lengthwise grooving. The panels are tongued at each end and grooved along both sides.	44.12 / 44.18	44.12	The Committee confirmed its decision taken at the 18 th Session to classify the panels in heading 44.12. There was no support for the proposal to amend the Explanatory Note to heading 44.18 and to classify the panels in that heading. Application of GIR 1.	NC0510 H/18 NC0495 40.600 IJ/12 40.475	HSC/28	-	2632
145.	Multilayer parquet flooring panel (total thickness 10 mm, width 70 mm, length 600 mm) consisting of a 4 mm thick single strip top layer of solid Merbau glued onto a single-layer support of wood with perpendicular slits approximately every four centimetres throughout the length in order to give the product flexibility. The bottom layer is placed perpendicular to the grain of the top layer. The panel is tongued and grooved on the edges and ends. The top layer has been varnished. <i>See also Nos. 146, 147 and 149.</i>	44.12 / 44.18	4418.72 (HS 2007) 4418.30 (HS 2002) (*)	In 2004, on the basis of the existing texts, the HSC decided that the panel should be classified as a parquet panel of heading 44.18. Application of GIRs 1 and 6. (*) : In the HS 2007 version, heading 44.18 was amended with a view to clarifying the scope of heading 44.18. Subheading 4418.30 for "[assembled] parquet panels" was deleted in accordance with the creation of new subheadings 4418.71 to 4418.79.	NC0892 F/5 NC0938 F/5 + O/18 NC0914 E NC1059 (4418.30/3)	HSC/34	4418.72/1	2611

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
146.	<p>Multilayer parquet flooring panel (total thickness 14 mm, width 210 mm, length 2,190 mm) consisting of a 4 mm thick top layer of solid oak on a two-layer support of wood. The top layer is made from two rows of strips; the core layer (8-9 mm thick) is placed perpendicular to the grain of the top and bottom layers. The panel is tongued and grooved along the edges. The top layer has been varnished.</p> <p><i>See also Nos. 145, 147 and 149.</i></p>	44.12 / 44.18	<p>4418.72 (HS 2007)</p> <p>4418.30 (HS 2002) (*)</p>	<p>In 2004, on the basis of the existing texts, the HSC decided that the panel should be classified as a parquet panel of heading 44.18.</p> <p>Application of GIRs 1 and 6. (*) : In the HS 2007 version, heading 44.18 was amended with a view to clarifying the scope of heading 44.18. Subheading 4418.30 for “[assembled] parquet panels” was deleted in accordance with the creation of new subheadings 4418.71 to 4418.79.</p>	<p>NC0892 F/5 NC0938 F/5 + O/18 NC0914 E NC1059 (4418.30/4)</p>	HSC/34	4418.72/2	2611
147.	<p>Multilayer parquet flooring panel (total thickness 14 mm, width 145 mm, length varying) consisting of a 4 mm thick top layer of solid beech on a two-layer support of wood. The top layer is made from two rows of strips; the core layer (approximately 7 mm thick) is composed of wood strips that are placed perpendicular to the grain of the top and bottom layers; the bottom layer consists of two rows of strips. The panel is tongued and grooved along the edges. The top layer has been varnished.</p> <p><i>See also Nos. 145, 146 and 149.</i></p>	44.12 / 44.18	<p>4418.72 (HS 2007)</p> <p>4418.30 (HS 2002) (*)</p>	<p>In 2004, on the basis of the existing texts, the HSC decided that the panel should be classified as a parquet panel of heading 44.18.</p> <p>Application of GIRs 1 and 6. (*) : In the HS 2007 version, heading 44.18 was amended with a view to clarifying the scope of heading 44.18. Subheading 4418.30 for “[assembled] parquet panels” was deleted in accordance with the creation of new subheadings 4418.71 to 4418.79.</p>	<p>NC0892 F/5 NC0938 F/5 + O/18 NC0914 E NC1059 (4418.30/5)</p>	HSC/34	4418.72/3	2611

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
148.	Assembled multilayer bamboo flooring panel (total thickness 15 mm, width 92 mm, length 1850 mm), consisting of three bonded layers, each layer about 5 mm thick. Each layer is made of five edge-glued, horizontally-oriented, strips of bamboo (width varying from 15 to 22 mm) that have been end-jointed to obtain the appropriate length. One edge and one end of the panel are tongued and the other edge and end are grooved to facilitate the installation of panels on the floor. The top layer is coated with several anti-abrasive and anti-scratch coatings or lacquers. The bottom layer has two shallow grooves running down its length in order to prevent warping of the panel.	44.12 / 44.18	4418.72 (HS 2007) 4418.30 (HS 2002) (*)	In 2006, on the basis of the existing texts, the HSC decided that the panel should be classified as a parquet panel of heading 44.18. Application of GIRs 1 and 6. (*) : In the HS 2007 version, heading 44.18 was amended with a view to clarifying the scope of heading 44.18. Subheading 4418.30 for “[assembled] parquet panels” was deleted in accordance with the creation of new subheadings 4418.71 to 4418.79.	NC1059 IJ/3 NC0976 NC1075 NC1123 F/2 + N/7	HSC/37	4418.72/4	3065
149.	Parquet flooring panels (thickness 13.8 mm or 21.8 mm, width 129 mm, length 3,700 mm, 1,830 mm or 900 mm) made from two rows of solid wood strips which have been assembled in the length with a tongue / groove construction, the rows being assembled by a glued double dovetail construction. The panels are provided with a polypropylene film (moisture balancer) on the underside and are tongued and grooved on the edges and ends. The length of the individual strips is 308 mm, 408 mm, 467.5 mm, 474 mm or 623.5 mm. The strips comprising the panels do not form a particular pattern. <i>See also Nos. 145, 146 and 147.</i>	4418.30 / 4418.90	4418.79 (HS 2007) 4418.30 (HS 2002) (*)	In 2004, on the basis of the existing texts, the HSC decided that the panel should be classified as a parquet panel of heading 44.18. The term “parquet” did not require panels to have a certain pattern in order to be parquet panels of heading 44.18. Application of GIRs 1 and 6. (*) : In the HS 2007 version, heading 44.18 was amended with a view to clarifying the scope of heading 44.18. Subheading 4418.30 for “[assembled] parquet panels” was deleted in accordance with the creation of new subheadings 4418.71 to 4418.79.	NC0845 G/7 NC0779 NC0783 NC0796 G/9 NC0865 C NC0892 D/3 + IJ/3	HSC/33	4418.79/1	2611

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
150.	Rectangular panels of wood , approximately 122 cm x 244 cm x 1.8 cm, sanded, obtained by gluing edge-to-edge a number of strips of wood, each having a width of approximately 3.8 cm.	44.07 / 44.21	4421.90	It was pointed out that the expression "end-jointed" in the text of heading 44.07 did not cover edge-jointed products. Therefore, classification in heading 44.07 was ruled out. Since the product did not meet the terms of any other heading of Chapter 44, the panels were classified in the residual heading, i.e., in heading 44.21 Application of GIRs 1 and 6.	NC0655 H/6 NC0556 NC0650 NC0678 NC0730 G/7 + M/26	HSC/30	4421.90/2	2899
151.	Printed woven fabric of 100 % cotton , cut into a rectangle (137 x 198 cm), with selvages and with a fold on the weft thread which has not, however, been sewn. It is intended for use as a bed sheet.	Note 7 to Section XI	52.08 or 52.09	The Committee agreed that the product, as presented, could not be considered "made up" Within the meaning of Note 7 to Section XI and should therefore be classified as a cotton fabric in Chapter 52.	NC1123 H/25 NC1115	HSC/38	-	3101
152.	2-ply multiple (folded) red yarn of acrylic synthetic staple fibres, with a final "S" twist, measuring 73.6 Tex (736 decitex) and put up in a hank weighing 99.8 g.		5509.32	Given the difficulties in determining with certainty whether or nor the yarn at issue was presented in cross-reeled hanks , the Committee agreed modifying the Explanatory Notes by adding a drawing illustrating this presentation method, while ensuring complete alignment between the English and French version with regard to Notes (*) and (**) of the General Explanatory Note to Section XI, on pages XI-13 and XI-14, respectively Application of GIRs 1 (Note 4 to Section XI) and 6	NC0796 E/5, L/5 NC0794 A/V NC0749 NC0730 H/12 NC0723 NC0698 NC0638	HSC/31	-	2949

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
153.	Nonwovens manufactured using the wet-laid process, consisting of a mixture of man-made fibres of different thicknesses and cellulose fibres (10 to 35 %), impregnated together with an acrylate binding agent, weighing more than 70 g per m ² but not more than 80 g per m ² and put up in rolls between 100 and 1500 mm wide; these products may be used in a wide variety of applications including for the manufacture of disposable milk filters, waistbands for garments, backing material for embroidery, and sole material for shoes.	56.03 / 59.11	5603.12 or 5603.13 (depending on the weight per m ²)	The products at issue are normal nonwovens which are not classifiable in heading 59.11, the scope of that heading being restricted to the products referred to in Note 7 to Chapter 59, which have special characteristics as a result of their design. Application of GIRs 1 and 6.	NC1248 E/5 + P/6 NC1178 H/1 NC1175 NC1165 NC1123 NC1089 NC1059 K NC1051	HSC/39	5603.12 or 5603.13/1	3085
154.	Knitted soccer goalkeeper jersey (100 % polyester), reaching down below the waist, with long raglan sleeves and a close-fitting round neckline without an opening. The garment has minimally protective elbow pads sewn on the sleeves and applied ribbing at the sleeve ends. The bottom of the garment is hemmed. <i>See also Nos. 155 and 259.</i>	61.10 / 95.06	6110.30	The Committee agreed that this article fell to be classified in heading 61.10, because it incorporated insubstantial padding which provided only minimal protection. Application of GIRs 1 and 6.	NC1310 N/24 (6-digit level) (+ corr NC1311) NC1248 G/13 (4-digit level)	HSC/40 (4-digit level) HSC/41 (6-digit level) (4 chiffres) (6 chiffres)	6110.30/1	3128

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
155.	<p>«Paintball pants» (trousers), designed to be worn during paintballing, primarily of a shell of woven fabric (70 % polyester and 30 % nylon) with water resistant coating which cannot be seen by the naked eye and some knit mesh fabric in the groin and inner thigh areas, having a rubber back grip to keep the waist harness in place, a fiber joint above the knee to allow the trousers to stretch for easier movement, vents, front zipper closure with protective flap (left over right), adjustable attached belt, side slash pockets and leg patch pockets. There is some textile padding in the groin and knee areas to provide protection from ground abrasions and paintballs.</p> <p><i>See also Nos. 154 and 259.</i></p>	62.11 / 95.06	6211.33	<p>The Committee agreed that this article fell to be classified in heading 62.11, because it incorporated insubstantial padding which provided only minimal protection.</p> <p>Application of GIRs 1 and 6 (Note 8 to Chapter 62 and Note 1 to Chapter 54).</p>	<p>NC1265 IJ NC1310 N/25 + G/8 (6-digit level)</p> <p>NC1308 A/IX NC1248 G/13 (4-digit level) (+ corr. NC1311)</p>	<p>HSC/40 (4-digit level)</p> <p>HSC/41 (6-digit level)</p>	6211.33/1	3128
156.	<p>Quilted pillow covering (“Sham”) made from a cotton fabric, rectangular in shape (76 cm x 63 cm), consisting of a front quilted panel, a back panel, and decorative ruffles. The front panel, the visible side of which is made of patchwork, is cut from quilted fabric produced by quilting a layer of polyester padding which has been placed between two layers of cotton fabric. The front and back panels are joined together in such a manner as to create a pocket and the back panel has an opening, fitted with a zip fastener, through which a pillow or cushion can be inserted.</p>	63.04 / 94.04	6304.92	<p>This article cannot be regarded as being “stuffed or internally fitted with any material” within the meaning of heading 94.04.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC0655</p> <p>NC0559 NC0590 IJ/7 NC0655 H/7 NC0679 NC0730 G/8 + M/27</p>	HSC/30	6304.92/1	2920

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
157.	<p>Woman's shoe, with a textile upper and an outer sole of plastics, a portion of which is covered with flocking (fibres of rayon not exceeding 5 millimetres in length) in a manner which creates a design and includes the trade mark. The surface area of the outer sole in contact with the ground (excluding the separately attached heel) is approximately 67.5 percent textile material and 32.5 percent plastics. However, the textile material was considered to be an accessory or reinforcement and was therefore not taken into account in determining the constituent material of the outer sole having the greatest surface area in contact with the ground.</p> <p><i>See also Nos. 158 and 159.</i></p>	64.04 / 64.05	6404.19	The textile material was not taken into account in determining the constituent material of the sole. Application of GIRs 1 (Note 4 (b) to Chapter 64) and 6.	NC1004 NC0845 par. 84 - 87 NC0874 NC0887 NC0892 F/7 NC0956 NC1004 F/2 NC1021 par. 9 - 11 NC1021 Annex/Annexe NC1057 A/V NC1059 G/5 + O/16	HSC/36	6404.19/1	3021
158.	<p>Woman's shoe, with a textile upper and an outer sole of plastics moulded in the piece and with a layer of knitted polyester fabric affixed to it at the ball of the foot and heel. The surface area of the outer sole in contact with the ground (including the heel) is approximately 78 percent detachable textile material and 22 percent plastics. However, the textile material was considered to be an accessory or reinforcement and was therefore not taken into account in determining the constituent material of the outer sole having the greatest surface area in contact with the ground.</p> <p><i>See also Nos. 157 and 159.</i></p>	64.04 / 64.05	6404.19	The textile material was not taken into account in determining the constituent material of the sole. Application of GIRs 1 (Note 4 (b) to Chapter 64) and 6.	NC1004 NC0845 par. 84 - 87 NC0874 NC0887 NC0892 F/7 NC0915 NC0956 NC1004 F/2 NC1021 par. 9 - 11 NC1021 Annex/Annexe NC1057 A/V NC1059 G/5 + O/16	HSC/36	6404.19/2	3021

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
159.	<p>Shoe with a textile upper and an outer sole of rubber, mainly covered with textile flock partially embedded in the rubber. This textile material covers approximately 52 % of the outer sole in contact with the ground compared to 48 % covered by rubber.</p> <p><i>See also Nos. 157 and 158.</i></p>	64.04 / 64.05	6405.20	<p>The textile material (textile flock partially embedded in plastics) was taken into account in determining the constituent material of the sole.</p> <p>Application of GIRs (Note 4 (b) of Chapter 64) and 6.</p>	<p>NC0892</p> <p>NC0845 par. 84 - 87 NC0874 NC0887 NC0892 F/7 NC0914 F NC0915 NC0936 A/VI NC 938 F/6 + O/19</p>	HSC/34	6405.20/1	3021
160.	<p>Intumescent heat expandable mineral material mat, presented either in rolls or sheets, which, when expanded, provides pressure to hold the ceramic monolith of a motor vehicle exhaust catalytic converter in place in the converter while providing sound insulation at the same time. The mat consists of three basic raw materials :</p> <ul style="list-style-type: none"> - Non-woven ceramic fibres (alumino-silicates) (30 to 45 % by weight), providing high temperature resiliency and containing vermiculite; - Unexpanded vermiculite (45 to 60 % by weight), providing the intumescent property; - Organic binder (5 to 9 % by weight), providing strength to the product during manufacture. 	6806.10 / 6806.20 / 6806.90	6806.90	<p>The Committee decided to classify the heat expandable mineral wool mat in subheading 6806.90.</p> <p>Application of GIRs 1 and 6 (application of GIR 1 at subheading level).</p>	<p>NC1123 H/8 NC1032 NC1139 E NC1178 G/5 + O/15</p>	HSC/38	6806.90/1	3077

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
161.	Ceramic container in the form of a brown coloured samovar (approximately 19 cm high), which has no utility value and is wholly ornamental in nature, decorated with painted flowers and equipped with a removable lid, containing black tea put up in a transparent plastic bag (100 g). The tea is classified separately in subheading 0902.30. <i>See also No. 13.</i>	GIR 3 (b) / GIR 5 (b) / 09.02 / 69.12 / 69.13	6913.90 Separate classification of the tea in 0902.30	There was a consensus in the Committee that the ceramic container was not a packing material normally used for packing of tea, within the meaning of GIR 5 (b), and it was decided to classify the container and the tea separately, in their appropriate headings. The ceramic container was classified as ornamental ceramic article in heading 69.13 and not as kitchenware or other household article of heading 69.12. Application of GIRs 1 and 6.	NC1123 H/22 NC1112 NC1178 G/1 + O/11	HSC/38	6913.90/1	3100
162.	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for the production of semiconductor wafers.	70.17 / 70.20	7020.00	Articles regarded as articles of glass by application of Note 5 to Chapter 70 . Classified as glassware for industrial use (70.20) and not as laboratory glassware (70.17).	NC0510 NC0451 NC0510 H/9	HSC/28	-	2870
163.	Automatic sliding steel door with accompanying mechanism for lifts (elevators) , intended to be fitted into the walls at the entrance to the lift shaft on each floor of a building. The door and mechanism does not travel up and down the building with the lift cage.	7308.30 / 8431.31	7308.30	It was agreed that because the doors do not travel up and down with the lift (elevator) cage, but remain in place at the entrance to the lift shaft on each floor, they do not form an integral part of the lift and are therefore classifiable in heading 73.08. Application of GIRs 1 and 6.	NC0730 G/9 + M/28 NC0655 H/9 NC0590 IJ/9 NC0557	HSC/30	7308.30/1	2922

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
164.	<p>Octagonal steel columns, measuring between 4 and 9 metres, presented unassembled with the following elements :</p> <ul style="list-style-type: none"> - tubular brackets, 60 mm in diameter, comprising one or more branches equipped with a fixing or fastening device for the lighting sources, - anchor bolts to attach these columns to the ground, and, - a pack of accessories to assemble the constituent parts (bolts, nuts, washers). <p>The columns and their elements are not fitted with electrical devices or with a lighting source.</p>	73.08 / 94.05	7308.90	The Committee decided to classify the the steel columns, described in Doc. NC1153E1a, in subheading 7308.90 by application of GIRs 1 and 6.	NC1248 F/15 NC1604 E4 + N/10 NC1553 IJ/7 NC1545 NC1227 NC1178 H/15 NC1153 NC1123 H/14 NC1102	HSC/40	7308.90/7	3089
165.	<p>Grounding rods in the form of solid-rod electrodes made of drawn carbon steel, with an electrolytically deposited copper jacket. The copper layer, with a maximum thickness of 254 microns (μ), ensures a perfect bond between the two metals. These rods are between 8 and 10 feet (2.5 and 3.1 meters) long, can weigh up to 5 kg and their lower ends, which can be connected together using threaded bronze couplings, are pointed. These rods are used to protect (ground) high-tension lines, substations, communication lines, buildings, street lamps, lightning arresters, antennas, etc.</p> <p>See also No. 228.</p>	85.44 / 8535.40 / 7326.90	7326.90	These grounding rods, made of carbon steel with a copper jacket, are driven into the ground to facilitate the discharge of electrical current in excess of actual needs. Since they are not specifically provided for in any heading of the Nomenclature, the Committee decided to classify them on the basis of their constituent material, in heading 73.26 and, more specifically, in subheading 7326.90, by application of GIRs 1 (Note 7 to Section XV) and 6.	NC0730 G/11 + M/30 NC0655 G/21 NC0628 NC0590 H/17 NC0584 NC0582 NC0430 H/13 NC0396 NC0340 H/3 NC0307	HSC/30	7326.90/7	2813

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
166.	Disposable aluminium foil containers of a kind commonly used in the kitchen, principally for the commercial preparation, packing and conveyance of foods. The containers vary in form and size (generally rectangular or round). The articles are frequently used in the baking industry to contain the food during the production and cooking phase. The food is subsequently conveyed and sold in the foil container. Such containers are usually discarded after one use.	76.12 / 76.15 / 76.16	7615.19 (7615.10 HS 2012)	It was agreed that these articles correspond to the description of table, kitchen or household articles in the Explanatory Note to heading 73.23, which applies <i>mutatis mutandis</i> to heading 76.15. Application of GIRs 1 and 6.	NC1178 G/6 + O/16 NC1123 H/9 NC1097	HSC/38	7615.19/1	3095
167.	Bronze miniatures with fine hand paintings being unique, the total number of replicas not exceeding twelve per model.	8306.29 / 9703.00	8306.29	The scope of heading 97.03 is restricted by Note 3 to Chapter 97. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists. This wording implies that articles made in even the smallest numbers, are excluded from heading 97.03 if they have a commercial character. The Committee unanimously decided to classify the articles in subheading 8306.29. Application of GIRs 1 and 6.	NC1123 IJ NC1117	HSC/38	-	3105

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
168.	Indoor unit for a compression-type split-system air conditioning machine, comprising an evaporator heat exchanger coil, a motor-driven electric fan for drawing air over the evaporator heat exchanger coil and blowing the air into a room, an air filter and a thermostat and control board fitted together in a common housing. The unit is designed to be connected to the outdoor unit by electrical wiring and copper tubing through which refrigerant circulates.	8415.10 / 8415.83 / 8415.90 / 84.18	8415.90	Since support for the view that if classification were to be made based on application of Note 4 to Section XVI or GIR 2(a) then subheading 8415.10 must also be considered was limited, as was support for the view that the article was to be classified in heading 84.18, the Committee decided that the vote on classification should be between subheading 8415.83 (application of Note 2 (a) to Section XVI) and subheading 8415.90 (application of Note 2 (b) to Section XVI). The Committee then decided to classify the article in question in subheading 8415.90, because the article, as presented, cannot be considered to be a complete machine nor as an article presented incomplete in the meaning of GIR 2 (a), and being part, the article is not described by the text of any heading in Chapters 84 or 85. Application of GIRs 1 (Note 2 (b) to Section XVI) and 6. The Explanatory Note to heading 84.15 was amended to reflect the above decision.	NC1178 G/7 + O/17 NC1123 G/5 NC1080 NC1004 F/9 NC0994 NC0963 NC1500 D/8 + K/16 NC1443 IJ/8 + P/21 NC1437 NC1413	HSC/38	8415.90/1	3039
	<i>See also Nos. 169 and 170.</i>							

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
169.	<p>Outdoor refrigerating unit for a compression-type split-system air conditioning machine (cooling only), comprised of a compressor, a condenser heat exchanger coil, a motor-driven electric fan for drawing air over the condenser heat exchanger coil to evacuate the heat and other components for the control and protection of the unit, fitted together in a common housing. The unit is designed to be connected to one or more indoor evaporator units by electrical wiring and copper tubing through which the refrigerant circulates.</p> <p><i>See also Nos. 168 and 170.</i></p>	84.15 / 84.18	8415.90	<p>The Committee, at its 36th Session, decided to classify the product in question in subheading 8415.90 by application of GIRs 1 (Note 2 (b) to Section XVI) and 6. Thereafter, several administrations entered requests for re-examination of this decision and HSC/38 decided to classify the article in question in subheading 8418.69 by application of GIRs 1 (Note 2 (a) to Section XVI) and 6. Then again a request for re-examination of the HSC/38 decision was entered and the Committee, at its 40th Session, agreed to classify the product in subheading 8415.90, by application of GIRs 1 (Note 2 (b) to Section XVI) and 6. Again, an administration entered a request for re-examination of the HSC decision and the Committee, at its 42nd Session, confirmed the previous decision taken by HSC/40.</p> <p>Application of GIRs 1 (Note 2 (b) to Section XVI) and 6.</p> <p>The Explanatory Note to heading 84.15 was amended to reflect the above decision.</p>	<p>NC1443 G/7 + P/15 NC1377 G/1 NC1331 NC1248 F/3 NC1194 NC1123 G/4 NC1119 NC1079 NC1004 F/9 NC0994 NC0918</p> <p>NC1500 D/8 + K/16 NC1443 IJ/8 + P/21 NC1437 NC1413</p>	HSC/42	8415.90/2	3039

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
170.	<p>Outdoor refrigerating unit for a compression-type reversible, cooling or heating, split-system air conditioning machine, comprised of a compressor, a condenser heat exchanger coil, a motor-driven electric fan for drawing air over the condenser heat exchanger coil, a 4-way valve to reverse the cycle and other components for the control and protection of the unit fitted together in a common housing. The unit is designed to be connected to one or more indoor evaporator units by electrical wiring and copper tubing through which the refrigerant circulates.</p> <p><i>See also Nos. 168 and 169.</i></p>	84.15 / 84.18	8415.90	<p>The Committee, at its 36th Session, decided to classify the product in question in subheading 8415.90 by application of GIRs 1 (Note 2 (b) to Section XVI) and 6. Thereafter, several administrations entered requests for re-examination of this decision and HSC/38 decided to classify the article in question in subheading 8418.69 by application of GIRs 1 (Note 2 (a) to Section XVI) and 6. Then again a request for re-examination of the HSC/38 decision was entered and the Committee, at its 40th Session, agreed to classify the product in subheading 8415.90, by application of GIRs 1 (Note 2 (b) to Section XVI) and 6. Again, an administration entered a request for re-examination of the HSC decision and the Committee, at its 42nd Session, confirmed the previous decision taken by HSC/40.</p> <p>Application of GIRs 1 (Note 2 (b) to Section XVI) and 6.</p> <p>The Explanatory Note to heading 84.15 was amended to reflect the above decision.</p>	<p>NC1443 G/7 + P/15 NC1377 G/1 NC1331 NC1248 F/3 NC1194 NC1123 G/4 NC1119 NC1079 NC1004 F/9 NC0994 NC0918</p> <p>NC1500 D/8 + K/16 NC1443 IJ/8 + P/21 NC1437 NC1413</p>	HSC/42	8415.90/3	3039
171.	<p>A machine (“chiller”) consisting of the following components, used to chill water in air conditioning systems : evaporator, condenser, motor, lubricating system, compressor, heat exchangers, control centre, interconnecting unit piping and wire. It is supplied filled with refrigerant gas and lubricating oil.</p>	84.15 / 84.18	<p>8418.61 or 8418.69 (as the case may be)</p>	<p>The Committee agreed to classify the “Chiller” in subheadings 8418.61 or 8418.69.</p> <p>Application of GIRs 1 and 6.</p> <p>The Committee also agreed to amend the Explanatory Note to headings 84.15 and 84.18.</p>	<p>NC0892 F/8 + IJ/9 NC0875</p>	HSC/34	-	3023

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
172.	Semi-automatic vending machine for the selection and dispensing of hot beverages. The machine is an electrical appliance. It incorporates a heating system, a water source, and containers for holding soluble mixtures for beverages. The machine is able to mix various soluble preparations with water in order to dispense these beverages into a suitable cup or other container provided by a user. All the functions of the machine, such as the selection, mixing of ingredients, heating and data recording are electronically controlled by a program stored in an EPROM installed on the processor board. As presented, the program on the EPROM allows the machine to be used for dispensing beverages free of charge, for calculating the number of beverages and charges for beverages that are dispensed, or, if fitted with a device for accepting coin, for requiring payment prior to dispensing beverages. As presented it is not fitted with the device for accepting payment by coin. It measures approximately 500 mm x 379 mm x 450 mm (H x W x D).	84.19 / 84.76	8419.81	The Committee decided that the term "vending" should refer to a monetary transaction between the machine and the person wanting a product. Then, the Committee decided that the machine at issue should be classified in heading 84.19 rather than heading 84.76 and, more specifically, subheading 8419.81. Application of GIRs 1 and 6. The Committee agreed to amend the Explanatory Notes to headings 84.19 and 84.76 to clarify the term "vending" in the context of heading 84.76 and to include this machine as an example within the list of machines covered by heading 84.19 and the list of exclusions to heading 84.76.	NC0730 H/14 NC0700 NC0655 H/27 NC0646 NC0796 E/8 + L/8	HSC/31	-	2958

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
173.	<p>Machine that packages capsules / tablets by the following process :</p> <p>(a) “blisters”, being indentations of an appropriate shape and size to hold a capsule / tablet, are formed in a plastic film, which enters the machine as a continuous sheet;</p> <p>(b) a capsule / tablet is then fed into each blister;</p> <p>(c) the top is sealed with aluminium foil, which bonds to the plastic;</p> <p>(d) the sheet is then die-cut into individual blister packs; and</p> <p>(e) the machine also prints the foil, but it is not clear at what stage that occurs.</p> <p>It is a continuous process and results in a blister-pack of capsules / tablets that is put up for retail sale, in a manner that is commonly used to present such articles.</p>	<p>84.22 / 84.77 / 84.79</p> <p>(subheadings 8422.30 / 8422.40)</p>	8422.40	<p>After discussing the functions of the machine in question, the Committee agreed unanimously that it was classified as packing machinery in heading 84.22 and, specifically, in subheading 8422.40.</p> <p>Application of GIR 1 and 6.</p> <p>Concerning the use of the term “packing” in heading 84.22, the question was raised whether the term included “packaging”. In this respect it was pointed out that the terms in the French text, “empaqueteur” and “emballer,” referred to both packaging and packing.</p> <p>Because the use of the terms “packing” and “packaging” in the current text of heading 84.22 did not present a problem with regard to the scope or interpretation of the Nomenclature, the Committee decided that no change to the Nomenclature or the Explanatory Notes was required.</p>	<p>NC0655 H/12 NC0574</p> <p>NC0730 F/1</p>	HSC/30	-	2927

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
174.	Pressure sprayer with a 3-bar operating pressure, a 5-litre filling capacity, provided with a piston pressure gauge having an integrated safety valve and with an integrated filler funnel. The sprayer has a pump, brass lance, adjustable carrying strap, a sturdy container with a funnel and an adjustable nozzle. The physical characteristics of the sprayer clearly render it most suitable for agricultural or horticultural use.	8424.20 / 8424.81 / 8424.89	8424.81	The Committee agreed that the pressure sprayer was classifiable in subheading 8424.8, "Other appliances". After consideration of subheadings 8424.81 ("Agricultural or horticultural") and 8424.89 ("Other"), the Committee eventually agreed that the article was classifiable in subheading 8424.81. Application of GIRs 1 and 6. New Subheading Explanatory Note to subheading 8424.81 was created to reflect the above decision.	NC1123 F/3 NC1075 NC1059 IJ/6 NC0978 NC1178 H/17 + O/24 NC1172 NC1155 NC1123 H/10 NC1098	HSC/37	8424.81/1	3051
175.	Reach stacker , a self-propelled machine fitted with a diesel engine, tyres, a telescopic boom with a winch and a spreader or a hoist system with a hook block. It is used for "pick and carry" duties and is specially designed for a variety of industrial and cargo handling attachments such as spreader (for ISO containers), piggy-back (for semi-containers), hook block and winch, fixed hook, grapple arms, grabs (for timbers, pipes, etc.) and forks. It can lift and handle industrial goods and loads weighing up to 60 tons. It uses a hydraulic system for lifting purposes and its main function is that of a crane for lifting and stacking of containers.	84.26 / 84.27	8426.41	The Committee decided to classify the product in question in heading 84.26 as a crane. The Committee then agreed that the appropriate subheading would be subheading 8426.41. Application of GIRs 1 and 6.	NC1059 G/6 + O/17 NC1004 F/10 NC0993 NC0986 NC0938 H/4 NC0919	HSC/36	8426.41/1	3046

See also No. 176.

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
176.	Self-propelled container handlers consisting of a diesel powered six-wheeled chassis, an enclosed driver's cab mounted on the chassis, a vertical telescoping lift mast fitted to the front of the chassis and a belt-driven spreader fitted to the mast. The outer section of the mast telescopes vertically in and out from the inner section of the mast, raising and lowering the spreader which is additionally also lifted or lowered via the belt drive. Depending on the model, these container handlers can lift up to 36 tons and can stack containers up to 13 m. They have a maximum speed of 23 – 24 km / h and a lift speed of 0.30 – 0.40 m / s. Their turning radius is 7.6 m.	84.26 / 84.27	8427.20	As there were no views supporting classification in other than heading 84.27, the Committee agreed to classify the product in question in subheading 8427.20. Application of GIRs 1 and 6.	NC1059 G/7 + O/18 NC1004 F/10 NC0993 NC0986 NC0938 H/4 NC0919	HSC/36	8427.20/1	3046
	<i>See also No. 175.</i>							
177.	Tape cassette for use with label printers comprising a plastic cartridge (115 mm x 88 mm x 33 mm) containing four spools. The largest spool contains self-adhesive white plastic tape with a paper release liner on one side. The second largest spool contains plastic tape and the smallest spool contains a red plastic tape. The fourth spool is empty. All three tape reels have a width of 24 mm. The red plastic tape is comparable to a ribbon that is inked or otherwise prepared for giving impressions. The printer uses the cartridge to create text labels from the three different materials in the cartridge. The cartridge is put up in a retail paperboard carton with appropriate text indications identifying the cartridge, stating in which printer models it is designed to be used, etc.	84.73 / 96.12	8443.99 (HS 2007) (8473.40 HS /2002)	As there were no views supporting classification in other than heading 84.73, the Committee, at its 36 th Session in September 2005, agreed to classify the product at issue in subheading 8473.40 as a part of a machine of heading 84.72, by application of GIRs1 and 6. In order to reflect this decision, the Committee, at its 37 th Session, adopted Classification Opinion 8473.40/1. Since classification of the product in Classification Opinion 8473.40/1 might change as a result of the 2007 changes in the HS, the Committee, at its 38 th Session examined the classification of the product in question under the HS 2007. The Committee agreed that the classification of the subject	NC1123 H/12 + N/16 NC1100 NC1059 G/8 + O/19 NC1004 G/11 NC0983	HSC/36	8443.99/1	3057

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICA- TION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFI- CATION OPINION	FILE
				<p>cartridges was contingent on the classification of the label printer itself, because the cartridge was classifiable in the appropriate parts provisions for the particular heading in which the label printer was classifiable. If the label printer were classifiable as an office machine of heading 84.72, the cassette would be classifiable in subheading 8473.40, "Parts and accessories of the machines of heading 84.72". If, however, the changes in the text of heading 84.43 for 2007 resulted in the label printer being classified in that heading, the cassettes would be classifiable in subheading 8443.99, the residual category of the parts provision for that heading. The Committee then decided to classify the article at issue in subheading 8443.99. After some debate, the Committee agreed that the applicable GIRs were GIRs 1 and 6.</p> <p>Application of GIRs 1 and 6.</p>				

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
178.	<p>Ironing machine designed for professional ironing operations, which consists of :</p> <p>(i) an electrically heated rectangular ironing table (dimensions : 125 cm (L) x 75 cm (W) x 87 cm (H); weight : 58 kg) with sleeve ironing board and built-in aspirator;</p> <p>(ii) a steam generator (weight : 15.5 kg) equipped with a silicon iron rest, a steam pressure gauge, a visible light-up water level gauge, a heating element with safety thermostat, a vessel for distilled water and a pump;</p> <p>(iii) an electrical steam iron (800 W).</p> <p>The ironing table is linked to the steam generator by a hose, and the steam is suctioned into the table by means of a foot pedal attached to the table. The steam iron is designed to be connected to the steam generator by a steam hose and an electrical cable.</p> <p><i>See also No. 179.</i></p>	84.51 / 85.16	8451.30	<p>It was pointed out that heading 85.16 was not limited to irons themselves, but also included ironing machines such as the product at issue, where the iron performed the main function, and a steam generator and an ironing table performed subsidiary functions only, and, furthermore, electric smoothing irons were classified in heading 85.16, whether they were used professionally or in the household.</p> <p>On the other hand, it was argued that the product in question was not a product of heading 85.16, since the product (i) did not have characteristics of appliances of a kind used for domestic purposes, (ii) was much more than a flat iron of heading 85.16 and had numerous mechanical features, such as a built-in aspirator, a table surface electrically heated with a top heating element which was regulated by a thermostat, a steam generator, a pressure gauge, a vessel for water, and a pump.</p> <p>The Committee decided to classify the product in heading 84.51, and agreed that subheading 8451.30 was the appropriate subheading for the product.</p> <p>Application of GIRs 1 (Note 4 to Section XVI) and 6.</p>	NC1443 G/8 + P/16 NC1377 H/1 NC1353	HSC/42	8451.30/1	3164

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
179.	Rectangular ironing table with sleeve ironing board and built-in aspirator. The surface of the table is electrically heated with a top heating element and the temperature of the surface is regulated by means of a thermostat. The table is designed to be connected to a steam generator. The steam is suctioned into the table by means of a foot pedal attached to the table. The table is intended to be used together with a steam generator and an electrical steam iron for professional ironing operations; the generator and the iron are not presented with the table.	84.51 / 85.16	8451.90	Since there was no support for classification of the product at issue as an incomplete article in subheading 8451.30 by application of GIRs 2 (a) and 6, the Committee decided to classify the product in subheading 8451.90 as a part of an ironing machine. Application of GIRs 1 (Note 2 (b) to Section XVI) and 6.	NC1443 G/8 + P/16 NC1377 H/1 NC1353	HSC/42	8451.90/1	3164
	<i>See also No. 178.</i>							
180.	Scroll bending machine , numerically controlled, with a pole changing motor. All operations are cold bending. The feed is a rolled metal bar with a previously prepared end. The work end of the feed is fixed stationary in the scroll bending tool (tools have various forms) with the help of the eccentric, designed in the form of a lever. The feed, clamped to the templet by the clamping roller, fixed on the working table of the machine, moves smoothly round the templet's head, replicating its form. The machine has a vertical drive and can only be used for bending.	84.62 / 84.63	8462.21	The Committee decided that the machine in question should be classified in heading 84.62. However, in choosing the appropriate subheading, there were different views within the Committee between subheadings 8462.21 and 8462.29 in respect of whether this machine was "numerically controlled" or not. The Committee, at its 38 th Session, adopted the text of the Classification Opinion finalized by the Working Party with the reference to subheading 8462.21. Application of GIRs 1 and 6.	NC1123 F/4 + N/9 NC1059 IJ/7 NC0998	HSC/37	8462.21/2	3067

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
181.	<p>Electrostatic chuck (ESC) consisting of an aluminium pedestal with a thin copper film between layers of polyimide. The polyimide coating protects the copper from the plasma and from arcing. The pedestal bolts to the surface of the simplified cathode. The ESC pedestal is either notched or flatted, depending on the type of wafer being used.</p> <p>Helium channels cut into the top and bottom of the ESC distribute helium across the back of the wafer. The helium flow increases heat transfer from the wafer to the ESC pedestal. This helps prevent photoresist reticulation on the wafer. The helium is routed up through the cathode to the back of the wafer.</p> <p>When a plasma ignites the chamber, it creates a charge at the backside of the wafer. A positive DC voltage is then applied to the copper film of the ESC. This results in a charge opposite in polarity to the charge at the backside of the wafer. The opposite charges attract, forming an electrostatic bond between the wafer and the ESC. This “chucks” the wafer, keeping the wafer in place when the backside helium pressure is enabled. After processing, the backside helium pressure is reduced and the voltage is lowered, allowing the plasma to dissipate the excess static charge. This “dechucks” the wafer. After dechucking, the wafer is ready to be transferred out of the chamber.</p>	84.66 / 85.05	8466.20	<p>The Committee agreed that electrostatic chucks, for machines of heading 84.56, were work holders classified in heading 84.66 and specifically in subheading 8466.20 by application of GIR 1 (Note 2 (b) to Section XVI) and GIR 6. In taking this decision, the Committee agreed that electrostatic chucks did not operate by electromagnetic principles and were not covered by heading 85.05</p> <p>Application of GIRs 1 (Note 2 (b) to Section XVI) and 6.</p>	NC0655 H/13 NC0575	HSC/30	-	2925

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
182.	<p>Palm-size electronic organizer (dimensions 11.5 cm x 7.7 cm x 1 cm. Weight : 115 g) presented as a set for retail sale, with cradle and software.</p> <p>The front of the device incorporates a touch screen with a writing area and various function keys. The device is supplied with a data transfer / recharging cradle, a metal stylus and spare plastic stylus, CD-ROM with installation software (intended for installation in a personal computer, thus enabling it to exchange data with the electronic organizer), an organizer user manual, a getting started guide, a lithium ion (internal) rechargeable battery, a DB-25 adapter and a protective cover. Its principal applications are as follows : date book, address book, to-do list, memo pad, calculator and expense record keeper.</p>	84.70 / 84.71 / 84.72	8471.30	<p>At first, at its 28th Session, in the light of information showing that the technical characteristics of the organizer in question were consistent with the criteria laid down in Note 5 (A) to Chapter 84 concerning automatic data processing machines, the Committee unanimously decided to classify the device, as such, in subheading 8471.30 by application of GIRs 1 (Note 5 (A) to Chapter 84) and 6. Then the Committee, at its 29th Session, decided to classify the organizer presented in the form of a set with a charger/connector (cradle) and CD-ROM with installation software in subheading 8471.30, by application GIRs 3 (b) and 6. Based on a request for re-examination of the classification of the set for retail sale, the question before the Committee at its 32nd Session was whether or not Note 6 to Chapter 85 applied to the case at hand. In other words, should the CD-ROM accompanying the organizer be classified separately or not ? The Committee decided to classify the CD-ROM together with the organizer and the other components as a set by application of GIR 3 (b). As of 1 January 2007 (HS 2007), Note 6 to Chapter 85 has been deleted.</p> <p>Application of GIR 3 (b).</p>	<p>NC0845 F/5 + M/7 NC0796 F/2 NC0789 NC0755 NC0590 H/9 NC0585 NC0545 NC0510 G/12 NC0501 NC0500 NC0498 NC0455 NC0430 H/14 NC0417 NC0397 NC0340 H/6 NC0310</p>	<p>HSC/32</p> <p>HSC/28</p>	8471.30/1	2817

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
183.	DVD drives exclusively used in conjunction with automatic data processing (ADP) machines. <i>See also Nos. 218, 255 and 256.</i>	84.71 / 85.21	8471.70	The Committee decided that DVD drives exclusively used in conjunction with ADP machines were classifiable in heading 84.71 (subheading 8471.70) by application of GIR 1 (Note 5 (B) to Chapter 84) and GIR 6. Application of GIRs 1 (Note 5 (B) to Chapter 84) and 6. As of 1 January 2007 (HS 2007), Note 5 (B) to Chapter 84 has been amended. The relevant HS 2007 Note is Note 5 (C) to Chapter 84.	NC0590 H/10 NC0546 NC0510 G/9 NC0471 NC0430 H/6 NC0389 NC0340 G/19 NC0302 NC0250 IJ/11 NC0221 NC0160 G/17 42508 42448 R42100 IJ/10 R41600 G/28 41591 41348	HSC/29	-	2811

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
184.	<p>Audio compact disc manufacturing system, consisting of a series of machines housed within a clean air cabinet. The system manufactures polycarbonate discs, and creates a series of "pits" (or small depressions) and "lands" (flat areas of the disc's surface that are not indented) on those discs through a moulding process. The production process includes the following stages : the compact disc is first formed in the injection moulding machine where polycarbonate granules are heated inside the machine and the molten plastic is forced by using hydraulic pressure, into the injection moulding machine. A master disc is placed in the mould and pressed against the plastic with a clamping unit. This reproduces a mirror image of the pattern of indentations (or "pits") and unaffected areas (or "lands") that appear on the master disc. Then, the metallizing unit covers the disc with an aluminium reflective coating using vacuum deposition. After that the spin coater gives the disc a clear acrylic plastic coating to serve as a protective layer. The system also contains an inspection unit that optically scans the discs for defects, two handling systems for loading and unloading, an alarm system, and a control unit. The control unit, housed outside of the clean air cabinet, contains a programmable central processing system with input and output units used to operate the entire manufacturing system. The system produces recorded audio CDs.</p>	84.77 / 85.20	8477.10	<p>Taking into account the mode of operation of the system under consideration, the Committee decided to classify the audio compact disc manufacturing system in heading 84.77 (subheading 8477.10). Application of GIRs 1 (Note 3 to Section XVI) and 6.</p>	<p>NC1059 G/9 + O/20 NC1004 F/11 NC0964 NC0938 H/5 NC0888</p>	HSC/36	8477.10/1	3030

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
185.	Salt and sand spreader for clearing snow , designed to be mounted on a lorry, consisting of (1) a tank for storing sand and salt, equipped with a lump-breaking agitator which turns at the same time as an endless screw, (2) a system for crushing / grinding the lumps of salt, and (3) a hydraulic projection system with spreading disk. The machine's various functions are operated from the cab of the lorry, by remote control.	84.24 / 84.79	8479.10	The Committee decided to classify this machine in heading 84.79 by application of GIRs 1 and 6. Where the choice of subheading was concerned the Committee opted for subheading 8479.10 covering machinery for public works, building or the like. Application of GIRs 1 and 6. Explanatory Notes to headings 84.24 and 84.79 were amended to reflect the above decision.	NC0730 G/10 + M/29 NC0655 H/14 NC0576	HSC/30	8479.10/1	2886
186.	Water-jet cutting machines.	84.24 / 84.56 / 84.64 / 84.79	8479.89 (HS 2007) 8456.90 (HS 2012)	The Committee decided to classify water-jet cutting machines in heading 84.79 (subheading 8479.89). Application of GIRs 1 and 6. Explanatory Notes to heading 84.79 was amended to reflect the above decision. Under the HS 2012, the scope of heading 84.56 has been expanded to cover also water-jet cutting machines (see also Note 2 to Chapter 84).	NC0892 E/4 NC0868 NC0845 E/1 NC0841 NC0938 G/7 + O/9 NC0916 NC1004 D/1 +N/2 NC0953	HSC/34	-	2991
187.	"Passenger Boarding Bridge" of the type used in airport facilities. It permits passengers / airline personnel to walk between the gate of an airport terminal / a parked aircraft without having to go outside. <i>See also No. 188.</i>	84.28 / 84.79	8479.89 (HS 2007) 8479.71 (HS 2012)	The Committee decided to classify the passenger boarding bridge in question in heading 84.79 (subheading 8479.89). Application of GIRs 1 and 6. The Explanatory Notes to headings 84.28 and 84.79 were amended to reflect the above decision. Under the HS 2012, new subheadings 8479.7, 8479.71 and 8479.79 have been created to provide separately for passenger boarding bridges.	NC1310 F/2 NC1263 NC1377 F/4 + M/9 NC1377 E/1 + L/7	HSC/41	-	3145

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
188.	<p>“Seaport Passenger Bridge (Passenger Gangway)” of the type used in ports. It permits passengers to walk between the port terminal / a cruise vessel or ferry without having to go outside.</p> <p><i>See also No. 187.</i></p>	84.28 / 84.79	<p>8479.89 (HS 2007)</p> <p>8479.79 (HS 2012)</p>	<p>The Committee decided to classify the seaport passenger boarding bridge in question in heading 84.79 (subheading 8479.89).</p> <p>Application of GIRs 1 and 6.</p> <p>The Explanatory Notes to headings 84.28 and 84.79 were amended to reflect the above decision.</p> <p>Under the HS 2012, new subheadings 8479.7, 8479.71 and 8479.79 have been created to provide separately for passenger boarding bridges.</p>	<p>NC1310 F/2 NC1263 NC1377 F/4 + M/9 NC1377 E/1 + L/7</p>	HSC/41	-	3145
189.	<p>Wet Stations are designed to clean and etch silicon wafer surfaces and remove unnecessary foreign matter from their surfaces by immersing them for specified periods in various bath modules containing chemicals and / or deionized water. They are comprised of various modules (interface units, chemical bath, rinsing bath, dryer and transfer units), the number, order and combination depending upon each model's purpose and processes.</p>	84.64 / 84.79	<p>84.86 (HS 2007)</p> <p>(8479.89 HS 2002 and HS 1996)</p>	<p>The Committee classified the Wet Stations in question in subheading 8479.89, on the basis that the cleaning and etching functions provided the products' principal function.</p> <p>Application of GIRs 1 (Note 3 to Section XVI) and 6.</p> <p>Under the HS 2007, new heading 84.86 has been created for machines, and their parts and accessories, used in the semiconductor and flat panel displays production (see also Note 9 to Chapter 84).</p>	<p>NC0510 H/14 NC0491</p>	HSC/28	-	2875

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
190.	<p>Power module containing 6 transistors, 6 diodes and 4 integrated circuits, in addition to 3 resistors and other passive components, including a thermistor. All the foregoing are manufactured through separate processes, and are mounted on a copper lead frame, bound by wire and molded by plastic resin. The subject module performs switching of current in order to provide current to three-phase electric motors. Specific applications include, but are not limited to, consumer appliances such as washing machines and air conditioning units.</p> <p><i>See also Nos. 191, 192 and 193.</i></p>	85.04 / 85.36 / 85.41 / 85.42	8504.40	<p>At its 38th Session, the Committee first decided that heading 85.41 did not cover the product in question. During further discussion a consensus emerged that heading 85.42 did not apply to the article, and that the heading could therefore be dropped from consideration. The Committee then decided to classify the product in question in heading 85.04. After a brief discussion regarding the appropriate subheading, the Committee agreed to classify the product in subheading 8504.40 (static converters). Thereafter, an administration entered a request for re-examination of this decision. At its 40th Session, the Committee first decided that the product at issue was not covered by Note 8 to Chapter 85. The Committee then confirmed its previous decision that the product should be classified in heading 85.04 (subheading 8504.40).</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1310 G/11 + N/27 NC1248 F/4 NC1195 NC1123 G/16 NC1090 NC1059 IJ/10 NC1043 NC0985</p>	HSC/40	8504.40/2	3054

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
191.	<p>Power module containing 6 transistors, 6 diodes and 4 integrated circuits, in addition to other passive components but not containing resistors or thermistors. All the foregoing are manufactured through separate processes, and are mounted on a copper lead frame, bound by wire and molded by plastic resin. The subject module performs switching of current in order to provide current to three-phase electric motors. Specific applications include, but are not limited to, consumer appliances such as washing machines and air conditioning units.</p> <p><i>See also Nos. 190, 192 and 193.</i></p>	85.04 / 85.36 / 85.41 / 85.42	8504.40	<p>At its 38th Session, the Committee first decided that heading 85.41 did not cover the product in question. During further discussion a consensus emerged that heading 85.42 did not apply to the article, and that the heading could therefore be dropped from consideration. The Committee then decided to classify the product in question in heading 85.04. After a brief discussion regarding the appropriate subheading, the Committee agreed to classify the product in subheading 8504.40 (static converters). Thereafter, an administration entered a request for re-examination of this decision. At its 40th Session, the Committee first decided that the product at issue was not covered by Note 8 to Chapter 85. The Committee then confirmed its previous decision that the product should be classified in heading 85.04 (subheading 8504.40).</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1310 G/11 + N/27 NC1248 F/4 NC1195 NC1123 G/16 NC1090 NC1059 IJ/10 NC1043 NC0985</p>	HSC/40	8504.40/3	3054

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
192.	<p>Power module containing (i) a metal oxide semiconductor field effect transistor and (ii) a monolithic integrated circuit which controls and protects the transistor. The foregoing are manufactured by separate processes, and are mounted on a copper lead frame, either vertically or horizontally, which are bound by wire and molded by plastic resin. The subject module switches electrical currents from the primary side to the secondary side of the forward converter of a switching mode power supply. Specific applications include, but are not limited to, battery chargers and adapters, mobile phones, personal digital assistants (PDAs), apparatus incorporating solid-state non-volatile storage devices (such as "MP3 players"), monitors and automatic data processing machines.</p> <p><i>See also Nos. 190, 191 and 193.</i></p>	85.04 / 85.36 / 85.41 / 85.42	8504.40	<p>At its 38th Session, the Committee first decided that heading 85.41 did not cover the product in question. During further discussion a consensus emerged that heading 85.42 did not apply to the article, and that the heading could therefore be dropped from consideration. The Committee then decided to classify the product in question in heading 85.04 rather than 85.36. After a brief discussion regarding the appropriate subheading, the Committee agreed to classify the product in subheading 8504.40 (static converters). Thereafter, an administration entered a request for re-examination of this decision. At its 40th Session, the Committee first decided that the product at issue was not covered by Note 8 to Chapter 85. The Committee then confirmed its previous decision that the product should be classified in heading 85.04 (subheading 8504.40).</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1310 G/11 + N/27 NC1248 F/4 NC1195 NC1123 G/16 NC1090 NC1059 IJ/10 NC1043 NC0985</p>	HSC/40	8504.40/4	3054

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
193.	<p>Power module containing (i) a metal oxide semiconductor field effect transistor and (ii) a monolithic integrated circuit which controls and protects the transistor. The foregoing are manufactured by separate processes, and are mounted on a copper lead frame, horizontally, which are bound by wire and molded by plastic resin. The subject module serves as a linear regulator, which maintains or regulates an output voltage based on the input reference voltage. Specific applications include, but are not limited to, battery chargers and adapters, mobile phones, personal digital assistants (PDAs), apparatus incorporating solid-state non-volatile storage devices (such as "MP3 players"), monitors and automatic data processing machines.</p> <p><i>See also Nos. 190, 191 and 192.</i></p>	85.04 / 85.36 / 85.41 / 85.42	8504.40	<p>At its 38th Session, the Committee first decided that heading 85.41 did not cover the product in question. During further discussion a consensus emerged that heading 85.42 did not apply to the article, and that the heading could therefore be dropped from consideration. The Committee then decided to classify the product in question in heading 85.04 rather than 85.36. After a brief discussion regarding the appropriate subheading, the Committee agreed to classify the product in subheading 8504.40 (static converters). Thereafter, an administration entered a request for re-examination of this decision. At its 40th Session, the Committee first decided that the product at issue was not covered by Note 8 to Chapter 85. The Committee then confirmed its previous decision that the product should be classified in heading 85.04 (subheading 8504.40). Application of GIRs 1 and 6.</p>	NC1310 G/11 + N/27 NC1248 F/4 NC1195 NC1123 G/16 NC1090 NC1059 IJ/10 NC1043 NC0985	HSC/40	8504.40/5	3054

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
194.	<p>Nickel cadmium rechargeable accumulator comprised of the following components assembled into a "battery pack" for a particular brand of cellular telephone :</p> <ul style="list-style-type: none"> - 3 nickel cadmium accumulators, - conductive strips which join the accumulators, - printed circuit board which connects the battery pack to the circuitry of a cellular telephone, - circuit board, containing a resistor and a capacitor, which serves to control the recharging of the accumulators, - outer plastic casing which houses the electrical components of the battery pack and is specially designed to form part of the exterior shell of the telephone. <p>The battery pack serves as the source of power for a cellular telephone. It has no other function.</p> <p><i>See also No. 195.</i></p>	85.07 / 85.29	8507.30	<p>Several delegates indicated that neither Note 3 nor Note 4 to Section XVI was applicable, and that the classification of the battery packs should be in accordance with GIR 1. The Committee then decided that the battery pack in question was classifiable in heading 85.07 by application of GIR 1. At the subheading level, the battery pack was classifiable in subheading 8507.30.</p> <p>Application of GIRs 1 and 6.</p>	NC0730 G/13 + M/32 NC0655 H/26 NC0642	HSC/30	8507.30/1	2954

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
195.	<p>Nickel hydride rechargeable accumulator comprised of the following components assembled into a "battery pack" for a particular brand of cellular telephone :</p> <ul style="list-style-type: none"> - 3 or 6 nickel hydride accumulators, - electrical connectors to the telephone, - thermistor which prevents the temperature of the battery pack from exceeding a <ul style="list-style-type: none"> • safe maximum temperature, - positive temperature coefficient (PTC) circuit which increases resistance in order to protect against a short circuit from an abnormally high current, - inner plastic cover, - rear outer casing designed to form part of the exterior of the telephone. <p>The battery pack serves as the source of power for a cellular telephone. It has no other function.</p> <p><i>See also No. 194.</i></p>	85.07 / 85.29	<p>8507.80 (HS 2007)</p> <p>8507.50 (HS 2012)</p>	<p>Several delegates indicated that neither Note 3 nor Note 4 to Section XVI was applicable, and that the classification of the battery packs should be in accordance with GIR 1. The Committee then decided that the battery pack in question was classifiable in heading 85.07 by application of GIR 1. At the subheading level, the battery pack was classifiable in subheading 8507.80.</p> <p>Application of GIRs 1 and 6. Under the HS 2012, new subheading 8507.50 has been created to provide separately for nickel-metal hydride accumulators. The C.O. 8507.80/1 has been amended accordingly.</p>	<p>NC0730 G/13 + M/32 NC0655 H/26 NC0642</p> <p>NC1649 IJ/1 + Q/1 NC1636</p>	HSC/30	8507.80/1	2954

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
196.	Portable lamp to be mounted on the telescopic sight of a hunting rifle, consisting of a cylindrical housing incorporating a halogen lamp, a reflector and a device for attaching the lamp to the telescopic sight, connected by an electric cable to a control box which is fitted to the butt of the weapon, and which contains a switch and an accumulator.	85.13 / 94.05	8513.10	The Committee agreed, without objection, that the halogen lamp specially fitted for attachment on the telescopic sights of guns was classifiable in heading 85.13 and subheading 8513.10, by application of GIRs 1 and 6. Application of GIRs 1 and 6. Since some concerns were expressed regarding the excessive strictness of the definition contained in the last paragraph of the Explanatory Note to heading 85.13, explicitly preventing portable lamps other than lamps designed for use when carried in the hand or on the person from being classified in that heading, the Explanatory Note to heading 85.13 was amended to clarify the classification of such articles.	NC1123 F/5 + N/10 NC1059 IJ/9 NC0979 NC1123 H/11 + N/2 NC1099	HSC/37	8513.10/1	3055

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
197.	Electric household type machine for making bread (dimensions : approximately 36 x 22 x 27 cm; weight : approximately 5.9 kg), consisting of a housing comprising a removable container ("bread pan") in which the ingredients for bread dough can be mixed and baked. The bread pan has a rotating shaft for the removable kneading blade, which is connected to an electric motor once it is placed inside the machine. Electric heaters surrounding the container area are used to heat the ingredients to the proper temperature to make the dough, keep the dough at the correct temperature while it rises and bake the bread. The machine has automatic programmes (which can be operated from a control panel on top of the machine) for kneading and baking and for kneading only. In the latter case, the prepared dough can be taken out in order to be baked in another appliance.	85.09 / 8516.60 / 8516.79	8516.60	The Committee first decided that both functions of the machine, i.e., the baking function and kneading function, were equally important for the classification of the machine. Following this decision, the Committee classified the machine at issue in heading 85.16. With respect to the appropriate subheading within heading 85.16 (i.e., subheading 8516.60 or 8516.79), the Committee decided to classify the bread making machine in subheading 8516.60. It was agreed that this classification was based on GIRs 1 and 3 (c), at the heading level, and 1 and 6 at the subheading level. Application of GIRs 1, 3 (c) and 6.	NC0796 E/9 + L/9 NC0730 IJ/1 NC0706	HSC/31	8516.60/2	2968

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
198.	Stainless steel chafing dish with roll-top lid. The underside of the apparatus is fitted with a removable, thermostat-controlled heating unit, which is screwed into place and fits directly against the water pan, thus ensuring heat transfer. The food tray, with a lid that opens upwards, may have a diameter of either 50 cm or 70 cm, depending on the type. Beneath the tray is a pan of hot water to keep the food warm. The apparatus is 66 cm long, 48 cm wide and 40cm high, and can contain up to 14 litres of water. It is used to keep food warm using the "bain-marie" process (the hot water in which the trays of food are standing is kept at a constant temperature using electricity), in establishments where buffet meals are served (especially hotels).	84.19 / 85.16	8516.79	The Committee unanimously agreed to classify the electric stainless steel chafing dish in subheading 8516.79. Application of GIRs 1 and 6.	NC0510 G/13 NC0475 NC0430 H/15 NC0329	HSC/28	-	2829

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
199.	Base unit retail bundle , consisting of (1) a base unit, (2) a cordless telephone handset capable of connecting wirelessly to the base unit, and (3) a combination charger / stand for the handset. The base unit connects by wire to an ISDN (Integrated Services Digital Network) and contains an integrated ISDN modem. The base unit can communicate wirelessly with up to 8 DECT (Digital European Cordless Telecommunications) handsets or other compatible DECT input devices, and can simultaneously communicate by cable with the USB (Universal Serial Bus) port of an automatic data processing machine. The base unit further incorporates two analogue sockets for connecting two analogue devices such as a line telephone set, fax machine or telephone answering machine.	8517.11 / 8517.50 (HS 2002)	8517.11	The Committee agreed to classify the product in question in subheading 8517.11, as a line telephone set with cordless handset. Application of GIRs 1 and 6.	NC1123 F/6 + N/11 NC1059 IJ/8 NC1033	HSC/37	8517.11/1	3081
	<i>See also Nos. 3 and 202.</i>							
200.	Multimode fibreoptic repeater designed solely for Local Area Network (LAN) systems. It transmits data circulating within a LAN system by regenerating and re-timing the complete data signal (full-signal). It has two standard Ethernet port connections for multimode optical fibre connectors. It generates the signals (jam patterns) to stop data transmissions when a collision of signals from different units is detected at either port of the repeater.	84.71 / 85.43 (HS 2002)	8517.62 (HS 2007) (8471.80 HS 2002)	At its 26 th Session, the Committee decided to classify the repeater in question outside of heading 84.71. The Committee agreed to classify the repeater in heading 85.43 by application of GIR 1 (Note 5 (B), introductory paragraph, and Note 5 (E) to Chapter 84), since the function of the product was not regarded as data processing. The Committee then agreed upon classification in subheading 8543.89. Following a request for re-examination of this decision, the Committee, at its 28 th Session, unanimously classified the repeater at issue in subheading 8471.80 by	NC1059 L + S NC0655 G/6 + L/4 NC0625 NC0590 G/5 + L/6 NC0463 NC0296 G/13 NC0296 NC0250 H/3 NC0049 42.750 G/25 42.449 42.100 IJ/17 41.684	HSC/28	8517.62/6	2629
	<i>See also No. 201.</i>							

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
				<p>application of GIRs 1 (Note 5 (B) to Chapter 84) and 6. The Committee based this conclusion on the description of the goods provided by the manufacturer, which indicated that these repeaters could only be used in a LAN system, as well as the fact that these repeaters did not have a specific function other than data processing and, therefore, Note 5 (E) to Chapter 84 did not apply.</p> <p>The 2002 Explanatory Notes to headings 84.71 and 85.17 were amended to reflect the fact that repeaters used in LAN systems had been classified in heading 84.71, while telephone system repeaters had been classified in heading 85.17.</p> <p>Under the HS 2007, the text of Note 5 to Chapter 84 was reconsidered, and the scope and structure of heading 85.17 were revised, due to technological progress in the high technology sector, including the communication area. This resulted in transferring of the repeater in question under heading 85.17. The 2002 C.O. 8471.80/9 and the Explanatory Notes to headings 84.71 and 85.17 were amended accordingly.</p> <p>Application of GIRs 1 (Note 5 (D) (ii) of Chapter 84) and 6.</p>				
201.	Single-mode fiberoptic repeater designed solely for Local Area Network (LAN) systems. It transmits data circulating within a LAN system by	84.71 / 85.43 (HS 2002)	8517.62 (HS 2007)	At its 26 th Session, the Committee decided to classify the repeater in question outside of heading 84.71. The	NC1059 L + S NC0655 G/6 + L/4 NC0625	HSC/28	8517.62/7	2629

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
	regenerating and re-timing the complete data signal (full-signal). It has two standard Ethernet port connections for a BNC connector and a single-mode optical fibre connector. It generates the signals (jam patterns) to stop data transmissions when a collision of signals from different units is detected at either port of the repeater. <i>See also No. 200.</i>		(8471.80 HS 2002)	Committee agreed to classify the repeater in heading 85.43 by application of GIR 1 (Note 5 (B), introductory paragraph, and Note 5 (E) to Chapter 84), since the function of the product was not regarded as data processing. The Committee then agreed upon classification in subheading 8543.89. Following a request for re-examination of this decision, the Committee, at its 28 th Session, unanimously classified the repeater at issue in subheading 8471.80 by application of GIRs 1 (Note 5 (B) to Chapter 84) and 6. The Committee based this conclusion on the description of the goods provided by the manufacturer, which indicated that these repeaters could only be used in a LAN system, as well as the fact that these repeaters did not have a specific function other than data processing and, therefore, Note 5 (E) to Chapter 84 did not apply. The 2002 Explanatory Notes to headings 84.71 and 85.17 were amended to reflect the fact that repeaters used in LAN systems had been classified in heading 84.71, while telephone system repeaters had been classified in heading 85.17. Under the HS 2007, the text of Note 5 to Chapter 84 was reconsidered, and the scope and structure of heading 85.17 were revised, due to technological progress in the	NC0590 G/5 + L/6 NC0463 NC0296 G/13 NC0296 NC0250 H/3 NC0049 42.750 G/25 42.449 42.100 IJ/17 41.684			

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
				high technology sector, including the communication area. This resulted in transferring of the repeater in question under heading 85.17. The 2002 C.O. 8471.80/9 and the Explanatory Notes to headings 84.71 and 85.17 were amended accordingly. Application of GIRs 1 (Note 5 (D) (ii) of Chapter 84) and 6.				
202.	Base unit capable of connecting by wire to an ISDN (Integrated Services Digital Network) and containing an integrated ISDN modem. The base unit can communicate wirelessly with up to 8 DECT (Digital European Cordless Telecommunications) handsets or other compatible DECT input devices, and can simultaneously communicate by cable with the USB (Universal Serial Bus) port of an automatic data processing machine. The base unit further incorporates two analogue sockets for connecting two analogue devices such as a line telephone set, fax machine or telephone answering machine. <i>See also Nos. 3 and 199.</i>	8517.11 / 8517.19 / 8517.50 / 8517.80 / 8517.90 (HS 2002)	8517.62 (HS 2007) (8517.50 HS 2002)	The following subheadings were offered as possible classification options for the reasons provided : (i) Subheadings 8517.11 and 8517.19 – it was felt that, as the base unit received telephone calls, it could be classified either in subheading 8517.11 or 8517.19; (ii) Subheading 8517.50 – it was felt that, while clearly apparatus for line telephony, in the absence of a hand set, it did not have the essential character of a telephone set; (iii) Subheading 8517.80 – there were some doubts as to the validity of considering classification in subheading 8517.90 when considering the application of Note 3 to Section XVI at the subheading level, and, thus, classification in subheading 8517.80 seemed to be more appropriate; (iv) Subheading 8517.90 – it	NC1123 F/7 + N/12 NC1059 IJ/8 NC1033	HSC/37	8517.62/12	3081

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
				<p>was felt that the base unit imported on its own could not be classified as a telephone set because, on its own, it did not have the essential character of a telephone, and, therefore, it should be classified under subheading 8517.90 as a part of a telephone set.</p> <p>After reviewing the various subheadings under consideration, the Committee decided to drop subheadings 8517.11 and 8517.80 from further consideration and retained subheadings 8517.19, 8517.50 and 8517.90 as possible classification options. The Committee then decided to classify the product in question in subheading 8517.50.</p> <p>Application of GIRs 1 and 6.</p>				
203.	<p>Radio equipment (transmitter / receiver) comprising the following three modules :</p> <ul style="list-style-type: none"> - a central unit comprising four radio signal transmitters and four receivers, - a switching system module which compensates for deficiencies in any of the receivers, - a transmitter / receiver network management module, consisting of MCF ("Message Communication Function") interface cards which are connected to the other units by the "backplane" printed circuits with which the module is equipped. The integrated circuits on the MCFs are 	<p>85.17 / 85.25</p> <p>Functional unit or separate classification</p>	<p>8517.62 (HS 2007)</p> <p>(8525.20 HS 2002)</p>	<p>At its 28th Session, the Committee decided that the three modules which constituted the radio equipment in question formed a functional unit within the meaning of Note 4 to Section XVI. The Committee therefore decided to classify the assembly in subheading 8525.20, as transmission equipment for radio-telephony, incorporating reception apparatus, by application of the above-mentioned legal Note. The Committee also noted that this classification was valid both for the 1996 and the 2002 versions of the Harmonized System. Based on this decision, the Committee, at its</p>	<p>NC1178 H/18 + O/26 NC1156 NC1123 H/12 + N/17 NC1100 NC1059 IJ/1 NC1028</p> <p>NC0590 G/6 + L/7 NC0510 G/14 NC0476 NC0430 IJ/3 NC0401</p>	<p>HSC/39 (HS 2007)</p> <p>HSC/28 (HS 2002)</p>	<p>8517.62/13</p>	<p>2848</p>

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
	<p>activated by appropriate software.</p> <p>The transmitter / receiver module and the switching module are each housed in a bay, and the bays are connected to each other by cables. The equipment is of a kind designed to provide wireless communication in a digital telecommunications network, which may also incorporate communications by means of optical fibres or wires.</p>			<p>29th Session, adopted C.O. 8525.20/1.</p> <p>Since classification of the product in C.O. 8525.20/1 might change as a result of the 2007 changes in the HS, the Committee, at its 39th Session examined the classification of the product in question under the HS 2007. The Committee agreed that the apparatus should be classified in heading 85.17 and subheading 8517.62, by application of GIRs 1 (Note 4 to Section XVI) and 6. There were three reasons mentioned for preferring heading 85.17 over heading 85.25 :</p> <ul style="list-style-type: none"> - Note 4 to Section XVI did not change in 2007, and the apparatus should therefore still be considered a functional unit; - The apparatus was part of a digital telecommunications network; - Heading 85.17, which previously had covered only wired telecommunications apparatus, was expanded in 2007 to include wireless telecommunications apparatus. <p>Application of GIRs 1 (Note 4 to Section XVI) and 6.</p>				

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
204.	<p>Digital encoder, which converts analogue or digital video, audio and data signals of the source information (such as CATV (Cable television) programming) into digital signals by means of compressing and encoding techniques in compliance with the MPEG-2 standard.</p> <p><i>See also Nos. 205, 206, 207, 208 and 209.</i></p>	85.17 / 85.25	8517.62	<p>The Committee decided to classify the product at issue in heading 85.17 as other apparatus for transmission or reception of voice, images or other data. The Committee agreed to classify the product in subheading 8517.62.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1553 F/2 + O/15 NC1500 F/3 NC1466 NC1443 IJ/9 NC1414 NC1377 H/17 NC1367</p>	HSC/44	8517.62/14	3172
205.	<p>Digital multiplexer, which combines several input MPEG-2 transport stream signals into a single MPEG-2 transport stream, using multiplexing technologies, in order to increase efficiency in transmission. The apparatus is capable of receiving up to 24 input MPEG-2 transport stream signals and integrating and reproducing those input transport stream signals into a MPEG-2 transport stream signal compliant with the DVB-ASI (Digital Video Broadcasting – Asynchronous Serial Interface) standard. It can integrate multiple video, audio (including multi-channel audio) and data signals in the same multiplexed output signal.</p> <p><i>See also Nos. 204, 206, 207, 208 and 209.</i></p>	85.17 / 85.25	8517.62	<p>The Committee decided to classify the product at issue in heading 85.17 as other apparatus for transmission or reception of voice, images or other data. The Committee agreed to classify the product in subheading 8517.62.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1553 F/3 + O/14 NC1500 F/3 NC1466 NC1443 IJ/9 NC1414 NC1377 H/17 NC1367</p>	HSC/44	8517.62/15	3172

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
206.	<p>Remultiplexer, which combines up to 16 ASI (Asynchronous Serial Interface) input signals into a transport stream output signal compliant with the DVB-ASI (Digital Video Broadcasting – Asynchronous Serial Interface) standard, reshapes the bit rate of incoming transport streams, and enables local programming to be inserted into the data stream. The apparatus can convert a CBR (Constant Bit Rate) stream into a VBR (Variable Bit Rate) signal and performs real time statistical multiplexing for dynamic bandwidth allocation. The system operator can choose desired programmes from the incoming transport streams, discard one or more unwanted programmes, and switch programming line-ups dynamically.</p> <p><i>See also Nos. 204, 205, 207, 208 and 209.</i></p>	85.17 / 85.25	8517.62	<p>The Committee decided to classify the product at issue in heading 85.17 as other apparatus for transmission or reception of voice, images or other data. The Committee agreed to classify the product in subheading 8517.62.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1553 F/3 + O/14 NC1500 F/3 NC1466 NC1443 IJ/9 NC1414 NC1377 H/17 NC1367</p>	HSC/44	8517.62/16	3172
207.	<p>Modulator, which converts MPEG-2 transport stream signals into standard wireless transmission signals (QPSK (Quadrature Phase Shift Keying), 8 PSK (8 Phase Shift Keying) or 16QAM (160 Quadrature Amplitude Modulation)). The apparatus offers a frequency-agile IF (intermediate frequency) output from 50 to 90, 100 to 180, or 950 to 1750 MHz in 100 Hz steps. Variable data rates from 1 to 238 megabits per second can be set in 1 bit per second steps.</p> <p><i>See also Nos. 204, 205, 206, 208 and 209.</i></p>	85.17 / 85.25	8517.62	<p>The Committee decided to classify the product at issue in heading 85.17 as other apparatus for transmission or reception of voice, images or other data. The Committee agreed to classify the product in subheading 8517.62.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1500 F/3 NC1553 F/4 + O/15 NC1466 NC1443 IJ/9 NC1414 NC1377 H/17 NC1367</p>	HSC/44	8517.62/17	3172

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
208.	<p>Modulator, which converts MPEG-2 transport stream signals into standard wireless transmission signals (QPSK (Quadrature Phase Shift Keying) or BPSK (Binary Phase Shift Keying)). The apparatus offers an IF (intermediate frequency) output from 50 to 90, or 100 to 180 MHz in 100 Hz steps. Variable data rates from 1 to 78.75 megabits per second can be set in 1 bit per second steps. The apparatus complies with ETS (European Telecom Standard), DVB (Digital Video Broadcasting) and MPEG-2 standards.</p> <p><i>See also Nos. 204, 205, 206, 207 and 209.</i></p>	85.17 / 85.25	8517.62	<p>The Committee decided to classify the product at issue in heading 85.17 as other apparatus for transmission or reception of voice, images or other data. The Committee agreed to classify the product in subheading 8517.62.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1500 F/3 NC1553 F/4 + O/15 NC1466 NC1443 IJ/9 NC1414 NC1377 H/17 NC1367</p>	HSC/44	8517.62/18	3172
209.	<p>Modulator, which converts input MPEG-2 transport stream signals into DVB-T (standard terrestrial digital video broadcast) transmission signals employing OFDM (Orthogonal frequency-division multiplexing).</p> <p><i>See also Nos. 204, 205, 206, 207 and 208.</i></p>	85.17 / 85.25	8517.62	<p>The Committee decided to classify the product at issue in heading 85.17 as other apparatus for transmission or reception of voice, images or other data. The Committee agreed to classify the product in subheading 8517.62.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1500 F/3 NC1553 F/4 + O/15 NC1466 NC1443 IJ/9 NC1414 NC1377 H/17 NC1367</p>	HSC/44	8517.62/19	3172

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
210.	<p>Wireless headset with an AC charger and two ear-hooks of different sizes (headset dimensions : 41.5 mm (L) x 18.9 mm (W) x 25.9 mm (H); weight : 8 grams), consisting of a single (monaural) over-the-ear earphone combined in the same housing with a microphone, a radio transceiver, a rechargeable lithium polymer battery, a power input, a LED (light emitting diode) indicator light and controls.</p> <p>The radio transceiver utilizes an open wireless technology standard (wireless protocol for exchanging data within a Personal Area Network (PAN) using short length radio waves over short distances (up to 10 meters)) with Enhanced Data Rate (EDR) technology, which enables the headset to communicate wirelessly with fixed and mobile devices, such as a mobile telephone for cellular networks.</p> <p>The indicator light provides information on transmission / reception status and state of the battery charge. The power input is designed to accept a 5-pin, B-type plug, permitting recharging from a charger, a USB port on an automatic data processing machine or a motor vehicle accessory plug charger. The controls are used for powering the apparatus on and off, voice dialling, answering and ending incoming calls, rejecting calls, placing calls on hold, call waiting, redial of the last number, if supported by the apparatus with which it is "paired" (transmitting to and receiving from).</p> <p>The product is put up in a set for retail sale in a box with a quick start manual.</p>	85.17 / 85.18	8517.62	<p>At its 45th Session, the Committee classified the article in question in heading 85.18. The Committee decided to classify the article in subheading 8518.30, as headphones and earphones, whether or not combined with a microphone, by application of GIRs 1 (Note 3 to Section XVI), 3 (b) and 6. Thereafter, several administrations entered requests for re-examination of this decision and HSC/46 decided to classify the headset at issue in heading 85.17. The Committee agreed to classify the product in subheading 8517.62.</p> <p>Application of GIRs 1 (Note 3 to Section XVI), 3 (b) and 6</p>	<p>NC1604 F/4 NC1649 G/4 + R/5 NC1576 NC1553 H/6 NC1532 NC1500 H/3 NC1492</p>	HSC/46	8517.62/20	3200

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
211.	Wireless microphone set. Two wireless microphones which transmit in the UHF radio frequency band, packaged with a UHF dual-channel wireless receiver which includes separate level controls for controlling the output level of each of the two corresponding microphones independently. The receiver has three output plugs for connection to other audio or video equipment. Two of them are for sending an unmixed signal received from each microphone. The third one is for sending a signal combining the two microphone signals received. The package includes an audio cable for connecting the receiver to other audio or video equipment (such as an amplifier), two batteries to power the microphones and two aerials for fitting onto the receiver. The components are contained in a reusable padded case with separate compartments for protecting each component during transport.	85.17 / 85.18 (Application of GIR 1, GIR 3 (b), GIR 3 (c), Note 3 to Section XVI, Note 4 to Section XVI)	8518.10	The Committee agreed to classify the set of wireless microphones in heading 85.18, subheading 8518.10. When the Committee considered the basis for the classification, several delegates supported Note 4 to Section XVI, but a few delegates expressed concern about the applicability of that Note for classifying the entire set. After discussion, the Committee decided that the basis would be GIRs 1 (Note 4 to Section XVI) and 6, as opposed to GIR 3 (b). Application of GIRs 1 (Note 4 to Section XVI) and 6. The Explanatory Note to heading 85.18 was amended to reflect the above decision.	NC1500 F/12 NC1553 F/5 + O/18 NC1475 NC1443 K/8 NC1426 NC1553 H/5 + O/39 NC1531	HSC/44	8518.10/1	3189

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
212.	<p>Apparatus consisting of a CD-ROM drive with an MP3 decoder for reading MP3 format files, presented with a remote control and connection cables, to be installed in a motor vehicle. The apparatus is to be connected to the motor vehicle radio.</p> <p><i>See also Nos. 213, 214, 215, 216, 217, 219 and 224.</i></p>	85.19 / 85.20 (HS 2002)	<p>8519.81 (HS 2007)</p> <p>(8519.99 HS 2002)</p>	<p>At its 29th Session, the Committee first decided that the expression “sound recording” as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8519.99 (HS 2002).</p> <p>Application of GIRs 1 and 6. Under the HS 2007, headings 85.19 and 85.20 were merged as new heading 85.19 and subheadings 8519.20 to 8519.89 were created to reflect terminology used in international trade and to take into account progress in this area. C.O. 8519.99/1 was amended accordingly (HS 2007 C.O. 8519.81/1).</p>	<p>NC0655 F/8 + L/14 NC0590 H/14 NC0550 NC0510 H/20 NC0497</p> <p>NC0845 E/1 + N/4</p>	HSC/29	8519.81/1	2847

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
213.	<p>Portable, battery operated apparatus consisting of a housing incorporating a flash memory, a microprocessor in the form of integrated circuits (“chips”), an electronic system including an audio-frequency amplifier, an LCD screen and control buttons. The microprocessor is programmed to use the MP3 file format. The apparatus has connectors for stereo head- or earphones, and can be connected to an automatic data processing machine for downloading MP3 files (using a parallel or USB port). It may have a flash card slot. The storage capacity usually ranges from 32 to 64 MB.</p> <p><i>See also Nos. 212, 214, 215, 216, 217, 219 and 224.</i></p>	85.19 / 85.20 (HS 2002)	<p>8519.81 (HS 2007)</p> <p>(8520.90 HS 2002)</p>	<p>At its 29th Session, the Committee first decided that the expression “sound recording” as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8520.90 (HS 2002).</p> <p>Application of GIRs 1 and 6. Under the HS 2007, headings 85.19 and 85.20 were merged as new heading 85.19 and subheadings 8519.20 to 8519.89 were created to reflect terminology used in international trade and to take into account progress in this area. C.O. 8520.90/1 was amended accordingly (HS 2007 C.O. 8519.81/2).</p>	<p>NC0655 F/8 + L/14 NC0590 H/14 NC0550 NC0510 H/20 NC0497</p> <p>NC0845 E/1 + N/4</p>	HSC/29	8519.81/2	2847

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
214.	<p>Apparatus incorporating a CD drive, a microprocessor, a flash memory or a hard disk, an LCD screen, control buttons, input connectors for analogue audio signals and for a microphone and output connectors for audio, S-video and composite video, parallel and USB connectors for uploading or downloading MP3 files to or from an automatic data processing machine or to or from a portable MP3 player and an ethernet port for connection to a network or to the Internet. The connection to a TV set provides a graphical user interface for playlist editing and navigation, as well as display of animation. The apparatus is programmed to read MP3 and other audio compression formats, and can record analogue audio signals or voice.</p> <p><i>See also Nos. 212, 213, 215, 216, 217, 219 and 224.</i></p>	85.19 / 85.20 (HS 2002)	<p>8519.81 (HS 2007)</p> <p>(8520.90 HS 2002)</p>	<p>At its 29th Session, the Committee first decided that the expression “sound recording” as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8520.90 (HS 2002).</p> <p>Application of GIRs 1 (Note 3 to Section XVI) and 6.</p> <p>Under the HS 2007, headings 85.19 and 85.20 were merged as new heading 85.19 and subheadings 8519.20 to 8519.89 were created to reflect terminology used in international trade and to take into account progress in this area. C.O. 8520.90/2 was amended accordingly (HS 2007 C.O. 8519.81/3).</p>	<p>NC0655 F/8 + L/14 NC0590 H/14 NC0550 NC0510 H/20 NC0497</p> <p>NC0845 E/1 + N/4</p>	HSC/29	8519.81/3	2847

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
215.	<p>Portable, battery operated apparatus consisting of a housing incorporating a flash memory and a microprocessor in the form of integrated circuits (“chips”), an electronic system including an audio-frequency amplifier, an LCD screen, a microphone and control buttons. The microprocessor is programmed for MP3 software. The apparatus has connectors for stereo head- or earphones, and can be connected to an automatic data processing machine for downloading or uploading MP3 or other files (using a parallel or USB port). The storage capacity usually ranges from 32 to 64 MB. The apparatus may contain additional software for an electronic organizer or a phonebook.</p> <p><i>See also Nos. 212, 213, 214, 216, 217, 219 and 224.</i></p>	85.19 / 85.20 (HS 2002)	<p>8519.81 (HS 2007)</p> <p>(8520.90 HS 2002)</p>	<p>At its 29th Session, the Committee first decided that the expression “sound recording” as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8520.90 (HS 2002).</p> <p>Application of GIRs 1 and 6. Under the HS 2007, headings 85.19 and 85.20 were merged as new heading 85.19 and subheadings 8519.20 to 8519.89 were created to reflect terminology used in international trade and to take into account progress in this area.</p>	<p>NC0590 H/14 NC0550 NC0510 H/20 NC0497</p> <p>NC0845 E/1 + N/4</p>	HSC/29	-	2847

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
216.	<p>Portable, battery operated apparatus consisting of a housing incorporating a hard disk and a microprocessor in the form of integrated circuits ("chips"), an electronic system including an audio-frequency amplifier, an LCD screen, a microphone and control buttons. The microprocessor is programmed for MP3 software. The apparatus has connectors for stereo head- or earphones, and can be connected to an automatic data processing machine for downloading or uploading MP3 or other files (using a parallel or USB port). The storage capacity is 40 MB. The device contains additional software for an electronic organizer or a phonebook.</p> <p><i>See also Nos. 212, 213, 214, 215, 217, 219 and 224.</i></p>	85.19 / 85.20 (HS 2002)	<p>8519.81 (HS 2007)</p> <p>(8520.90 HS 2002)</p>	<p>At its 29th Session, the Committee first decided that the expression "sound recording" as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8520.90 (HS 2002).</p> <p>Application of GIRs 1 and 6. Under the HS 2007, headings 85.19 and 85.20 were merged as new heading 85.19 and subheadings 8519.20 to 8519.89 were created to reflect terminology used in international trade and to take into account progress in this area.</p>	<p>NC0590 H/14 NC0550 NC0510 H/20 NC0497</p> <p>NC0845 E/1 + N/4</p>	HSC/29	-	2847

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
217.	<p>Apparatus incorporating a CD drive, a microprocessor, a flash memory or a hard disk, an LCD screen, control buttons and output connectors for audio (earphones, loudspeakers or to a stereo system). The apparatus supports several formats (CD-DA²), MP3, etc.) and reads standard CD's, CD-R and CD-RW. The functions of the apparatus can also be controlled with an infrared remote control.</p> <p><i>See also Nos. 212, 213, 214, 215, 216, 219 and 224.</i></p>	85.19 / 85.20 (HS 2002)	<p>8519.81 (HS 2007)</p> <p>(8520.90 HS 2002)</p>	<p>At its 29th Session, the Committee first decided that the expression "sound recording" as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8520.90 (HS 2002).</p> <p>Application of GIRs 1 and 6. Under the HS 2007, headings 85.19 and 85.20 were merged as new heading 85.19 and subheadings 8519.20 to 8519.89 were created to reflect terminology used in international trade and to take into account progress in this area.</p>	<p>NC0590 H/14 NC0550 NC0510 H/20 NC0497</p> <p>NC0845 E/1 + N/4</p>	HSC/29	-	2847
218.	<p>Standalone DVD players designed to be used for video reproduction (both image and sound) on television receivers or video monitors.</p> <p><i>See also Nos. 183, 255 and 256.</i></p>	84.71 / 85.21	8521.90	<p>The Committee decided that Standalone DVD players were classifiable in heading 85.21 (subheading 8521.90).</p> <p>Application of GIRs 1 and 6.</p>	<p>NC0590 H/10 NC0546 NC0510 G/9 NC0471 NC0430 H/6 NC0389 NC0340 G/19 NC0302</p>	HSC/29	-	2811

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
219.	DVD player (434 x 95 x 290 mm) incorporating an MP3 file decoder. <i>See also Nos. 212, 213, 214, 215, 216, 217 and 224.</i>	85.19 / 85.21	8521.90	At its 29 th Session, the Committee first decided that the expression “sound recording” as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8521.90. Application of GIRs 1 and 6.	NC0590 H/14 NC0655 F/8 + L/14 NC0550 NC0510 H/20 NC0497	HSC/29	8521.90/1	2847
220.	Optical discs recorded with “games” software and used solely with a game machine of heading 95.04.	85.23 / 95.04	85.23	The Committee decided that optical discs recorded with video game software were classifiable as individual articles of heading 85.23 of the HS 2007, and not as articles of Chapter 95 or as parts or accessories of the articles of that Chapter. The Explanatory Note to heading 95.04 was amended to reflect the above decision.	NC1123 H/20 NC1110 NC1178 G/11 + O/21	HSC/38	-	3104

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
221.	<p>Solid-state, non-volatile data storage device (known as a "flash memory card" or "flash electronic storage card"), having a storage capacity of 192 MB, consisting of a printed circuit board onto which are mounted (i) one flash memory ("FLASH E²PROM") in the form of an integrated circuit, (ii) a microcontroller in the form of an integrated circuit, (iii) a number of capacitors and resistors and (iv) a connecting socket. The dimensions of the device are approximately 85 mm x 54 mm x 4 mm.</p> <p>Data can be stored onto and read from the card once it has been inserted in a particular appliance, such as navigation and global positioning systems, data collection terminals, portable scanners, medical monitoring appliances, audio recording apparatus, mobile phones and digital cameras. The data can also be transferred to an automatic data processing machine by using a special adapter. The card uses power from the appliances to which it is connected and requires no battery.</p> <p><i>See also Nos. 222 and 223.</i></p>	85.23 or 85.24 / 85.43	<p>8523.51 (HS 2007)</p> <p>(8523.90 HS 2002)</p>	<p>The Committee decided to classify the flash electronic storage card in question in heading 85.23 (subheading 8523.90), rather than in heading 85.43.</p> <p>Application of GIRs 1 and 6.</p> <p>The HS 2002 Explanatory Note to heading 85.23 was amended to reflect the above decision. Under the HS 2007, headings 85.23 and 85.24 were merged as new heading 85.23 and new subheadings 8523.21 to 8523.80 were created to reflect the terminology used in international trade and to take into account technological progress in this area. Moreover, new Note 4 to Chapter 85 was inserted in accordance with the merging of headings 85.23 and 85.24 and to define the term "smart cards". C.O. 8523.90/1 was amended accordingly (HS 2007 C.O. 8520.51/1).</p>	<p>NC0590 H/13 NC0655 F/7 + L/13 NC0549 NC051 G/8 NC0502 NC0470 NC0430 H/5 NC0388 NC0301 NC0250 IJ/14 NC0225 NC0160 G/17 42.448</p> <p>NC0796 F/15 + L/10 NC0766 NC0730 G/12 + M/31 NC0655 G/17 + L/22 NC0626</p>	HSC/29	8523.51/1	2804

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
222.	<p>Solid-state, non-volatile data storage device (known as a "flash memory card" or "flash electronic storage card"), having a storage capacity of 192 MB, consisting of a printed circuit board (PCB) onto which are mounted one flash memory ("FLASH E²PROM") and a controller, in the form of integrated circuits, and passive elements, such as capacitors and resistors, with traces and through hole connections of copper, supplied with a connecting socket. The dimensions of the device are approximately 43 mm x 36 mm x 4 mm. The various components are mounted by surface mount technology onto the PCB, which is subsequently top and bottom lidded or bonded to a plastic card. The PCB is not produced by thin- or thick-film technology.</p> <p>Data can be stored onto and read from the card once it has been inserted in a particular appliance, such as navigation and global positioning systems, data collection terminals, portable scanners, medical monitoring appliances, audio recording apparatus, mobile phones and digital cameras. The data can also be transferred to an automatic data processing machine by using a special adapter. The card uses power from the appliances to which it is connected and requires no battery.</p>	85.23 or 85.24 / 85.43	<p>8523.51 (HS 2007)</p> <p>(8523.90 HS 2002)</p>	<p>The Committee decided to classify the flash electronic storage card in question in heading 85.23 (subheading 8523.90), rather than in heading 85.43.</p> <p>Application of GIRs 1 and 6. The HS 2002 Explanatory Note to headings 85.23 was amended to reflect the above decision.</p> <p>Under the HS 2007, headings 85.23 and 85.24 were merged as new heading 85.23 and new subheadings 8523.21 to 8523.80 were created to reflect the terminology used in international trade and to take into account technological progress in this area.</p> <p>Moreover, new Note 4 to Chapter 85 was inserted in accordance with the merging of headings 85.23 and 85.24 and to define the term "smart cards". C.O. 8523.90/2 was amended accordingly (HS 2007 C.O. 8520.51/2).</p>	<p>NC0590 H/13 NC0655 F/7 + L/13 NC0549 NC051 G/8 NC0502 NC0470 NC0430 H/5 NC0388 NC0301 NC0250 IJ/14 NC0225 NC0160 G/17 42.448</p> <p>NC0796 F/15 + L/10 NC0766 NC0730 G/12 + M/31 NC0655 G/17 + L/22 NC0626</p>	HSC/29	8523.51/2	2804

See also Nos. 221 and 223.

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
223.	<p>Solid-state, non-volatile data storage device (known as a "flash memory card" or "flash electronic storage card"), having a storage capacity of 64 MB, consisting of a printed circuit board (PCB) onto which are mounted two flash memories ("FLASH E²PROM") in the form of integrated circuits, fitted with electrical flat surface contact points. The integrated circuits are attached by epoxy onto the PCB, which is subsequently attached to a plastic frame by gluing. The PCB is not produced by thin- or thick-film technology. The dimensions of the device are approximately 45 mm x 37 mm x 2 mm.</p> <p>Data can be stored onto and read from the card once it has been inserted in a particular appliance, such as navigation and global positioning systems, data collection terminals, portable scanners, medical monitoring appliances, audio recording apparatus, mobile phones and digital cameras. The data can also be transferred to an automatic data processing machine by using a special adapter. The card uses power from the appliances to which it is connected and requires no battery.</p>	85.23 or 85.24 / 85.43	<p>8523.51 (HS 2007)</p> <p>(8523.90 HS 2002)</p>	<p>The Committee decided to classify the flash electronic storage card in question in heading 85.23 (subheading 8523.90), rather than in heading 85.43.</p> <p>Application of GIRs 1 and 6. The HS 2002 Explanatory Note to heading 85.23 was amended to reflect the above decision. Under the HS 2007, headings 85.23 and 85.24 were merged as new heading 85.23 and new subheadings 8523.21 to 8523.80 were created to reflect the terminology used in international trade and to take into account technological progress in this area. Moreover, new Note 4 to Chapter 85 was inserted in accordance with the merging of headings 85.23 and 85.24 and to define the term "smart cards". C.O. 8523.90/3 was amended accordingly (HS 2007 C.O. 8520.51/3).</p>	<p>NC0590 H/13 NC0655 F/7 + L/13 NC0549 NC051 G/8 NC0502 NC0470 NC0430 H/5 NC0388 NC0301 NC0250 IJ/14 NC0225 NC0160 G/17 42.448</p> <p>NC0796 F/15 + L/10 NC0766 NC0730 G/12 + M/31 NC0655 G/17 + L/22 NC0626</p>	HSC/29	8523.51/3	2804

See also Nos. 221 and 222.

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
224.	<p>Portable, battery operated apparatus consisting of a housing incorporating a flash memory and a microprocessor in the form of integrated circuits (“chips”), an electronic system including an audio-frequency amplifier, an LCD screen, a microphone, a radio tuner and control buttons. The microprocessor is programmed to use the MP3 file format. The apparatus has connectors for stereo head- or earphones and for a remote control, and can be connected to an automatic data pro-cessing machine for downloading or uploading MP3 or other files (using a parallel or USB port). The storage capacity usually ranges from 32 to 64 MB.</p> <p><i>See also Nos. 212, 213, 214, 215, 216, 217 and 219.</i></p>	85.19 / 85.20 / 85.27 (HS 2002)	8527.13	<p>At its 29th Session, the Committee first decided that the expression “sound recording” as used in heading 85.20 (HS 2002) should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto flash memory. Following this decision, the Committee unanimously classified the apparatus in question in subheading 8527.13.</p> <p>Application of GIRs 1 and 6.</p>	NC0590 H/14 NC0655 F/8 + L/14 NC0550 NC0510 H/20 NC0497	HSC/29	8527.13/1	2847

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
225.	<p>Colour monitor comprising a 22 inch (55.88 cm) TFT LCD (thin film transistor liquid crystal display) panel combined in the same housing with control circuitry, DVI-D (digital visual interface – for digital signal only) and VGA (Video Graphics Array) input connectors and adjustment LED (light emitting diode) touch-sensor controls.</p> <p>The monitor includes the following components and features :</p> <ul style="list-style-type: none"> - Colour saturation 72 % (NTSC); - True resolution 1680 x 1050 pixels, pixel pitch 0.282 mm, display colour 16.7 million colours; - Brightness (max) 250 cd / m²; - Contrast ratio 50000:1; - Viewing angle 170° (H) / 160° (V); - Response time 2 ms (Gray-to-Gray); - Video features : Trace Free Technology, Splendid Video Intelligence Technology, Splendid Video Preset Modes (5 modes), Skin-Tone Selection (3 modes), HDCP (High-bandwidth Digital Content Protection) support, Colour Temperature Selection (5 modes); - Touch-sensor controls for Splendid Video Preset Mode selection, auto adjustment, brightness and contrast adjustment and input selection; - Analogue and Digital Signal Frequencies : 30 – 83 KHz (H) / 50 – 75 Hz (V). 	8528.51 / 8528.59	8528.51	<p>The Committee agreed to classify the monitor in question in heading 85.28 (subheading 8528.51), by application of GIRs 1 and 6.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1604 G/6 NC1649 G/5 + R/6 NC1584 NC1553 IJ/6 NC1544</p>	HSC/46	8528.51/1	3170

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
226.	Modem-based (broadband) set top box having a communication function allowing the user to access the Internet, send and receive e-mail through a telephone line connection, containing a microprocessor, memory (128 MB RAM and 64 MB flash memory), two USB ports, audio / video output jacks, phone jack, ethernet jack and built-in operating and application software optimised for television. It receives digital signals and converts them for display on an external display (e.g., television set, video monitor). It is presented with a wireless keyboard, a remote control, an audio / video cable, a phone cord, a telephone-line T-splitter, a registration card, a power supply and setup and user guides.	85.17 / 85.25 / 85.28	8528.71 (HS 2007) (8528.12 HS 2002)	The Committee decided to classify the set top box in question in heading 85.28. The Committee then approved classification of the article in subheading 8528.12 by application of GIRs 1 and 6. Since classification of the product in C.O. 8528.12/4 would change as a result of the HS 2007 amendments, the Committee, at its 38 th Session examined the classification of the product in question under the HS 2007 Edition. The Committee agreed that the classification of the subject article in the HS 2007 Edition would be subheading 8528.71. Application of GIRs 1 and 6.	NC1004 F/12 NC1123 H/12 + N/16 NC1100 NC1059 G/10 + O/21 NC0965 NC0938 G/8 NC0869	HSC/36	8528.71/4	3011
227.	Polymeric Positive Temperature Coefficient (PTC) Thermistor Circuit Protectors being devices which have a conductive polymer composition and which act to increase the electrical resistance of the device as its temperature increases. The PTC effect limits the flow of the current to a point where only a "trickle" of electricity still flows in order to protect sensitive electronics such as solid-state (silicon-based) integrated circuits. The thermistor limits the current but does not break the circuit. When the temperature decreases below its designated "trip" point, the resistance of the device reverts back to its original state. These devices have two primary uses. They can be placed in a series and used as an overcurrent protector or they can be used as temperature sensors to protect sensitive electrical components from damage when the application exceeds a	85.33 / 85.36 (application of GIR 1 or GIR 3 (a))	8533.29	The Committee agreed to classify the devices in question in subheading 8533.29. The Committee decided that GIR 3 (a) would be the legal basis for classification of the article in heading 85.33. Application of GIRs 3 (a) and 6.	NC0892 F/9 NC0938 F/7 + O/20 NC0830	HSC/34	8533.29/1	3010

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
	defined temperature. While the generic term for these devices is sometimes called "resettable fuses", technically these are not fuses but are non-linear thermistors.							
228.	Grounding rods welded to cables and connection wires , consisting of copper-coated carbon steel grounding rods, terminals, bronze couplings and special uncovered copper or copper-coated steel cables and wires. These assemblies, designed for a voltage exceeding 1,000 volts, are used to protect (ground) high-tension lines, substations, communication lines, buildings, street lamps, lightning arresters, all kinds of antennas, etc. <i>See also No. 165.</i>	73.26 / 8535.90 or 8536.30, depending on the voltage	8535.90	The Committee decided to classify the product in question in Chapter 85. As for the relevant subheadings, the Committee finally chose subheading 8535.90 or 8536.30, depending on the voltage, for the reason that, on the basis of its constitution and function, this assembly is intended for making connections to or in electrical circuits, within the meaning of heading 85.35 or 85.36. Application of GIRs 1 and 6.	NC0655 G/21 NC0730 G/11 + M/30 NC0628 NC0584 NC0582 NC0430 H/13 NC0396 NC0340 H/3	HSC/30	8535.90/1	2813
229.	Power distribution unit consisting of a metal box containing one power input plug and 15 AC power sockets. The unit is designed for supplying power to various rack-mounted components in a cabinet (for example, network routers, test equipment, control equipment), and is supplied with mounting brackets and screws for installation inside such a cabinet by means of user-supplied nuts and bolts.	85.36 / 85.37	8536.69	The Committee decided by 25 votes to 4 votes, to classify the separately presented distribution block in heading 85.36 rather than in heading 85.37, by application of GIR 1. After discussion regarding the structured nomenclature of heading 85.36, the Committee decided to classify the article in subheading 8536.69. Application of GIRs 1 and 6.	NC1310 IJ/4 NC1377 F/5 + M/10 NC1288 NC1248 G/14 NC1216	HSC/41	8536.69/1	3127

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
230.	"Electronic cigarette" , a battery-operated device in the shape of a round tube resembling a normal cigarette, measuring approximately 150 mm in length and 11 mm in diameter. When a user inhales through the device, air flow is detected by the air sensor, which activates an atomizer that heats and vaporises the liquid in the cartridge. This produces a vapour mist which is inhaled by the user. The product is put up in a set for retail sale in a box together with a power cord, a charger and five spare cartridges.	84.79 / 85.43 / 90.19 / 96.14	8543.70	The Committee first agreed that the product in question should be regarded as a set for retail sale to which the electronic cigarette gave its essential character in accordance with GIR 3 (b). The Committee then decided to classify the product in heading 85.43 (subheading 8543.70). Application of GIRs 1, 3 (b) and 6.	NC1604 IJ NC1649 G/6 + R/7 NC1598	HSC/46	8543.70/5	3219
231.	System, consisting of a combination of machines, designed to record digital video images, create video effects, or edit and finalise video programmes for broadcasting. The system is capable of sending and receiving video signals. Inside the system, video signals are converted into digital signals so that they can be processed by the central processing unit. The system consists of the following components : (i) one central processing unit; (ii) two colour display units (monitors) (with a non-interlaced scanner for displaying data, and an interlaced scanner for video presentations); one of these units shows digital operations conducted by the central processing unit and the other shows the final result; (iii) input unit in the form of a keyboard; (iv) 4 and 9 Gb (gigabyte) magnetic hard disks;	84.71 / 85.43	8543.70 (HS 2007) (8543.89 HS 2002)	In Nov. 1996, HSC/18 decided to classify this product in subheading 8543.89 and the corresponding Classification Opinion was adopted in April 1997 by HSC/17 and inserted in the Compendium through Amending Supplement No. 20 issued in July 1997. However, in response to the request of one administration, which was of the view that the system should be classified in subheading 8471.79, HSC/24 decided to reconsider this issue. At its 24 th Session, the Committee decided that the product at issue should be classified in heading 84.71 rather than in heading 85.43, by application of Note 5 (A) to Chapter 84 (subheading 8471.49 by virtue of Subheading Note 1 to Chapter 84), the software being classified in heading 85.24, by application of Note 6 to Chapter 85. Following a request for re-examination, the Committee,	NC0796 F/3 NC0756 NC0741 NC0655 G/2 NC0612 NC0430 H/2 NC0433 NC0385 NC0340 G/4 NC0286 NC0160 H/18 NC0151 NC0071 41.100 F/8 + K/16 40.892 40.600 IJ/4 40.260 IJ/25 40.179	HSC/32	8543.70/4	2609

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE	
(v)	logging software;			<p>at its 27th Session, re-examined its decision on the classification of the article, and re-confirming the Committee's decision taken at its 24th Session to classify the article in heading 84.71 (subheading 8471.49). This decision was made by application of Notes 5 (A) and (B) to Chapter 84. Thereafter, several administrations entered requests for re-examination of this decision and the Committee, at its 30th Session, decided to classify the article in question in heading 85.43 (subheading 8543.89). The decision to classify the product in heading 85.43 was made by application of Note 4 to Section XVI and Note 5 (E) to Chapter 84. As a consequence of its decision, the Committee also decided to maintain C.O. 8543.89/4. Then again a request for re-examination was entered against the HSC/30 decision and the Committee, at its 32nd Session, re-confirmed its decision to classify the product in question in heading 85.43, by application of Note 4 to Section XVI and Note 5 (E) to Chapter 84.</p> <p>Application of Note 4 to Section XVI and Note 5 (E) to Chapter 84.</p> <p>Under the HS 2007, subheadings 8543.81 and 8543.89 were deleted and new HS code 8543.70 was created for other machines and</p>					
(vi)	video coprocessor board;								
(vii)	compression board;								
(viii)	DVE (Digital Video Effects) real-time board;								
(ix)	audiomedia II sound board;								
(x)	SCSI-II (Small Computer Systems Interface) accelerator board;								
(xi)	two amplified speakers.								

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
				apparatus of heading 85.43. C.O. 8543.89/4 was amended accordingly (HS 2007 C.O. 8543.70/4).				
232.	<p>“99 piece Emergency Roadside Kit” consisting of a 10 feet battery booster cable, accident information guide, emergency thermal blanket, radiator water bag, 2 light sticks, 2 hose clamps, gas siphon, vinyl glove, a paper flag that reads “Emergency Help Call Police,” red shop towel, multifunction knife, flashlight, 2 D-size batteries, poncho, roll of radiator repair tape, 6 blade fuses, 27 cable nylon ties, flammable tire sealer / first-aid kit, all packed inside a soft-sided plastic, reinforced, zippered bag with straps. The bag is monogrammed with the words “Emergency Roadside Kit” / the triangular yellow symbol for emergencies. The kit is intended to be stored in a vehicle.</p> <p><i>See also Nos. 4 and 248.</i></p>	GIR 3 (b) / GIR 3 (c)	8544.42	<p>The Committee first decided that the kit in question constituted “goods put up in set for retail sale”. The Committee then decided that it was not possible to identify the essential character of the set, and it was concluded that as a result of this decision the kit in question had to be classified by application of Rule 3 (c).</p> <p>It was also stated that it was likely that not all articles would equally merit consideration. For example the paper “Emergency help” flag might be of less importance than the multi-fictional pocket knife. As a result of the Committee’s decision, there were at least two different articles that would merit consideration. The classification therefore would take place under the heading which occurred last in numerical order among those which equally merit consideration in determining the classification of the set. If the battery booster cable would equally merit consideration for the classification of the set, the kit in question would fall under heading 85.44. If not, than heading 85.44 should be ruled out and consideration had to be given to the next component or components, the blade fuses, of which there were 6 in the set.</p>	NC1248 F/7 NC1244 NC1196 NC1178 H/2 NC1140 NC1123 G/7 NC1082 NC1004 F/13 NC0966 NC0938 H/12 NC0930	HSC/40	-	3041

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
				Application of GIR 3 (c) for the classification of the set would never arrive at a classification of the set under heading 30.06. After a further discussion, the Committee decided that the battery booster cable belonged to the components that merit consideration in determining the classification. It was then concluded that the kit in question had to be classified under heading 85.44 (subheading 8544.42), by application of GIRs 3 (c) and 6. Application of GIRs 3 (c) and 6.				
233.	Motor car, equipped with a “hybrid” power system which allows a spark-ignition internal combustion piston engine and an electric motor to work in combination. The engine has a cylinder capacity of 1497 cc and a maximum output of 53 kW (72 DIN hp) at 4500 rpm, and the electric motor (permanent magnet) has a maximum output of 33 kW (45 DIN hp) at 1040-5600 rpm. In the “hybrid” system, a sophisticated controller allows the spark-ignition internal combustion piston engine and electric motor to work together.	8703.2 / 8703.90	8703.22	In the “hybrid” system, a sophisticated controller allows the gasoline engine and electric motor to work together in concert. When the engine demand is low (starting, travelling at low speed or stopping), the motor car is powered by the electric motor. Then, during normal travelling, the gasoline engine engages, and serves a dual purpose : running the generator that powers the electric motor that drives the wheels and supplementing the electric motor to also drive the wheels; this ratio is controlled for maximum efficiency. Next, at full acceleration, the normal travelling mode is boosted by additional power flowing to the motor from the battery. Finally, when decelerating or braking, the wheels drive the electric motor which acts as a generator	NC0510 G/17 NC0590 G/7 + L/8 NC0538 NC0504 NC0479 NC0430 IJ/7 NC0406	HSC/28	8703.22/2	2852

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
				and recharges the battery. When the vehicle is stopped, the engine stops automatically. However, when it is necessary to charge the battery and/or to run the air conditioner compressor, the engine will continue to run. And, battery charging continues while the vehicle is stopped or when engine demand is low. The gasoline engine runs the generator as needed to charge the battery back to full strength. Application of GIRs 3 (b) and 6.				
234.	<p>Tipping lorry (truck), with a six cylinder compression-ignition internal combustion piston engine of a cylinder capacity of 11,051 cc. The vehicle is 7,775 mm in length, 2,555 mm in width and 3,060 mm in height, and has a g.v.w. (gross vehicle weight) of 33.5 tonnes. The structure of the vehicle consists of a cab and tipping body mounted on a ladder type rigid truck chassis.</p> <ul style="list-style-type: none"> - The tipping body is made of rolled steel for welded structure; its front part is not extended over the driver's cab but covers only the back side of the cab; the whole or part of the floor does not slope upwards towards the rear; it has a tailgate; - The cab occupies the full-width of the vehicle; - The front and rear suspensions contain semi-elliptical leaf springs, and the front axle has shock absorbers; 	8704.10 / 8704.23.	8704.23.	It was stated that, since the text of subheading 8704.10 did not contain a phrase such as "for off-highway use <u>only</u> " or " <u>specifically</u> or <u>primarily</u> for off-highway use", a vehicle for the transport of goods, designed for off-highway use, fell under that subheading whether it was also designed for, or capable of functioning, on the highway. Referring to the description of Item (1) of the Explanatory Note to heading 87.04 and the list of general characteristics of dumpers given in the Subheading Explanatory Note 8704.10, the vehicle in question met the requirements to be classified as a dumper. Therefore, the vehicle in question was classifiable in subheading 8704.10, by application of GIRs 1 and 6. Even if GIR 1 was not applicable, it could be classified in subheading 8704.10 by	NC1500 F/5 NC1468 NC1443 IJ/12 NC1416 NC1377 H/16 NC1366	HSC/44	8704.23/1	3174

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
	<ul style="list-style-type: none"> - The front and rear brake systems are full air dual circuit; - The maximum speed is 97 km / h; - The tyre type is 315 / 80R22.5; - The curb weight is 11.17 tonnes and the tare weight / payload ratio is calculated as 1:2 (11.17 tonnes : 22.33 tonnes). <p>The vehicle is intended for the transport and dumping of excavated or other materials.</p>			<p>application GIR 3 (a) or 3 (b), because it had specific functions which could cause it to be regarded as a dumper. However, the Committee was of the view that, the vehicle in question appeared to be an ordinary tipping lorry although it covered most of the dumpers' characteristics specified in Subheading Explanatory Note 8704.10. The Committee was in favour of the strict interpretation of the text of subheading 8704.10 "Dumpers designed for off-highway use" and decided to classify this vehicle in subheading 8704.23.</p> <p>Application of GIRs 1 and 6.</p>				

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
235.	<p>Multipurpose four-wheeled utility motor vehicle that features a front seat and an open rear cargo area. It is powered by a gasoline engine with a top speed of 21 kilometres per hour and has a load capacity of 545 kilograms (including operator, passenger, accessories and cargo). The vehicle is 2.8 metres in length and 1.26 metres in width with a turning clearance diameter of 6.7 metres. This vehicle is used for all kinds of jobs including turf care jobs.</p> <p><i>See also No. 236.</i></p>	87.04 / 87.09	8704.31	<p>It was noted that the term “of the type used in factories, warehouses, dock areas or airports” used in the text of heading 87.09 was not a technical term but instead conveyed a general understanding that vehicles of the heading, in addition to being self-propelled works trucks, must be of similar construction and capabilities as vehicles used in factories, warehouses, dock areas and ports for transporting goods over a short distance. As there was no description of these types of vehicles in the legal text, the description provided in the Explanatory Note to heading 87.09 could be relied upon, because the Explanatory Notes are the official interpretation of the HS. The Committee agreed with the view that the vehicles at issue should be regarded as multifunctional vehicles and not works trucks since they were not designed to be used in certain types of environment listed in the text of heading 87.09 and that, even if the articles at issue met all the three criteria laid down in the Explanatory Note to heading 87.09, classification could not be based on the provisions of the Explanatory Notes since they were only indicative.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1377 G/3 NC1333 NC1310 H/1 NC1266 NC1248 F/5 NC1223 NC1178 IJ/8 NC1123 H/16 NC1103</p>	HSC/42	8704.31/3	3096

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
236.	Multipurpose four-wheeled utility motor vehicle that features a front seat and an open rear cargo area. It is powered by an electrical motor, having a top speed of 21 kilometres per hour and load capacity of 450 kilograms (including operator, passenger, accessories and cargo). The vehicle is 2.8 metres in length and 1.26 metres in width with a turning clearance diameter of 6.7 metres. This vehicle is used for all kinds of jobs including turf care jobs. <i>See also No. 235.</i>	87.04 / 87.09	8704.90	See No. 235 Application of GIRs 1 and 6.	NC1377 G/3 NC1333 NC1310 H/1 NC1266 NC1248 F/5 NC1223 NC1178 IJ/8 NC1123 H/16 NC1103	HSC/42	8704.90/1	3096
237.	A two-wheeled, electrically-powered transportation device , designed for carrying a single person, for use within low speed areas such as pavements (sidewalks), paths, and bicycle lanes. Its technology allows the rider to stand upright while a system composed of gyroscope sensors and multiple onboard microprocessors maintains both the device's and rider's balance on two independent, non-tandem wheels. It has a sensor system comprising five solid-state silicon gyroscopes, a control system comprising 10 onboard microprocessors, and an electric drive system comprising two brushless servo motors that have a maximum output of 2 hp. It is powered by two rechargeable batteries.	8703.90 / 8711.90	8711.90	Although it was noted that the device at issue was classifiable in heading 87.03 under the provisions of GIR 1, because that heading covered, in addition to the vehicles specifically mentioned therein, "... other motor vehicles principally designed for the transport of persons...", the Committee classified it in heading 87.11 since it was a two-wheeled motorised device for carrying a person, fit the definition of motorcycles and did not possess the characteristics of the vehicles of heading 87.03. Application of GIRs 1 and 6. The Committee also adopted an amendment to the Explanatory Note to heading 87.11.	NC1123 H/15 NC1116 NC1059 IJ/14 NC1040	HSC/38	8711.90/1	3080

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
238.	<p>Pedal-driven bicycle-like scooters, designed to be ridden by children, youngsters and adults, with bicycle-type adjustable steering column and handle-bar, inflatable wheels, frame and hand brakes. They are equipped with a single pedal attached chain and sprocket system.</p> <p><i>See also Nos. 239, 240, 250 and 251.</i></p>		8712.00	<p>The Committee agreed that this type of scooters have been designed for propulsion by the rider by means of a single pedal to transmit power to the rear wheel through a chain.</p> <p>GIR 1 The Committee also agreed to amend the Explanatory Note to heading 87.12.</p>	NC0510 G/16 NC0478 NC0430 IJ/6 NC0405	HSC/28	-	2843
239.	<p>“Kicksled” propelled by the direct pressure of the rider’s foot on the snow covered ground as well as it can be pushed by hand.</p> <p><i>See also Nos. 238, 240, 250 and 251.</i></p>		8716.80	<p>The Committee unanimously classified these articles in subheading 8716.80 as non-mechanical vehicles.</p> <p>Application of GIRs 1 and 6. The Committee also agreed to amend the Explanatory Note to heading 87.16.</p>	NC0510 G/16 NC0478 NC0430 IJ/6 NC0405	HSC/28	-	2843
240.	<p>Three-wheeled scooter trolleys, designed for the transport of goods, with a non-adjustable steering column, small solid wheels (two at the front and one at the rear), a platform on the two front wheels for loading goods and a foot brake on the rear wheel.</p> <p><i>See also Nos. 238, 239, 250 and 251.</i></p>		8716.80	<p>The Committee unanimously classified these articles in subheading 8716.80 as non-mechanical vehicles. However, they could not be considered as true foot-propelled scooters, but trolleys.</p> <p>Application of GIRs 1 and 6. The Committee also agreed to amend the Explanatory Note to heading 87.16.</p>	NC0510 G/16 NC0478 NC0430 IJ// 6 NC0405	HSC/28	-	2843

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
241.	<p>Evacuated tubes for the collection and transport of blood, containing chemical additives, of plastics, with a pre-defined vacuum to withdraw the exact volumes of blood. The tubes are used to collect and, for a limited time, also to transport, preserve and store blood for specific testing of serum, plasma or whole blood in a clinical laboratory. They are suitable for use principally with phlebotomy needles and holders produced by the same manufacturer. They have a sterile interior with additives in predetermined amounts depending on the draw volumes. The tubes are fitted with colour-coded safety caps having colour-coded inner rings.</p> <p>The additives can be either chemically inert or of a kind to chemically interact with a blood sample. The chemically inert additives (clot activator, separation gel and polystyrene beads) have mechanical functions. The chemical additives act, for example, as anticoagulating agents (ethylenediaminetetraacetic acid (EDTA)), heparin (ammonium, lithium, sodium), sodium citrate, potassium or ammonium oxalate) or as antiglycolytic agents (sodium fluoride and lithium iodoacetate).</p> <p><i>See also No. 242.</i></p>	38.22 / 39.23 / 39.26 / 90.18	9018.39	<p>At its 37th Session, the Committee classified the articles in question in heading 90.18 (subheading 9018.39) by application of GIRs 1 and 6. Following a request for re-examination, the Committee, at its 38th Session, confirmed its previous decision that the articles were classifiable in heading 90.18 (subheading 9018.39), and decided that the classification in heading 90.18 was determined by GIR 1.</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1123 G/6 NC1178 G/9 + O/19 NC1081 NC1059 H/9 NC1046 NC1004 G/5 NC0995 NC0975</p>	HSC/38	9018.39/1	3064

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
242.	<p>Evacuated tubes for the collection and transport of blood, not containing chemical additives, of plastics, with a pre-defined vacuum to withdraw the exact volumes of blood. The tubes are used to collect and, for a limited time, also to transport, preserve and store blood for specific testing of serum, plasma or whole blood in a clinical laboratory. They are suitable for use principally with phlebotomy needles and holders produced by the same manufacturer.</p> <p>They have a sterile interior without any chemical additives and are fitted with specific colour-coded safety caps for this type of tubes.</p> <p><i>See also No. 241.</i></p>	38.22 / 39.23 / 39.26 / 90.18	9018.39	<p>At its 37th Session, the Committee classified the articles in question in heading 90.18 (subheading 9018.39) by application of GIRs 1 and 6. Following a request for re-examination, the Committee, at its 38th Session, confirmed its previous decision to classify the the articles in heading 90.18 (subheading 9018.39), by application of GIRs 1 and 6.</p> <p>Application of GIRs 1 and 6.</p>	NC1123 G/6 NC1178 G/9 + O/19 NC1081 NC1059 H/9 NC1046 NC1004 G/5 NC0995 NC0975	HSC/38	9018.39/2	3064
243.	<p>Single use blanket, made up of two-ply nonwovens, coated on one side with plastics, layered and heat sealed along the edges, open at one end and fitted with a nozzle to allow the injection of warm air by means of a warming device, for the prevention and treatment of hypothermia in hospital patients.</p>	63.01 / 90.18	9018.90	<p>The Committee agreed that the product in question should be classified in heading 90.18 (subheading 9018.90), as part or accessory of a warming machine (an appliance intended only for use in a hospital environment and under the care of medical professionals to prevent or treat hypothermia) of heading 90.18.</p> <p>Application of GIRs 1 (Note 2 (b) to Chapter 90) and 6.</p>	NC1310 H/16 NC1377 F/6 + M/11 NC1281 NC1248 G/5 NC1233 NC1168	HSC/41	9018.90/1	3119

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
244.	Orthopaedic walking aid known as a "rollator" to assist persons who have difficulty in walking by providing support for the person pushing it as he / she walks. It consists of a tubular aluminium frame on four wheels (the front two of which swivel), handles and hand-brakes. The "rollator" is adjustable in height and is equipped with a seat between the handles and with a wire basket for carrying personal items. This seat allows the user to take short rest breaks whenever necessary. The "rollator's" collapsible design allows the product to be folded for transport or storage.	76.16 / 87.16 / 90.21	9021.10	The Committee decided to classify the product at issue in heading 90.21, subheading 9021.10, by application of GIRs 1 (Note 6 to Chapter 90) and 6. Application of GIRs 1 (Note 6 to Chapter 90) and 6. The Explanatory Notes to headings 87.16 and 90.21 have been amended to reflect the above decision.	NC1500 G/3 NC1553 F/7 + O/20 NC1480 NC1604 E/6 + N/12 NC1553 H/9 NC1535	HSC/44	9021.10/1	3196

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
245.	<p>Network analyzer that analyzes the operational state of networks that employ multiple protocols (Ethernet, ATM (asynchronous transfer module), IPv6 (Internet Protocol version 6), VoIP (Voice-over-internet protocol), HSDPA (High-Speed Downlink Packet Access), UMTS (Universal Mobile Telecommunications System), CDMA (Code division multiple access), etc.), simulates traffic and fault conditions in existing networks to analyze effects during the design stage, and detects fault condition. It can provide an analysis of every packet on a network, add time stamp data to the packets, filter out packets that are not of interest, break down the packets that are of interest by checking every bit, and then provide the user information about the packet or sequence of packets, such as packet jitter, delay, dropped or lost packets, and bit or data errors.</p> <p>The analyzer includes an acquisition memory (512 MB) and a hot-swapping line interface module (LIM). The analyzer can be connected to an automatic data processing machine.</p> <p><i>See also No. 246.</i></p>	90.30 / 90.31	9030.40	<p>At its 44th Session, the Committee classified the network analyzer in question in heading 90.30. The Committee agreed to classify the product in subheading 9030.40 by application of GIRs 1 and 6.</p> <p>Following a request for re-examination, the Committee, at its 46th Session, confirmed its initial decision to classify the product in heading 90.30 (subheading 9030.40).</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1604 F/3 NC1649 G/7 + R/8 NC1601 NC1575 NC1500 F/6 NC1488 NC1469 NC1439 NC1371</p>	HSC/46	9030.40/1	3173

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
246.	<p>Network analyzer that analyzes the operational state of networks that employ multiple protocols (Ethernet, ATM (asynchronous transfer module), IPv6 (Internet Protocol version 6), VoIP (Voice-over-internet protocol), HSDPA (High-Speed Downlink Packet Access), UMTS (Universal Mobile Telecommunications System), CDMA (Code division multiple access), etc.), simulates traffic and fault conditions in existing networks to analyze effects during the design stage, and detects fault condition. It can provide an analysis of every packet on a network, add time stamp data to the packets, filter out packets that are not of interest, break down the packets that are of interest by checking every bit, and then provide the user information about the packet or sequence of packets, such as packet jitter, delay, dropped or lost packets, and bit or data errors.</p> <p>The analyzer includes an integrated automatic data processing (ADP) machine, an acquisition memory (with capacity up to 512 MB), a removable hard disk (with capacity up to 120 GB) and a hot-swapping line interface module (LIM). The analyzer can be connected to an ADP machine.</p> <p><i>See also No. 245.</i></p>	90.30 / 90.31	9030.40	<p>At its 44th Session, the Committee classified the network analyzer in question in heading 90.30. The Committee agreed to classify the product in subheading 9030.40 by application of GIRs 1 and 6.</p> <p>Following a request for re-examination, the Committee, at its 46th Session, confirmed its initial decision to classify the product in heading 90.30 (subheading 9030.40).</p> <p>Application of GIRs 1 and 6.</p>	<p>NC1604 F/3 NC1649 G/7 + R/8 NC1601 NC1575 NC1500 F/6 NC1488 NC1469 NC1439 NC1371</p>	HSC/46	9030.40/2	3173

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
247.	Car safety seats suitable for use for the carriage of infants and toddlers in motor vehicles or other means of transport. They are removable and are attached to the vehicle's seats by means of the seat belt and a tether strap.	9401.20 / 9401.80	9401.80	In addition to its use in motor vehicles, the article at issue could also be used on many other modes of transport (planes, ships, etc.). It could also be fitted to shopping trolleys, used as a baby carrier, and used as a baby seat in the home. Application of GIRs 1 and 6.	NC0655 G/19 NC0730 M/33 NC0685 NC0590 H/15 NC0551 NC0510 H/2 NC0430 K/2 NC0423	HSC/30	9401.80/1	2857
248.	Set consisting of a square (76 x 76 cm) solid hardwood table and two matching wooden chairs with plaid fabric cushion seat, put up in a single box for retail sale. The table and chairs are presented unassembled. <i>See also Nos. 4 and 232.</i>	GIR 3 / 94.01 / 94.03 (subheadings 9403.40 / 9403.60)	9403.60	It was argued that the combination at issue did not "meet a particular need or carried out a specific activity" since table and the chairs could be used for many different purposes and, therefore, the table and two chairs could not be classified as a set. However, it was felt that all three provisions of the Explanatory Note to GIR 3 (b) with regard to "sets" were fulfilled and in the absence of a legal definition these provisions should be applied. The Committee first decided that the combination was a set, taking into account GIR 3 (b), and classified it in heading 94.03 by application of GIR 3 (c). Classification at subheading level was decided by application of GIR 3 (b), since it was not clear to determine whether the set was of a kind for use in the kitchen. Application of GIRs 1, 2 (a), 3 (c) and 6.	NC1123 G/7 NC1082 NC1004 F/13 NC0966 NC0938 H/12 NC0930 NC1139 K NC1178 G/10 + O/20	HSC/38	9403.60/1	3041

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
249.	Baby walker of plastics with a folding tubular-steel frame mounted on eight casters. It moves on the casters and includes a seat formed by a piece of fabric in which two holes have been made to allow the baby's legs to pass through, together with a table to which toys are attached. It is intended to help babies learn safely how to walk.		9403.70	The walker was intended to help baby walk rather than sit. In practice, the baby was more often in a standing than a seated position when in the walker. Application of GIRs 1 and 6.	NC0655 H/23 NC0637 NC0686 NC0730 G/15 + M/34	HSC/30	9403.70/1	1596
250.	Two-wheeled foot propelled scooters , designed to be ridden by children, consisting of a platform, a non-adjustable steering column and small solid wheels. <i>See also Nos. 238, 239, 240 and 251.</i>		9503.00 (HS 2007) (9501.00 HS 2002)	Application of GIR 1 (*) : Originally classified under HS 2002 heading 95.01 . The Committee also amended the Explanatory Note to heading 95.01 (HS 2002) and adopted CO 9501.00/2 (renumbered 9503.00/2 in 2007)	NC0510 G/16 NC1059 N/4 NC0405 NC0430 IJ// 6 NC0478 NC0539 NC0590 G/8 + L/9	HSC/28	9503.00/2	2843
251.	Two-wheeled foot propelled scooters , designed to be ridden by children, youngsters and adults, consisting of a platform, height-adjustable steering column, small solid wheels and a foot brake on the rear wheel. <i>See also Nos. 238, 239, 240 and 250.</i>	87.16 / 95.01 / 95.06	9503.00 (HS 2007) (9501.00 HS 2002)	The Committee agreed that heading 95.01 was restricted to the wheeled toys designed to be ridden only by children, because the terms of this heading did not include any restriction as to the use of the articles of this heading "exclusively" by children. Use of these scooters by adults for transport purposes on an occasional basis would not change their classification. Application of GIR 1 (*) : Originally classified under HS 2002 heading 95.01 . The Committee also amended the Explanatory Note to heading 95.01 (HS 2002) and adopted CO 9501.00/3 (renumbered 9503.00/3 in 2007)	NC0510 G/16 NC1059 N/4 NC0405 NC0430 IJ// 6 NC0478 NC0539 NC0590 G/8 + L/9	HSC/28	9503.00/3	2843

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
252.	Play tent of small size (0.95m in height x 1.15m in width at the base x 1.25m in depth) for use by children indoors or outdoors, consisting of a sheet of nylon cover fabric, a plastic tubular frame and small metal rods for pegging down the tent when used outdoors.	63.06 / 95.03	9503.00 (HS 2007) (9503.90 HS 2002)	In size, shape, design, sturdiness and structure, this tent is identifiable as being exclusively intended for the amusement of children. Application of GIR 1 (text of heading 95.03 and Note 1 (t) to Section XI). (*) : Originally classified under subheading 9503.90 by application of GIR 1 (text of heading 95.03 and Note 1 (t) to Section XI) and GIR 6. However, GIR 6 was deleted since there is no subheading in heading 95.03 under HS2007. The Committee also amended the Explanatory Notes to headings 63.06 and 95.03 and adopted CO 9503.90/2 (renumbered 9503.00/7 in 2007).	NC1059 N/4 NC1310 K/7 + N/30 NC1304 NC0399 NC0430 IJ/1 NC0461 NC0510 F/3 + M/9	HSC/27	9503.00/7	2840
253.	Plastic article in the shape of an egg containing two toy rings and a sealed packet of candy. The article is approximately 55 mm in length by 40 mm in diameter. It consists of two separable halves which fit snugly together at the edges, forming a container in which there are two toy rings of plastics with decoration, and a sealed plastic bag containing tiny drops of candy. <i>See also No. 254.</i>	17.04 / 39.24 / 39.26 / 71.17 / 95.03	9503.00 (HS 2007)	Under HS 2002, the Committee classified the toy rings in heading 9503.90 and the candy in heading 1704.90 separately. The Committee issued CO 9503.90/3 (renumbered 9503.00/8 in 2007). Under HS 2007, as a result of the introduction of Note 4 to Chapter 95, toy rings and candy were classified together in heading 95.03. Consequently, the legal basis in CO 9503.00/8 was revised by deleting "Application of GIRs 1 and 6." and substituting " Application of GIR 1 (Note 4 to Chapter 95). "	NC1553 H/12 NC1059 N/4 NC1304 NC1310 K/7 + N/30 NC1352 NC1377 G/21 + M/12 NC1472 NC1500 F/9 NC1538 NC0881 NC0892 F/14 NC0914 A NC0936 A/I + F/1 + O/14	HSC/34 HSC/45	9503.00/8	3036

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
254.	<p>Toy fan with a container extension holding candy. One version consists of a plastic toy fan (70 mm in diameter). This fan forms the lid of a handle made of transparent rigid plastics (190 mm long and 7 mm in diameter) containing tiny drops of candy. Another version consists of three toy plastic fans (70 mm in diameter) mounted one above the other. These fans form the lid of a handle made of transparent rigid plastics (145 mm long and 10 mm in diameter), which contains tiny drops of candy.</p> <p><i>See also No. 253.</i></p>	17.04 / 39.24 / 39.26 / 95.03	9503.00 (HS 2007)	<p>Under HS 2002, the Committee classified the toy fan in heading 9503.90 and the candy in heading 1704.90 separately. The Committee issued CO 9503.90/4 (renumbered 9503.00/9 in 2007). Under HS 2007, as a result of the introduction of Note 4 to Chapter 95, toy fan and candy were classified together in heading 95.03. Consequently, the legal basis in CO 9503.00/9 was revised by deleting "Application of GIRs 1 and 6." and substituting "Application of GIR 1 (Note 4 to Chapter 95.)"</p>	<p>NC1059 N/4 NC1304 NC1310 K/7 + N/30 NC1352 NC1377 G/21 + M/12 NC1418 NC1443 IJ/15 NC1472 NC1500 F/9 + K/5 NC0881 NC0892 F/14 NC0914 A NC0938F/1 + O/14</p>	HSC/34 HSC/44	9503.00/9	3036
255.	<p>An apparatus (console) presented in a box for retail sale, together with a controller module with a connecting cable, a cable to connect the console to an audio / video device, a power supply cable and, in certain cases a CD-ROM. The console includes the following components :</p> <ul style="list-style-type: none"> - a central processing unit (CPU), - a 32 Mbits DRAM main memory module, - a digital versatile disk (DVD) drive, - a graphics chip, - 2 universal serial bus (USB) connector ports, - 2 controller module ports, - 2 memory card slots, - an audio / video connector port (IEEE 1394), - an optical digital output connector port. <p>Besides the controller module, several</p>	84.71 / 95.04	9504.10	<p>It was agreed that the apparatus was indeed a sophisticated and multifunctional machine, capable of performing the functions of an automatic data processing machine (heading 84.71), sound reproducing apparatus (heading 85.19), video reproducing apparatus (heading 85.21) and a video game player (heading 95.04). However, any machine which could be "freely programmed" or could "process data" could not automatically be regarded as being solely or principally an ADP machine for the purposes of the HS. The apparatus was advertised, marketed, imported and presented for retail sale as a video game player, in a box containing a console, a game controller and connection cables, and was designed to be used with a television receiver. Its main component being the</p>	<p>NC0796 F/5 NC0758 NC0590 H/10 NC0546 NC0510 G/9 NC0471 NC0845 F/6 + M/8</p>	HSC/32	9504.10/1	2811A

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
	<p>devices can be connected to the console such as a standard keyboard, a mouse, a television receiver, a data monitor or a printer. A drive bay inside the console allows incorporation of a hard disk drive and an Ethernet adaptor.</p> <p>The apparatus is capable of :</p> <ul style="list-style-type: none"> - processing dedicated software for playing video games, - converting digital information from compact video disks (DVD) or compact audio disks (CD) into video / audio signals for reproduction by television receivers or audio systems, - being programmed in "YABASIC". <p>The controller module has several control buttons, which are mainly used for playing video games.</p> <p>See also Nos. 183, 218 and 256.</p>			<p>video game player, and thus it should be excluded from Section XVI by application of Note 1 (p) to that Section.</p> <p>Application of GIRs 1 (Note 1 (p) to Section XVI) and 6.</p> <p>The Committee also amended the Explanatory Note to heading 95.04.</p> <p>(*): In HS 2012, heading 95.04 and its structure were amended and Subheading Note 1 to Chapter 95 was inserted to clarify the classification of video game consoles and machines.</p>				
256.	<p>An apparatus (video game console) presented in a box for retail sale, together with a wireless game controller, a wireless remote controller for the Blu-ray / DVD / CD drive, a memory card adaptor, a power supply cable, a cable to connect the console to an audio / video device, a USB cable and a LAN cable. The console includes the following components :</p> <ul style="list-style-type: none"> - a central processing unit, - 256 MB Main Random Access Memory (RAM), - 256 MB Video Random Access Memory (VRAM), - a 2.5" 60 GB hard drive, - a Blu-ray / DVD / CD drive (read-only), 		9504.10	<p>The Committee agreed by consensus that the article at issue was not sufficiently different from the one subject to the decision given in No. 255 above to justify a different classification.</p> <p>Application of GIRs 1 (Note 1 (p) to Section XVI) and 6.</p> <p>(*): In HS 2012, heading 95.04 and its structure were amended and Subheading Note 1 to Chapter 95 was inserted to clarify the classification of video game consoles and machines.</p>	<p>NC1310 IJ/5 NC1289 NC1004 F/16 + L/8 + L/7 NC0845 F/6 + M/8 NC0796 F/5 NC1377 F/7 + M/18 (+ corr NC1378)</p>	HSC/42	9504.10/2	2811B

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
	<ul style="list-style-type: none"> - a graphical controller, - 4 universal serial bus (USB) ports, - a Memory Stick slot, - an SD memory card slot, - a Compact Flash slot, - an Ethernet connector, - an HDMI port, - an analogue – AV multi out port, - a digital audio-digital out (optical) port. <p>The apparatus is capable of communication by means of Ethernet (10BASE-T, 100BASE-TX, 1000BASE-T), Wi-Fi (IEEE 802.11 b / g) and Bluetooth 2.0 standards.</p> <p>Besides the wireless controllers, several devices can be connected to the console such as a USB or wireless keyboard or mouse, a television receiver, or a monitor.</p> <p>The apparatus is capable of :</p> <ul style="list-style-type: none"> - processing dedicated software for playing video games, - converting digital information from Blu-ray disks, DVDs or CDs into video / audio signals for reproduction by television receivers or audio systems, - being programmed in Linux or other operating systems and - running Linux-based end-user applications, including e-mail, word processing, Internet browsing and graphics viewing. <p>The wireless game controller has several control buttons, which are mainly used for playing video games.</p>							

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
<i>See also Nos. 183, 218 and 255.</i>								
257.	Circular-shaped silver coloured metal discs printed on both sides. One side shows the picture of a fictitious character. On the other side, trademarks appear. In addition, each disc has a number indicating its place in the numerical sequence of the collection which comprises several fictitious characters. Although the collectible discs are used as promotional gimmicks to stimulate the sales of a particular brand, they are designed for playing games.	49.11 / 95.03 / 95.04	9504.90	It was expressed that the discs in question should be regarded as printed advertising material since they were primarily intended for promotion of chips and not accompanied with rules of any game. However such rules could be invented by those children who bought the discs and, moreover, rules of a game with the discs were available from the Internet, and advertising function of these discs was inferior as compared with the function of a game. Application of GIRs 1 and 6.	NC0892 F/13 NC0879 NC0914 H NC0938 F/8 + O/21	HSC/34	9504.90/1	3025
258.	“Roller shoes” consisting of shoes covering the ankle, with uppers of leather and outer soles of rubber, incorporating two permanently attached, retractable wheels that fit into special cavities in the outer sole, thus providing the option of using the footwear as in-line skates (roller blades) when the wheels are pulled out.	Chapter 64 / 95.01 / 95.06	9506.70	“In-line” skates could be regarded as roller skates within the meaning of Note 1 (f) to Chapter 64. Given the wheels are permanently attached to the outer sole, the strict application this legal provision would lead to Classification in Chapter 95. It was difficult to envisage classifying as toy footwear, because it can also be used as a “normal” walking shoe. Application of GIRs 1 and 6.	NC0655 H/10 NC0590 IJ/10 NC0558 NC0687 NC0730 G/16 + M35	HSC/30	9506.70/1	2918

#	DESCRIPTION OF GOODS	HS CODES UNDER CONSIDERATION	CLASSIFICATION DECISION	CLASSIFICATION RATIONALE AND OBSERVATIONS	RELEVANT DOCUMENTS	DECISION TAKEN	CLASSIFICATION OPINION	FILE
259.	<p>Ice hockey pants, specially designed to be worn for the protection of the body against injury while playing ice hockey, consisting of an interior comprising several pieces of protective equipment of plastics, fitted in an exterior textile shell.</p> <p><i>See also Nos. 154 and 155.</i></p>	Section XI / 95.06	9506.99	<p>The Committee agreed that the ice hockey pants at issue were composed of several pieces of pads which were the protective equipment and were held in place within the textile shell. Their objective characteristic showed that they were specially designed articles, the primary aim of which was to provide protection to ice hockey players from injuries during the game and they were a requisite to playing ice hockey. Legal Note 1 (t) to Section XI clearly indicated that Section XI did not cover articles of Chapter 95, for example sports requisites. Therefore, the ice hockey pants were covered by the scope of the legal text of heading 95.06 by application of GIR 1 and legal Note 1 (t) to Section XI.</p> <p>Application of GIRs 1 and 6.</p> <p>The Committee also amended the Explanatory Note to headings 61.10, 61.14 and 95.06.</p>	<p>NC1500 E/1 NC1487 NC1462 NC1377 G/5 NC1335 NC1310 H/21 NC1286 NC1553 O/21 NC1604 N/14</p>	HSC/44	9506.99/1	3128

* * *

4. LIST OF SESSIONS 2001 – 2010

HSC	RSC
27 th - May 2001	23 rd - March 2001
28 th - November 2001	24 th - September 2001
29 th - May 2002	25 th - March 2002
30 th - November 2002	26 th - September 2003
31 st - May 2003	27 th - March 2003
32 nd - November 2003	28 th - September 2003
33 rd - May 2004	29 th - March 2004
34 th - September – October 2004	30 th - November - December 2004
35 th - March 2005	31 st - May 2005
36 th - September 2005	32 nd - November - December 2005
37 th - March 2006	33 rd - May 2006
38 th - September – October 2006	34 th - November - December 2006
39 th - March 2007	35 th - May 2007
40 th - September – October 2007	36 th - November 2007
41 st - March 2008	37 th - May 2008
42 nd - September – October 2008	38 th - November 2008
43 rd - March 2009	39 th - November 2009
44 th - September – October 2009	40 th - May 2010
45 th - March 2010	41 st - November 2010
46 th - September 2010	