



WORLD CUSTOMS ORGANIZATION



**HARMONIZED SYSTEM (HS) HANDBOOK
FOR CUSTOMS ADMINISTRATION
IN
THE EAST AFRICAN REGION**

*Programme on Capacity Building of Master Trainers
under the JICA Project on Capacity Building
for the Customs Administrations of the Eastern African Region (Phase 2)
Edition 2012*

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The Project on Capacity Building for the Customs Administrations of the Eastern African Region (Phase 2)

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PREFACE

This Handbook has been prepared by the Harmonized System (HS) Working Group members from the East African region under the Japan International Cooperation Agency (JICA) program on capacity building of Master Trainers for the region.

Incorrect classification of commodities does not only put revenue collection at risk but also causes incorrect trade data and wrong determination of the origin of goods, and it also acts, above all, as a barrier to the flow of international trade.

This Handbook will therefore provide Customs officials and Customs Clearing Agents with the knowledge and skills on proper classification of goods, uniform and correct application of the Harmonized System.

The subjects covered in this Handbook include historical backgrounds of the Harmonized System, structure and arrangement of the HS, interpretation of the legal texts, application of the General Interpretative Rules (GIRs), outline of the Sections in the HS Nomenclature and case studies.

ACKNOWLEDGEMENT

Writing and producing a book of this magnitude has been possible because of the contribution of many people who deserve special recognition.

Special appreciation to the Government of Japan for the continued technical and financial assistance offered to the Revenue Administrations of the East African Region, the World Customs Organization (WCO) for the provision of Harmonised System Experts in international standards and best practices.

We also extend our gratitude to the Management of the respective Revenue Authorities in the East African Region for their financial and moral support and the commitment to the success of this programme.

Special thanks to Mr. Tsuneo Yamahara, Mission Head of Japanese Experts, Mr. Shinji Urakawa and Mr. Masaharu Shimoya, JICA Customs Project Chief Advisors, for the support and encouragement rendered to us. Special appreciation goes to our experts from Japan Customs, Mr. Takeshi Daidoji, Mr. Tetsuya Akasaki, and Mr. Seiki Yamashita. JICA Customs Project Advisor, Mr. Takao Iwai, JICA Project Coordinators, Mrs. Yukari Yoshida, Mrs. Yoko Konishi, WCO experts Mr. Alexey Shcheglov, Mr. Alvaro Fernandes-Acebes, Mr. Ed De Jong and Mr. Allan Morgan, Administrative Assistant for JICA Customs Project.

Finally, special thanks to the HS Working Group Leader Charles Sabuni of TRA, Sub-Leader Peninah Kirungi of URA, and group members Denise Nyandwi, Celestin Nzeyimana, Angelo Jocelyn Butoni, Emma Marie Ndoricimpa of OBR; David Kimuli, Winfred Jillani, Leonard Sang, Charles Murithi of KRA; Vivian Umurungi, Margret Mbabazi, Augustine Karugahe, Aline Shumbusho of RRA; Adribert Tutuba, Rogasian L. Shirima, Pius Kibahila of TRA; Jameson Rubagumya, George Achaye Francis Otyama of URA; for their dedication, sacrifice, commitment and team work which made the compilation of this Handbook a success.

Kyoko Kuwajima
Director General
Industrial Development and Public Policy Department
Japan International Cooperation Agency



On behalf of Japan International Cooperation Agency (JICA), I would like to congratulate the completion of the “Intelligence Analysis Handbook for Customs Administrations in the East African Region” which has been developed by the team of the Master Trainers Programme. JICA expects this “Handbook” would benefit both Customs Administrations and trade partners in East Africa.

JICA is working together with countries of Africa for development of economic corridors and construction of One Stop Border Post (OSBP) for trade facilitation under the Japan’s initiative at the Tokyo International Conference on African Development IV (TICAD IV). As one of the key components, JICA’s Project on Capacity Building for the Customs Administrations of the Eastern African Region (Phase 2) (the JICA Customs Project) has dynamically and speedily been extending a variety of activities hand in hand with the partner organizations, such as the Revenue Authorities/Customs Administrations and Clearing and Forwarding Agent Associations of the East Africa Community (EAC) member states.

One of its highlighted activities is the Master Trainers Programme, whose prime goal is capacity development of the Customs officers in the fields of Customs Valuation, HS Classification and Intelligence Analysis. The programme is an innovative and interactive programme with specific focus on training of core trainers. The Working Group members, all of whom have been assigned full-time to this programme by the respective Revenue Authorities/Customs Administrations since its beginning in January 2010, have not only gained skills and knowledge, but also strenuously developed and revised a draft “Handbook”, and conducted a number of their own training courses with support of the experts from the Japan Customs and the World Customs Organization (WCO). JICA believes that the “Handbook”, which they have developed by themselves, is the culmination of their hard work and utmost efforts throughout the Master Trainers Programme.

In this regard, I would like to extend its cordial gratitude to our development partners, especially the Japan Customs, the WCO and the EAC for their dedicated contribution to the JICA Customs Project, especially to the success of the Master Trainers Programme, in the development of the above mentioned “Handbook”.

I sincerely hope that this “Handbook” would be fully and widely used as the essential Training Material for further effective trade facilitation in East Africa and beyond its boundaries.

Kenneth Bagamuhunda
Director Customs
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The Handbook on Customs Valuation, HS Classification and Intelligence Analysis has been developed by a team of Customs officials who are members of the Master Trainers Programme under the JICA Project on Capacity Building for the Customs Administrations of Eastern African Region (Phase 2).

This Handbook is a tool premised on the EAC Customs instruments which include among others, the EAC Customs Union Protocol, EAC Customs Management Act, EAC Customs Union Common External Tariffs, EAC Rules of Origin, EAC Customs Management Regulations, EAC Customs Compliance and Enforcement Regulations, EAC procedure manual, EAC Valuation manual and EAC Post Audit Clearance Manual,

To enhance Customs training and professionalism, an EAC Customs Training Curriculum has been developed which will ensure harmonized training in all the Partner States hence effective skills development and service delivery. In addition, an EAC Trainers' Guide, has been developed to assist trainers in the EAC have common approach in the delivery of Customs trainings. These Handbooks will be a reference training material in teaching and learning in support of the above EAC training tools.

On this occasion, I also congratulate the members of the Master Trainers Programme who were drawn from all the five EAC Partner States. They have successfully developed the Handbooks as a regional team for the whole of EAC.

The EAC is in the process of consolidating the Customs Union through establishment of a Single Customs Territory. The Single Customs Territory will facilitate and lead to free circulation of goods without barriers hence enhance trade facilitation which a driver of trade and the economy in this Region. The Handbooks therefore comes in handy as a tool for the realization of trade facilitation in the region.

I want to salute JICA for the financial and technical support provided in the development of this handbook. We appreciate that the ties JICA has built with EAC have continued to strengthen from year to year particularly in support of Customs reforms and modernization in EAC. We pledge our commitment to sustain the relationship and wish to affirm that the Handbooks will be tool for training in the East Africa Community.



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For decades, each Customs Administration of the EAC partner states have placed its primary role exclusively in collecting revenue, taking advantage of its unique nature of controlling the trade through its own territorial sea, lake, air, as well as border posts. As we see in the emerging dynamics in the region, however, its roles are drastically changing into trade facilitation, leading various initiatives of both national and regional level. These initiatives are, for example, “AEO Program”, “Customs Union”, “Common Market”, “Elimination of NTBs” and so forth.

With this background, the JICA’s Master Trainers Programme was launched in January 2010 under the recognition by all the then-Commissioners General of the 5 Revenue Authorities of KRA, OBR, RRA, TRA and URA seeking to develop Master Trainers among the nominated Customs officers from the respective Customs Administrations who would be highly valuable human resources with great deals of knowledge and skills in Customs businesses, specifically Customs Valuation, HS Classification, and Intelligence Analysis. Once they are accredited as the Master Trainers, they would become indispensable stronghold for the Customs administrations in leading various Customs’ initiatives, including capacity building of other Customs officers as well as private sectors, such as importers, exporters, and clearing agents.

In this occasion, we are honored to express our utmost gratuity in acknowledging the publication of the “Handbook” on Customs Valuation, HS Classification, and Intelligence Analysis respectively, all of which were developed through great efforts by the Master Trainer Candidates with support of JICA and WCO. We all acknowledge here that it will be fully used for long as one of the key training materials for our training purposes.

Masaharu Shimoya
Chief Advisor
The Project on Capacity Building
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Eastern African Region (Phase 2)



On behalf of JICA Customs Project team as well as our predecessors who have started the Master Trainer Programme, Japan Customs Experts, Officers of World Customs Organization who have been involved in this programme, I would like to extend my cordial congratulations to the members of Master Trainer Programme who have developed the Handbooks for training of Customs Valuation, HS Classification and Intelligence Analysis.

As Chief Advisor of the Project, I have closely monitored and supervised the activities by all the Master Trainer Programme members. Their willingness and enthusiasm had been very strong at each activity, their teamwork and dedicated efforts made it realize these Handbooks. I sincerely congratulate them and am proud of each member of the team who made great contribution to develop the handbooks.

All three subject areas featured in the Handbook are the KEY areas for Customs operations in which intensive Customs techniques and knowledge are required. The theories, their key rules and regulations, are compiled in the Handbooks and we expect these knowledge and skills will be widely shared among the officers and industries.. I would like to highlight the important points in each subject areas as follows;

HS Classification:

Goods must be classified as presented before you, the duty rate is not an issue;

Customs Valuation:

To identify who is the buyer and who is the seller, and to find out price actually paid or payable plus adjustment elements;

Intelligence Analysis:

Intelligence Analysis is a tool of trade facilitation. The tool shall be used to differentiate the customs approach to low risk stakeholders and high risk stakeholders.

I can say that a combination of the above customs technique will provide better trade incentives to importers, exporters and Customs Clearing Agents.

JICA Customs Project aims for better trade facilitation in this region and I am sure that the Handbooks will contribute to capacity building of both Government and its stakeholders and benefit them in facilitate smoother Customs clearance for both sides.

The JICA Customs Project team continuously support the various activities for capacity building of Customs Administrations and the Clearing Agents in this Region. We are very happy to work together with our counterparts for their reform and modernization.

LIST OF ABBREVIATIONS

BTN	Brussels Tariff Nomenclature
CCC	Customs Cooperation Council
CCCN	Customs Cooperation Council Nomenclature
CET	Common External Tariff
EAC	East African Community
EACCMA	East African Community Customs Management Act
EN	Explanatory Notes
GATT	General Agreement on Tariff and Trade
GIR	General Interpretative Rule
HS	Harmonized System
JICA	Japan International Cooperation Agency
KRA	Kenya Revenue Authority
OBR	Office Burundais des Recettes (Burundi Revenue Authority)
RRA	Rwanda Revenue Authority
SITC	Standard International Trade Classification
TRA	Tanzania Revenue Authority
URA	Uganda Revenue Authority
WCO	World Customs Organization

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1.0 HISTORICAL BACKGROUND OF THE HARMONIZED SYSTEM (HS)

1.1 Introduction

The first International Statistical Nomenclature was adopted at the second International Conference on Commercial Statistics held in Brussels in 1913. In May 1927, the idea of having a common framework of Customs tariff arose during the World Economic Conference convened in Geneva.

1.2 Geneva Nomenclature

The first international Customs nomenclature was created in 1931 in Geneva in an attempt to revitalize trade which had been paralyzed by the economic depression of 1929. This was done by the support of the League of Nations and was known as the **Geneva Nomenclature**. The aim was to have it serve as the common basis of a nomenclature for the most important trading nations. However, the nomenclature did not meet expectations and stopped functioning, when the League of Nations became powerless and was replaced by the United Nations at the end of the World War II in 1945.

1.3 Standard International Trade Classification (SITC)

The League of Nations published “*Minimum list of Commodities for International Trade Statistics*” in 1938, based on the 1937 revision of the League’s *Draft Customs Nomenclature*. Since the League’s “Minimum list” required many necessary modifications, the United Nations prepared the list with the assistance of expert consultants and drew up the 1950 edition of the United Nations Standard International Trade Classification (SITC). (The UN Document ref. ST/ESA/STAT/SER.M/34/REV.4)

1.4 Customs Co-operation Council (CCC)

In 1947, thirteen governments represented in the Committee for European Economic Co-operation set up a Study Group to examine the possibility of establishing one or more Customs unions between the various European countries, in accordance with GATT principle.

In 1948, the Study Group decided to establish two Committees. One of the Committees later became the Customs Co-operation Council (CCC). The Convention establishing the CCC entered into force on the 4th of November in 1952 (Referred to the WCO official homepage).

The CCC published Brussels Tariff Nomenclature (BTN) in 1955, which was renamed Customs Cooperation Council Nomenclature (CCCN) in 1974. The CCCN had 21 sections, 99 chapters and 1,241 headings.

1.5 Harmonized System (HS)

The HS Nomenclature was largely based on the CCCN. It drew inspiration from the SITC (Standard International Trade Classification), the European Community Nomenclature, the

United States Nomenclature, the Canadian Nomenclature and the Japanese Nomenclature. The components were augmented to form the Harmonized System, which entered into force on the 1st January, 1988. The HS nomenclature is a system of naming and categorising objects or products or goods in a given group for customs tariff purposes.

The HS is a multipurpose international nomenclature developed by the World Customs Organization (WCO). It comprises about 5000 commodity groups; each identified by a six digit code, arranged in a legal and logical structure.

1.6 Uses of HS

A common Nomenclature is not only necessary in classifying goods in the international trade, but also for the following reasons;

- (i) Levy Customs duty on imports and exports
- (ii) Provide reliable statistics on international trade
- (iii) Determination of the origin of goods
- (iv) Monitor trade in controlled goods (i.e. narcotics, ozone layer depleting chemicals, endangered species, etc.)
- (iv) Remove trade barriers and facilitating the international trade

1.7 Advantages of International Customs Nomenclature

All goods in the international trade should be classified uniformly and consistently according to a common international nomenclature. This eliminates reclassifying goods as they are moved from one country to another.

Customs terminologies are standardized in the nomenclature, which makes it easier for import and export companies, manufacturers, shippers and Customs administrations to apply. It also helps in trade negotiations, enabling trade figures conform to a uniform standard so that they can be compared internationally. This facilitates analysis and comparisons of international trade.

1.8 HS Users

Harmonized Commodity Descriptions and Coding System (HS Nomenclature) is designed as a multi-purpose tool and is therefore used by;

- Governments
- International Organizations
- Importers and Exporters
- Manufacturers
- Traders
- Shipping agents
- Transporters
- Port Authorities
- Statisticians, etc.

1.9 HS - An International Convention

The Harmonized System Convention came into force on the 1st January, 1988. It is reviewed every four to six years in order to reflect changes in technology and international trade patterns. It was amended in 1992, 1996, 2002, 2007 and the 2012 edition. 141 individual countries and the European Union have signed the convention and are Contracting Parties as of January 2012. However, there are over 200 countries using the HS, which covers about 98% of the world trade.

HS Convention:

HS Convention, among other things,

- (i) Incorporates the HS Nomenclature in the Annex;
- (ii) Requires that the Contracting Parties apply the HS as the basis for their Customs tariffs and trade statistics;
- (iii) Establishes the Harmonized System Committee (HSC) to administer the Nomenclature;
- (iv) Provides for settlement of classification questions and disputes to a secure uniform interpretation and application of the HS; and
- (v) Provides for the periodic updating of the HS Nomenclature to reflect changes in technology, trade patterns and others.

HS updates

The first amendment was made in 1992, which was mainly editorial and consisted of 5,018 HS Codes.

The second update was made in 1996, consisting of 393 sets of amendments with 5,113 HS codes.

Third update was made in 2002, consisting of 374 sets of amendments with 5,224 HS codes.

Fourth update was made in 2007, consisting of 354 sets of amendments with 5,052 HS codes.

Fifth update was made in 2012, consisting of 220 sets of amendments with 5,212 HS codes.

98 set relating to the agricultural sector, 27 to the chemical sector, 9 to the paper sector, 14 to the textile sector, 5 to the base metal sector, 30 to the machinery sector, and an additional 37 that apply to a variety of other sectors.

2.0 STRUCTURE OF THE HARMONISED SYSTEM (HS)

2.1 Introduction

The structure of the Harmonized System (HS) Nomenclature is comprised of 21 Sections and 99 Chapters. Chapter 77 is reserved for future use in the HS and Chapters 98 to 99 are reserved for special uses by the contracting parties. For example, Kenya uses Chapter 99 for communication services, while Canada uses one of the headings in Chapter 98 for goods declared by returning residents. There are 1,244 Headings and 5,212 Subheadings in the HS 2012 version.

2.2 Sections of the HS

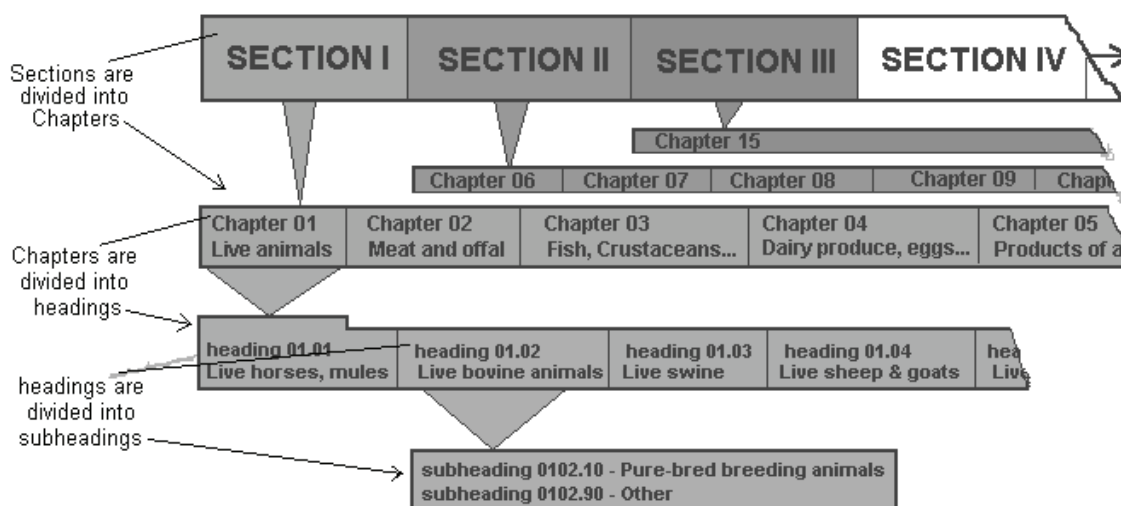
The Harmonized System comprises of 21 Sections which cover all the commodities of international trade. The Section numbers are written in Roman numerals such as I, II, III.

2.2.1 Arrangement of Sections

The arrangement of Sections in the HS is based on three principles;

- (a) Articles made of same material are grouped together, for example, Section II (Vegetable products) and Section XV (Base metal and articles of base metal).
- (b) Goods of the same use or function are put together, for example, Section XVII (Vehicles, aircrafts, vessels and associated transport equipment) and Section XIX (Arms and ammunitions, parts and accessories thereof).
- (c) The stage of processing or degree of manufacturing of articles are put together, for example, Section V (ores slag and ash) which are unworked and Section XV (Base metal and articles of base metal) which are products of the articles in section V.

Illustration of the Structure of the HS



2.3 Chapters in the HS

Chapters are the next level of sub-division after Sections in the HS. Sections in the HS contain one or more Chapters, for example, Section I has five Chapters, while Section III has only one Chapter.

The Chapter numbers are written in Arabic numerals and have 2 digits for instance 01, 02, 15, 16.

2.4 Sub-Chapters in the HS

A Chapter may be subdivided into two or more sub-Chapters to clarify and underline the differences between products in the same Chapter. Such classes which are arranged according to the characters, to the degree of processing, or to a combination thereof, are provided for in Chapters 28, 29, 39, 63, 69, 71 and 72.

Example:

Chapter 71 **Natural or cultured pearls, precious or semi-precious stones, precious metals, metal clad with precious metal and articles thereof; imitation jewellery; coin** is divided into three sub-Chapters:

Sub-Chapter I	Natural or cultured pearls and precious or semi-precious stones
Sub-Chapter II	Precious metal and metals clad with precious metals
Sub-Chapter III	Jewellery, goldsmiths' and silversmiths' wares and other articles

2.5 Structure of the Heading and Subheading

The HS heading number is denoted by four digits codes. The first two digits show which Chapter a commodity belongs to and the last two digits indicate position of the heading in the Chapter. A heading may further be sub-divided into two or more subheadings, where deemed appropriate, individualizing narrower categories of commodities.

These subcategories (subheadings), which are preceded with one or two dashes as the case may be, are identified with an additional two digits numerical code. The one-dash subheadings are shown as five digits numerical codes which are generated by adding one digit to the heading.

A one-dash subheading may be further subdivided to two-dash subheadings, which are presented as six digits numerical codes created by adding one more digit after their parental one-dash subheadings' codes.

The one-dash headings and two-dash subheadings are also identified by recognizing the dashes “-” and “--” placed before their terms of subheading respectively. In the case that a heading is not further subdivided, two zeros are added after the four digits codes number.

Where a subheading is not further divided, a zero is added after the 5th digit to make it Six digit code which is the international harmonized system code.

Example:

- 01.06 Other live animals (heading)
- 0106.1 - Mammals (one dash subheading)
- 0106.11 --Primates (two dash subheading)

More digits codes are often used at national/regional level. For example, the EAC – CET 2007 uses eight digits codes at its regional level.

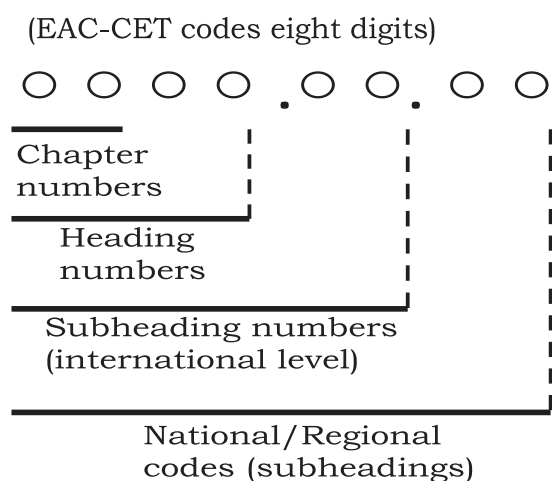
2.6 National/ Regional Subdivision

The following example will help to illustrate the subheading for a heading, which is undivided.

Heading 84.44 is not subdivided and its subheading, therefore, has two zeros after the first four digits, as; 8444.00

The EAC–CET have eight digits codes. Where the HS subheading is undivided, two zero are further added after the 6 digits as the 7th and 8th digits, for example 8444.00.00

Figure 2.2 Illustration of the Numbering System



2.7 Interpretation of Legal Notes, Terms of the Heading and Principals Used In Arrangement of the HS

2.7.1 Introduction

To ensure uniform interpretation and application of the HS, there are classification principles and legal notes which shall be consulted in the process of classifying goods.

2.7.2 Definitions

Terms of the heading

These are descriptions of commodities in the HS at four digits level. Headings are further split into subheadings. Headings having mutually related scopes are grouped into a Chapter, and relevant Chapters are grouped into a Section.

Section and Chapter Notes

These are legal provisions to be referred to during classification of goods. They guide users during classification of goods. The notes form an integral part of the HS and appear after the titles of Sections and Chapters in the nomenclature.

Subheading Notes

These are legal provisions that guide the classification at the subheading level. They may appear after Chapter notes in the nomenclature.

2.7.3 Features and Styles of the Terms of Headings

There is a difference between punctuation marks which are used in a normal text and the one used in the HS. It is also important to note that several heading texts have broad meanings but some of heading texts have a specific meaning.

i. Article with broad meanings

Some of the terms of headings refer to a **specific** product or article (for example heading 04.09 “Natural honey”, heading 12.03 “Copra”, heading 96.04 “Hand sieves and hand riddles”).

Terms of headings having **broad** meanings, for example, heading 39.26 “other articles of plastics” is a basket heading of Chapter 39 (for articles of plastic) and covers office and school supplies, articles of apparel and clothing accessories (gloves etc), fittings for furniture made of plastic, if those articles are not referred to in other headings. Another example is heading 09.01, which includes “coffee” roasted or not roasted and whether or not decaffeinated. The heading includes coffee in husks and skins and coffee substitutes containing coffee in any proportion.

ii. Punctuation Marks

Terms of the heading with Semi-colon (;)

Some of heading texts include independent items which are divided by semicolon (;). This means that the semicolon(;) has two functions, as a full stop (.) and it separates the terms of heading into parts of different scopes.

For example, heading 42.02 reads :

“1)Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle-cases, binoculars cases, camera cases, gun cases, holsters and similar containers; 2)travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarettes-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper”

The commodities listed before the semi-colon in the terms of the heading (part 1 above) have no limitation regarding their materials content. On the other hand, the latter ones after the semi-colon in the terms of the heading (part 2 above) must be made ‘*of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper*’.

Terms of heading with comma(s)(,)

In the Harmonized System, Commas (,) are distributive. This means that in the terms of the heading, a description after the last comma applies to all the goods previously mentioned.

For example, heading 69.11 reads:

“Tableware, kitchenware, other household articles and toilet articles, of porcelain or china”

This expression implies that the tableware and kitchenware must be of porcelain or china and that other household articles and toilet articles must also be of porcelain or china.

One-dash terms of subheading with a colon (:)

When a colon (:) appears at the end of one-dash subheading text, it indicates that the one dash subheading is further divided into two-dash subheadings.

Example:	Heading 01.03		Live swine
	0103.10	-	Pure bred breeding animals
		-	Other:
	0103.91	--	Weighing less than 50kg
	0103.92	--	Weighing 50kg or more

The one dash subheading text (pure bred breeding animals does not have a colon (:)) and therefore not further subdivided. On the other hand, the one dash subheading (Other) has a colon (:) meaning that it is further subdivided into weighing less than 50kgs and weighing 50kgs or more.

iii. Special Provisions

Some of the legal Notes have the expression “otherwise require”. This means that if other legal provisions provide different views to those notes, they are given preference.

For example, Note 1 to Chapter 25 reads:

“Except where the context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or washed with chemicals to eliminate impurities without changing the structure of the product, but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.”

On the other hand, the text of heading 25.07 reads “*Kaolin and other kaolinic clays, whether or not calcined.*”

In this case, the provision of the terms of heading 25.07 is given preference to Note 1 to Chapter 25.

2.8 Legal and Non Legal Texts

2.8.1 Legal Text

The Harmonized System contains Section Notes, Chapter Notes and Terms of the heading as **legal texts** according to Rule 1 of the Harmonized System. The Subheading Notes and terms of the Subheadings are legal texts at the subheading level according to Rule 6 of the General Interpretative Rules of the Harmonized System. Section or Chapter Notes should be consulted for **every** classification.

2.8.2 Non-Legal Text

There are a number of publications that assist in the classification of goods, the Explanatory Notes (EN) of the Harmonized System, the Alphabetical Index and the Compendium of Classification Opinions. These should be referred to during the classification process. The EN and the Index are the HS Committee’s formal guidance on the HS, the compendium is

the HS Committee's classification decisions of individual goods. They help users during classification. However, it should be noted that these publications have no legal force.

2.8.3 Types of Notes

There are three types of Notes; Section Notes, Chapter Notes and Subheading Notes. Section and Chapter Notes clarify the scopes of Section, Chapter and heading (within 4-digit level). Subheading Notes only clarify the scope of subheading for the purpose of classification at the subheading level (within 6-digit).

2.8.4 Functions of Notes

Notes establish as precisely as possible the scope and limits of certain Headings, Chapters and Sections, or define or give classification guidance to certain terms or expressions. These notes derive their legality from GIR 1 and 6.

The Notes can be grouped into 7 categories:

- (a) Illustrative
 - i. Exhaustive lists
 - ii. Non-exhaustive lists
- (b) Exclusion
- (c) Definition
- (d) Classification
- (e) Limitation
- (f) Preference
- (g) Constructive

(a) Illustrative Notes

These Notes demonstrate an exhaustive or non-exhaustive list of goods falling in a heading of a group of headings. Illustrative Notes can further be divided into exhaustive and non-exhaustive Notes.

(i) Exhaustive Notes

They exemplify an exhaustive list of goods falling in a heading or a group of headings.

Examples:

- Note 3 to Chapter 39 give the exhaustive list of goods falling in headings 39.01 to 39.11 (synthetic polymers in primary forms)
- Note 11 to Chapter 39 enumerate ALL articles which are to be classified in heading 39.25(e.g. builders' ware of plastic which includes reservoirs, tanks, of a capacity exceeding 300 liters, doors, windows and their frames). The Chapter Note provides the definite scope of Heading 39.25.
- Note 7 to Chapter 90 describe all the goods falling in heading 90.32 (Automatic regulating or controlling instruments and apparatus).

(ii) Non-Exhaustive Notes

These are Notes which point out a non-exhaustive list of typical goods falling in a heading. It should be noted that those non-exhaustive lists merely give examples of products to be covered by particular headings.

Examples:

- Note 4 to Chapter 15 lists some examples of products falling in heading 15.22.
- Note 4 to Chapter 25 give a list of goods, *inter alia*, included in heading 25.30 (Mineral substances and products).
- Note 11 to Chapter 48 states that heading 48.23 (Other papers) applies, *inter alia*, to the products mentioned in the Note
- Note 2 to Chapter 86 gives a list of goods, *inter alia*, falling in heading 86.07 (Part of railway, etc.) the list given is not exhaustive.

(b) Exclusion Notes

The Notes are designed to avoid misclassification arising when goods are classifiable under two or more headings by application of only the provisions of terms of headings. Therefore they exclude some articles from a particular heading. These Notes give an inventory of certain articles that must not be included in a particular Section.

Examples:

Section Note

Note 1 to Section XI and Note 1 to Section XV provide the descriptions which list certain articles that must be excluded from the Chapters of those Sections.

Chapter Notes

These Notes denote goods/commodities that should be excluded from a particular heading in favor of another heading for example;

- Note 1 to Chapter 15 excludes certain goods like pig fat (heading 02.09), cocoa butter (heading 18.04).
- Note 2 to Chapter 10 excludes sweet corn from heading 10.05 (Maize corn).
- Note 5 to Chapter 59 excludes certain fabrics from heading 59.07.

(c) Definition Notes

These Notes ascertain the meanings of particular terms or expressions within a Chapter or a Section.

Examples

- Note 1 to Section II defines the term “pellets” mentioned in that Section.
- Note 5 to Section XVI give the meaning of the term “machine” used in Notes 1 to 4 of that Section.
- Note 2 to Chapter 44 defines the meaning of the expression “densified wood” applicable throughout that Chapter.

(d) Classification Notes

These Notes establish the class of certain goods which are clearly classifiable under two or more headings. They instruct users how to classify such commodities for examples;

- Note 1 to Section VII establishes the classification of certain goods put up in sets consisting of two or more separate constituents.
- Note 4 to Section XVII establishes the classification of “amphibious motor vehicles”

(e) Limitation Notes

The Notes give lists of classifiable goods or articles, stipulate requirements for classification, or clarify the scopes of headings. The limitation Notes basically include the expressions “... apply only to ...” or “... cover only ...” or “does not cover...” in those texts.

Examples:

Note 3 to Chapter 39 (Heading apply only to ...) and Note 1 to Chapter 82 (This chapter covers only.....) Note 1 to section IX (This section does not cover.....)

(f) Preference Notes

The Notes give priority to one or several headings over one or several other headings for examples;

- Note 2 to Chapter 84 stipulate that headings 84.01 to 84.24 and 84.86 take preference over headings 84.25 to 84.80.
- Note 5 to Chapter 90 gives preference to heading 90.31 over heading 90.13 for certain measuring or checking optical instruments, appliances or machines.
- Note 3 to Chapter 25 gives preference to heading 25.17 over any other heading of that Chapter as to the products which could potentially be classified in that heading.
- Note 2 to Section VI gives certain headings preference over all other headings throughout the Nomenclature, in respect of products put up in measured dozes or for retail sale.

(g) Constructive Notes

These notes have expressions like “... to be regarded as ...” or “applies only...” in those texts, for example:

- Note 3 to Chapter 12 (the seeds listed in the Note are to be regarded as “seeds of a kind used for sowing”).

2.9 Principles used in the Arrangement of the HS

The Harmonized Commodity Description and Coding System, generally referred to as “Harmonized System” or simply “HS” is arranged according to the following principles;

- a) Materials of the commodity
- b) Function of the commodity
- c) Degree of processing

Based on these principles, commodities are arranged into appropriate Sections, Chapters, Sub-Chapters, headings and subheadings.

It is worth noting that titles of Section and Chapter are very general to the extent that they only state what each Section or Chapter contains. Therefore, they are used for ease of reference only, and do not have any Legal force.

Example of Section Title

The title of Section II is “Vegetable products”, but vegetable fats for example Sunflower seed oil belong to Section III.

Example of Chapter Title

The title of Chapter 1 is “Live animals”, but Live fish fall in Chapter 3.

The title of Chapter 44 is “Wood and articles of wood; wood charcoal”, but a wooden table is classified in Chapter 94 as furniture.

(a) Material Content

Some commodities which are made of the same materials are grouped in the same Sections and Chapters.

Example at the Section level

Vegetable products are in Section II, while Base metals and articles of base metals are in Section XV.

Examples at the Chapter level

Rubber products are in Chapter 40, wood products are in Chapter 44, cotton products are in Chapter 52 and wool yarn fabrics are in Chapter 51.

(b) Uses or Functions of Articles

The uses or functions of products or articles are also considered for the categorization of commodities in the HS.

Example at the Section level

- Vehicles, Vessels and Aircraft are means of transport and hence are grouped in Section XVII.
- Arms and Ammunitions and part thereof are for military purpose, and hence grouped in Section XIX.

Examples at the Chapter level

- Tools of base metal are grouped in Chapter 82
- Motorcars and Aircraft are grouped in Chapters 87 and 88 respectively.

(c) Degree of Processing

In the HS, Commodities in International trade which belong in the same category are grouped into Sections and Chapters according to the degree of manufacturing or processing of the commodities.

Sections are arranged in such a way that, raw products are in Sections I-VI, semi-finished products are mainly in Sections VII-X, semi-finished and finished products are in Sections XI-XV with exception of Sections XII, and finished goods in section XVI-XXI.

Example of degree of processing as related to Sections

Live Animals Section I (unprocessed), raw hide and skin from Cattle Section VIII (semi-processed) and leather shoes (finished product) Section XII.

Example of degree of processing as related to Chapter

Wood in Chapter 44 (raw material), Pulp of wood in Chapter 47 (semi-processed), Paper and paperboard in Chapter 48 (finished product).

The principle of arrangement of goods from non-processed to processed goods also applies to headings that is, the greater the degree of processing the higher the heading number with exception of un-worked goods which have not been industrially processed.

Example on degree of processing

Rough wood	44.03	(Raw materials)
Chemical wood pulp	47.04	(Unprocessed)
News print	48.01	(Semi finished products)
Newspaper	49.02	(Finished products)

Example of Un-worked goods

Live Horse, asses, mules and hinnies	01.01
Live bovine animals	01.02
Live swine	01.03
Live sheep and goats	01.04

The headings in Chapter 1 are arranged according to the species of the animals.

3.0. GENERAL INTERPRETATIVE RULES (GIRs) OF THE HARMONIZED SYSTEM

3.1 Introduction

General Interpretative Rules simply referred to as GIRs are a set of rules that govern classification of goods in the Nomenclature. There are six rules (GIR 1- 6) applied sequentially or hierarchically to ensure uniformity and consistency in the application of the HS and how the Nomenclature should be interpreted.

3.2 Legal Framework

The General Interpretative Rules (GIRs) establish the classification principles which are applicable throughout the Harmonized System Nomenclature. The Rules should be quoted to support classification.

GIRs clearly provide a step by step basis for the classification of goods within the HS so that, in every case, an article must first be classified in its appropriate 4-digits heading, then to its appropriate one-dash subheading within that heading and only thereafter to its appropriate two-dash subheading within the predetermined one-dash subheading.

3.3 General Interpretative Rules (GIRs)

3.3.1 General Interpretation Rule 1

The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, Classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

The Rule begins by establishing that the titles of Sections, Chapters and Sub-Chapters are provided “**for ease of reference only**”. They accordingly have no legal bearing on classification.

The HS Nomenclature sets out, in systematic form, goods handled in international trade. It groups these goods in Sections, Chapters and Sub-Chapters whose titles indicate the categories or types of the goods as concisely as possible. In many cases, however, goods covered in a Section or Chapter are so various that it is impossible to specifically cover or cite all of them in their titles.

The second part of this Rule provides that “**For legal purposes classification shall be determined according to the terms of the headings and any relative Sections or Chapter Notes**”, and where appropriate, provided the headings or Notes do not otherwise require, according to the provisions of Rules 2, 3, 4, and 5. The terms of the headings

and any relative Sections or Chapter Notes are paramount and take first consideration in determining classification.

Examples of application of GIR 1:

- A live goat is classified in heading 01.04 according to the *terms of heading*.
- Articles of wood are normally classified in Chapter 44, but Wooden furniture is classified in Chapter 94 according to exclusion Note 1 (o) to chapter 44.

In summary, Classification according to GIR 1 can be made not only where the item is mentioned in the *terms of heading* but also in reference to *Section and Chapter Notes*. These Notes should be referred to for every classification. Other rules are to be applied when classification using Rule 1 fails.

3.3.2 General Interpretative Rule 2

This Rule is divided into two parts, 2(a) and 2(b). It applies only when Rule 1 has failed. It states:

(a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented; the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

GIR 2(a) focuses on the classification of “incomplete or unfinished articles” and “complete or finished articles but presented unassembled or disassembled”. An article that is incomplete or unfinished is still classified as if it were complete or finished, if it has the **essential character** of the complete or finished article.

The first part of Rule 2(a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided that, as presented, it has the essential character of the complete or finished article.

The provisions of this rule also apply to blanks. The term “blank” is contained in Explanatory Note to Rule 2(a) which stipulates that an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used, other than in exceptional cases, for completion into the finished article or part (for example, bottle preforms of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape).

Semi-manufactures not yet having the essential shape of the finished articles (such as bars, discs, tubes, etc) are not regarded as “blanks”.

The second part of Rule 2(a) deals with unassembled or disassembled goods. Articles presented “unassembled or disassembled” means articles the components of which are to be assembled either by means of fixing devices (screws, nuts, bolts etc) or by riveting or welding provided only assembly operations are involved. Presenting unassembled or disassembled goods may be for reasons such as requirement or convenience of packing, handling or transport. However, the following points should be taken into consideration when applying Rule 2(a):

- No account is to be taken in that regard of the complexity of assembly method. However, the components shall not be subjected to any further working operation for completion into the finished state.
- Unassembled components of an article which are in excess of the number required for that article when complete are to be classified separately as an independent article.
- Cases covered by this rule are cited in the General Explanatory Notes to Sections or Chapters (e.g. Section XVI and Chapter 44, 86,87 and 89).
- Goods of Section I to VI are not covered under this Rule.

Example:

A bicycle presented unassembled is classified in heading 87.12 as a complete bicycle since it has the **essential character** of the complete bicycle.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such materials or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

GIR 2(b) concerns mixtures and combination of materials or substances, and goods consisting of two or more materials or substances. The headings to which GIR 2 (b) refers are headings in which there is a reference to a material or substance (e.g. heading 05.07 (ivory, etc.), and headings in which there is a reference to goods of a given material or substance (e.g. heading 45.03 (articles of natural cork)). The Rule applies only if the headings or the Sections or the Chapter Notes do not otherwise require. For example, since the terms of heading 39.20 reads “Other plates, sheets, ... not reinforced, ... or similarly combined with other material”, the Rule does not apply.

The effect of the Rule is to extend any heading referring to a material or substance to include mixtures or combinations of that material or substance with other materials or substances. The effect of the Rule is also to extend any heading referring to goods of a given material or substance to include goods consisting partly of that material or substance¹.

¹ Explanatory note to GIR 2(b), page GIR-3

The last part of GIR 2(b) states that ***“the classification of goods consisting of more than one material or substance shall be classified according to the principles of Rule 3.”***

In addition, there is a similar statement in Explanatory Notes to GIR 2(b) (XIII) which reads “as a consequence of Rule 2(b), if goods are *prima facie* classifiable under two or more headings, classification shall be according to the principles of Rule 3.”

To illustrate the point, the terms of heading 45.03 clearly stipulates that the heading covers “articles of natural cork” only. A bottle top consisting of two different materials (natural cork and metals) is treated beyond the scope of heading 45.03.

When GIR 2(b) applies to the article in question, not only heading 45.03 is taken but also heading 73.26 (Other articles of iron or steel) are extended. That is, there are two possible headings for the classification. Although GIR 2(b) widens the scopes of the headings, it does not conclude the classification. The classification must be considered according to the principles of GIR 3.

3.3.3 General Interpretative Rule 3

When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be as follows:

3(a): Classification by Specific Description

The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

A description by name is more specific than a description by class. For example, shavers and hair clippers with self-contained electric motor are classified in heading 85.10 where they are described by name.

Alternative headings are 84.67 as tools for working in the hand with self-contained electric motor and heading 85.09 as electro-mechanical domestic appliances with self-contained electric motor. The two headings do not describe the article in question by name; hence, heading 85.10 is more specific.

3 (b) Classification by Essential Character

Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

This Rule is applied only if Rule 3(a) fails and deals with mixtures, composite goods consisting of different materials and goods put up in sets for retail sales. The essential character may be determined by nature of the materials or components, bulk, quantity, weight or value of the item, and role of a constituent material or component in relation to use. For example, hair dressing sets consisting of a pair of electric hair clippers (heading 85.10), a comb (heading 96.15), a pair of scissors (heading 82.13), a brush (heading 96.03) and a towel of textile material (heading 63.02), put up in a leather case (heading 42.02) is classified in heading 85.10 as electric hair clippers which gives the set its essential character.

3(c) Classification by Heading Which Occurs Last in Numerical Order

When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

For example, a mixture composed of 50% of cassava flour and 50% of millet flour for preparation of a meal. Cassava fall in heading 11.06 while millet falls in heading 11.02 and none of these give the article its essential character. Therefore the article is classified in heading 11.06 because the heading occurs last in numerical order.

3.3.4 General Interpretative Rule 4

Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

The rule relates to goods which cannot be classified in accordance with the Rules 1 to 3. It provides that such goods shall be classified under the heading appropriate to the goods to which they are **most akin**². When goods are classified in accordance with this rule, it is necessary to compare the presented goods with similar goods in order to determine the goods to which the presented goods are most akin. The presented goods are classified in the same heading as the similar goods to which they are most akin³.

Kinship in the context of this rule depends on many factors such as description, character, and purpose. (This rule is very rarely used and is mainly applicable for new articles in the market.)

3.3.5 General Interpretative Rule 5

- (a) ***Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;***

² Explanatory Note 1 of The Harmonized Commodity Description and Coding System, Fourth edition (2007)

³ Explanatory Note 2 of The Harmonized Commodity Description and Coding System, Fourth edition (2007)

Cases, boxes and similar containers may raise classification challenges, such as;

- Do they belong to articles they contain or intended to contain?
- Should they be classified with the articles they contain or intended to contain, or as an article of their own?

Rule 5(a) governs cases, boxes and similar containers designed for packing and conveyance of goods. This Rule applies to only those containers which:

- (i) Are specially shaped or fitted to contain a specific article or set of articles; and sometimes they are shaped in the form of the article they contain⁴;
- (ii) Are suitable for long-term use so that they can be distinguished from simple packings. They are designed to be as durable as the article they are intended to contain and also designed to protect the article when not in use or during transportation or storage;
- (iii) Are presented with the articles for which they are intended although they may be packed separately for convenience of transport;
- (iv) Are of a kind normally sold together with the article; and
- (v) Do not give the whole its essential character.

Examples of containers presented with the articles for which they are intended, which are to be classified by reference to this Rule are ;

Jewellery boxes and cases (heading 71.13); Electric shaver cases (heading 85.10); Binocular cases, telescope cases (heading 90.05); Musical instrument cases, boxes and bags (for example, heading 92.02).

However, if the cases are presented separately, they are classified in their appropriate headings.

Examples of containers not covered by this Rule are containers such as a silver caddy containing tea, or an ornamental ceramic bowl containing sweets.

- (b) ***Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.***

This rule governs the classification of packing materials and packing containers of a kind normally used for packing goods which they relate⁵.

Packing materials or containers presented with the articles shall be classified with the articles in accordance with Rule 5(b) if they:

- (i) Are not of a kind covered under Rule 5(a).
- (ii) Are of a kind normally used for packing such goods.

⁴ Explanatory Note 5(a) 1 of The Harmonized Commodity Description and Coding System, Fourth edition (2007)

⁵ Explanatory Notes IV TO RULES of The Harmonized Commodity Description and Coding System, Fourth edition (2007)

However this rule is not binding to such packing materials and containers that are clearly suitable for repetitive use such as, certain metal drums or containers of iron or steel for compressed or liquefied gas.

3.3.6 General Interpretative Rule 6

*“For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.”*⁶

The term “mutatis mutandis” means with the necessary changes having been made.

This Rule specifies that for classification purpose, only subheadings at the same level are comparable; This means that, within a single heading the choice of one dash subheading must be made only in comparison with the texts of the competing one dash subheadings; similarly, the selection of the appropriate two dash subheading, where necessary may be made only on the basis of the texts of subdivisions within the applicable one dash subheading.

Example 1

Heading	Subheading	Descriptions	
20.09		Fruit juices and vegetable juices	
	2009.1	-Orange juice	
	2009.11	--Frozen	
	2009.12	--Not frozen of Brix value not exceeding 20	} Comparable
	2009.19	--Other	
	2009.2	-Grapefruit (including pomelo) juice	} Not comparable
	2009.21	--Of Brix value not exceeding 20	
	2009.29	--Other	} Comparable

GIRs thus establish classification principles which are applicable throughout the Harmonized System Nomenclature.

⁶ GIR 6 of The Harmonized Commodity Description and Coding System, Fourth edition (2007)

GIRs clearly provide a step by step basis for the classification of goods within the Harmonized System so that, in every case, a product must first be classified in its appropriate 4-digits heading, then to its appropriate one-dash subheading within that heading and only thereafter to its appropriate two-dash subheading within the predetermined one-dash subheading. It should be emphasized that at each step in the process, no account is taken of the terms of any lower-level subdivisions. This principle applies without exception throughout the Harmonized System.

Examples of headings divided into sub-headings

Front-end shovel loaders

Front-end shovel loaders are classified in HS code 8429.51.

The following steps were followed to reach at the above classification

- (i) The article falls under Chapter 84
- (ii) Term of heading 84.29 has the following description:
Self-propelled bulldozers, angle dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.
- (iii) At one (-) dash subheading, Front-end shovel loader is under subheading 8429.5 comprising of:
Mechanical shovels, excavators and shovel loaders:
- (iv) At two (- -) dash subheading, front-end shovel loader is specifically classified under HS Code 8429.51
8429.51 - - Front-end shovel loaders

One-dash subheadings are identified by the fifth and the sixth digit of the HS Code, the last digit always being a zero if the subheading has not been further subdivided and a single dash (-) before the description of the commodity.

One-dash Subheadings which have been further subdivided are called Two-dash subheadings and are identified by the sixth digit of the code which is never a zero and by two dashes (- -) before the description of the commodity.

It is clearly stated in the Explanatory Notes that;

- (i) Rules 1 to 5 govern, mutatis mutandis classification at subheading levels within the same heading.
- (ii) For the purposes of Rule 6, the following expressions have the meanings hereby assigned to them:
 - (a) “Subheading at the same level”: one-dash subheadings(level 1) or two-dash subheadings (level 2).

Thus, when considering the relative merits of two or more one-dash subheadings within a single heading in the context of Rule 3(a), their specificity or kinship in relation to a given article is to be assessed solely on the basis of the texts of the competing one-dash

subheadings. When the one-dash subheading that is most specific has been chosen and when that subheading is itself subdivided, then, and only then, shall the texts of the two-dash subheadings be taken into consideration for determining which two-dash subheading should be selected.

- (b) “unless the context otherwise requires”: except where Section or Chapter Notes are incompatible with subheading texts or Subheading Notes.

Example

An example of inconsistency between a Chapter Note and a Subheading Note occurs in Chapter 71 where the scope assigned to the term “platinum” in the Chapter Note 4(B) differs from that assigned to the term “platinum” in Subheading Note 2.

Note 4(B) to Chapter 71 reads as follows: “The expression [platinum] means platinum, iridium, osmium, palladium, rhodium and ruthenium.”

On the other hand, Subheading Note 2 of Chapter 71 stipulates as follows: “Notwithstanding the provisions of Chapter Note 4(B), for the purpose of subheading 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium and ruthenium”.

For the purpose of interpreting subheadings 7110.11 and 7110.19, therefore, Subheading Note 2 applies and Chapter Note 4(B) is to be disregarded.

- (iii) The scope of a two-dash subheading shall not extend beyond that of the one-dash subheading to which the two-dash subheading belongs; and the scope of a one-dash subheading shall not extend beyond that of the heading to which the one-dash subheading belongs.

Summary

- The Classification at Subheading level must have a 4 digits classification (for example, : 71.10), using GIR 1-5.
- Classification within subheadings is done according to the terms of the subheadings and the related Subheading Notes .
- Use GIR 1 to determine classification at subheading level.
- GIR 6 specifies that only subheadings of the same level are comparable.
- Within a single heading, a choice of a one-dash subheading must be made only on the basis of the texts of the competing one-dash subheadings.
- Similarly, a selection of the appropriate two-dash subheading must be made only on the basis of the texts of the competing two-dash subheadings within the applicable one-dash subheading.

4.0 SECTIONS

This is the first distinction that HS makes and it is very approximate. There are 21 sectors from live animals to works of art, collectors' pieces and antiques.

4.1 SECTION I: LIVE ANIMALS; ANIMAL PRODUCTS

Scope

This section covers, with certain exceptions, all live animals and products of animal origin which have not been processed or which have been processed to a limited extent only.

The expression "to a limited extent" means the products may undergo simple processes such as boiling, steaming, washing, and smoking. For example, boiled or smoked beef.

The boiling and steaming referred to above exclude cooking through boiling or steaming. Any reference to this section to a particular genus or species of an animal, except where the context otherwise requires, includes reference to the young of that genus or species.

A young animal is classified in the same heading or subheading as a grown one unless the context otherwise requires.

This section includes live animals, meat and edible meat offal, fish and crustaceans, molluscs and other aquatic invertebrates, Dairy produce; birds eggs; natural honey; edible products of animal origin not elsewhere specified or included and products of animal origin not elsewhere specified or included.

Throughout the Nomenclature the term dried also covers products which have been dehydrated, evaporated or freeze dried.

Products which are further processed or worked are classified in later sections, for example, Section III: animal fats and oils, Section IV: prepared foodstuffs and prepared animal fodder. This provides a good example of the principles used in the arrangement of HS which is the degree of processing or manufacturing.

Further processed means the products have undergone processes which substantially change the original product, for example, the process of preparing food such as cooking and roasting.

This Section is divided into five Chapters.

Chapter 1: Live animals

Chapter 2: Meat and edible meat offal

Chapter 3: Fish and crustaceans, molluscs and other aquatic invertebrates

Chapter 4: Dairy products, birds' eggs, products of animal origin, among others

Chapter 5: Products of animal origin not elsewhere specified or included

The first four Sections of the Nomenclature are known as food Sections.

4.1.1 Chapter 1: Live Animals

Scope

This Chapter covers all live animals except, fish and crustaceans, molluscs and other aquatic invertebrates; cultures of micro-organisms and other products of heading 30.02; animals forming part of circuses, menageries or other similar travelling animal of heading 95.08. Animals which die during transport are classified in headings 02.01 to 02.05, 02.07 or 02.08 if they are edible animals fit for human consumption. In other cases, they are classified in heading 05.11

Special features

All headings, except 01.05 cover both wild and domestic animals). A wild horse is classified in the same Heading or Subheading with the domesticated horse. But the principle doesn't apply to wild fowls.

'Pure-bred breeding animals' covers only those breeding animals which are regarded as pure-bred by the competent national authority.

In EAC the competent national authorities usually issue import certificates for purposes of facilitating importation and clearance of animals.

Relationship with other parts of the Nomenclature

Meat and edible meat offal of animals of Chapter one are classified in chapter 2 if edible; if not edible, in chapter 5. Animals which die during transportation are classified in Chapter 2 if fit for human consumption or Chapter 5 if not fit for human consumption.

4.1.2 Chapter 2: Meat and Edible Meat Offal

Scope

This Chapter applies to meat in carcasses (for example, the body of an animal with or without the head), half-carcasses (resulting from the lengthwise splitting of a carcass), quarters, pieces, to meat offal, and to flours and meals of meat or meat offal, of all animals.

Fresh, chilled, frozen meat and edible meat offal suitable for human consumption is classified in headings 02.01 to 02.08 but when salted, in brine, dried or smoked; it is classified in heading 02.10. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked are classified in Heading 02.09.

The offal classified in this chapter are the ones which are mainly used for human consumption for example, heads and cuts thereof (including ears), feet, tails, hearts, tongues, thick skirts, thin skirts, cauls, throat, thymus glands, livers, kidneys, lungs, brains, pancreas, spleens, spinal cords, ovaries, uteri, testes, udders, thyroid glands, pituitary glands, edible skins.

All the above remains classified in this chapter unless it is unfit for human consumption, in which case it is to be classified in Heading 05.11.

All articles of this Chapter must be suitable for human consumption, except pig fat of lean meat and poultry fat of Heading 02.09 which includes pig fat of lean meat and poultry fat unsuitable for human consumption.

Special features

Heading 02.07 covers only meat of poultry of heading 01.05 (fowls of the *Gallus domesticus*, ducks, geese, turkeys and guinea fowls).

Heading 02.10 covers products which have been further preserved (salted, in brine, dried or smoked)

Chapter 2 also includes meat and meat offal in the form of flour or meal, suitable for human consumption.

Meat and edible meat offal may be tenderized, chopped or minced (ground) and they remain classified in this Chapter when presented in these forms.

Chilled means a reduction in temperature generally to around 0 degree Centigrade, without being frozen. Frozen means the product is cooled to below the freezing point until it is frozen throughout.

Relationship with other parts of the Nomenclature

This Chapter does not cover meat unsuitable for human consumption (Chapter 5). Guts, bladders and stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02), whether or not edible. Animal fat presented separately (Chapter 15), other than products of heading 02.09.

Distinction between Goods of Chapter 2 and Chapter 16.

Further worked meat and edible meat offal is classified in Chapter 16, for example,

- (a) Sausages and similar products, whether or not cooked (Heading 16.01),
- (b) Meat and edible meat offal cooked in any way (boiled, steamed, grilled, fried or roasted), otherwise prepared or preserved by any process not provided for in this Chapter, including those merely covered with butter or bread crumbs, truffled or seasoned are classified in Chapter 16.

Table 4.1 Illustration of the relationship between Chapters

-FRESH, CHILLED OR FROZEN		
Subheadings	0203.12	Section I-SALTED,IN
	0203.22	
BRINE,DRIED OR SMOKED		
Subheading	0210.11	
-FURTHER PREPARED OR PRESERVED		Section IV
Subheading	1602.41	

4.1.3 Chapter 3: Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates

Scope

This Chapter covers all fish and crustaceans, molluscs and other aquatic invertebrates whether or not cooked before or during the smoking process, and whether alive or dead, presented for direct consumption, or for industrial purposes (canning), for spawning, for aquaria.

This Chapter also covers edible fish roes, fish eggs still enclosed in the ovarian membrane not prepared or preserved, or prepared or preserved only by processes provided for in this chapter. Otherwise prepared or preserved edible roes, whether or not enclosed in the ovarian membrane, are classified in **heading 16.04**.

However this Chapter does not cover:

- (a) Mammals of heading 01.06 and meat of mammals of heading 01.06 (heading 02.08 or 02.10)
- (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5) ; flours, meals or pellets of fish or crustaceans, mollusks or other aquatic invertebrates, unfit for human consumption (Heading 23.01)
- (c) Caviar or caviar substitutes prepared from fish eggs (heading 16.04)

The term pellets means products which have been agglomerated either directly by compression or by the addition of small quantity of binder.

Special features

The phrase ‘unfit or unsuitable for human consumption by reason of either by their species or their condition’ in Chapter Note 1(b) holds only when the fish or crustacean is dead and it is unfit for human consumption.

In heading 03.04 fillets are strips of meat cut parallel to the backbone of the fish and constituting the right or left side of the fish with the head, guts, fins and bones removed and the two sides are not joined together.

The classification of fillets is not affected by the possible presence of the skin or other minor bones which may not have been removed.

Fish soup (heading 21.04), however, fish, crustaceans, molluscs or aquatic invertebrates, dead and unfit or unsuitable for human consumption are classified in Chapter 5; Flours, meals or pellets fit for human consumption (heading 16.04); Flours, meals or pellets unfit for human consumption (heading 23.01).

Distinction between goods of Chapter 3 and Chapter 16.

“This Chapter is limited to fish (including livers and roes thereof) and crustaceans, molluscs and other aquatic invertebrates in the states described in the headings. Subject to this provision they remain classified in the Chapter whether or not they have been cut, chopped, minced, ground, among others. In addition, mixtures or combinations of products of different headings of the Chapter (for example, fish of headings **03.02** to **03.04** combined with crustaceans of **heading 03.06**) remain classified in this Chapter.

On the other hand, fish and crustaceans, molluscs and aquatic invertebrates are classified in **Chapter 16** if they have been cooked or otherwise prepared or preserved by processes not provided for in this Chapter (for example, fish fillets merely covered with butter or undergone cooking during or before smoking process, and crustaceans in their shells simply steamed or boiled in water, remain classified in heading **03.05** and **03.06** respectively and that flours, meals and pellets obtained from cooked fish, crustaceans molluscs or other aquatic invertebrates remain classified in **headings 03.05, 03.06 and 03.07** respectively⁷.

⁷ Explanatory Notes to Chapter 3 of The Harmonized Commodity Description and Coding System, Fourth edition (2007)

4.1.4 Chapter 4: Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, Not Elsewhere Specified or Included.

Scope

This Chapter covers products mainly from animal produce such as milk, cream buttermilk, curdled milk, yogurt, kephir and other fermented acidified milk and cream, whey, butter, cheese, birds' eggs in shell, natural honey from bees and edible products of animal origin, not elsewhere specified or included.

This Chapter excludes food preparations based on dairy products (in particular heading 19.01), products obtained from milk by replacing one or more of the natural constituents (butyric fats) by another substance (oleic fats) heading 19.01 or 21.06), ice cream and other edible ice heading 21.05, medicaments of chapter 30, casein heading 35.01, milk albumin heading 35.02 and hardened casein heading 39.13

Special features

The term milk is defined as full cream milk or partially or completely skimmed milk⁸.

The products of heading 04.01 to 04.04 may contain, in addition to natural milk constituents, small quantities of Vitamins, mineral salts, stabilizing agents, anti oxidants, anti-caking agents and other chemicals.

Heading 04.04 covers whey which is the natural constituents of milk which remain after the fat and the casein have been removed.

Cheese made of whey is classified in heading 04.06.

Curd is made of coagulated milk from which all the whey or almost all the whey is separated.

Headings 04.07 and 04.08 cover birds' eggs (even if for hatching or for use in industry). This implies birds' eggs which are no longer capable of hatching are still classified in this Chapter.

Heading 04.10 covers edible products of animal origin, not elsewhere specified or included. For example turtles/tortoise eggs and salanganes' nests (birds' nest). Birds' nest have a high protein content and are used to make soup or other food preparation. They consist of a substance secreted by the bird which solidifies rapidly after being exposed to air.

⁸ Note 1 to the Chapter 4 of The Harmonized Commodity Description and Coding System, Fifth edition (2012)

Relationship with other parts of the Nomenclature

The following products are excluded from Chapter 4; oil of egg yolk (heading 15.06), artificial honey and mixtures of natural and artificial honey (Chapter 17), Food preparations based on dairy products (heading 19.01), Products obtained from milk by replacing one or more of the natural constituents (butyric fats) by another substance (oleic fats) heading 19.01 or 21.06), Lactose (heading 17.02), albumins (heading 35.02) and globulins (heading 35.04) from Whey, Casein (heading 35.01), Milk casein (heading 35.13), hardened Casein (heading 39.13).

4.1.5 Chapter 5: Products of Animal Origin, Not Elsewhere Specified or Included Scope

Chapter 5 is the last Chapter of Section I. It covers products of animal origin, unworked or having undergone a simple process of preparation such as cleaning or washing, not elsewhere specified or included. This means that products of animal origin which are not classifiable in any other Chapter of the Nomenclature are classified in this Chapter.

Special features

Certain edible products (guts, bladders and stomachs of animals, animal blood) are classified in this Chapter.

The tusk of elephant, hippopotamus, walrus, narwhal and wild boar, rhinoceros horns and the teeth of all animals are regarded as ivory as per Note 3 to Chapter 5.

Horsehair means hair of the manes (for example, the mane of a lion) or tails of equine or bovine animals. This however does not include the hair of the body of such animals. The hair from the body of a horse is classified in heading 51.02

Chapter Note 2 in relation to heading 05.01 stipulates that the sorting of the hair by length shall be deemed not to constitute working provided the root ends and tip ends respectively are not arranged together.

Heading 05.11 is the residual heading for animal products. It also includes dead animals classified in Chapter 1 or 3, but unfit for human consumption.

Relationship with other parts of the Nomenclature

There are certain products of animal origin which are excluded from being classified in this Chapter and are classified in other Chapters, for example: Animal fats (Chapter 2 or 15), uncooked edible skins of animals (Chapter 2) or of fish (Chapter 3), animal glands other animal organs used in preparation or organs-therapeutic products dried or in the form of extracts (heading 30.01), animal blood prepared for therapeutic prophylactic or diagnostic uses (heading 30.02), fertilisers of animal origin (Chapter 31) for example cow dung, raw hides and skins (except those of heading 05.05) (Chapter 41), artificial guts (heading 39.17) and guts made by glueing split natural guts (heading 42.06) and furskins (Chapter 43).

4.2 SECTION II : VEGETABLE PRODUCTS

Scope

This Section covers all living plants, edible vegetables and certain roots and tubers, edible fruit and nuts, coffee, tea, mate, spices, cereals, products of the milling industry, oil seeds, lac, gums resins and other vegetable saps and extracts, vegetable plaiting materials, vegetable products not elsewhere specified or included.

This Section covers Chapters 6 to 14.

According to Note 1 to Section II, the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

4.2.1 Chapter 6 : Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

Scope

This Chapter covers all living plants, of the kind supplied by nursery gardeners including horticulturists or florists, which are in condition suitable for planting or ornamental purposes, and also chicory plants and roots. It also covers cut flowers, flower buds, foliage, branches and other parts of plants fresh, dried or dyed.

Special features

Note 2 to Chapter 6 states that any reference in heading 06.03 or 06.04 to the goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partially of goods of that kind, account not being taken of accessories of other materials.

The above are the forms in which goods of heading 06.03 and 06.04 may be presented. If a floral basket contains items falling in two or more headings, classification is based on GIR 3(b).

Relationship with other parts of the Nomenclature

As contained in Chapter Note 1, edible tubers and roots such as potatoes, onions, shallots, garlic or other products of Chapter 7 are excluded and Chapter Note 2 also excludes articles such as decorative plaques (heading 97.01).

The Chapter does not include vegetable products for which it is not possible to make a distinction between the kinds used as food and those for planting. For example fresh mushrooms, about one cm high, are not classified in Chapter 6 but in Chapter 7, if intended for human consumption and not used for planting or for ornamental purposes.

The difference between the goods of Chapter 6 (06.03 and 06.04) and heading 95.05

(Christmas articles) is that goods of Chapter 6 are in a natural form whereas goods of heading 95.05 are artificial articles for Christmas festivities.

Goods in headings 06.03 and 06.04 are in most cases in a natural form but may contain a mixture of artificial articles.

Natural cut Christmas tree is classified in Chapter 6 (heading 06.04) whereas artificial Christmas tree is classified in Chapter 95 (heading 95.05).

4.2.2 Chapter 7: Edible Vegetables and Certain Roots and Tubers

Scope

The term vegetables also includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn and fruits of the genus capsicum or of the genus pimento, fennel, parsley, chervil, tarragon, cress and sweet marjoram fresh, chilled, frozen⁹.

It should be noted that some of the articles when dried remain classified in this Chapter (Note 3 to Chapter 7). It should be also noted that vegetables of this Chapter remain classified here even if put up in airtight containers (for example onions flour in cans) so long as they are not prepared or further processed.

However, this Chapter does not cover seedling vegetables in a condition for replanting heading (06.02), chicory plants or chicory roots heading 06.01 or 12.12, vegetable products used as raw materials in the food industries for example cereals (Chapter 10) and sugar beet and sugar cane (heading 12.12) .The Chapter covers edible vegetables, certain roots and tubers with a high starch or inulin content.

Certain products such as tomatoes, pumpkins, red pepper among others are classified in this Chapter much as they are botanically regarded as fruits. Sweet corn is classified in Chapter 7 in heading 07.09 if fresh or chilled, 07.10 if frozen.

Yams boiled in water and frozen are classified in Chapter 20 (heading 20.08) since 07.14 covers only sweet potatoes which are fresh chilled, frozen or dried.

Special features

The Chapter comprises three groups: Edible vegetables and certain roots and tubers, fresh/chilled, Edible vegetables and certain roots and tubers, frozen /or provisionally preserved/dried. For example, asparagus boiled in water and frozen is classified in Chapter 7 in sub heading 0710.80 and tubers and roots with high starch or inulin content (used in the manufacture of food) fresh or dried. Provisionally preserved or dried is including

⁹ Note 2 to Chapter 7 of The Harmonized Commodity Description and Coding System, Fifth edition (2012)

dehydrated, evaporated or freeze dried. It should be noted that some of these products when dried and powdered are sometimes used as flavouring materials but nevertheless remain classified in heading 07.12.

It should also be noted that vegetables of this Chapter remain classified here even if put up in airtight containers (for example, onion flour in cans). In most cases, however, products put up in these packing have been prepared or preserved otherwise than as provided for in the headings of this Chapter, and are therefore **excluded (Chapter 20)**.

Relationship with other parts of the Nomenclature

Vegetables not presented in a state covered by heading of this Chapter are classified in Chapter 11 for example, sweet corn flour, meal, groat & flour (heading 11.02 to 11.04) or Section IV.

The Chapter excludes, forage products of heading 12.14, some dried, crushed or ground fruit of the genus *Capsicum* or pimento are not classified in Chapter 7 but in heading 09.04.

4.2.3 Chapter 8: Edible Fruit and Nuts Peel of Citrus or Melons

Scope

This Chapter covers fruits, nuts and peel of citrus or melons (including watermelons), generally intended for human consumption whether as presented or after processing, fresh, chilled and dried. The addition of small quantities of sugar does not affect the classification of fruit in this Chapter. The Chapter also includes dried fruit (for example, dates and prunes), the exterior of which may be covered with a deposit of dried **natural** sugar thus giving the fruit an appearance somewhat similar to that of the crystallised fruit of heading 20.06.

The Chapter comprises the following:

- (i) Certain edible fruit and nuts fresh, chilled or dried (headings 08.01 to 08.06), Edible fruit and nuts, frozen (heading 08.11).

Chilled fruits and nuts are classified in the same headings as the corresponding fresh fruits and nuts (Note 2 to Chapter 8).

- (ii) Edible fruit and nuts, provisionally preserved (heading 08.12).
- (iii) Fruit of headings other than 08.01 to 08.06, dried; mixtures of nuts or dried fruit (heading 08.13).
- (iv) Peel of citrus fruit or melons (heading 08.14).

- (v) Fruit with added sugar remain classifiable in this Chapter.
- (vi) Chilled fruit and nuts are classified in the same heading as the corresponding fresh fruit and nuts.
Dried fruits or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes provided they retain the character of dried fruit or dried nuts (Note 3 to Chapter 8);
 - (a) For additional preservation or stabilization (for example, moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate)
 - (b) To improve or maintain their appearance (for example, by addition of vegetable oil or small quantities of glucose syrup).

Products of this Chapter may be pulped. Pulped fruit is classified in Chapter 8 (see HS General part of the Explanatory Notes to Chapter 8, 3rd paragraph).

The term “Chilled” in relation to melons may be achieved at a temperature of +10 degrees centigrade.

Relationship with other parts of the Nomenclature

Fruit flour, meal and powder of the products of this Chapter are classified in heading 11.06. Products of this Chapter, otherwise prepared fall mainly in Chapter 20. Some products are specifically covered in other Chapters even though botanically they are fruits for example, tomatoes, pumpkins, red pepper. All are classified in Chapter 7.

This Chapter excludes inedible nuts or fruits, olive, tomatoes, cucumbers, gherkins, marrows, pumpkins, aubergines (eggplant), fruits of the genus capsicum or of the genus, pimenta (Chapter 7), coffee, vanilla, juniper berries and other products of (Chapter 9), ground nuts of (Chapter 12) and cocoa beans (heading 18.01). This chapter further excludes fruit flour, meal and powder.

4.2.4 Chapter 9: Coffee, Tea, Mate and Spices

Scope

In general, this Chapter covers coffee, tea, maté and spices that is, a group of vegetable products including seeds, among others, rich in essential oils and aromatic principles, and because of their characteristics taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

This Chapter also includes mixtures consisting of plants, parts of plants, seeds or fruit (whole, cut, crushed, ground or powdered).

Examples of spices are ginger- used in food, vanilla-used in drinks and milk products, pepper-used in food.

The Chapter can be divided into two groups; Coffee, tea, mate: headings 09.01 to 09.03 and Spices: headings 09.04 to 09.10.

Special features

Caffeine is not classified in heading 09.01, it is classified in heading 29.39 (see HS Explanatory Notes to heading 09.01, exclusion note (c)).

Instant coffee is not classified in heading 09.01 it is classified in heading 21.01 (see HS Explanatory Notes (EN) to heading 09.01, exclusion note (b)).

Heading 09.01 for coffee does not cover extracts, essences and concentrates of coffee (sometimes known as instant coffee) and roasted coffee substitutes not containing coffee (heading 21.01).

In the case of heading 09.04, pepper may be crushed or uncrushed, but the fruits of the genus capsicum or Pimenta (chillies, paprikas or Jamaica pepper) must be dried, crushed or ground.

Guideline on how to classify mixtures of products of headings 09.04 to 09.10:

1(a) Mixtures of products of the same heading are classified in that heading. For example; A mixture of long pepper and Spanish pepper is classified in heading 09.04 since both products are classified in heading 09.04, by virtue of Chapter Note 1(a).

1(b) Mixtures of products of different headings are to be classified in heading 09.10. for example; A mixture of cinnamon and dill seed. Cinnamon is classified in heading 09.06, dill seed is a spice of heading 09.10, therefore the mixture is classified in heading 09.10 by virtue of Chapter Note 1(b).

Dill is a vegetable of Chapter 7; dill seed is a spice of heading 09.10 (see HS EN to heading 09.10, part (f)).

Headings 09.01 to 09.03 are not mentioned in Chapter Note because these headings do not contain spices. Chapter Note 1 refers only to spices.

Relationship with other parts of the Nomenclature

Products for making herbal tea are not classified in heading 09.02 because these products are not real tea in spite of their name, they may be classified in headings 08.13, 09.09, 12.11 or 21.06.

Spices containing added substances of other Chapters are classified in Chapter 9 depending on whether the essential character of the mixture as a spice is retained.

Mixed condiments and mixed seasoning are not classifiable in Chapter 9 because of Heading text 21.03 (see Note 1 to Chapter 9).

Coffee substitutes are classified in heading 09.01, if containing coffee; heading 21.01, if not containing coffee (see HS EN to heading 09.01, exclusion(b)).

Malaguetta pepper is not real pepper, but it has a flavour similar to that of pepper, classified under heading 09.08 (See HS EN to heading 09.08, item(c) (4)).

Paraguay tea is another name for mate, therefore this product is classified under heading 09.03 and not in heading 09.02.

4.2.5 Chapter 10: Cereals

Scope

This Chapter covers cereal grains only, whether or not presented in sheaves or in the ear. Grain obtained from cereals cut before maturity and still complete with husks is classified with ordinary grain. Fresh cereals whether or not suitable for use as vegetables, remain classified in this Chapter.

This Chapter excludes sweet corn of Chapter 7 and other grains are excluded from the Chapter if they have been hulled or otherwise worked, for example as described in heading 11.04 (see the EN to Chapter 10).

This Chapter covers cereals in the form of grains, the main products are; wheat, meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet and canary seed.

Special features

Products are only classified in this Chapter if grains are present; grains may still be on the ear or on the stalk (Note 1(a) EN to Chapter 10).

Grains of this chapter may not be hulled or otherwise worked with the exception of Rice of heading 10.06 which may be hulled or otherwise worked in accordance with Chapter Note 1(b).

Rice that is husked, milled, polished, glazed, parboiled or broken remains classifiable in heading 10.06.

Grain obtained from cereal cut before maturity are classified in the same way, as long as they are still complete with husks.

Cereals remain in this Chapter whether or not suitable for human consumption.

For the purposes of subheading 1005.10, the term “seed ” covers only maize (corn) regarded by the competent national authorities as being for sowing.

Relationship with other parts of the Nomenclature

Sweet corn is classified in Chapter 7 and not in heading 10.05.

Cereals further processed are generally classified in Chapter 11 (headings 11.01 to 11.04) and Chapter 23 (heading 23.02); in some cases, Chapters 12 or 19.

If rice is worked further than allowed, (Note 1(b) to Chapter 10) it is no longer classified in Chapter 10 but in heading 19.04. For example, Quick –boiling rice classified in heading 19.04 according to HS EN to heading 10.06.

4.2.6 Chapter 11 Products of Milling Industry; Malt; Starches; Inulin; Wheat Gluten

Scope

This Chapter covers products from the milling of the cereals of Chapter 10 and sweet corns of Chapter 7, other than milling residues of heading 23.02. In this context, the products from the milling of wheat, rye, barley, oats, maize (corn) including whole cobs ground with or without their husks, grain sorghum, rice and buckwheat falling in this Chapter are to be distinguished from the residues of heading 23.02 in accordance with the criteria as to starch and ash content laid down in Note 2(a) to this Chapter.

Flours of heading 11.01 or 11.02 are to be distinguished from the products of heading 11.03 or 11.04 in accordance with the criterion as to passing through a sieve laid down in Note 2(b) to this Chapter. At the same time, all cereal groats and meal of heading 11.03 must fulfill the relevant criterion as to passing through a sieve laid down in Note 3 to this Chapter. This also includes products obtained from the cereals of Chapter 10 by submitting them to the process provided for in the various headings of the Chapter, such as malting or the extraction of starch or wheat gluten, products obtained by submitting raw materials of other Chapters (dried leguminous vegetables, potatoes, fruit, among others) to processes similar to those indicated above.

This Chapter excludes roasted malt put up as coffee substitutes (heading 09.01 or 21.01), Cereal husks (heading 12.13), Prepared flours, groats, meals or starches of heading 19.01, Tapioca heading (19.03), Puffed rice, corn flakes and the like obtained by swelling or roasting, and bulgur wheat in the form of worked grains (heading 19.04), Vegetables, prepared or preserved, of headings 20.01, 20.04 and 20.05, Residues derived from the sifting, milling or other working of cereals or of leguminous plants heading 23.02, Pharmaceutical products of Chapter 30, Products of Chapter 33 (see Notes 3 and 4 to Chapter 33).

Special features

Chapter Note 2(a) provides the demarcation line between products of Chapter 11 and residues of heading 23.02 that is, animal feed.

Chapter Note 2(b) distinguishes products falling in heading 11.03 or 11.04 (groats, meal and pellets).

Chapter Note 3 defines “groats” and “meal” to mean products obtained by fragmentation of cereal grain with at least 95% by weight passing through a woven metal wire cloth sieve.

The Chapter can be divided into two groups of products: Primary milling products: Flour, groats meal, flakes, among others. (headings 11.01 to 11.06). Secondary or derived products: malt, starches, Wheat gluten (headings 11.07 to 11.09).

Improvement of the flour by the addition of certain substances (headings 11.01, 11.02, 11.05, 11.06) does not make any difference in classification. For example, addition of baking powder. Wheat flour is classified in heading 11.01 even if some baking powder has been added. The addition of baking powder is allowed as stated in HS EN to heading 11.01.

However addition of certain products is not allowed. For example, flour to which yeast has been added cannot be classified in Chapter 11, rather it is classified in Chapter 19. The addition of yeast is not allowed as clearly stated in HS EN (Explanatory Note) to heading 11.01).

Agglomerated products (pellets), that is, products of the milling of grain, squeezed together with or without a binding agent are classified in this Chapter. However, palletized residues derived from the milling of cereals are excluded. For example, an agglomerated product made of buckwheat with a binding agent of 2.9% and an ash content of 3.5% is classified in Chapter 11 (heading 11.03). A binding agent of 2.9% (see Note 1 to Section II) and an ash content of 3.5% (see Chapter Note 2(a) is allowed).

However, agglomerated product of bran is not classified in Chapter 11, it must be classified in heading 23.02 since bran is a residual product of the milling process (see HS EN to heading 11.03, last paragraph).

Relationship with other parts of the Nomenclature

This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes of heading 09.01 or 21.01.
- (b) Prepared flours, groats, meals, or starches of heading 19.01
- (c) Corn flakes or other products of heading 19.04
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05
- (e) Pharmaceutical products of Chapter 30
- (f) Starches having the character of perfumery, cosmetic or toilet preparations of Chapter 33

Products obtained from the milling of cereals, exceeding the ash content indicated in column (3) of Chapter Note 2 are classified in Chapter 23. That is, residues and waste from the milling process are in Chapter 23.

4.2.7 Chapter 12: Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial medicinal plants; straw and fodder

Scope

This Chapter covers seeds and fruits of a kind used for extraction (pressure or by solvent) of edible or industrial oils and fats, whether they are presented for that purpose, for sowing or for other purposes. The seeds and fruits covered by the Chapter may be whole, broken, crushed, husked or shelled. They may also have undergone moderate heat treatment designed mainly to ensure better preservation (for example, by inactivating the lipolytic enzymes and eliminating part of the moisture), for the purpose of de-bittering or to facilitate their use. However, such treatment is permitted only if it does not alter the Character of the seeds and fruits as natural products and does not make them suitable for a specific use rather than for general use.

This Chapter covers oil seed and oleagineous fruits, miscellaneous grains, seed and fruit, industrial or medicinal plants; straw and fodder.

Headings 12.01 to 12.07 cover seeds and fruit of a kind used for the extraction of edible or industrial oils and fats, whether they are presented for that purpose, sowing or for other purposes.

Flours and meals which have been partially defatted and afterwards re-fatted with their original oils are classified in Chapter 12 (see Note 2, Chapter 12)

The seeds and fruit of this Chapter may be whole, broken, crushed, husked or shelled and may have undergone moderate heat treatment.

All Notes to Chapter 12 contain exclusions.

Seeds which are no longer capable of germinating are still classified in Chapter 12 (see HS EN to heading 12.09).

Preparations of a kind used in animal feeding are not classified in Chapter 12, but in heading 23.09.

Relationship with other parts of the Nomenclature

Products which are specially prepared for a particular purpose are not classified in this Chapter. For example, insecticides or similar products (heading 38.08), vegetables extracts put up as medicaments (Chapter 30), perfumery, cosmetics or toilets preparations (Chapter 33).

Woods of the varieties covered by heading 12.11 are classified here only if in chips, in shavings or in crushed, ground or powdered forms; in other forms, such woods are excluded (Chapter 44).

Example; Sandalwood cut into small pieces intended to be used for the manufacture of incense after being ground into powder is classified in Subheading 1211.90 .

4.2.8 Chapter 13: Lac; Gums, Resins and Other Vegetable Saps and Extracts

Scope

This Chapter covers lac, natural gums, resins, vegetable saps and extracts; pectic substances, pectinates and pectates.

The following terms have been defined in the Explanatory Note as hereunder:

- (i) **Lac:** Is a resinous substance produced on several kinds of tropical trees by an insect belonging to the same family as the cochineal and kermes.
- (ii) **Stic lac:** Usually consisting of twigs on which the lac has been deposited in a more or less thick layer; it is dark red and the most highly coloured variety of lac.
- (iii) **Seed lac:** The crushed lac detached from the branches, usually by washing which removes part of its colouring matter.
- (iv) **Shellac:** It is also known as sheet plate, or slab-lac, obtained by fusion and filtering which purifies the gum. It takes the form of thin, vitreous flakes, amber-coloured or reddish. A similar product in the shape of discs is known as “button lac”. Shellac is used largely in the preparation of vanishes, in the electrical industry and for the production of sealing wax.
- (v) **Refuse lac** (or garnet lac) is obtained from the residues left from the preparation of shellac.

Lac may also be decolourised or bleached and is then sometimes put up in the form of twisted hanks.

Natural gums, resins, gum-resins and oleoresins are vegetable secretions, which may solidify on contact with air. Some of the products are Cannabis resin which is a narcotic drug (crude or purified) obtained from the Cannabis plant.

The natural gums, resins, gum resins and oleoresins covered by this heading may be crude, washed, purified, bleached, crushed or powdered. They are, however, **excluded** from this heading when they have been subjected to processes such as treatment with water under pressure, treatment with mineral acids or heat treatment; for example, gums and gum resins rendered water soluble by treatment with water under pressure (heading 13.02), gums rendered soluble by treatment with sulphuric acid (heading 35.06), and resins which

have been heat treated to make them soluble in drying oils (heading 38.06).

It is important to note that some drugs of abuse are originating from this Chapter as classified hereunder;

Opium: Subheading 1302.11 (HS EN to headings 13.01 and 13.02)

Cannabis resin (a drug) of heading 13.01 (see HS EN to heading 13.01, part (II). Item (D)(6).

Natural gums: Heading 13.01

Agar-Agar obtained by extraction from certain marine algae of subheading 1302.31 (see HS EN to heading 13.02, part (c))

The Chapter includes vegetable mucilages and thickeners, whether or not modified.

The saps and extracts classified here include:

- (a) Opium, the dried sap of the unripe capsules of the poppy (*Papaversomniferum*) obtained by incision of, or by extraction from, the stems or seed pods
- (b) Extracts and tinctures of any plant of the genus *cannabis*, cannabis resin, whether crude or purified, is excluded of heading 13.01
- (c) Ginseng extract, obtained by water or alcohol extraction, whether or not put up for retail sale.
- (d) Mixtures of ginseng extract with other ingredients (for example, lactose or glucose) used for the preparation of ginseng “ tea ” or beverage are excluded to heading 21.06.

Relationship with other parts of the Nomenclature

Some saps and extracts are excluded from Chapter 13 (more specifically covered in other Chapter, for example, tanning or dyeing extracts of Chapter 32).

Balate, gutta –percha, guayule, chicle or similar natural gums are classified in Chapter 40 as rubber.

This Chapter excludes essential oils, reedinoids and extracted oleoresins of heading 33.01. Essential oils also obtained by solvent extraction differ from the extracts classified in Chapter 13 in that, they are essentially composed of volatile odoriferous substances.

Chapter Notes 1 of heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04)
- (b) Malt extract (heading 19.01)
- (c) Extract of coffee, tea or mate (heading 21.01)
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22)
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38

- (f) Concentrate of poppy straw containing less than 50% by weight of alkaloids (heading 29.39)
- (g) Medicaments of heading 30.03 or 30.04 or blood grouping reagents (heading 30.06)
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03)
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33)
- (j) Natural rubber, balata, guta-percha, guayule, chicle, or similar natural gums (heading 40.01)
- (k) The sap of certain oriental trees which hardens, forming a resistant film when exposed to air (known as “Japan lacquer”, “Chinese lacquer”, among others.), is excluded (heading 13.02).

The Chapter does not cover amber of heading 25.30, medicaments containing natural balsams and prepared medicaments of various kinds known as balsams heading 30.03 or 30.04, liquorice extract containing more than 10% by weight of sucrose or put up as confectionery heading 17.04, malt extract heading 19.01, coffee extracts, tea or maté heading 21.01, vegetable saps or extracts constituting alcoholic beverages (Chapter 22).

4.2.9 Chapter 14: Vegetable Plaiting Materials; Vegetable Products Not Elsewhere Specified or Included

Scope

This Chapter covers vegetable materials, raw or simply worked, of a kind used primarily for plaiting, broom or brush making, or as stuffing or padding, seeds, pips, hulls and nuts of a kind used for carving, for the manufacture of buttons and other small fancy-goods, other vegetable products not elsewhere specified.

This chapter excludes vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, and other vegetable materials processed for use as textile materials **Section XI**.

Special features

Chapter 14 is the residual Chapter for vegetable products.

Slicing is the only permitted work on hard seeds, nuts, shells, among others. (heading 14.04).

Vegetable materials used primarily in the manufacture of textiles, and vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials are excluded from this Chapter (Section XI). Headings 46.01 and 46.02 are for the classification of products of plaiting material. Note 1(c) to Section XI gives exclusion for cotton linters or other vegetable materials of Chapter 14.

Relationship with other Chapters in the Nomenclature

Vegetable products raw or simply worked, other than vegetable plaiting materials, are classified in Chapter 14 only if they are not elsewhere specified or included for example, coconut fibre of heading 53.05.

4.3 SECTION III: ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Scope

This Section consists of a single Chapter (Chapter 15) covering animal or vegetable fats and oils and products derived there from (prepared fats, waxes).

4.3.1 Chapter 15: Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

Scope

In general this Chapter covers animal or vegetable fats and oils, whether crude, purified or refined or treated in certain ways (for example. boiled, sulphurized or hydrogenated), certain products derived from fats or oils, particularly their cleavage products (for example, crude glycerol), compounded edible fats and oils (for example, margarine), animal or vegetable waxes, residues resulting from the treatment of fatty substances or of animal or vegetable waxes.

Relationship with other Chapters

This Chapter excludes pig fat, free from lean meat and poultry fat, not rendered or otherwise extracted of heading 02.09, butter and other fats and oils derived from milk heading 04.05; dairy spreads of heading 04.05, cocoa butter, fat and oil (heading 18.04), greaves (heading 23.01); oil cake, residual olive pulp and other residues of heading 23.04 to 23.06 fatty acids, acid oils from refining, fatty alcohols of section IV.

Subject to the exclusions in Note 1 to this Chapter, vegetable or animal fats and oils and their fractions are classified in this Chapter whether used as food stuffs or for technical or industrial purposes.

4.4 SECTION IV: PREPARED FOOD STUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Scope

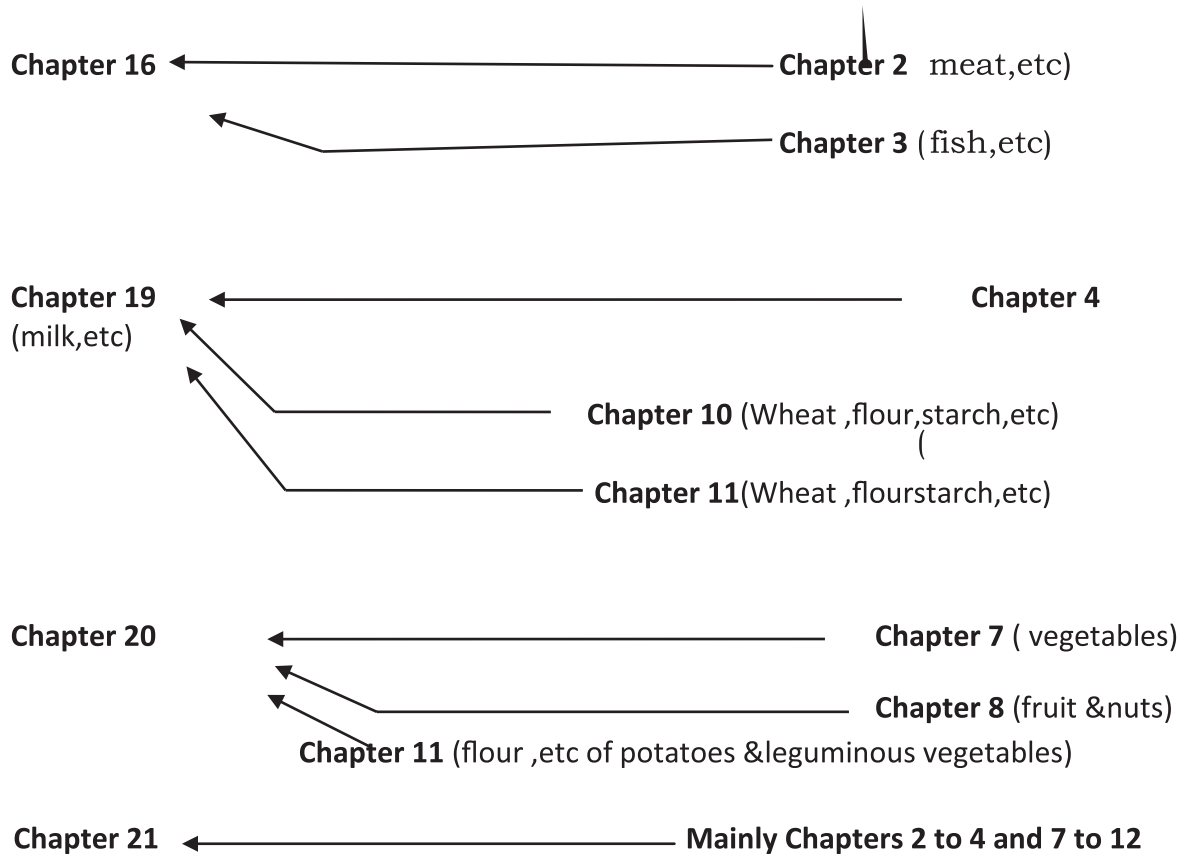
This Section covers preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates, sugars and sugars confectionery, cocoa and cocoa preparations, preparations of cereals, flour, starch, nuts or milk; pastrycooks' products, preparation of vegetables, fruit, nuts or other parts of plants, miscellaneous edible preparations, beverages, spirits and vinegar, residues and waste from the food industries; prepared animal fodder

and tobacco and manufactured tobacco substitutes, together with products of the food industries not covered by previous Chapters.

Relationship with Sections I and II

Section IV generally covers products of animal or vegetable origin which have been processed to an extent beyond that allowed in Sections I and II

This Section covers 9 Chapters from 16 to 24.



4.4.1 Chapter 16: Preparations of Meat, Fish, Crustaceans, Molluscs or Other Aquatic Invertebrates

Scope

This Chapter covers prepared foodstuffs obtained by processing meat, meat offal (for example, feet, skins, hearts, tongues, livers, guts, stomachs), blood, fish (including skins thereof), crustaceans, molluscs or other aquatic invertebrates.

The Chapter covers such products which have been prepared or preserved by processes not provided for in Chapter 2 or 3 or heading 05.04. (Note 1 to Chapter 16).

Provided that the food preparations contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof fall in this Chapter. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16

corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04. (Note 2 to Chapter 16).

4.4.2 Chapter 17: Sugars and Sugars Confectionery

Scope

This Chapter covers not only sugars as such (e.g. sucrose, lactose, maltose, glucose and fructose), but also sugar syrups, artificial honey, caramel, molasses resulting from extraction or refining of sugar and sugar confectionery. Solid sugar and molasses of this Chapter may contain added flavouring or colouring matter. It also includes white chocolate.

Relationship with other Chapters

This Chapter does not include, sugar confectionery containing cocoa or chocolate (other than white chocolate) in any proportion, and sweetened cocoa powder **heading 18.06**, sweetened food preparations of **Chapter 19, 20, 21 or 22**, sweetened forage **heading 23.09**, chemically pure sugars (other than sucrose, lactose, maltose, glucose, and fructose), and aqueous solutions thereof (**heading 29.40**), medicaments containing sugar (**Chapter 30**).

Artificial honey or a mixture of natural honey and artificial honey are classified in Chapter 17 but natural honey falls in **heading 04.09**.

4.4.3 Chapter 18: Cocoa and Cocoa Preparations

Scope

This Chapter covers cocoa (including cocoa beans) in all forms, cocoa butter, fat and oil and preparation containing cocoa (in any proportion).

Relationship with other Chapters

This Chapter excludes yogurt and other products of heading 04.03, white chocolate, and medicaments heading 30.03 or 30.04, food preparations of flour, groats, meal, starch or malt extract, containing less than 40% by weight of cocoa calculated on a totally defatted basis of heading 19.01, swelled or roasted cereals containing not more than 6% by weight of cocoa calculated on totally drafted basis of heading 19.04, pastry, cakes, biscuits and other bakers' wares, containing cocoa of heading 19.05, ice cream and other edible ice, containing cocoa in proportion of heading 21.05, beverages, non- alcoholic or alcoholic, containing cocoa and ready for consumption of Chapter 22. The heading also excludes the obromine, an alkaloid extracted from cocoa of heading 29.39.

4.4.4 Chapter 19: Preparations of Cereals, Flour, Starch or Milk; Pastrycooks' Products

Scope

This Chapter covers a number of preparations generally used for food, which are made either directly from the cereals of **Chapter 10**, from products of **Chapter 11** or from food

flour, meal and powder of vegetable origin of other Chapters (cereal flour, groats and meal, starch, fruit or vegetable flour, meal and powder) or from goods of **heading 04.01 to 04.04**. The Chapter also covers pastrycooks' products and biscuits, even when not containing flour, starch or other cereal products. It should be noted that the term "cocoa" covers cocoa in all forms, including paste and solid.

Relationship with other Chapters

This Chapter does not include roasted coffee substitutes containing coffee in any proportion (**heading 09.01**) and other roasted coffee substitutes (for example roasted barley) (heading 21.01), Products made from flour or made from starch, specially prepared for use in animal feeding (for example dog biscuits) (heading 23.09), Powders for the manufacture of custards, desert, ice cream or similar preparations but not being preparations based on flour, meal, starch, malt extract or goods of headings 04.01 to 04.04 (heading 21.06)

4.4.5 Chapter 20: Preparation of Vegetables, Fruit, Nuts or Other Parts of Plants.

Scope

This Chapter covers vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid, vegetables, fruit, nuts, fruit-peel and other parts of plants preserved by sugar, jams, fruit jellies, marmalades, fruit or nut purées, fruit or nut pastes, obtained by cooking, homogenized prepared or preserved vegetables and fruit, fruit preserved by osmotic dehydration.

Relationship with other Chapters

The Chapter does not cover food preparation of Chapter 16, Bakers' wares and other products of heading 19.05, soups and boths and preparation thereof and homogenized composite food preparations of **heading 21.04**, fruit or vegetable juices of an alcoholic strength by volume 0.5% of Chapter 22.

It also excludes vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11; Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); Bakers' wares and other products of heading 19.05; or Homogenised composite food preparations of heading 21.04.

4.4.6 Chapter 21: Miscellaneous Edible Preparations

Scope

This Chapter covers extracts of coffee extracts, essences and concentrates, tea or maté extracts, essences and concentrates, extracts, essences and concentrates, yeasts (active or inactive), sauces and preparations therefore, soups and broths and preparation therefore, ice cream and other edible ice, food preparations not elsewhere specified or included. It also covers food preparations not classified elsewhere in the Nomenclature.

Special features

For the purpose of heading 21.04, the expression ‘**Homogenized composite food preparations**’ means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish vegetable or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparation may contain a small quantity of visible pieces of ingredients (Note 3 to Chapter 21).

Sauces and preparations therefore are preparations of generally a high spiced character, used to flavor certain dishes (meat, fish, salads, among others). Sauces are normally added to the food as it cooks or as it is served. They are used as accompaniment to food or in the preparation of certain dishes. Heading 21.03

Mixed condiments and mixed seasonings contain one or more flavouring or **seasoning substances** of Chapters other than Chapter 9, in such proportion that the mixture no longer has the essential character of a spice within the meaning of Chapter 9.

Mustard flour, meal and prepared mustard are obtained by grinding and sifting mustard seed of heading 12.07.

The **food supplements** classified under **heading 21.06** are preparations based on extracts from plants, fruit concentrates, honey, fructose among others and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well being.

Similar preparations, however, intended for the prevention or treatment of diseases or ailment are excluded to heading **30.03 or 30.04**.

Relationship with other Chapters

This Chapter does not cover mixed vegetables of **heading 07.12**, roasted coffee substitutes containing coffee in any proportion **heading 09.01**, flavoured tea heading 09.02, prepared enzymes of **heading 35.07**.

4.4.7 Chapter 22: Beverages, Spirits and Vinegar

Scope

The products of this Chapter constitute water and other non- alcoholic beverages and ice, fermented alcoholic beverages (beer, wine, cider, among others), distilled alcoholic liquids and beverages (Liqueurs, spirits, among others) and ethyl alcohol and vinegar and substitutes for vinegar.

Special feature

For the purposes of heading 22.02, the term ‘non-alcoholic beverages’ means beverages of an alcoholic strength by volume not exceeding 0.5% VOL. However, alcoholic beverages are classified under headings 22.03 to 22.06 or heading 22.08 as appropriate, keeping in mind that under Chapters 22, 21 and 20, the ‘alcoholic strength by volume’ shall be determined at a temperature of 20 degrees centigrade.

Relationship with other Chapters

This Chapter does not cover liquid dairy products of chapter 4, medicaments of heading 30.03 or 30.04, perfumery or toilet preparations of chapter 33, products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (for example, cooking wine, and cooking cognac) of heading 21.03, sea water of heading 25.01; Distilled or conductivity water or water of similar purity of heading 28.53; Acetic acid of a concentration exceeding 10% by weight of acetic acid of heading 29.15.

4.4.8 Chapter 23: Residues and Waste from the Food Industries; Prepared Animal Fodder

Scope

This Chapter covers the various residues and wastes derived from vegetable materials used by food-preparing industries, and certain products of animal origin. The main use of most of these products is as animal feeding stuffs, either alone or mixed with other materials, although some of them are fit for human consumption for example greaves.

Special features

By references in this Chapter the term ”pellets” mean products which have been agglomerated either directly by compression or by addition of a binder such as molasses, starchy substance for example, in a proportion not exceeding 3% by weight.

Relationship with other Chapters

This Chapter does not cover vegetable waste, vegetable residues and by products of such processing.

4.4.9 Chapter 24: Tobacco and manufactured tobacco substitutes

Scope

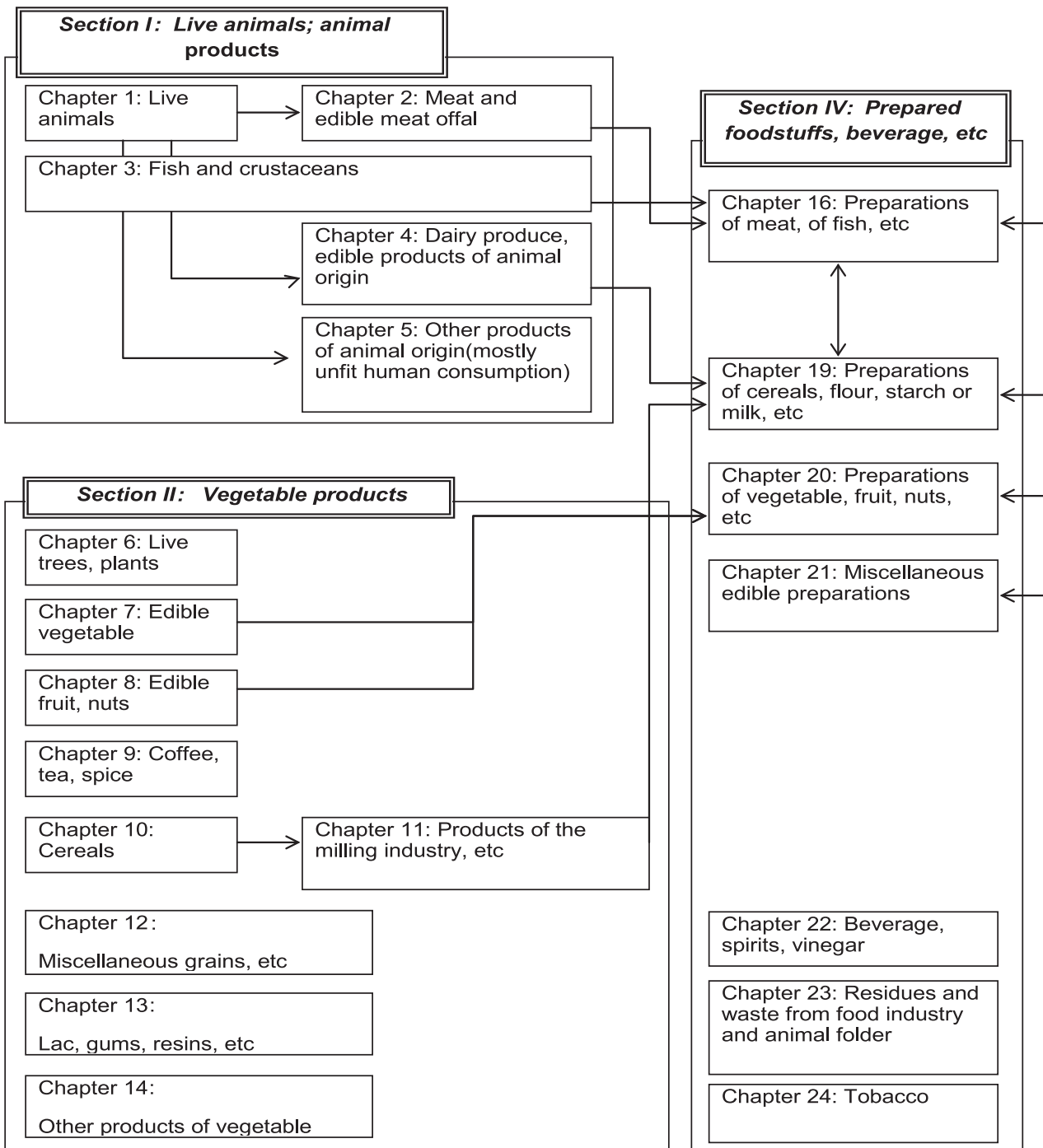
This Chapter covers not only unmanufactured and manufactured tobacco but also manufactured tobacco substitutes which do not contain tobacco.

Tobacco is obtained from various cultivated varieties of the genus nicotiana of the Solanaceae family.

Relationship with other Chapters

This Chapter does not cover medicinal cigarettes Chapter 30.

Relationship between animal products and vegetable products (Section I to IV)



4.5 SECTION V: MINERAL PRODUCTS

Scope

This Section covers non-metal and metal minerals, ores, mineral fuels, mineral oils and other mineral products and is, in principle, restricted to low-processed ores. Non-metal minerals such as salt, earths and stones, ores (iron ores, manganese ores, copper ores, other

ores), coal, mineral oils, petroleum oils (gasoline, naphtha, kerosene, light oil, heavy fuel oil and others) are typical items to be classified in this Section. It covers Chapters 25 to 27.

Special features

The Section does not include high-processed mineral products, for example separate chemically defined inorganic compounds and chemically pure organic compounds beyond certain levels except methane and propane (Chapter 27).

4.5.1 Chapter 25: Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

Scope

This Chapter covers substances which are naturally occurring on the earth whether or not containing minerals or naturally occurring chemical compounds. Examples of items found in this Chapter are sea water, salt, sulphur, natural graphite (used for making pencil lead), natural sand of all kind, quartz, kaolin and kaolin clays, other clays, chalk, natural calcium phosphate, natural marble, among others. However, precious or semi-precious stones and minerals of the kind used in the metallurgical industry are excluded to chapter 71 and 26 respectively.

Note 1: Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by floatation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

It should however be noted that certain items remain classified in this Chapter even if they have been substantially transformed into different or ready to use items, for example, table salt-pure sodium chloride (25.01), calcined Kaolin clays (25.07) and cement (25.23).

Relationship with other Chapters

Some of the items excluded from this Chapter are:

Sublimed sulphur, precipitated sulphur or colloidal sulphur (28.02), medicaments or other products of Chapter 30 for example sulphur put up for retail sales as medicament, perfumery, cosmetic or toilet preparations (Chapter 33).

4.5.2 Chapter 26: Ores, slag and ash

Scope

The Chapter covers naturally occurring minerals which are in crude forms of a kind normally mined and commercially used in production of metals.

The byproducts or waste and residues of the above resulting from the process of treatment of these crude mineral such as blast furnace slag from smelting of iron ore and ash whether recoverable or not are classified in this Chapter.

Note 2 to this Chapter defines the term **ores** (as used in headings 26.01 to 26.17) to mean minerals of mineralogical species actually used in the metallurgical industry for extraction of mercury, of metal of heading 28.44 (radioactive), or of precious metals of Section XIV or base metal of Section XV. This note differentiates the ores from other minerals of previous Chapter. Ores are not classified in Chapter 25 much as they are naturally found on earth like other minerals classified in Chapter 25.

Ores are naturally occurring minerals and as such they contain mixed minerals; for instance gold and other precious metal, iron and other base metals. Except where the context otherwise requires, ores and concentrates comprising more than one mineralogical species are to be classified, by application of GIR 3(b) based on the essential character or GIR3(c) based on the heading appearing last in numerical order between competing headings.

Relationship with other Chapters

The ores of headings 26.01 to 26.17 are commercially processed to obtain the following:

- (i) The precious metals as defined in Chapter 71 namely, silver, gold, platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (ii) The metallurgical base metals referred to in Section XV namely, iron, copper, nickel, aluminum, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, chromium, germanium, vanadium, beryllium, gallium, hafnium, indium, niobium (colombium), rhenium, thallium.
- (iii) Mercury of heading 28.05.
- (iv) Radioactive Metals of heading 28.44.

Concentrates of ores obtained by treatments, other than calcining or roasting, which alter the chemical composition or crystallographic structure of the basic ore are generally classified in Chapter 28.

4.5.3 Chapter 27: Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Scope

This Chapter covers, in general, coal and other natural mineral fuels, petroleum oils and oils obtained from bituminous minerals, their distillation products (petroleum spirits, kerosene, light oil and others), waste oils, mineral waxes and natural asphalt, among others.

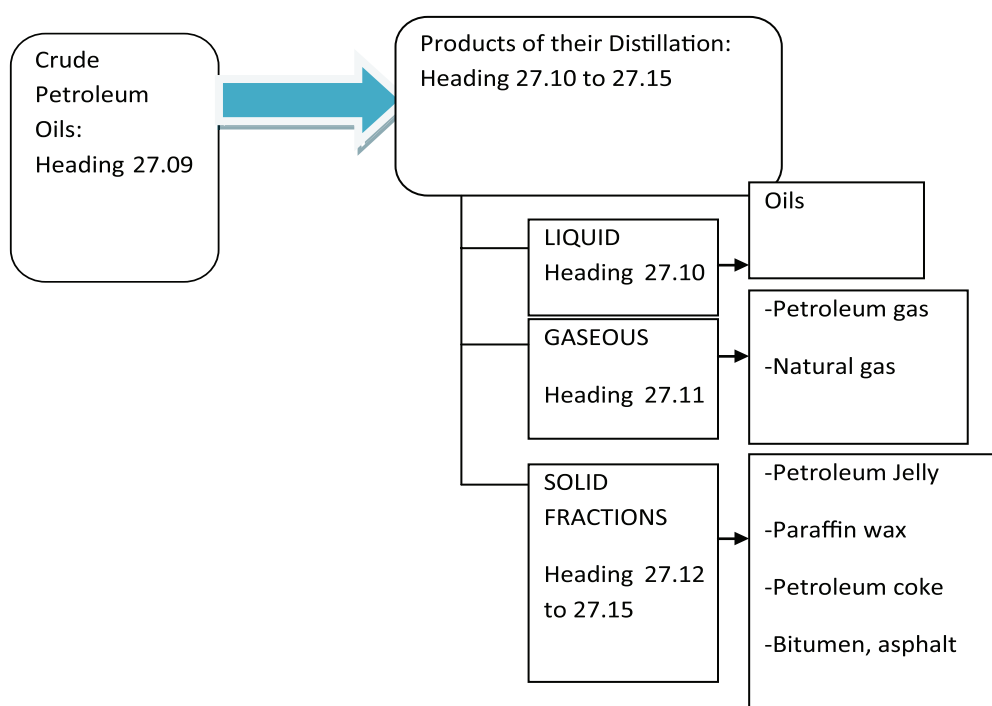
This Chapter is referred to as the energy sources.

Electricity as another source of energy is classified in this Chapter.

Goods of this Chapter may be crude or refined with the exception of methane and propane (heading 27.11); when they are separate chemically defined organic compounds in the pure or commercially pure state they are classified in Chapter 29.

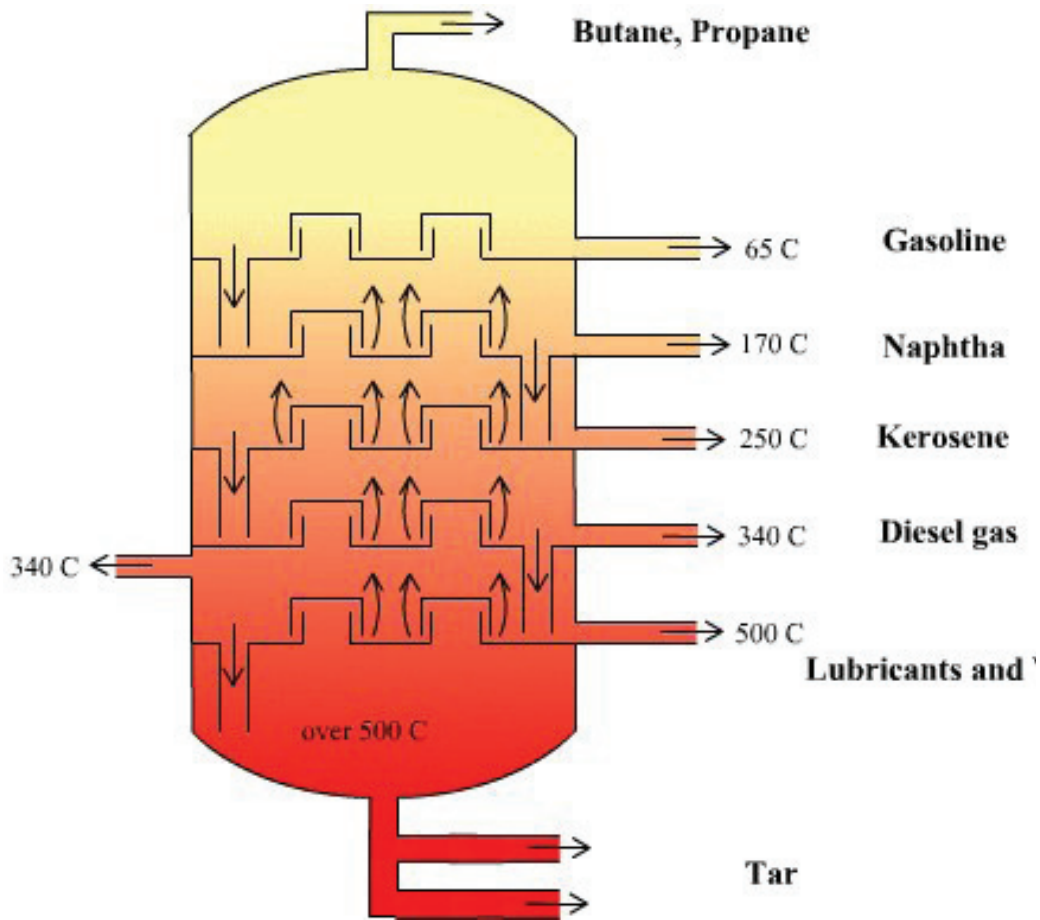
Classification of some items of this Chapter depend on the way they are packed, and others on their quality (composition).

Petroleum jelly is classified in heading 27.12 but, as cosmetics in heading 33.04 if of kind suitable for the care of skin and put up in packing of a kind sold by retail for such use.

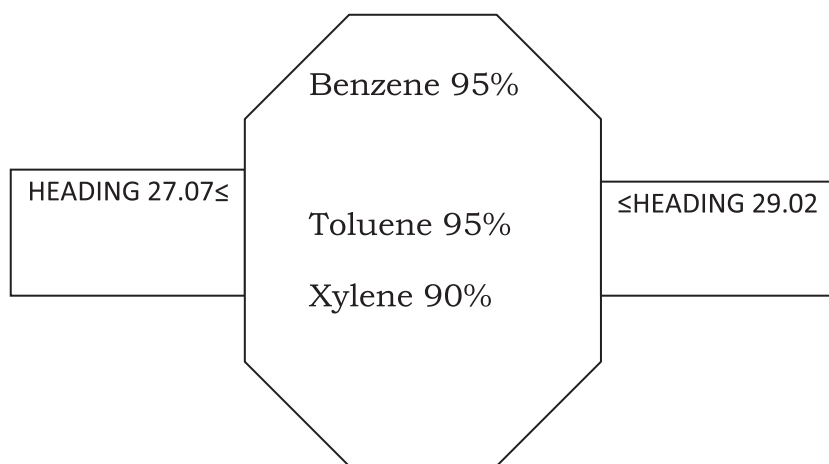


Distillation of Crude Petroleum

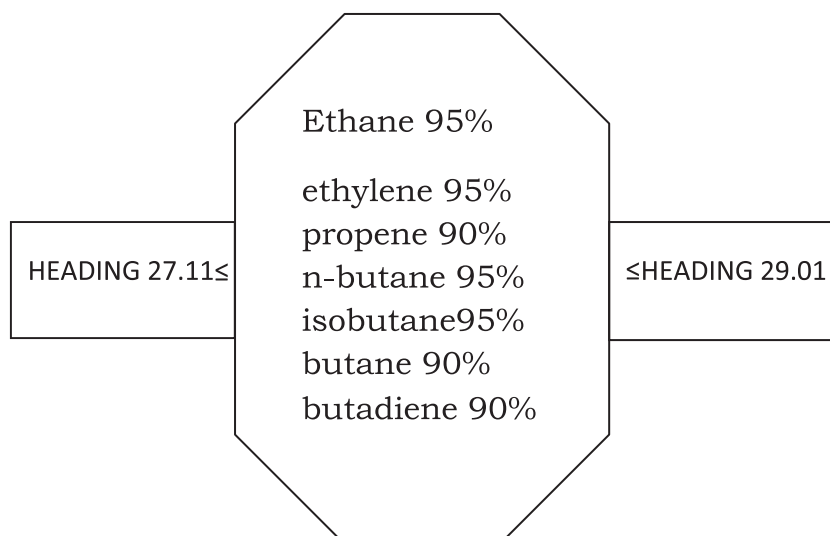
When crude petroleum is heated, different petroleum products are obtained at different temperatures as indicated in the diagram below. Gas being the most volatile petroleum product is obtained first, followed by gasoline/petrol which is obtained at a temperature 65 degrees centigrade.



Relationship with other Chapters



The above diagram shows classification according to Level of purity as per EN to heading 27.07; EN to heading 29.02, for example, Benzene which is 95% pure is classified in heading 29.02.



The above shows classification of good in heading 27.11 and heading 29.01 as per the EN to heading 27.11 and EN to Heading 29.01. For example, ethene which is 95% pure is classified in heading 29.01 not in heading 27.11.

Biodiesel is classified in heading 27.10 (subheading 2710.20) if containing by weight 70% or more of petroleum oils. If the composition of petroleum oil by weight is less than 70% it is classified in chapter 38.

4.6 SECTION VI: PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Scope

This Section covers inorganic and organic chemicals and miscellaneous chemical products of Chapters 28 to 38.

This Section does not include products which are excluded from the Section by the virtue of Notes to each Chapter, for example yeast (Chapter 21), mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of certain human foodstuffs (for example, improvers for pastry, biscuits, cakes and other bakers' wares) (mainly Chapter 21), ethyl alcohol (Chapter 22), sodium chloride (Chapter 25), methane and propane (Chapter 27), optical goods (Chapter 90).

Special features

When it happens that an item is classified in two or more headings within the Nomenclature (depending on the applicable notes) then, the item shall remain classified in the priority heading mentioned in Notes 1 and 2 of this Section. For clarification purposes some are demonstrated below;

Legal Framework. Note 1 to Section VI

(A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.

The above implies that all radioactive and isotopic-radioactive are to be classified under heading 28.44, while nonradioactive isotopes like heavy water (deuterium oxide) remain in heading 28.45 and in no any other heading of the nomenclature.

The other headings are:

Heading 28.43: Coloidalprecious metals

Heading 28.44: Radioactive elements and isotopes

Heading 28.45: Isotopes other than radioactive, compounds

For the last part below, the note will not apply in case the heading is competing with another heading not in this section which merit equal consideration. In such scenario other classification rules shall apply.

The Difference between Chapter 28 and Chapter 29

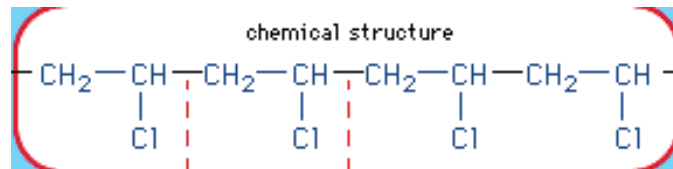
CHAPTER 28	CHAPTER 29
Inorganic compounds	Organic compounds
Chemical elements	Hydrocarbons
Oxides	Derivatives
Hydroxides Inorganic acids Inorganic salts	Heterocyclic compounds Apart from carbon they may also contain N, O, S...
Generally soluble in water and insoluble in organic solvents	Generally insoluble in water and soluble in organic solvents

Relationship with other Sections

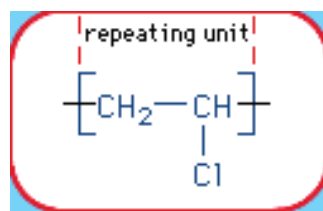
Section VI Compared with Section VII

Polymerization

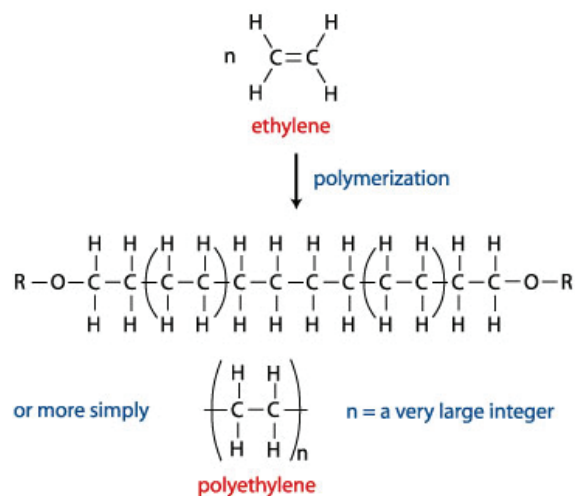
When goods of Section VI undergo polymerization a process of chemical synthesis, they are classified in Section VII covering headings 39.01 to 39.11.



This polymer of polyvinyl chloride contains only four repeating units of vinyl chloride and It should be excluded from heading 39.04.

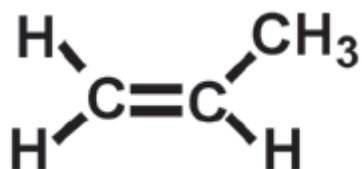


Polymerization of Ethylene (2901.21)-Setion VI to Polymers of Ethylene (heading 39.01)-Section VII.



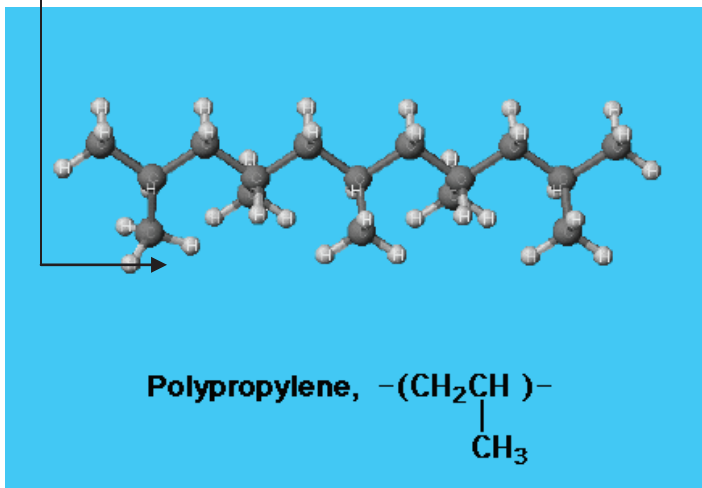
When ethylene undergoes polymerization, it is transformed in polymers of ethylene called polyethylene which is plastic in primary form.

Polymerization of Propylene (2901.22) Section VI to Polymers of polypropylene (heading 39.02)



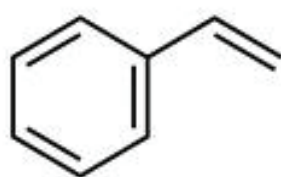
Propylene 2901.22 (Section VI)

Polymerization

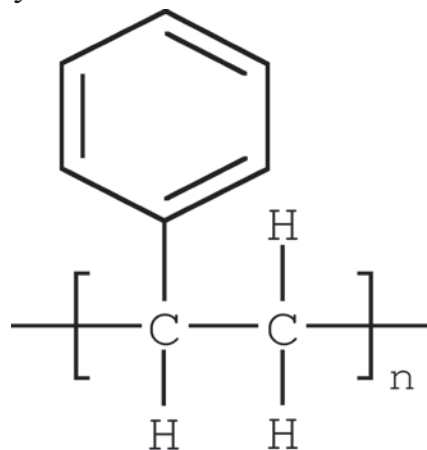


When propylene undergoes polymerization, it is transformed in polymers of propylene called polypropylene which is plastic in primary form.

Styrene (2902.50) Section VI



Polymerization



Polymers of Styrene (heading 39.03)

As a general rule, Chapters 28 and 29 are restricted to Separate chemical elements and Separate Chemically Defined Compounds, subject to the provision of the legal notes, whether or not containing impurities.

Impurities mentioned above may be in the form of the following:

- (a) Unconverted starting materials
- (b) Impurities present in the starting materials
- (c) Reagents used in the manufacturing process (including purification)
- (d) By products

The term “*separate chemically defined elements and compounds*” is a substance which consists of one molecular species (for example, covalent or ionic) whose composition is defined by a constant ratio of elements and can be represented by a definitive structural diagram.

Exceptionally, non chemically defined products can be classified in Section VI (Chapter 28 and 29) and some chemically defined (organic and inorganic) products can be excluded from Section VI (Chapter 28 and 29).

Dilution of goods of Section VI

Products of Chapter 28 and 29, in liquid solution, remain classified in the same headings if:

- (a) They are dissolved in water.
- (b) They are dissolved in other solvents for reasons of safety or for transport purposes provided the solvent does not render the product particularly suitable for specific use. When such substances are deliberately left in the product with a view to rendering it particularly suitable for specific use rather than for general use, they are **not** regarded as permissible impurities.
- (c) They are dissolved and with an added stabilizer necessary for their preservation or transport.
- (d) They are dissolved and with an added substance (for example, colorant) to facilitate their identification or for safety reasons.

4.6.1 Chapter 28: Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

This Chapter covers, in principle, separate chemical elements and separate chemically defined compounds, subject to the provision of the legal notes.

As specified in Note 2 to the Chapter, certain compounds containing carbon in their structures are to be classified in Chapter 28 as inorganic compounds, such as oxides of carbon, Calcium carbonate.

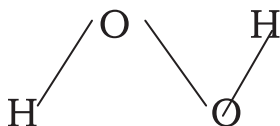
Separate chemical elements and separate chemically defined compounds containing impurities, or dissolved in water, remain classified in Chapter 28.

Chapter 28 is categorized into six groups as shown below:

Sub-Chapter	Products	Subheadings
I	Chemical elements	28.01 - 28.05
II	Inorganic acids and inorganic oxygen compounds of non-metals	28.06 - 28.11
III	Halogen or sulphur compounds of non-metals	28.12 - 28.13
IV	Inorganic bases and oxides, hydroxides and peroxides of metals	28.14 - 28.25
V	Salts and peroxysalts, of inorganic acids and metals	28.26 - 28.42
VI	Miscellaneous	28.43 - 28.52

For purposes of transportation and preservation, Separate chemically defined elements and compounds put up with an added stabilizer remain classified in this Chapter. Products added to certain chemicals to keep them in their original physical state are also to be regarded as stabilizers, provided that the addition does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

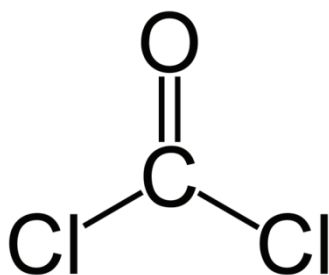
Example;



Stabilized by the addition of Boric acid remains classified in Heading 28.47.

Hydrogen Peroxide

- Hydrogen peroxide (28.47) stabilized by additional of boric acid remain classified in this Chapter because is of a type normally used for the purpose.
- Carbonyl Chloride dissolved in Toluene or Benzene is classified in heading 38.24.
- Carbonyl chloride (subheading 2812.90) dissolved in benzene cannot remain classified in this chapter because the dilution is not necessary for transportation and render the product suitable for specific usage.



The scope of priority heading 28.52, compounds of mercury, is expanded to include the same whether or not chemically defined. 2852.10 (chemically defined inorganic or organic compound of mercury). Non-chemically compound of mercury fall under sub heading 2852.90.

This subdivision was done for purposes of capturing data on certain hazardous chemicals and pesticides as measures to facilitate the monitoring and control in international trade.

Relationship with other parts of the Nomenclature

Subject to the provision of the legal notes **3 and 8 to Chapter 28**, the following chemically defined inorganic compounds are excluded from Chapter 28 and classified in other Chapters, for example, Sodium chloride in Chapter 25, Ammonium nitrate in Chapter 31, Precious stones in Chapter 71, Artificial graphite in Heading 38.01

4.6.2 Chapter 29: Organic Chemicals

Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “Other” in the series of subheadings concerned (subheading note 1 to Chapter 29).

The Chapter is divided into 13 categories as shown below:

Sub-chapter	Products	Subheading
I	Hydrocarbons	29.01 to 29.04
II	Alcohols	29.05 to 29.06
III	Phenols, phenol-alcohols	29.07 to 29.08
IV	Ethers, epoxides with a three-membered ring	29.09 to 29.11
V	Aldehydes	29.12 to 29.13
VI	Ketones and chinones	29.14
VII	Carboxylic acids, their anhydrides halides, peroxides, peroxyacids	29.15 to 29.18

VIII	Esters of inorganic acids of non-metals	29.19 to 29.20
IX	Nitrogen-function compounds	29.21 to 29.29
X	Organo-inorganic compounds, heterocyclic compounds, sulphonamides	29.30 to 29.35
XI	Provitamins, vitamins and hormones	29.36 and 29.37
XII	Glycosides and vegetable alkaloids	29.38 and 29.39
XIII	Other organic compounds Chemically pure sugars Antibiotics	29.40 29.41

Relationship with other Chapters

This Chapter does not cover :

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Urea (heading 31.02 or 31.05);

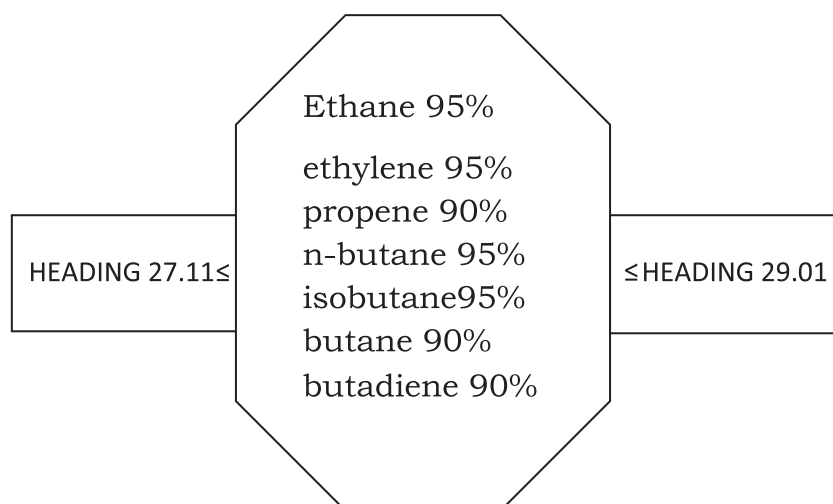
Items classified in this Chapter are mainly chemically defined organic compounds other than those excluded in note 2 to Chapter 29, some as listed above.

Impurities and stabilizers present in chemicals of this Chapter have limitation as provided in note 1 to Chapter 29 just as it is in Chapter 28. Presence of water in most cases however has no effect (Note 1(d) to this Chapter).

There is also a danger of misclassifying other chemicals of this Chapter such as vitamins and antibiotic since their classification can also be affected by level of purity as demonstrated in Chapter 27, by presentation either in bulk or put up for retail or in measured doses, or by being mixed with other materials of other Chapters for specific use.

Relationship with other parts of the Nomenclature

- Dairy feed supplements containing antibiotic and vitamins for wellbeing of animals – 23.09
- Vitamins and mineral supplements preparation, edible, for people's wellbeing or maintaining health but which can not cure or prevent diseases – 21.06
- Vitamins put up in measured doses for therapeutic or prophylactic use – 30.04

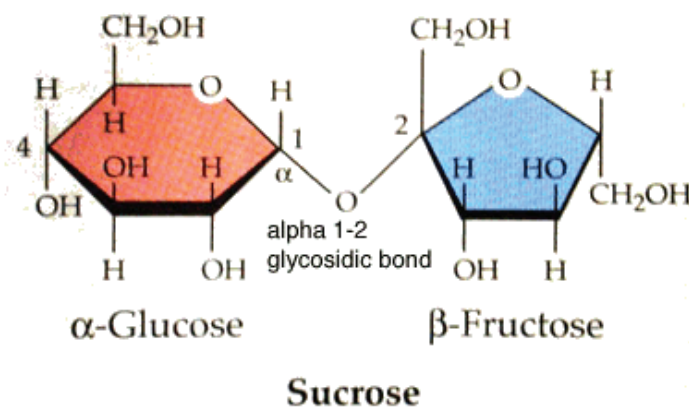


The above diagram shows classification of goods in heading 27.11 and heading 29.01 as per the EN to heading 27.11 and EN to Heading 29.01.

For example, ethene with a level of purity less than 95% pure is classified in heading 27.11 not in heading 29.01.

heading **29.40** covers sugars chemically pure, **others than sucrose, lactose, maltose, glucose and fructose (Chapter 17)**. Sugar or Sucrose is classified in Chapter 17.

Sucrose has the molecular formula $C_{12}H_{22}O_{11}$



Preparation of Vitamins

Vitamins (Heading 29.36) are active agents, usually of complex chemical composition, which are obtained from outside sources and are essential for the proper functioning of human or other animal organisms (Explanatory Notes to heading 29.36).

Preparations based on vitamins are excluded from Chapter 29 and are classified in Chapters 21, 23, 30. Supplement feeds (used in animal feeding), containing antibiotics and vitamin A, with dairy products are classified in Subheading 2309.90 (Preparations of a kind used in animal feeding).

Vitamin and mineral supplements are classified in Chapter 21 (Miscellaneous edible preparations), subheading 2106.90 (Other).

Multi vitamin preparations presented in soft gelatin capsules (main ingredients : ginseng extract, vitamins, nicotinamide, calcium pantothenate) are also classified in subheading 2106.90.

4.6.3 Chapter 30: Pharmaceutical products

This Chapter is for pharmaceutical products classified in six headings,

30.01 Glands and other organs for organo-therapeutic uses

30.02 Blood and blood fractions, vaccines, modified immunological products

30.03 and 30.04 Medicaments

30.05 Bandages, gauze impregnated with pharmaceutical products

30.06 Pharmaceutical goods (specified in Note 4 to Chapter 30)

Medicaments

Medicaments are limited to *products in medicine* which contain, *per dose*, a sufficient quantity of active substance *with a curative or prophylactic effect* against a particular ailment or diseases, except certain special case.

The above guidance assists in determining a product to be classified as medicaments of this Chapter.

Tablets, capsules and syrups which do cure or treat a particular ailment or disease are not regarded medicaments. For example, *aloevera tablets put up for retail sale in plastic containers, of which the tablets consists of 3% aloevera powder used as nutritional supplement* such product is considered a food supplement classified in heading 21.06.

Note 1(b) to Chapter 30 gives clarification on the classification of preparations such as tablets having the nature of food supplements, chewing gum or patches intended to assist smokers to stop smoking (heading 21.06 or 38.24).

While Note 1 excluded items from this chapter, it is also important to crosscheck with Note 4 to Chapter 30 before considering classifying item in heading 30.06.

Relationship with other Chapters

This Chapter does not cover among others:

Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV); preparations, such as tablets, chewing gum or patches (transderal system), intended to assist smokers to stop smoking (heading 21.06 or 38.24), plasters specially calcined or finely ground for use in dentistry (heading 25.20). (Note 1 to Chapter 30).

4.6.4 Chapter 31: Fertilizers

Scope

This Chapter covers fertilizers natural fertilizers either from vegetables or animals in heading 31.01, chemically produced fertilizers in headings 31.02 to 31.05.

Special features

Packing of fertilizer either in bags of up to 10kgs or in tablet forms is a unique feature of heading 31.05. Therefore, all types of fertilizer are classified in this heading provided they are packed in this design.

The last category to fall in this heading are other fertilizers which are not of any of the three fertilizing elements neither nitrogenous (N), phosphorus (P), nor potassium (K). Headings 31.02 to 31.04 cover fertilizers having only one type of fertilizing element.

4.6.5 Chapter 32: Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Scope

This Chapter covers preparations used in the tanning and bating of hides and skins, coloring matter of vegetable, animal or mineral origin and synthetic organic coloring matter and most preparations of the coloring matters, for example, paints, inks, ceramic colors, among others. It also includes preparations such as varnishes, driers, and putty.

Relationship with other Chapters

This Chapter does not cover :

Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packing for retail sale, of heading 32.12); tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or Mastics of asphalt or other bituminous mastics (heading 27.15).

4.6.6 Chapter 33: Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Scope

This Chapter covers essential oils and extracted oleoresins, concretes (solid or semi-solid due to the presence of plant waxes), mixtures provided they are a kind used as raw materials in (perfumery, food or drink industries), perfumes and toilet waters.

Special features

The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic

aromatics. Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use. The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, inter alia, to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Relationship with other Chapters

This Chapter does not cover natural oleoresins or vegetable extracts of heading 13.01 or 13.02; Soap or other products of heading 34.01; gum, wood or sulphate turpentine or other products of heading 38.05.

4.6.7 Chapter 34: Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, “dental waxes” and dental preparations with a basis of plaster

Scope

This Chapter covers products mainly obtained by the industrial treatment of fats, oils or waxes. It also includes certain artificial products for example surface active agents, surface active preparations and artificial waxes. The Chapter doesn't cover separate chemically defined compounds, or natural products not mixed or prepared.

Relationship with other Chapters

This Chapter does not cover edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17); separate chemically defined compounds; or shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

4.6.8 Chapter 35: Albuminoidal substances; modified starches; glues; enzymes

Scope

This Chapter covers casein, caseinates and casein derivatives; casein glues, albumins, albuminates, gelatin, gelatin derivatives, pop tones, dextrans.

Relationship with other Chapters

This Chapter does not cover yeast (heading 21.02), hardened protein (heading 39.13) blood fraction, medicament, among others.

4.6.9 Chapter 36: Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Scope

This Chapter covers propellant powders and prepared explosives, viz, mixtures characterized by the fact that they contain the oxygen necessary for combustion and that in combustion they produce a large volume of gas at a high temperature, articles prepared from explosives, pyrophoric, inflammable or combustible products for producing light, sound, smoke, flame or sparks.

Relationship with other Chapters

This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) to Chapter 36.

4.6.10 Chapter 37: Photographic or cinematographic goods

Scope

This Chapter covers photographic plates, film, paper, paperboard and textiles of Chapter 37 are those with one or more layers of any emulsion sensitive to light or other forms of radiation. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Relationship with other Chapters

This Chapter does not cover waste or scrap of Chapter 38.

4.6.11 Chapter 38 Miscellaneous chemical products

Scope

This Chapter covers miscellaneous chemical products not covered somewhere else in the Nomenclature. It is sometimes known as basket Chapter for chemicals not covered somewhere else in the Nomenclature. It also covers separate chemical defined compounds put up in packages for retail sale not covered elsewhere in other Chapters of the nomenclature. For example sulphur-treated bands, wicks and candles, and fly paper insect-side of 38.08 which otherwise are classified as sulphur chemicals of Chapter 28.

The Chapter also covers wastes as provided by Notes 4, 5, and 6 to the Chapter 38 for municipal waste, sewage sludge, and other waste respectively. However, wastes containing mainly petroleum oil remain classified in Chapter 27 as per note 6 to Chapter 38.

Biodiesel is also classified in this Chapter if it contains less than 70% of petroleum oils (38.26. Biodiesel is defined in note 7 to Chapter 38.

Classification of pesticides is based on Note 2 to Section VI which reads;

Subject to Note 1 above, goods classified in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

38.08 – Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly papers).

The nature of packaging determines classification. When Separate chemically defined compounds for example DDT are presented in form or packaging for retail sale, they are classified in heading 38.08, subheading 3808.91 However, when they are presented in bulk, they are classified in Chapter 29, subheading 2903.92.

Relationship with other Chapters

This Chapter does not cover;

- (a) Separate chemically defined elements or compounds with the exception of the following;
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 to Chapter 38;
 - (5) Products specified in Note 3 (a) or 3 (c) to Chapter 38.
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

Special features

Note 3 to chapter 38 read that, heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5g

- each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids, and correction tapes (other than those of heading 96.12), put up in packing for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

Note 7 to Chapter 38 reads, for the purpose of heading 38.26, the term 'biodiesel' means mono-alkyls esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

4.7 SECTION VII: PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Scope

This section covers articles made of plastic and rubber.

Goods put in sets consisting two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the Heading appropriate to that product, provided that the constituents are: Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked, presented together; identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Special feature

Some articles printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of goods, fall in Chapter 49.

4.7.1 Chapter 39: Plastics and articles thereof

Scope

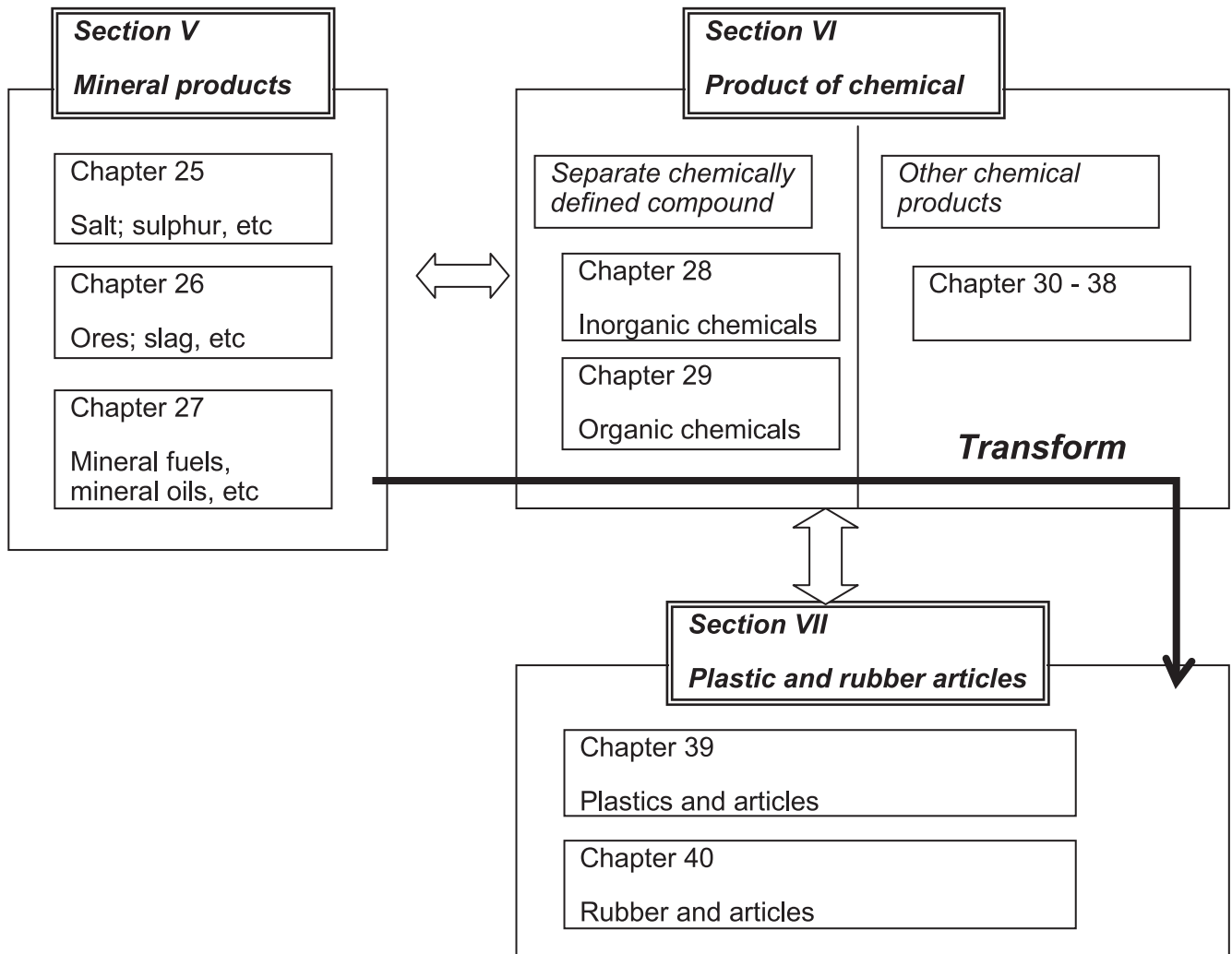
This Chapter covers polymers and semi manufactures and articles thereof, provided they are not excluded by Note 2 to the Chapter.

The Chapter is divided into two sub-Chapters . Sub-Chapter I covers polymers in primary forms. The goods in this sub-chapter are classified in headings 39.01 to 30.14. The products of heading 39.01 to 39.11 are obtained by chemical synthesis (polymerization) and those of headings 39.12 and 39.13 are either natural polymers or are obtained by chemical treatment. Sub-Chapter II covers waste, parings and scraps, and semi-manufactures and articles. In the Nomenclature 'plastics' includes vulcanized fibre.

Relationship with other Chapters

Some articles of plastic are excluded from Chapter 39, for example: Lubricating preparations of heading 27.10 or 34.03; Waxes of heading 27.12 or 34.04; Separate chemically defined organic compounds (Chapter 29); Organic surface active agents or preparations of heading 34.02; Prepared additives for mineral oils (heading 38.11); Diagnostic or laboratory reagents on a backing of plastics; Synthetic rubber, or articles thereof (Chapter 40); Trunks, suitcases, handbags or (heading 42.02); Wall coverings of heading 48.14; Articles of Section XII (for example, footwear); Imitation jewellery of heading 71.17; Parts of aircraft or vehicles of Section XVII.

Relationship between mineral products and chemical products (Sections V to VII)



4.7.2 Chapter 40: Rubber and articles thereof

Scope

This chapter covers rubber in the raw or semi-manufactured states, whether or not vulcanized or hard, and articles of rubber or whose essential character derives from rubber, other than products excluded by Note 2 to this Chapter.

Note 1 to Chapter 40

Except where the context otherwise requires, throughout the Nomenclature the expression “ rubber ” means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

Relationship with other Chapters

The following rubber articles are excluded from Chapter 40: Goods of Section XI (textiles and textile articles);Footwear or parts thereof of Chapter 64; Headgear or parts thereof (including bathing caps) of Chapter 65; Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber; Articles of Chapter 90, 92, 94 or 96; Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings. 40.11 to 40.13).

4.8 SECTION VIII: RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Scope

This Section covers Chapters 41 to 43. The section is divided into raw hides and leather (Chapter 41), articles of leather (Chapter 42) and fur and articles of fur (Chapter 43).

Arrangement of the Section

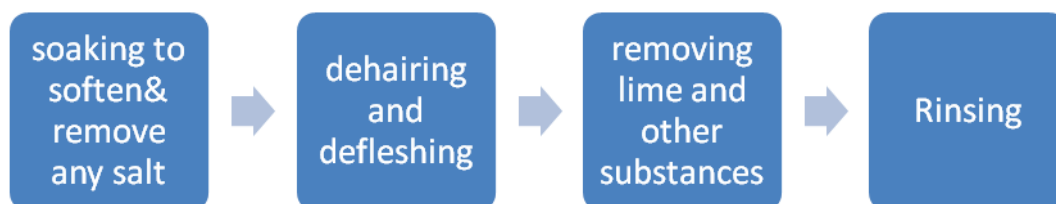
The Chapters in the Sections are arranged according to the degree of manufacture. Chapter 41 contains raw hides and skins that have been processed to leather. Chapter 42 contains articles of leather and Chapter 43 contains articles of fur skin.

4.8.1 Chapter 41: Raw hides and skins (other than furskins) and leather

Scope

This Chapter covers raw hides and skin that has undergone some process and Leather. Furskins is excluded in Chapter 41.

Headings 41.01 to 41.03 covers raw hides and skin that has undergone preparatory processes. These processes are illustrated below;



Hides and skin with hair or wool on has been excluded by Note 1 to Chapter 41 and referred to Chapter 43 raw, tanned or dressed. However Chapter 41 includes raw hides and skin with the hair or wool on of bovine animals (including Buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and Kids), of Swine (including Peccary) of Chamois of gazelle, of Camels (including dromedaries), reindeer, of elk, of deer of roebucks or of dogs.

Heading 41.01 to 41.03 also covers raw hides and skins without hair on or which has been subjected to reversible tanning process including pre-tanning.

Heading 41.04 to 41.06 covers hides and skin that has been tanned or crusted but not further worked. The process of tanning in these headings is an irreversible chemical reaction which give the resultant product stability against heat, light and makes a hide or skin mouldable and usable. Hides and Skins which have been further prepared beyond tanning are known in trade as **leather**. Leather that has been dried is known as crust leather. A fat liquor or oil may be added during the drying process to give the crust some lubrication and flexibility.

Leather further prepared after tanning or crusting is covered in headings 41.07, 41.12 and 41.13. After tanning or crusting the leather usually undergoes further process to remove irregularities of the surface. The leather might be further worked by softening, stretching, thinning, beating or hardening the surface and stuffing with oil. Sheep and lamb which have been oil-tanned and dressed to produce chamois leather (including combination chamois leather) are provided for in heading 41.14. Hides, skins and leather fall in this Chapter whether whole or in portions, strips or sheets.

Relationship with other parts of the Nomenclature

Pieces of leather cut to special shapes are classified in Chapter 42 or 64. Uncooked edible skins of animals are excluded in Chapter 41 (heading 02.06 and 02.10), uncooked skin of fish (Chapter 30). When cooked the edible hides and skin are covered by Chapter 16.

4.8.2 Chapter 42: Articles of leather; saddlery and harness; travel goods, handbags, and similar containers; articles of animal gut (other than silk-worm gut)

Scope

This Chapter covers articles of leather. Leather has been defined to include Chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather (Note 1 to Chapter 42). Headings 42.01 and 42.02 also covers articles that are made from other materials including articles of animal gut, goldbeaters skin, bladders or tendons. Certain leather articles are classified elsewhere in the nomenclature.

Arrangement of headings in Chapter 42

Heading 42.01 covers equipment of all kind of animals, of leather, furskin, textile or other material. Heading 42.02 is covering specific containers of leather and other materials. Articles of apparel and clothing accessories of leather fall under heading 42.03. Other articles of leather and articles of gut other than silk-worm gut (42.05).

42.01	42.02	42.03	42.05	42.06
<ul style="list-style-type: none"> • equipment of all animals of any materials 	<ul style="list-style-type: none"> • containers of all materials before semicolon • containers of specific materials after colon 	<ul style="list-style-type: none"> • articles of apparel and clothing accessories of leather 	<ul style="list-style-type: none"> • other articles of leather 	<ul style="list-style-type: none"> • articles of gut other than silk-worm gut

Relationship with other parts of the Nomenclature.

Leather articles that are excluded from Chapter 42 include sterile surgical catgut or similar suture materials (30.06), footwear (Chapter 64), headgear (Chapter 65), whips and riding crops (Chapter 66), furniture (Chapter 94), toys (Chapter 95) among others.

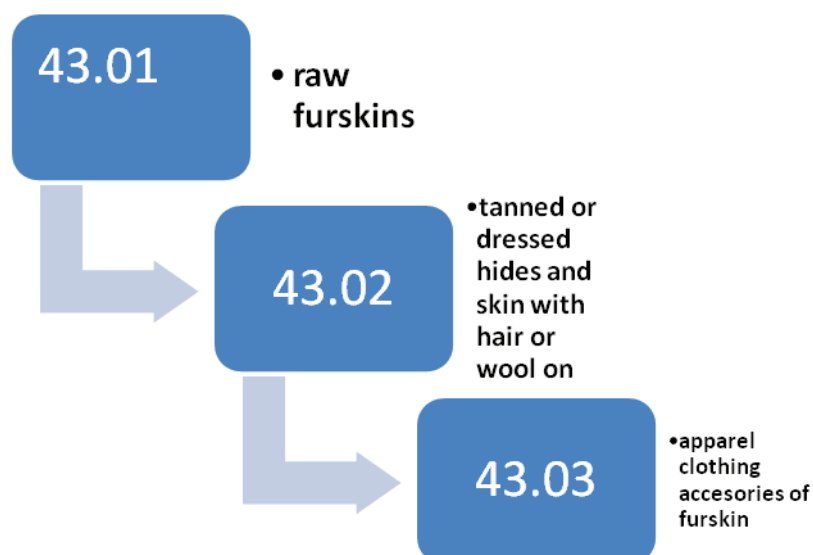
4.8.3 Chapter 43: Furskins and artificial fur; manufactures thereof

Scope

This Chapter covers raw furskins other than raw hides and skins of heading 41.01, 41.02 and 41.03. Hides and skins tanned or dressed with the hair or wool on, unassembled or assembled (43.02). Apparel clothing accessories and other manufactured articles of furskin (43.03) and articles of artificial furskin 43.04.

Arrangement of headings in Chapter 43

The headings in Chapter 43 are arranged according to the degree of manufacture. Raw hides in 43.01, tanned or dressed furskin in heading 43.02 while apparel clothing accessories of furskin in heading 43.03. Heading 43.04 deals with artificial fur and its articles. It is worth noting that in the Nomenclature ‘furskin’ apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on. This excludes raw furskin of heading 43.01.



Relationship with other parts of the Nomenclature.

Some articles of furskin are excluded in this Chapter. Birdskins or parts of birdskin with their feathers or down are in heading 05.05 or 67.01. Raw hides and skins with hair or wool on of Chapter 41, footwear of furskin of Chapter 64, headgear or parts of furskin in Chapter 65.

4.9 SECTION IX: WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Scope

This Section is arranged according to the material contents of the articles. Wood and articles of wood in Chapter 44. Chapter 45 deals with Cork and articles of Cork while articles of plaiting material are classified in Chapter 46.

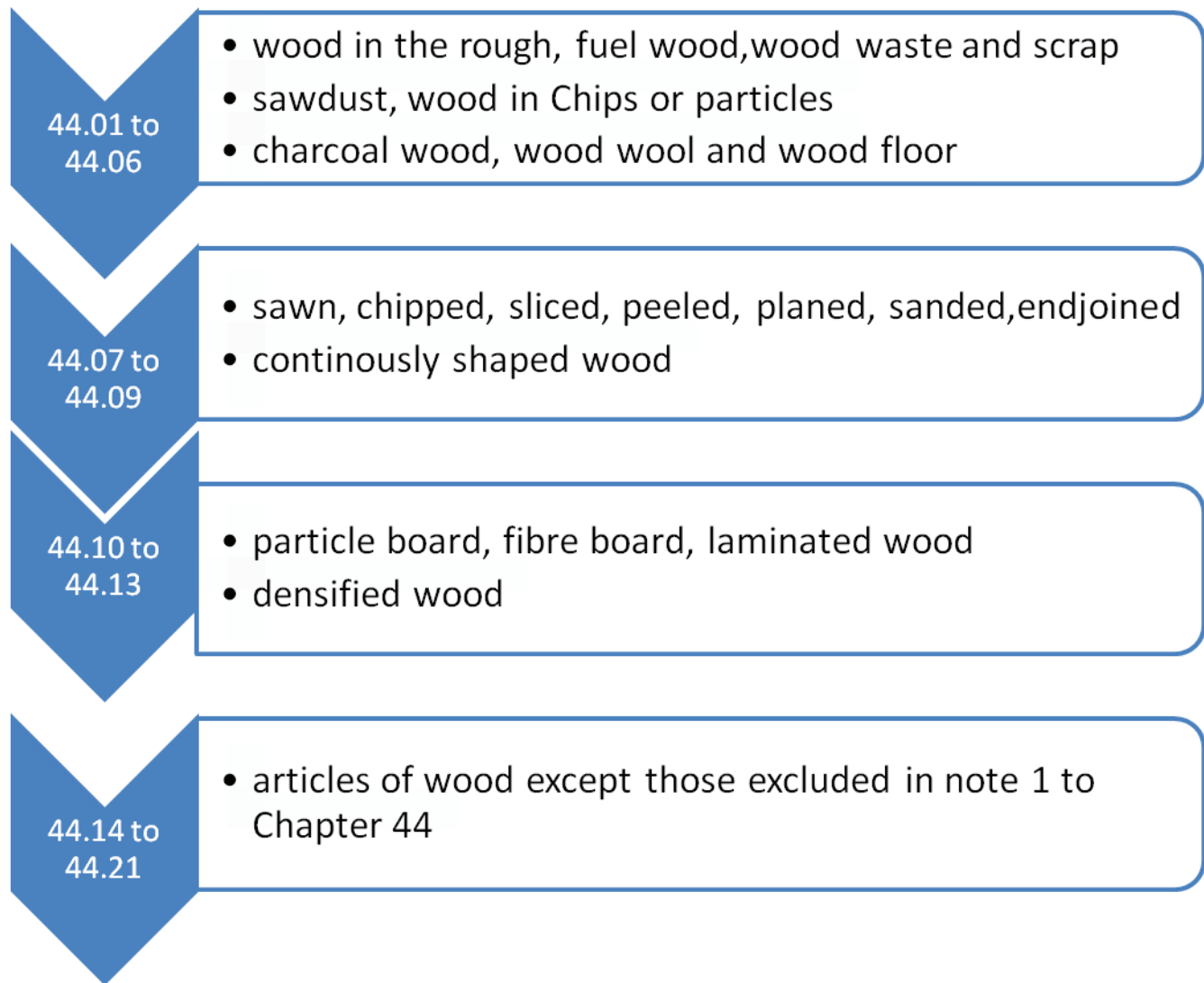
4.9.1 Chapter 44: Wood and articles of wood; wood charcoal

Scope

Wood in the rough and processed wood is in Chapter 44.

Arrangement of headings in the Chapter

Generally the principle of the processing or manufacture has been applied in the arrangement of headings of this chapter. It covers unmanufactured wood, semi-finished articles of wood ending with complete manufactured articles of wood.



Special feature

Products such as bamboo in chips or particles used for the manufacture of particle board, fibreboard or cellulose pulp are classified in this chapter.

Relationship with other parts of the Nomenclature

Some articles of wood are not covered by this chapter; wood in chips or shavings crushed, ground or powdered of a kind used in perfumery, pharmacy, insecticidal, fungicidal or similar purpose is classified in heading 12.11. Bamboos and articles of a woody nature that are used for plaiting, Chapter 46. Footwear (64) Furniture of wood is classed according to its use in Chapter 94 among others.

4.9.2 Chapter 45: Cork and articles of cork

Scope

This Chapter covers Cork and articles of Cork. Cork is obtained almost exclusively from the outer bark of the cork-oak (*Quercussuber*) which is grown in Southern Europe and North Africa. The first stripping of bark is known as ‘virgin’ Cork and is hard, brittle, inelastic, of inferior quality and low value. It has a blistered and cracked outer surface,

which the inner surface is yellowish with red strips. Cork is light, elastic, compressible, flexible, waterproof, rotproof and a bad conductor of heat and sound.

Arrangement of headings in the Chapter

Natural Cork, raw or simply prepared by cleaning or the surface scraped to remove parts unsuitable for use are classed in heading 45.01. The heading also includes waste of natural or agglomerated Cork, crushed, granulated or ground cork made from natural virgin cork or waste. Cork that has been further worked into rectangular or square shaped are in heading 45.02. Natural Cork that has been further worked into blocks, plates, sheets and strip cut to size other than square and rectangular are classed in heading 45.03. Heading 45.04 covers agglomerated cork and its articles.

Agglomerated Cork is manufactured by agglomerating crushed, granulated or grounded cork generally under heat or pressure either by adding a binding substance or without a binder heating at a temperature of 300 degrees centigrade.

Relationship with other parts of the Nomenclature

The Chapter does not cover some articles of Cork like footwear or parts including removable insoles of Chapter 64. Headgear and parts of Cork are also excluded to Chapter 65. Crown corks of base metal lined with cork discs classified in heading 83.09. Toys, games and sports requisites including fishing-line floats and parts thereof of Cork are in Chapter 95.

4.9.3 Chapter 46: Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Scope

This Chapter covers plaiting material, that is semi-manufacture form and certain articles made by interlacing, weaving of plaiting material. Plaiting material is defined as material in a state or form suitable for plaiting, interlacing or similar process. It includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable materials as per Note 1 to Chapter 46.

There are only two headings in this Chapter. Heading 46.01 deals with semi-manufactured form of plaiting material while 46.02 covers articles made directly from the plaiting materials of heading 46.01.

Relationship with other parts of the Nomenclature

Some articles are not referred to as plaiting material of this Chapter. Examples are horse hair (heading 05.11), textile yarn impregnated, coated or sheathed with plastic, strips of leather or of felt or nonwoven or of human hair. The Chapter excludes articles of plaiting made into footwear or parts of footwear (Chapter 64). Headgear (Chapter 65), whips (heading 66.02), furniture (Chapter 94) among others.

4.10 SECTION X: PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Scope

This Section contains three Chapters that are arranged according to the degree of processing of wood.

4.10.1 Chapter 47: Pulp wood or of other fibrous cellulosic material; recovered (waste and scrap) paper and paper board

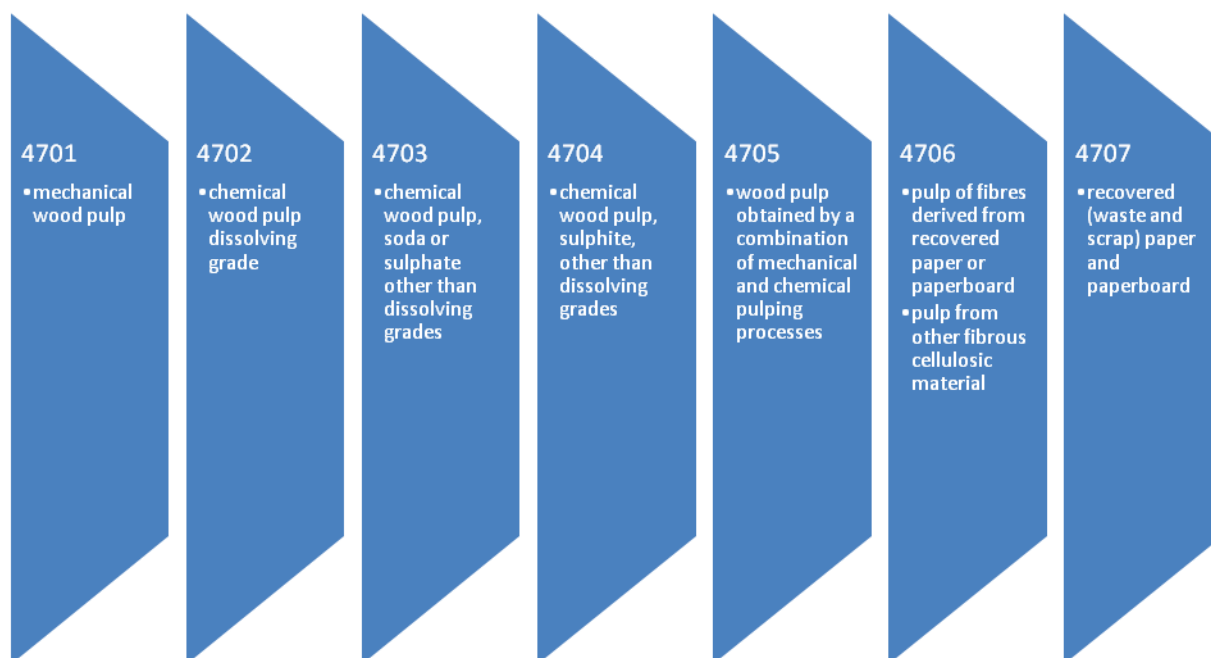
Scope

The pulp of this Chapter consists essentially of cellulose fibres obtained from various vegetable materials or from the waste textile of vegetable origin. The most important wood pulp in international trade is wood pulp termed as ‘mechanical wood pulp’, ‘chemical wood pulp’, ‘semi-chemical wood pulp’ or ‘chemi-mechanical wood pulp’. This is according to the method of preparation. Woods mostly used are pine, spruce, poplar and aspen.

Other materials used for making pulp include Cotton linters, recovery (waste and scrap) of paper or paperboard, rags of cotton, linen or hemp and other textile waste such as old ropes. Straw, esparto, flax, ramie, jute, hemp, sisal, bagasse, bamboo and various other grasses and reeds also make pulp.

Arrangement of headings in the Chapter

The headings are arranged according to the process of preparing the pulp as illustrated below.



Relationship with other parts of the Nomenclature

The Chapter excludes some pulp, for example pulp consisting of non-coherent polyethylene or polypropylene fibres (heading 39.20). Articles of paper pulp are excluded and classified in Chapter 48.

4.10.2 Chapter 48: Paper and paperboard; articles of paper pulp, of paper or of paperboard

Scope

This Chapter covers the articles of paper and paperboard derived from cellulosic fibres of the pulp of Chapter 47 felted together in sheet form. A reference to paper also includes references to paperboard irrespective of thickness or weight. It is important to note that to avoid discrepancies it is recommended that all administrations use the International Organisation for Standardisation (ISO) test methods in determining the physical properties of paper and paperboard of Chapter 48.

Arrangement of Chapter 48

Paper, paperboard, cellulose wadding and webs of cellulose fibres of all kinds in rolls or sheets are classified in headings 48.01 to 48.11. The characteristics of papers of heading 48.01 to 48.05, is that the appearance and texture of their natural surface are maintained. Headings 48.06 to 48.11 relate to certain special papers or paperboard (for example parchment, greaseproof, composite or paper or paperboard that has been subjected to coating, design printing, ruling, impregnating, corrugation, creping, embossing and perforation. Articles of heading 48.14 to 48.21 may be printed but printing is merely incidental to their primary use. For heading 48.12, 48.18, 48.22 and 48.23, paper pulp means all products of heading 47.01 to 47.06, pulp of wood or other cellulosic material.

Relationship with other parts of the Nomenclature

The Chapter however does not cover perfumed papers or papers impregnated or coated with cosmetics (Chapter 33), Stamping foils of heading 32.12, Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05), Sensitised paper or paperboard of headings, 37.01 to 37.04. Paper impregnated with diagnostic or laboratory reagents (heading 38.22) and others as specified in Note 2 and 12 to Chapter 48.

4.10.3 Chapter 49: Printed books, news papers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

Scope

This Chapter covers most printed matter on paper or paperboard, of which the essential nature and use is determined by the fact of its being printed with motifs, characters or pictorial representations. Articles of this Chapter may be of other material provided they have the characteristics provided in this Chapter. For this Chapter 'printed' includes production by ordinary hand printing or mechanical printing, duplicating machines, automatic data processing machines, embossing, photography, photocopying, thermo copying or typewriting irrespective of the form of characters like the letters of the alphabet, braille characters and symbols.

Arrangement of headings in the Chapter 49

The headings are arranged based on the type of printing material. Printed books, brochures, leaflets and similar printed matter are classified in 49.01; Newspapers, journals and periodicals, whether or not illustrated or containing advertising material are classified in heading 49.02.

Relationship with other parts of the Nomenclature

Articles in which the printing is merely incidental to their primary use example of printing wrapping paper and printed stationery fall in Chapter 48. Printed textile such as scarves or handkerchiefs in which the printing is merely for decorative purposes does not affect the essential character of the articles, embroidery fabrics and prepared tapestry canvases bearing printed designs fall in Section XI. Letters, numbers, sign-plates and similar motifs for shop signs and shop windows, bearing a printed picture or text of ceramics, of glass or of base metal are classified in headings 69.14, 70.20 and 83.10 respectively or heading 94.05 if illuminated. The Chapter also excludes for example photographic negatives or positives on transparent bases (Chapter 37), playing cards of Chapter 95.

4.11 SECTION XI: TEXTILES AND TEXTILE ARTICLES

Scope

This Section covers Textiles and articles of Textiles from Chapters 50 to 63. This Section is divided into two parts based on the nature of the textile material. Chapters 50 – 55 cover materials like yarn and woven fabrics, while Chapters 56 – 63 covers special woven fabrics and their articles.

Textiles are also broadly categorized into two parts, namely: Natural fabrics and manmade fabrics. Natural fabrics are those whose materials are purely obtained from natural source such as animals (silk, wool and hair), vegetables (cotton, flax, jute) and asbestos. Manmade fabrics are those whose materials are obtained by certain chemical processes like polymerization such as synthetic fibre (nylon and polyester) and artificial fibre (rayon).

Relationship with other parts of Nomenclature

Note 1 to Section XI excludes several materials and articles from this Section, for example, animal brush-making bristles or hair; horsehair or horsehair waste (Chapter 5), human hair or articles of human hair (Chapter 5 or Chapter 67), cotton linters or other vegetable materials of Chapter 14, Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13, articles of heading 30.05 or 30.06, monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15, glass fibres or articles of glass fibres, other than embroidery with glass thread on

a visible ground of fabric (Chapter 70), articles of Chapter 95 (for example, toys, games, sports requisites and nets), among others.

Special features

For the purpose of this Section the expression ‘made up’ means: cut to size with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unraveling by hot cutting or by other simple means”

Note 2(A) to Section XI stipulates that goods classified under Chapters 50 – 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting whole of that one textile material which predominates by weight over any single textile material.

When no one textile material predominates by weight the goods are to be classified as if consisting wholly of that one textile material, which is covered by the heading, which occurs last in numerical order among those which equally merit consideration.

Note 2B(a) to Section XI: Gimped horsehair yarn – heading 51.10 and metallic yarn – heading 56.05 are treated as single textile material, the weight of which is to be taken as the aggregate of the weight of its components.

Note 2B(b) to Section XI: The choice of the appropriate heading shall be affected by determining first the Chapter and then the applicable heading within the chapter, disregarding any materials not classified in that Chapter.

Note 2B(c) to Section XI: When Chapters 54 and 55 are involved with any Chapter, Chapters 54 and 55 are treated as a single Chapter.

Note 2B(d) to Section XI: Where a Chapter or a heading refers to goods of different materials such materials are to be treated as a single Chapter.

Arrangement of Chapters in Section XI:

Textiles in forms ranging from raw materials to the finished fabric are divided among Chapters 50 – 55 according to their nature.

a) Textile materials of animal origin or (products of animals) are subject of;

- Chapter 50 – (silk)
- Chapter 51 – (wool and animal hair).

b) Textile materials of vegetable origin or (products of vegetable) are covered by;

- Chapter 52 – (cotton)
- Chapter 53 – (other vegetable textile fibres).

c) Man-made textile materials or (chemically processed) are subject of:

- Chapter 54 – (filaments)
- Chapter 55 – (staple fibres).

Chapters 56 to 60 cover various categories of textile articles or special textiles as follows:

- a) Chapter 56 – wadding, felt and non-woven; special yarns, twine cordage, ropes and cables and articles thereof
- b) Chapter 57 – carpets and other textile floor coverings.
- c) Chapter 58 – special woven fabrics, tufted textile fabric, lace, tapestries, trimmings, and embroidery.
- d) Chapter 59 – impregnated, coated, covered or laminated textile fabrics and textile articles of a kind suitable for industrial use.
- e) Chapter 60 – knitted or crocheted fabrics.

Chapters 61 and 62 deal with knitted or crocheted articles of apparel and clothing accessories; not knitted or crocheted articles of apparel and clothing accessories respectively while Chapter 63 covers worn clothing and worn textile articles.

Chapters to Section XI:

This Section comprises of 14 Chapters (chapters 50 – 63) distributed as follows:

4.11.1 Chapter 50: Silk

Scope

This Chapter covers Silk- worm cocoons, Raw silk, Silk waste, Silk yarn and woven fabrics of Silk. This Chapter covers, in general, silk, including mixed textile materials classified as silk, at its various stages of manufacture, from the raw material to the finished woven fabric. It also includes silk-worm gut.

Special feature

For the purposes of this Chapter the term “ silk ” covers not only the fibrous matter secreted by the Bombyxmori (mulberry feeding silk-worm), but also the products of the secretion of similar insects (e.g., Bombyxtextor) known as wild silk. Among the wild varieties, so named because the producing worm has only very rarely been domesticated, the most important is tussah silk obtained from a silk-worm that feeds on oak. Spider silk and marine or byssus silk (the filaments by which certain shellfish of the Pinna family cling to rocks) are also classified in this Chapter.

4.11.2 Chapter 51: Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Scope

This Chapter covers in general wool not carded or combed, fine or coarse animal hair not

carded or combed, waste of wool, yarn of carded wool, yarn of fine animal hair, yarn of wool, yarn of coarse animal hair and woven fabrics of carded wool or woven fabrics of coarse animal hair or of horsehair.

Special features

For the purposes of this Chapter the term “ Wool ” means natural fibre grown by sheep or lambs, and the term Fine animal hair covers hair of alpaca, llama, Vicuna, camel, yak, angora, Tibetan, Kashmir, or similar goats but not normal goats, rabbit, hare, beaver, nutria or musk-rat.

“Coarse animal hair” means the hair of animals not mentioned above excluding brush making hair and bristles of heading 05.02 and horsehair 05.11.

Relationship with other parts of the Nomenclature:

This Chapter excludes brush making hair and bristles which are covered under heading 05.02 and horse hair of heading 05.11.

4.11.3 Chapter 52: Cotton

Scope

This Chapter covers in general cotton and cotton fibres at various stages of conversion from raw materials to woven fabrics and includes mixed textile materials classified as cotton. It covers cotton carded or not carded or combed, cotton waste, and sewing thread of cotton; cotton yarn, and woven fabrics of cotton.

Special features

For the purpose of Subheadings 5209.42 and 5211.42 the expression “denim” includes fabric of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarn.

Relationship with other parts of the Nomenclature

This Chapter excludes: Cotton linters of heading 14.04; wadding of heading 30.05 or 56.01.

4.11.4 Chapter 53: Other Vegetable Textile Fibres; Paper Yarn and Woven Fabrics of Paper Yarn

Scope

This Chapter covers, in general, with certain exceptions referred in the Explanatory Notes to heading 53.05, it includes vegetable textile materials other than cotton at the various

stages from raw materials to woven fabric.

Articles classified under this Chapter include raw or processed flax, true hemp, jute and other textile bast-fibres, coconut and abaca, woven fabrics of flax, woven fabrics of jute and woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn, and products of mixed textile materials assimilated to the products of this Chapter.

Relationship with other parts of Nomenclature

This Chapter excludes: broken wood pieces arising from the scutching operations of heading 44.01; rags of or scrap pieces of rope or cordage of Chapter 63; tempico hemp of heading 14.04.

4.11.5 Chapter 54: Man-made filaments; strip and the like of man-made textile materials

Scope

This Chapter covers, in general, man-made Filament at various stages of conversion from man-made fibres to woven fabrics. For the purposes of this Chapter the term “man-made fibres” covers staple fibres and filaments of organic polymers produced by manufacturing processes.

Special features

The terms man-made, “synthetic” and “artificial” shall have the same meaning when used in relation to textile materials.

Articles covered in this Chapter include sewing thread of man-made filaments, synthetic filament yarn, artificial filament yarn, synthetic monofilament, artificial monofilament, man-made filament yarn, woven fabrics of synthetic or artificial filament yarn.

Relationship with other parts of the Nomenclature

This Chapter excludes Synthetic or artificial filament tow of Chapter 55 (Section Note 2 Chapter 54); bandages medicated or put up for retail sale of heading 30.05; woven fabrics of artificial staple fibres of heading 55.16 among others.

4.11.6 Chapter 55: Man-made Staple Fibres

Scope

This Chapter covers, in general, man-made fibres when in the form of staple fibres (i.e. discontinuous fibre) or of certain filament tow. Man-made staple fibres are usually manufactured by extension through spinners (jets) having a large number of holes

(sometimes several thousands) the filaments from a large number of spinnerets are then collected together in a form of a tow. This tow may be stretched and then cut into short length either immediately or after having undergone various processes (washing, bleaching, dyeing etc.) while in the tow form. The length into which the fibres are cut is usually between 25 – 180mm and varies according to the particular man-made fibre concerned. The type of yarn to be manufactured and the nature of any other textile fibre with which they are to be mixed.

The Chapter includes synthetic filament tow, artificial filament tow, synthetic staple fibres, not carded, combed or otherwise processed for spinning; waste of man-made fibres, sewing thread of man-made staple fibres, yarn of synthetic/artificial staple fibres, woven fabrics of synthetic staple fibres.

Relationship with other parts of Nomenclature

This Chapter excludes: textile fibres of heading 56.01; carbon fibres and articles of carbon fibres of heading 68.15; glass fibres and articles of glass fibres of heading 70.19 among others.

4.11.7 Chapter 56: Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Scope

This Chapter covers, a number of textile products of special characters for example Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles of these materials.

Special feature

In particular this Chapter covers wadding of textile materials and articles thereof, felt, whether or not impregnated, coated, covered or laminated; nonwovens whether or not impregnated, covered or laminated; rubber thread and cord, textile covered; textile yarn, and strip impregnated, coated, covered or sheathed with rubber or plastics; metallized yarn, gimped yarn, knotted netting of twine, cordage or rope and articles of yarn not elsewhere specified.

Relationship with other parts of the Nomenclature:

This Chapter does not cover wadding, felt or nonwovens impregnated, coated or covered with substances or preparations for example perfumes or cosmetics of chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09 where the textile material is present merely as a carrying medium; textile products of heading 58.11, 68.05, 68.14 and sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

4.11.8 Chapter 57: Carpets and other textile floor coverings

Scope

This chapter covers, in general carpets and other textile floor coverings in which textile materials serve as the exposed surface of the article when in use. It includes articles having the characteristics of textile floor coverings (for example, thickness, stiffness and strength) but intended for use for other purposes (for example, as wall hangings or table or for other furnishing purposes).

In particular this Chapter covers carpets and other textile floor coverings, knotted or not; carpets and other textile floor coverings, of felt, tufted or flocked.

Relationship with other parts of the Nomenclature

This Chapter does not cover floor covering underlays, that's coarse fabric or felt padding placed between the floor and the carpet (this is classified according to its constituent material); linoleum and other floor coverings consisting of a coating or covering applied on a textile backing of heading 59.04; mats and matting of plaiting materials of Chapter 46.

4.11.9 Chapter 58: Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Scope

This Chapter covers, in general a wide variety of textile products whose classification at heading level is independent of their consistent textile materials. Some of these products fall in this Chapter only if they are not “made up” in the sense of Part II of the General Explanatory Note to Section XI, but others are included whether or not made up.

In particular this Chapter covers woven pile fabrics and chenille fabrics; terry toweling and similar woven terry fabrics; gauze; tulle and other net fabrics, hand woven tapestries, narrow woven fabrics, labels, badges and similar articles of textile materials, braids in the piece, woven fabrics of metal thread and woven fabrics of metallized yarn, embroidery in pieces, in the strips or in motifs and quilted textile products in pieces.

Relationships with other Chapters

This Chapter does not apply to textile fabrics referred to in Note 1 to chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

Subject to the Notes of Chapter 59, gauze of heading 58.03, narrow woven fabrics of heading 58.06 and braids and ornamental trimmings of heading 58.08, impregnated, coated, covered or laminated are excluded from chapter 58 and classified in Chapters 39, 40 or 59 depending on the character of the product.

4.11.10 Chapter 59: Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Scope

In particular this Chapter covers textile fabrics coated with gum or amylaceous substances, tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon, linoleum, whether or not cut to shape; textile wall coverings, rubberized textile fabrics, textile fabrics otherwise impregnated, coated or covered, textile wicks, plaited or knitted, textile hosepiping and similar textile tubing, transmission or conveyor belts, textile products and articles for technical use.

Special feature

Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabric” applies only to the woven fabrics of Chapters 50 to 55 and heading 58.03 and 58.06 the braids ornamental trimmings in the pieces of heading 58.08 and the knitted and crocheted fabrics of headings 60.02 to 60.06.

Relationship with other parts of the Nomenclature

This Chapter does not cover fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purposes of this provision, no account should be taken of any resulting change of colour; plates sheets or strip or cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39). Textile products of heading 58.11; fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics of heading 56.04.

Other exclusions from this Chapter include wood veneered on backing of textile fabrics of heading 44.08, agglomerated or reconstituted mica on a backing of textile fabrics (heading 68.14), metal foil on a backing of textile fabrics of sections XIV or XV.

4.11.11 Chapter 60: Knitted or crocheted fabrics

Scope

This chapter covers, in general, textile fabrics which are manufactured from yarn or other material strands using crochet hook by pulling loops through other loops and wrapping the material round the hook one or more times.

The products of this Chapter may be made by hand on two or more knitted needles or with a crochet hook, they may also be made on rectilinear or circular knitting machines fitted with small special shaped, hooked needles.

The headings of this Chapter cover knitted or crocheted fabrics regardless of which of the textiles of section XI are used to make the goods.

The Chapter also covers knitted or crocheted fabrics in the piece or simply cut to rectangular (including square) shape. These fabrics include plain and ribbed fabrics, and double fabrics assembled by sewing or gumming.

All these fabrics may be dyed, printed, or made of different coloured yarns. The fabrics of headings 60.02 to 60.06 are sometimes teased so that the nature of the fabric is masked. In particular this Chapter covers pile fabrics, knitted or crocheted fabrics, warp net fabrics, and other netted or crocheted fabrics.

Relationship with other parts of the Nomenclature

This Chapter does not cover crochet lace of heading 58.04; labels, badges or similar articles, knitted or crocheted of heading 58.07; Knitted or crocheted fabrics impregnated, coated, covered or laminated of chapter 59 among others.

4.11.12 Chapter 61: Articles of apparel and clothing accessories knitted or crocheted **Scope**

This Chapter covers made up knitted or crocheted men's or boy's; women's or girl's articles of apparel and made up knitted or crocheted accessories for articles of apparel. It also includes made up knitted or crocheted parts of apparel or clothing accessories.

In particular this Chapter covers men's or boys' overcoats; women's or girls' overcoats, men's or boys'/women's or girls' suits, ensembles, jackets, blazers, trousers, dresses, skirts, overalls, breeches and shorts. Men's or boys' shirts, women's or girls' blouses and shirts; men's or boys'/women's or girls' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns, slips, petticoats, panties, nightdresses, negligees and similar articles knitted or crocheted; T-shirts and vests, jerseys, pullovers, cardigans, waistcoat and similar articles; babies garments and clothing accessories; truck suits, stockings and socks; footwear without applied soles; gloves, mittens and mitts, knitted or crocheted; other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or clothing accessories.

Relationship with other parts of the Nomenclature

This Chapter does not cover worn clothing or other worn articles of heading 63.09 or orthopedic appliances, surgical belts, trusses or the like (heading 90.21); brassieres, girdles, corsets, braces, suspenders, garters, or similar articles or parts thereof knitted or crocheted of heading 62.12.

Special feature

Note 3 to chapter 61 explains more about Suits and Ensembles for the purpose of heading 61.03 and 61.04. The term ‘Suits’ means a set of garments composed of two or three pieces made of same fabric; and ‘ensemble’ means a set of garments other than suits composed of several pieces made up in identical fabric.

4.11.13 Chapter 62: Articles of apparel and clothing accessories, not knitted or crocheted

Scope

This Chapter covers men’s; women’s or children’s articles of apparel, clothing accessories and parts of apparel or of clothing accessories, made up of the fabrics (excluding wadding but including felt or nonwovens) of chapters 50 to 56, 58 and 59.

In particular this Chapter covers men’s or boys’/women’s or girls’ overcoats; men’s or boys’ / women’s or girls’ suits; ensembles, jackets, blazers, dresses, skirts, overalls, breeches and shorts; men’s or boys’/women’s or girls’ shirts, blouses and shirt-blouses; men’s or boys’/women’s or girls singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, slippers, petticoats. Panties, negligees, dressing and similar articles; truck suits and swimwear; brassieres, girdles, corsets, braces; handkerchiefs, shawls, scarves, muffles, veils and the like; ties, cravats, gloves, mittens and mitts; other made up clothing accessories; parts of garments or of clothing accessories.

Relationship with other parts of the Nomenclature

This Chapter does not cover worn clothing or other articles of heading 63.09; Orthopaedic appliances, surgical belts, trusses or the like of heading 90.21. Articles of apparel, clothing accessories and parts made of knitted or crocheted material of heading 62.12 are excluded from this Chapter.

4.11.14 Chapter 63: Other made up textile articles; sets; worn clothing and worn textile articles; rags

Scope

This Chapter covers other made up textile articles, sets, worn clothing, worn textile articles and rags. It is divided into three sub chapters namely;

SubChapter I:- Other made up textile articles

This SubChapter includes; blankets, traveling rugs, bed linen, table linen, toilet Linen kitchen linen, curtains, and other furnishing articles, sacks and bags of a kind used for packing of goods, tarpaulins and other made up articles including dress patterns.

Subchapter II:- Sets

This SubChapter includes sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles put in packing for retail sale.

SubChapter III:- Worn clothing and worn textile articles; rags

This subchapter includes worn clothing and other worn articles; used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.

Relationship with other parts of the Nomenclature

Sub-Chapter 1 does not cover: goods of Chapters 56 to 62, worn clothing or other worn articles of heading 63.09

4.12 SECTION XII: FOOTWEAR, HEADGEAR, UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

This Section covers footwear, gaiters and the like; parts of such articles, headgear and parts thereof, Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof, Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair. This Section includes Chapters 64 to 67.

4.12.1 Chapter 64: Footwear, Gaiters and the like; Parts of Such Articles

Scope

This Chapter covers waterproof footwear, other footwear with outer soles, other footwear and parts of footwear (including uppers whether or not attached to soles other than outer soles). For the purposes of this Chapter the term ‘footwear’ does not include disposable foot or shoe coverings of flimsy materials (paper, sheeting of plastics) without applied soles, these products are classified according to their constituent material.

The term ‘parts’ does not include pegs, protectors, eyelets, ornament, braid and other trimmings which are classified in their appropriate headings. ‘Rubber and plastic’ include woven fabrics or other textile products with an external layer of rubber or plastic being visible to the naked eye. ‘Leather’ refers to the goods of headings 41.07 and 41.12 to 41.14.

Relationship with other parts of the Nomenclature

This Chapter does not cover disposable foot or shoe covering of flimsy material for example, paper and sheeting of plastics, foot wear of textile material without an outer sole glued, sewn or fixed to the upper, worn wearing of heading 63.09, articles of asbestos of heading 68.12, Orthopaedic footwear and appliances or their parts of heading 90.21 and toy footwear or skating boots, roller skates and other sportswear of Chapter 95, dancing slippers, house or bed room slippers.

4.12.2 Chapter 65: Headgear and Parts thereof

Scope

This Chapter covers hat-shapes, hat-forms and hat bodies and hoods, and other headgears of all kinds, irrespective of the materials of which they are made of and their intended use. It also covers hair nets of any material and certain specified fittings for headgear. It also covers all headgears, head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps for headgear.

Relationship with other parts of the Nomenclature

This Chapter **does not cover** worn headgears of heading 63.09, asbestos headgear of heading 68.12 and dolls' hats and other toy hats or articles of chapter 95, headgear for animals, shawls and scarves, veils of 61.17 or 62.14, wigs and the like of heading 67.04.

4.12.3 Chapter 66: Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Scope

This Chapter covers umbrellas, sun umbrellas of all kinds' for example, ceremonial umbrellas, umbrella tents, café, market, garden and similar umbrellas regardless of materials of which the various components are made.

Relationships with other Chapters

This Chapter does not cover umbrellas and sun umbrellas of a kind clearly designed for use as toys or as carnival articles. Measuring walking sticks of heading 90.17, firearm sticks, sword sticks, loaded walking sticks of Chapter 93 and goods of chapter 95.

4.12.4 Chapter 67: Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Scope

This Chapter covers skins and other parts of bird with their feathers, artificial flowers, foliage, and fruit and parts thereof; human hair, wigs, false beards, eyebrows and eyelashes, switches and the like.

Relationship with other parts of the Nomenclature

This Chapter does not cover staining cloth of human hair (59.11) flora motifs of lace, embroidery of other textile fabric of section XI, footwear of Chapter 64 Headgear or hairnets of Chapter 65, toys, sports requisites or carnival articles of Chapter 95 and feather dusters, powder puffs or hair sieves of Chapter 96.

Heading 67.01 does not cover articles in which feathers or down constitute only filling or padding for example, bedding of heading 94.04, articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding and artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

Heading 67.02 does not cover articles of glass (Chapter 70) and artificial flowers, foliage of fruit of pottery, stone, metal, wood or other materials obtained in one piece by molding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

4.13 SECTION XIII: ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Scope

This Section covers Chapters 68 to 70. It deals with products obtained from mineral materials, such as stones, plasters, cement, asbestos, mica, ceramic products, glass and glassware.

The products are obtained by operations (for example, shaping, moulding) which alter the form rather than the nature of the constituent material, some are obtained by agglomeration, others may have been hardened in autoclaves (sand lime bricks).

4.13.1 Chapter 68: Articles of stone, plaster, cement, asbestos, mica or similar materials

Scope

This Chapter covers Setts, curbstones and flagstones of natural stone; worked monumental or building stone and articles thereof; millstones, grindstones, hand sharpening or polishing stones; natural or artificial abrasive powder or grain, slag wool, rock wool and similar mineral wools; articles of asphalt or of similar material, panels, boards, tiles, blocks and similar articles, articles of plaster, articles of cement, articles of asbestos-cement, fabricated asbestos fibres, friction material and articles thereof, worked mica and articles of mica and articles of stone or of other mineral substances.

Relationship with other parts of the Nomenclature

Chapter 68 does not cover goods of Chapter 25, goods of heading 48.10 or 48.11 for

example, paperboard coated with mica powder or graphite, bituminized or asphalted paper and paper board; goods of chapter 56 or 59 for example, fabric coated or covered with mica, powder bituminized or asphalted fabric; articles of Chapter 71; tools or parts of tools of Chapter 82; lithographic stones of heading 84.42; electrical insulators 85.46 or fittings of insulating materials of heading 85.47; dentals burrs heading 90.18; articles of Chapter 91, 94, 95, headings 96.02, 96.09, 96.10 and articles of Chapter 97 respectively. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16, but also to all other natural stones similarly worked. It does not however apply to slate.

4.13.2 Chapter 69: Ceramic Products

Scope

This Chapter covers only ceramic products which have been fired after shaping. Headings 69.01 to 69.14 apply only to such products other than those classified in headings 69.01 to 69.03.

This Chapter is divided into two Sub-Chapters ;

Sub-Chapters (I) covers bricks, blocks, tiles and other ceramic goods of siliceous fossil meals; refractory bricks, blocks, tiles and similar refractory ceramic constructional goods;

Sub-Chapter (II) covers ceramic building bricks, flooring blocks, support or filler tiles and the like, roofing tiles, chimney-pots, architectural ornaments; ceramic pipes and fittings, conduits, gutters; ceramic wares for laboratory, chemical or other technical uses; ceramic tableware and other ceramic articles.

Relationship with other parts of the Nomenclature

This Chapter does not cover products of heading 28.44, articles of heading 68.04, articles of Chapter 71, cermet of heading 81.13, articles of Chapter 82, electronic insulators and insulating material; artificial teeth of heading 90.21, articles of Chapter 91, 94, 95, 96, and 97.

4.13.3 Chapter 70: Glass and glassware

Scope

This Chapter covers glass in all forms and articles of glass other than goods excluded by note 1 to this Chapter or covered more specifically by other headings of the Nomenclature. The Chapter covers cullet and other waste scrap of glass; glass in balls, rods or tubes; cast glass and rolled glass, drawn glass and blown glass; float glass and surface ground or polished glass, safety glass, multiple walled insulating units of glass, glass mirrors, carboys, bottles, flasks, jars, pots and other closures of glass; glass envelopes (including tubes and bulbs); glassware, signaling glassware and optical elements of glass, clock or watch glasses, paving blocks, slabs, bricks, squares, tiles and articles of pressed or moulded glass; laboratory, hygienic or pharmaceutical glassware; glass beads, imitation pearls and jewellery; glass fibres and other articles of glass.

Relationship with other parts of the Nomenclature

This Chapter does not cover glass articles of heading 32.07, articles of Chapter 71, optical fibre cables of heading 85.44, electric insulators of heading 85.46 or fittings of insulating materials of 85.47, articles of chapter 90, 95 and 96.

For the purposes of headings 70.03, 70.04 and 70.05 glass is not regarded as “worked” by reason of any process it has undergone before annealing; cutting to shape does not affect the classification of glass in sheets.

4.14 SECTION XIV: NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Scope

This Section covers Chapter 71 only. The Chapter is subdivided into three Sub-Chapters.

4.14.1 Chapter 71: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

Scope

This Chapter covers natural or cultured pearls, diamonds other precious or semi-precious stones (Natural, synthetic or reconstructed), unworked or worked but not mounted certain waste resulting from the working of these stones.

The Chapter also covers precious metal and metal clad with precious metal, unwrought, semi-manufactured, in powder form, but not having reached the stage of articles classified in Sub-Chapter III and heading 71.12.

Sub-Chapter (I) covers pearls, natural or cultured pearls, diamonds, precious stones, synthetic or reconstructed precious or semi-precious stones, dust and powder of natural or synthetic precious or semi-precious stones.

Subchapter (II) covers silver, base metals, gold, platinum, waste and scrap of precious metal.

Subchapter (III) covers articles of jewellery and parts thereof, articles of goldsmiths’ or silversmiths’ wares, other articles of precious metal; articles of natural and cultured pearls, imitation jewellery and coin.

Arrangement of the Chapter

In headings 71.01 to 71.04, natural or cultured pearls, diamonds and other precious or semi-precious stones (natural, synthetic or reconstructed), un-worked or worked but not mounted; certain wastes resulting from the working of these stones are classified in (71.05)

Headings 71.06 to 71.11 cover precious metals and metals clad with precious metal but

not having reached the stage of articles classified in Sub-Chapter 3.

Heading 71.12 covers waste and scrap of precious metal or metal clad with precious metal.

Headings 71.13 to 71.16 includes jewels and goldsmith, or silversmiths' ware.

Heading 71.17 covers imitation jewels and heading 71.18 covers classification of coins.

Relationship with other parts of the Nomenclature

This Chapter does not cover goods of heading 28.43; articles of Chapter 30 and 32; goods of heading 38.15, 42.02 and 42.03; footwear, headgear or other articles of Chapter 64, 65 and 66; abrasive goods of 68.04 and 68.05; articles of Chapter 90, 91 and 92; arms or parts thereof of Chapter 93; articles covered by Note 2 to Chapter 95 and articles classified in Chapter 96 by virtue of Note 4 to that Chapter.

4.15 SECTION XV: BASE METALS AND ARTICLES OF BASE METAL

Scope:

This Section covers base metals (including those in a chemically pure state) and many articles thereof. A list of goods of base metal not covered by this Section are reproduced at the end of the Explanatory Note to this Section. The Section also includes native metals separated from their gangues, and the mattes of copper, nickel or cobalt. Metallic ores and native metals still enclosed in their gangues are excluded (headings 26.01 to 26.17).

Each of the Chapters 72 to 76 and 78 to 81 covers particular unwrought base metals and products of those metals such as bars, rods, wire or sheets, as well as articles thereof, except certain specified articles of base metal which, without regard to the nature of the constituent metal, are classified in Chapter 82 or 83, these Chapters being limited to the specified articles.

Special features

In accordance with Note 3 to this Section, throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

Note 2 to Section XV, defines “parts of general use” as those parts used in different industries or parts, which are not specific for a particular machine.

These parts of general use are classified according to their constituent material.

Note 5 to section XV governs the classification of two groups of articles as below; Note 5(a) covers articles composed entirely of various base metals, Note 5(b) on the other hand covers articles composed of various base metals and parts and accessories of materials other than base metal.

Within the definition of Note 8, the term waste means products from the manufacture or mechanical working of metals. The term scrap means metal goods not usable because of breakage, cutting up, wear or other reasons.

4.15.1 Chapter 72: Iron and Steel

Scope

This Chapter covers ferrous metal that is pig iron, spiegeleisen, ferro-alloys and other primary materials as well as certain products of iron and steel industry. The Chapter is subdivided into four Sub-Chapters.

- (I) Primary materials; products in granular or powder form
This Sub-Chapter covers pig iron and spiegeleisen in pigs, ferro-alloys, ferrous products, ferros in waste and scrap, granules and powders.
- (II) Iron and non-alloy steel
This Sub-Chapter covers iron and non-alloy steel, semi-finished products of iron or non-alloy steel, flat-rolled products of iron or non-alloy steel, bars and rods, angles and shapes and sections of iron or non-alloy steel, wire of iron or non-alloy steel.
- (III) Stainless steel
This Sub-Chapter covers stainless steel in ingots or other primary forms, flat rolled products of stainless steel, bars and rods of stainless steel, wire of stainless steel.
- (IV) Other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel
This Sub-Chapter covers other alloy steel in ingots or other primary forms, flat rolled products of alloy steel, bars and rods of alloy steel, wire of other alloy steel.

Relationship with other parts of the Nomenclature

This Chapter does not include products of heading 73.01 or 73.02

4.15.2 Chapter 73: Articles of Iron or Steel

Scope

This Chapter covers a certain number of specific articles in headings 73.01 to 73.24, headings 73.25 and headings 73.26, a group of articles not specified or included in Chapter 82 or 83 and not in other Chapters of the Nomenclature; of iron (including cast iron as defined in Note 1 to this Chapter) or steel.

The Chapter covers sheet piling of iron or steel; railway or tramway track construction material of iron or steel; tubes, pipes and hollow profiles of cast iron; tube or pipe fittings; structures and parts of structures; reservoirs, tanks, vats and similar containers; stranded wire, ropes, cables not electronically insulated; barbed wire of iron or steel; chain and parts thereof of iron or steel; anchors, grapnels and parts thereof, Nails, tacks, drawing nails, pins, corrugated nails; screws, bolts, nuts, rivets, cotters; sewing needles, bodkins,

crochet hooks; springs and leaves for springs, stoves, ranges grates, cookers and other domestic appliances and parts thereof of iron or steel; radiators for central heating, table kitchen ware and other household articles of iron or steel; sanitary ware and other cast articles of iron or steel.

Relationship with other parts of the Nomenclature

This Chapter does not cover among other, flexible tubing of iron or steel, with or without fittings (including thermostatic bellows and expansion joints) (heading 83.07), insulated electrical conduit tubing (heading 85.47), exhaust manifolds for internal combustion piston engines (heading 84.09), other machinery parts (Section XVI), exhaust boxes (silencers) and exhaust pipes of vehicles of Chapter 87 (e.g., heading 87.08 or 87.14), saddle pillars and frames for cycles (heading 87.14).

4.15.3 Chapter 74: Copper and Articles Thereof

Scope

This Chapter covers copper mattes; cement copper; unrefined copper; refined copper and copper alloys; copper waste and scrap; master alloys of copper; copper powders and flakes; copper bars, rods and profiles; copper wire; copper plates, sheets and strip; copper foil; copper tubes and pipes; stranded wire; nails, tacks, screws, bolts nuts, rivets and similar articles of copper; table, kitchen or other household articles and parts thereof of copper.

Relationship with other parts of the Nomenclature

This Chapter does not cover: Certain powders or flake – powders used in preparation of paints and sometimes known as “bronzes” or “golds” but which are in fact chemical compounds, such as certain antimony salts, tin disulphides, etc. (Chapter 28, or Chapter 32 if in the form of prepared paints); Powders or flakes, prepared as colours, paints or the like (for example, made up with other colouring matter or put up as suspensions, dispersions or pastes, with a binder or solvent) (Chapter 32); Spangles cut from copper foil (heading 83.08); Metalized yarn of heading 56.05; Twine or cord reinforced with wire of heading 56.07; Insulated electric wire and cable of heading 85.44; Musical instrument strings of heading 92.09; Printed copper foil labels of heading 49.11.

4.15.4 Chapter 75: Nickel and Articles thereof

Scope

This Chapter covers nickel and its alloys, and certain articles thereof, nickel mattes oxide sinters and other intermediate products of nickel metallurgy and unwrought nickel, unwrought waste and scrap, nickel powders and flakes; products generally obtained by rolling; tubes, pipes and fittings and other articles of nickel.

Relationship with other parts of the Nomenclature

This Chapter excludes: Slag, ash and residues from the manufacture of nickel (heading

26.20); Metalized yarn (heading 56.05); Insulated electric bars (commonly known as “busbars” and wire (including enamelled wire) (heading 85.44); Fittings with taps, cocks, valves, etc. (heading 84.81).

4.15.5 Chapter 76: Aluminum and articles thereof

Scope

This Chapter covers unwrought aluminium; aluminium waste and scrap; aluminium powders and flakes; aluminium bars, rods and profiles; aluminium wire, plates, sheets and strip, foil, tubes and pipes fittings, structures, containers, stranded wire, cables plaited bands; table, kitchen, or other household articles, and other articles of aluminium.

Relationship with other parts of the Nomenclature:

This Chapter doesn't cover: Slag, dross, etc. from the manufacturer of the iron or steel containing recoverable aluminium in the form of silicates (heading 26.18 or 26.19); Slag, ash and residues from the manufacture of aluminium (heading 26.20); Coated welding electrodes (heading 83.11); Musical instrument springs (heading 92.09); Insulated electric bars (commonly known as “busbars” and wire (including enamelled wire) (heading 85.44); Twine and cordage reinforced with aluminium wire (heading 56.07); Flexible tubing (heading 83.07); Fittings with taps, cocks, valves (heading 84.81); among others.

4.15.6 Chapter 77: Reserved for Possible Future Use in the Harmonized System

4.15.7 Chapter 78: Lead and Articles Thereof

Scope

This Chapter covers unwrought lead; lead waste and scrap; lead plates, sheets, strip and foil; lead powders and flakes and other articles of lead.

Relationship with other parts of the Nomenclature

This Chapter does not cover: Slag, ash and residues from the manufacture of lead (for example, lead mate) (heading 26.20); Lead powders and flakes, prepared as colours, paints or the like (for example, made up with other coloring matter or put up as suspensions, dispersions or pastes with a binder or solvent) (Chapter 32); among others.

4.15.8 Chapter 79: Zinc and Articles Thereof

This Chapter covers unwrought zinc; zinc waste and scrap, dust, powders and flakes, bars, rods, profiles and wire, plates, sheets, strip and foil; and other articles of zinc.

Relationship with other parts of the Nomenclature

The Chapter excludes: Zinc dust, powder or flakes, prepared as colours, paints or the like (for example, made up with other colouring matter or put up as suspensions, dispersions or

pastes, with a binder or solvent (Chapter 32); Slag, ash and residues from the manufacture of zinc (heading 26.20); Prepared printing plates of heading 84.42.

4.15.9 Chapter 80: Tin and articles thereof

Scope

This Chapter covers unwrought tin; tin waste and scrap; tin bars, rods, profiles and wire; plates sheets strip foil, tubes and pipes of tin.

Relationship with other parts of the Nomenclature

This Chapter does not cover: Slag, ash and residues from the manufacture of tin (heading 26.20); Coated rods of heading 83.11 among others.

4.15.10 Chapter 81: Other base metals; cermets; articles thereof

Scope

This Chapter covers tungsten (wolfram) and articles thereof, including waste and scrap, molybdenum and articles thereof, tantalum and articles thereof, magnesium and articles thereof, cobalt mattes and articles thereof, bismuth and articles thereof, cadmium and articles thereof, titanium and articles thereof, zirconium and articles thereof, antimony and articles thereof, manganese and articles thereof, beryllium, chromium, cermets and articles thereof.

Relationship with other parts of the Nomenclature

This Chapter excludes tungsten carbide, for example, as used in the manufacture of the working tips and edges of cutting tools or dies. This carbide is classified as follows; unmixed powder in heading 28.49; prepared but non-sintered mixtures (for example, mixed with carbides of molybdenum or tantalum, with or without a binding agent) in heading 38.24; plates, sticks, tips and the like for tools, sintered but unmounted, in heading 82.09; cermets containing fissile or radioactive substances of heading 28.44.

4.15.11 Chapter 82: Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Scope

This Chapter covers certain specific kinds of base metal articles, of the nature of tools, implements, cutlery, tableware, among others which are excluded from the preceding chapters of section XV, and are not machinery or appliances of Section XVI nor instruments or apparatus proper to Chapter 90, nor articles of heading 96.03 or 96.04.

This Chapter also covers hand tools for use in agriculture, horticulture or forestry; hand saws, blades for saws; files, pliers and similar hand tools, spanners and wrenches, glaziers and hand tools not elsewhere specified, tools put up in sets for retail sale, razors and razor blades, scissors tailors' shears and other articles of cutlery.

Relationship with other parts of the Nomenclature

This Chapter does not cover tools, scissors and other cutlery of the type used as medical, dental, surgical or veterinary instruments or appliances (heading 90.18); tools clearly having the Character of toys (Chapter 95); garden rollers, harrows, hay or grass mowers and similar implements, including those pushed or pulled by hand (Chapter 84); stone sawing strand of heading 73.12; hand saws with self-contained motor of heading 84.67; ice axes (heading 95.06); ticket punches for stamping tickets of heading 96.11.

4.15.12 Chapter 83: Miscellaneous articles of base metal

Scope

Chapter 83 as Chapter 82 covers certain particular classes of goods irrespective of the base metal of which they are composed. Whereas in Chapter 73 to 76 and 78 to 81 articles are classified according to a specific metal.

This Chapter also covers padlocks and locks, keys and similar articles base metal, base metal mountings, automatic door closers of base metal, armoured or reinforced safes and strong boxes, filing cabinets, bells and gongs, clasps, frames with clasps, beads and spangles of base metal, stoppers, caps and lids, seals and other packing accessories of base metal; sign plates, name plates; wire, rods, tubes, electrodes and similar products of base metal.

Relationship with other parts of the Nomenclature

This Chapter does not cover springs (even specialized for locks, among others) chains, cables, nuts, bolts, screws or nails; these goods are classified in the appropriate headings of Chapters 73 to 76 and 78 to 81 (see Note 2 to Section XV and Note 1 to this Chapter). This Chapter excludes containers specially designed to resist fire, impact and crushing and whose walls in particular do not offer any serious resistance to attempts at breaking them open by drilling or cutting of heading 94.03; toys and games of Chapter 95; works of art of Chapter 97; instruments and apparatus of Chapter 90; drawing pins of heading 73.17 or 74.15.

4.16 SECTION XVI: MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Scope

This Section covers Chapters 84 and 85 ranging from all mechanical or electrical machinery, plant, equipment, apparatus, and appliances and parts thereof, together with certain apparatus and plant which is neither mechanical nor electrical for example, boilers and boiler house plant, filtering apparatus, among others and parts of such apparatus and plant.

Most of the goods in this Section are of base metal, but the Section also covers certain machinery of other materials for example, Pumps wholly made of plastics and parts of plastics, of wood, precious metals, among others.

Relationship with other parts of Nomenclature

This Section excludes : articles of vulcanized rubber or of leather or of composition leather or of furskin, of a kind used in machinery or mechanical or electrical appliances or for other technical use; parts of general use, as defined in Section note 2 to Section XV of base metal, or similar goods of plastics in Chapter 39; Articles of Chapters 82 and 83 cutlery, caster, articles of Chapter 95 (toys).

Arrangement of this Section

The Section is arranged according to the usage or role of the machinery and the mechanical and electrical appliances.

Special features

Parts which are suitable for use solely or principally with particular machines or apparatus, including those of heading 84.79 or 85.43 or with a group of machine or apparatus falling in the same heading are classified in the same heading as those machines or apparatus subject to the exclusions specified under this Section.

However, in cases where the parts which in themselves constitute an article covered by a heading of this Section, they are in all cases classified in their own appropriate heading even if specially designed to work as part of a specific machine. For example, compressors (84.14), engine (84.09), bearings (84.82) are classified in those appropriate headings even if designed to work as part of a specific machine.

Other parts which are recognizable as such, but are not suitable for use solely or principally with a particular machine or class of machine, are classified in heading 84.87 (if not electrical) or heading 85.47 (if electrical), unless they are excluded by the provisions set out above.

Parts of general use are classified in their own appropriate heading under Section XV according to the material content. For example bolts and nuts of steel and iron in Chapter 73.

Accessory Apparatus: See GIR 2(a) and 3(b) and Section Notes 3 and 4

Accessory instruments and apparatus for example, manometers, thermometers, level gauges or other measuring or checking instruments, output counters clockwork switches, control panels, automatic regulators presented with the machine or apparatus with which they normally belong are classified with that machine or apparatus, if they are designed to perform such functions in that machine or functional unit. However, accessory instruments and apparatus designed to measure, check, and control or regulate several machines, whether or not of the same type, fall in their own appropriate heading.

Incomplete, Unassembled and Disassembled Machines: See GIR 2(a)

Incomplete, unassembled and disassembled machines of headings under Section XVI are classified as complete or finished [by application of Rule 2(a)] that's they are not dealt with as parts or accessories but as complete.

Articles in Chapters 84 and 85 may be transported in an unassembled state for convenience of transport but they are classified as complete machines.

Multi-Function Machines and Composite Machines (Note 3 to Section XVI)

Composite machines consisting of two or more machines or appliances of different kinds, fitted together to form a whole, consecutively or simultaneously performing separate functions which are generally complementary are classified according to the principal function.

The assemblies of machines should not be taken to be fitted together to form a whole unless the machines are designed to be permanently attached either to each other or to a common base, frame, housing. This excludes assemblies which are of a temporary nature or are not normally built as a composite or multi-functional machine.

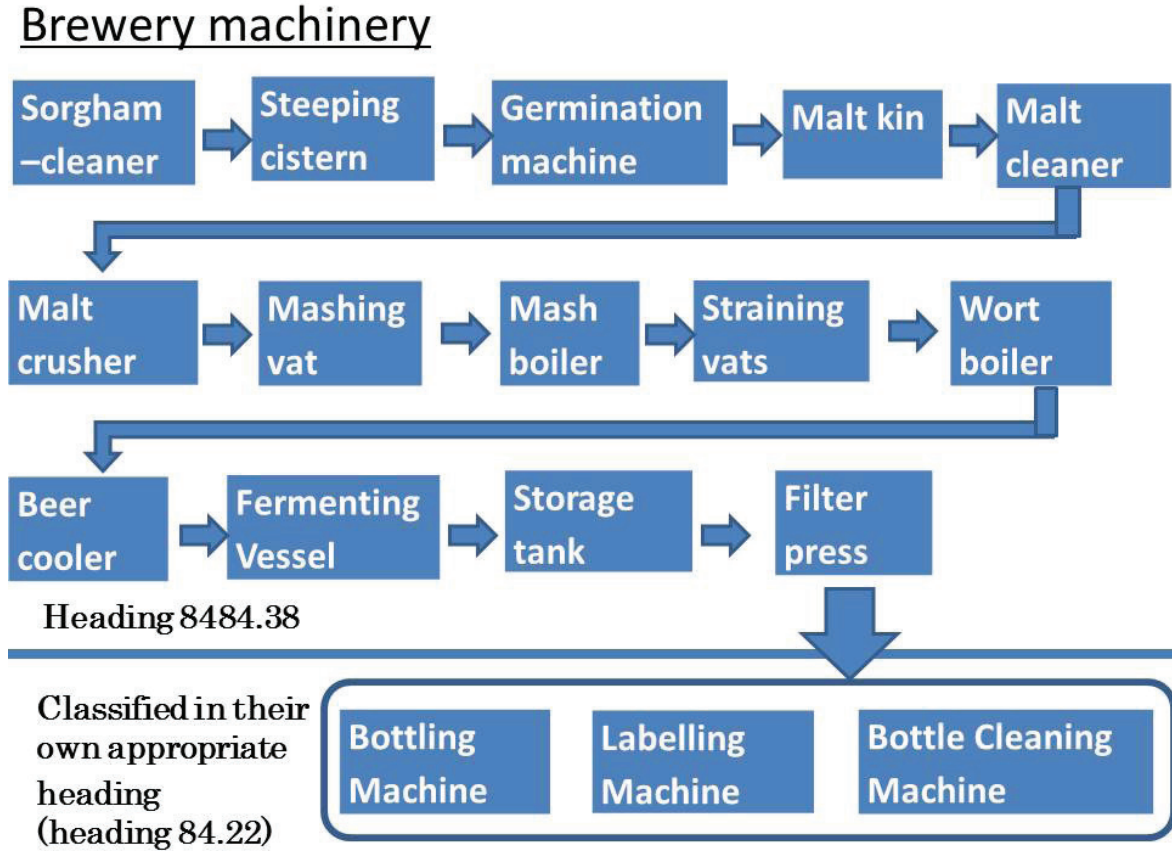
Functional Units Machines (Note 4 to Section XVI)

This applies to a machine or a combination of machines consisting of separate components which are intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or 85. The whole then falls to be classified in the heading appropriate to that function whether the various components remain separate or are interconnected by piping used to convey air, compressed gas, oil, among others, or other devices for example, cables used to transmit current.

The note excludes machines or appliances fulfilling auxiliary functions and which do not contribute to the function of the whole. An example of functional units of this type within the meaning of Section Note 4 is beer bottling machine heading 84.22

Example

Heading 84.38...Machinery for the industrial preparation or manufacture of food or drink, not elsewhere specified or included is an example of a functional unit machine.



4.15.1 Chapter 84: Nuclear reactors, boilers, machinery And mechanical appliances; parts thereof.

Scope

This Chapter covers all machinery and mechanical appliances, and parts thereof. Note 2 to Chapter 84 states that subject to the operation of Note 3 to Section XVI and Note 9 to Chapter 84, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group. Chapter 84 has 87 headings;

Arrangement of Chapter 84

Heading 84.01 covers nuclear reactors, fuel elements, non-irradiated, for nuclear reactors and machinery and apparatus for isotopic separation; headings 84.02 to 84.24 cover the other machines and apparatus which are classified mainly by reference to their function, and regardless of the field of industry in which they are used; headings 84.25 to 84.78 cover machines and apparatus which, with certain exceptions, are classified there by reference

to the field of industry in which they are used, regardless of their particular function in that field; heading 84.79 covers machines and mechanical appliances not covered by any preceding heading of the Chapter; heading 84.80 covers in addition to moulding boxes for metal foundry and moulding patterns, moulds (other than ingot moulds) used, by hand or in machines, for moulding certain materials; headings 84.81 to 84.84 cover certain general purpose goods suitable for use as machinery parts or as parts of goods of other Chapters; heading 84.86 covers machines and apparatus of a kind used solely or principally for the manufacture of semi conductor boules or wafers; semiconductor devices, electronic integrated circuits or flat panel displays, and machines and apparatus specified in note 9(c) to this Chapter; heading 84.87 covers non electrical parts not classified elsewhere.

Relationship with other parts of the Nomenclature

Chapter 84 does not cover Millstones, grindstone or other articles of **Chapter 68**; Machinery or appliances of ceramic material and ceramic parts of machinery or appliances of any material of **Chapter 69**; Laboratory glassware of 70.17; machinery appliances or other articles for technical uses or parts thereof of glass of Heading 70.19 or 70.20; as per Note 1 Chapter 84.

4.16.2 Chapter 85: Electrical machinery and equipment and parts thereof; Sound recorders and reproducers, television image and sound recorders, and parts and accessories of such articles

Scope

This Chapter covers all electrical machinery and equipment, other than: Machinery of a kind covered by **Chapter 84**, which remains classified there even if electric (see General Explanatory Note to Chapter 84) and certain goods excluded from the section as a whole (see the Explanatory Note to section XVI).

Relationship with other parts of the Nomenclature

This Chapter does not cover: Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person; Articles of glass of heading 70.11; Machines and apparatus of heading 84.86; Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (Heading 90.18); or Electrically heated furniture of Chapter 94.

In general, however, electrically heated apparatus falls in other Chapters (mainly Chapter 84), for example, Steam generating boilers and super-heated water boilers (84.02), air conditioning machines (84.15), roasting, distilling or other apparatus of heading 84.19, calendaring or other rolling machines and cylinders thereof (84.20), poultry incubators and brooders (84.36), general purpose branding machines for wood, cork, leather, among others. (84.79), and medical apparatus (90.18).

Comparison between Chapters 84 and 85

Chapter 84 covers machinery and mechanical apparatus whereas Chapter 85 covers electrical goods. However, certain machines are specified in headings of Chapter 85 (for example, electro-mechanical hand tools and electro-mechanical domestic appliances) while Chapter 84 covers certain non-mechanical apparatus (for example, steam generating boilers and their auxiliary apparatus and filtering apparatus).

4.17 SECTION XVII: VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Scope

The Section covers Chapters 86 to 89. It covers railway vehicles of all types and hovertrains of Chapter 86, other land vehicles, including air-cushion vehicles of Chapter 87, air craft and space craft of Chapter 88 and ships, boats, hovercraft and floating structures of Chapter 89 except; Certain mobile machines, Demonstrational models of heading 90.23, Toys, certain winter sports equipment, and vehicles for fairground use, for example, toy cycles (other than bicycles), pedal cars, among others, designed to be ridden by children, toy boats, and air craft (Heading 95.03).

The Section also includes certain specified items of associated transport equipment such as containers specially designed and equipped for carriers by one or more modes of transport, certain railway or tramway track fittings and fixtures, and mechanical or electro mechanical signalling equipment of Chapter 86 and parachutes, aircraft launching gear, deck arrestor or similar gear and ground flying trainers of Chapter 88.

The Section also covers parts and accessories of the vehicles, aircrafts, among others of Chapter 86 to 88.

Special features in the Section

Self-propelled or other mobile machines

Many machines or equipment (in particular of the type falling in Section XVI) can be mounted on the vehicle chassis or on the floating bases Section XVII; the classification of the resultant mobile machine depends on various factors, in particular on the type of base. For example, all mobile machines, formed by mounting a machine on a floating base are classified in chapter 89 (for example, floating cranes, dredgers, grain elevators, among others.). For the classification of mobile machines formed by mounting equipment on a vehicle chassis of Chapter 86 or 87, see Explanatory Notes to heading 86.04, 87.01, 87.05, 87.09 or 87.16.

Part and Accessories excluded by Note 2 to Section XVI

It should be noted that Chapter 89 makes no provision for parts (other than hulls) or

accessories of ships, boat or floating structures. Such parts and accessories, even if identifiable as being for ships, boats, among others, are therefore classified in other Chapters in their respective headings. The other Chapters of this Section each provide for the classification of parts and accessories of the vehicles, aircraft or equipment concerned. These parts must be suitable for use solely or principally with the articles of Chapter 86 to 88. Parts and accessories which are not suitable for use solely or principally with the articles of Chapter 86 to 88 are excluded from those Chapters.

Criterion of sole or principle use.

Under Section Note 3, parts and accessories which are not suitable for use solely or principally with articles of Chapter 86 to 88 are excluded from this Chapters. The effect of this note is therefore that when a part or accessory can fall in one or more other Sections as well as in Section XVII, its final classification is determined by its principal use.

Parts and accessories covered more specifically elsewhere in the nomenclature

Parts and accessories, even if identifiable as for the articles of the Section, are excluded if they are covered more specifically by another heading elsewhere in the nomenclature, for example; Rubber tyres, interchangeable tyre treads, tyre flaps and inner tubes of headings 40.11 to 40.13, Towing ropes of heading 56.09, Textile carpets of Chapter 57, among others.

4.17.1 Chapter 86: Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds

Scope

This Chapter covers locomotives and rolling-stock, and parts thereof, and certain track fixtures and fittings, for railways or tramways of a kind (including narrow gauge railways, single rail railways, among others). It also covers containers specially designed and equipped for carriage by one or more modes of transport. Mechanical (including electro-mechanical) signaling, safety or traffic control equipment for traffic of all kinds (including that for parking facilities) is also covered. This Chapter also includes air-cushioned vehicles designed to travel on a guided-track (hover trains).

Relationship with other parts of the Nomenclature

The Chapter excludes: Model railway rolling-stock for demonstrational purposes of heading 90.23, Heavy artillery mounted on railway trucks of heading 93.01, toy trains of heading 95.03 and equipments specially designed for use on roundabouts or other fairground amusements of heading 95.08.

Arrangement of Chapter 86

Chapter 86 includes rail locomotives, locomotive tenders, self propelled rail or tramway

coaches, vans and trucks, railway maintenance service vehicles, railway or tramway passenger vehicles that are not self propelled, luggage vans, post office coaches, railway wagons, parts of railway or tramway, fixtures and fittings and containers specially designed and equipped for carriage by one or more modes of transport.

4.17.2 Chapter 87: Vehicles other than railway or tramway Rolling-stock, And parts and accessories thereof

Scope

This Chapter covers the following vehicles; Tractors of heading 87.01, motor vehicles designed for transport of persons of heading 87.02 and 87.03, goods carrying vehicles of heading 87.04, special purpose vehicles of heading 87.05, armoured fighting vehicles of heading 87.10, motor cycles and side cars ; cycles and carriages for disabled persons, whether or not motorized of heading 87.11 to 87.13, baby carriages of heading 87.15 among others.

It also covers air cushion vehicles designed to travel over land or over both land and certain tracts of water for example, swamps among others.

The Chapter also covers parts and accessories which are identifiable as being suitable for use solely or principally with the vehicles included therein, subject to the provisions of the Notes to section XVII.

It should be noted that amphibious motor vehicles are classified as motor vehicles of this Chapter by application of Note 4(b) to Section XVII. But aircraft specially constructed so that they can also be used as road vehicles remain classified as aircraft (88.02).

Important features in Chapter 87

It should however be noted that, machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it. (Note 2 to Chapter 87)

Relationship with other parts of Nomenclature

The Chapter also excludes: Vehicles and parts thereof, cross-sectioned, designed for demonstrational purposes, unsuitable for other uses of heading 90.23, wheeled toys designed to be ridden by children, and children's cycles (other than children's bicycles of heading 95.03, winter sports equipment such as bobsleighs, toboggans and the like of heading 95.06 and vehicles used on roundabouts or in other fairground amusements of heading 95.08.

4.17.3 Chapter 88: Aircraft, spacecraft, and parts thereof

Scope

This Chapter covers: balloons, aircrafts, dirigibles, gliders, hang gliders and other non powered aircrafts.

Special features

For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Incomplete or unfinished aircrafts are classified with the corresponding complete or finished aircrafts, provided they have the essential character of the latter.

Arrangement of the Chapter

The Chapter has five headings, covering balloons and dirigibles; gliders, hang gliders and other non powered aircraft in heading 88.01. Heading 88.02 covers other aircraft, space craft and suborbital and space craft launch vehicles. Heading 88.03 covers parts of goods of heading 88.01 or 88.02. Heading 88.04 covers parachutes and rotochutes; parts and accessories. Heading 88.05 covers aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; part of the foregoing articles.

4.17.4 Chapter 89: Ships, boats and floating structures

Scope

This Chapter covers ships, boats and other vessels of all kinds (whether or not self propelled), and also floating structures such as coffer-dams, landing stages and buoys. It also includes air-cushioned vehicles (hovercraft) designed to travel over water (sea, estuaries, lakes), whether or not able to land on beaches or landing-stages or also able to travel over ice. See Note 5 to Section XVII.

The Chapter also includes unfinished or incomplete vessels, hulls of any material.

Special feature

This Chapter excludes all separately presented parts (other than hulls) and accessories of vessels or floating structures, even if they are clearly identifiable as such. Such parts and accessories are classified in the appropriate headings elsewhere in the Nomenclature.

Relationship with other parts of the Nomenclature

The following goods are excluded from this Chapter; model vessels used for ornamental purposes of headings 44.20, 83.06, among others, demonstrational apparatus or models of heading 90.23, torpedoes, mines and similar munitions of war of heading 93.06, wheeled toys in form of boats, designed to be ridden by children and other toys of heading 95.03, water-skis and the like of heading 95.06, small boats for use on roundabouts or other

fairground amusements of heading 95.08, antiques of an age exceeding 100 years of heading 97.06

Amphibious motor vehicles and air cushion vehicles designed to travel over both land and certain tracts of water (swamps, among others) are classified as motor vehicles in chapter 87, seaplanes and flying boats fall in heading 88.02.

4.18 SECTION XVIII: OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Scope

This Section covers Chapters 90 to 92

4.18.1 Chapter 90: Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Parts and Accessories Thereof

Scope

The Chapter includes in particular a wide group comprising not only simple optical elements of headings 90.01 and 90.02, but also optical instruments and apparatus ranging from spectacles of heading 90.04 to more complex instruments and apparatus used in astronomy, photography, cinematography or for microscopic observation; Instruments and apparatus designed for certain specifically defined uses (surveying, meteorology, drawing, calculating, among others.); Instruments and appliances for medical, surgical, dental or veterinary uses, or for related purposes (radiology, mechano-therapy, oxygen therapy, orthopedic, prosthetics, among others.); Machines, instruments and appliances for testing materials; Laboratory instruments and appliances; A large group of measuring, checking or automatically controlling instruments and apparatus, whether or not optical or electrical and in particular those of heading 90.32 as defined in Note 7 to the Chapter.

Relationship with other parts of the Nomenclature

This Chapter does not cover articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber of heading 40.16, of leather or of composition leather of heading 42.05 or of textile material of heading 59.11; Supporting belts or other support articles of textile material whose intended effect on the organ to be supported or held derives solely from the elasticity for example, maternity belts, thoracic support, bandages, abdominal support bandages among others; refractory goods of heading 69.03, ceramic wares for laboratory, chemical or other technical uses of heading 69.09; Glass mirrors, not optically worked, of heading 70.09 television cameras, digital cameras and video camera recorders of heading 85.25 among others as per Note 1 to Chapter 90.

4.18.2 Chapter 91: Clocks and Watches and Parts Thereof

Scope

This Chapter covers certain apparatus designed mainly for measuring time or for effecting some operation in relation to time. It includes timepieces suitable for carrying on the person (watches and stop-watches), other time pieces (ordinary clocks, clocks with watch movements, alarm clocks, marine chronometers, clocks for motor vehicles, among others.), and also time recording apparatus, time interval measuring instruments and time switches, it also covers parts of these articles.

Special feature

Clock or watch springs are classified as clock or watch parts of heading 91.14

Relationship with other parts of the Nomenclature

Chapter 90 does not cover clock or watch glasses or weights; classified according to their constituent material, watch chains of heading 71.13 or 71.17, parts of general use or similar goods of plastics of Chapter 39 or of precious metal or metal clad with precious metal of heading 71.15, bearing balls & ball bearings of heading 73.26 and 84.82.

4.18.3 Chapter 92: Musical Instruments; Parts and Accessories of such Articles

Scope

Chapter 92 covers musical instruments of headings 92.01 to 92.08 and parts and accessories of these instruments of heading 92.09.

Some musical instrument for example, pianos, guitars, among others may have an electrical sound pick-up and amplifying device; they nevertheless remain classified in their headings in this Chapter, provided that, without the electrical equipment they can still be used like the similar conventional-type instruments. The electrical equipment itself, unless forming an integral part of the instrument or housed in the same cabinet as the instrument, is however in all cases excluded to heading 85.18.

Relationship with other parts of the Nomenclature

This Chapter does not cover Parts of general use as defined in note 2 to section XV, of base metal of Section XV, or similar goods of plastics of Chapter 39; microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter; Toy instruments or apparatus of heading 95.03; brushes for cleaning musical instruments of heading 96.03; collectors' pieces or antiques of heading 97.05 or 97.06) electronic music modules of heading 85.43, musical instruments which can be clearly recognized as toys because of the character of the material used, their rougher finish, the lack of musical qualities or by other characteristics of Chapter 95, for example, certain mouth organs, violins, accordions, trumpets, drums,

and musical boxes; collector's pieces of heading 97.05 for example, instruments having a historical or ethnographical interest or antique of age exceeding 100 years of heading 97.06.

4.19 SECTION XIX: ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Scope

This Section covers Chapter 93 only.

4.19.1 Chapter 93: Arms and ammunition; Parts and accessories thereof

Scope

This Chapter covers arms of all descriptions designed for ground, sea or air warfare, for use by military armed forces or by the police or other organized services (Customs, Frontier guards, among others.); Arms for use by private persons for defense, hunting, target shooting for example, in miniature ranges, shooting galleries or fairground stands; Other devices which operate by firing of an explosive charge for example, line-throwing guns and Very pistols, ammunition and missiles other than articles of Chapter 36. This Chapter also covers parts and accessories of arms and parts of ammunition.

Relationship with other parts of the Nomenclature

This Chapter does not cover goods of Chapter 36 (for example, percussion caps, detonators, signaling flares); Parts of general use; Armored fighting vehicles (heading 87.10); Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90); Bows, arrows, fencing foils or toys (Chapter 95); or Collectors' pieces or antiques (heading 97.05 or 97.06). In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26; armored railway vehicles of Chapter 86, tanks and armored cars of heading 87.10, military aircraft of heading 88.01 or 88.02 and warships of heading 89.06; cross-bows, bows and arrows for archery, and arms having the character of toys of Chapter 95 among others.

4.20 SECTION XX: MISCELLANEOUS MANUFACTURED ARTICLES

Scope

This Section covers Chapters 94 to 96. Manufactured articles such as furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings are in Chapter 94, Chapter 95 covers toys, games and sports requisites; parts and accessories thereof, and miscellaneous manufactured articles are covered in Chapter 96 respectively.

4.20.1 Chapter 94: Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Scope

The Chapter covers all furniture and parts thereof of heading 94.01 to 94.03, mattress supports, mattresses and other articles of bedding or similar furnishing, sprung, stuffed or internally fitted with any material, or of cellular rubber or plastic, whether or not covered of heading 94.04, lamps and lightings and parts thereof, not elsewhere specified or included, of any material (excluding those of materials described in Note 1 to Chapter 71), and illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included of heading 94.05 and prefabricated buildings of heading 94.06.

Special features

For the purposes of this Chapter, the term “furniture” means any “movable” article constructed for placing on the floor or ground and which are used, mainly with a utilitarian purpose, to equip private dwellings, hotels, theatres, cinemas, offices, churches, schools, cafés, restaurants, laboratories, hospitals, dentists’ surgeries, among others or ships, aircraft, railway coaches, motor vehicles, caravan trailers or similar means of transport. The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other: Cupboards, book cases, other shelved furniture and unit furniture; Seats and beds.

This Chapter only covers parts, whether or not in the rough, of the goods of heading 94.01 to 94.03 and 94.05, when identifiable by their shape or other specific features as parts designed solely or principally for an article of those headings. They are classified in this Chapter when not more specifically covered elsewhere.

Parts of fabricated buildings of heading 94.06, presented separately, are in all cases classified in their own appropriate headings.

Relationship with other parts of the Nomenclature

This Chapter does not cover pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63; Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09; articles of Chapter 71; Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03; Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52); Lamps or lighting fittings of Chapter 85; furniture

specially designed as parts of apparatus of heading 85.18; articles of heading 87.14; Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18); articles of Chapter 91 for example, clocks and clock cases); Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05) among others.

4.20.2 Chapter 95: Toys, games and sports requisites; Parts and accessories thereof.

Scope

This Chapter covers toys of all kinds whether designed for the amusement of children or adults. It also includes equipment for indoor or outdoor games, appliances and apparatus of sports, gymnastics or athletics, certain requisites for fishing, hunting or shooting, and roundabouts and other fairground amusements. The articles of this Chapter are made of any material except natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal. They may, however, incorporate minor constituents made of those materials.

Relationship with other parts of the Nomenclature

This Chapter does not cover Candles (heading 34.06); Fireworks or other pyrotechnic articles of heading 36.04; Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI; Sports bags or other containers of heading 42.02, 43.03 or 43.04; Sports clothing or fancy dress, of textiles, of Chapter 61 or 62, sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65; Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03); Bells, gongs or the like of heading 83.06; Sports vehicles; Children's bicycles (heading 87.12); Sports craft such as canoes and skiffs (Chapter 89); Spectacles, goggles or the like, for sports or outdoor games (heading 90.04); Decoy calls or whistles (heading 92.08).

4.20.3 Chapter 96: Miscellaneous manufactured articles

Scope

This Chapter covers carving and molding materials and articles of these materials, certain brooms, brushes and sieves, certain articles of haberdashery, certain articles of writing and office equipment, certain requisites for smokers, certain toilet articles and various other articles not more specifically covered by other headings in the nomenclature.

Relationship with other parts of the Nomenclature

This chapter does not cover : pencils for cosmetic or toilet uses of Chapter 33; articles of Chapter 66 (for example, parts of umbrellas or walking-sticks); imitation jewellery of

heading 71.17; Parts of general use of base metal (Section XV) or similar goods of plastics of Chapter 39; cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; mathematical drawing pens of heading 90.17, brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes of heading 90.18; articles of Chapter 91; music instruments or parts or accessories thereof of Chapter 92; articles of Chapter 93 to 95 and works of art, collectors' pieces or antiques of Chapter 97.

4.21 SECTION XXI: WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Scope

This section covers Chapter 97 only.

4.21.1 Chapter 97: Works of art, collectors' pieces and antiques

Scope

Chapter 97 covers certain works of art: drawings and pastels, executed entirely by hand, and collages and similar decorative plaques of heading 97.01; original engravings, prints and lithographs of heading 97.02; original sculptures and statuary of heading 97.03. Postage or revenue and similar stamps, stamp postmarks, first-day covers, postal stationery and the like, used or unused, other than those of heading 49.07 classified in heading 97.04. Collection and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest of heading 97.05. Antiques of an age exceeding 100 years of heading 97.06.

Special features

For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in color, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process. Heading 97.03 does not apply to mass-produced reproductions of works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

Relationship with other parts of the Nomenclature

The Chapter 97 does not cover; unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07; theatrical scenery, studio back-cloths or the like, of painted canvas of heading 59.07 except if they may be classified in heading 97.06 or pearls, natural or cultured, or precious or semi-precious stones of headings 71.01 to 71.03.

5.0 CASE STUDIES

Question 1

In which heading (4-digit) would you classify a live bear that is part of a traveling circus?

Question 2

In which heading (4-digit) would you classify a bicycle without handles?

Question 3

In which heading (4-digit) would you classify electric shavers, with self contained electric motor?

Question 4

In which heading (4-digit) would you classify tufted textile carpets, for use in motor cars?

Question 5

In which heading (4-digit) would you classify a set consisting of uncooked spaghetti, a sachet of grated cheese and a small tin of tomato sauce, put up in a packet for retail sale?

Question 6

How would you classify binoculars imported together with the same number of specially shaped cases? (6-digit) The cases are to be sold separately.

Question 7

How would you classify a digital camera imported in a specially shaped camera case of pure gold? (4-digit).

Question 8

How would you classify a consignment of Biscuits packed in a corrugated carton of paperboard? (4-digit).

Question 9

In which Heading (4-digit) would you classify plastic bottles containing mineral water?

Question 10

In which heading (4-digit) would you classify a live Sheep ?

Question 11

In which heading (4-digit) would you classify Crabs, in shell, cooked by boiling in water, fit for human consumption?

Question 12

In which heading (4-digit) would you classify frozen Sweet corn?

Question 13

In which heading (4-digit) would you classify Soya beans (not roasted)?

Question14

In which heading (4-digit) would you classify Sugar cane?

Question 15

In which subheading (6-digit) would you classify “fried rice” packed in air tight container having the following composition:

- Rice 55%
- Shrimp 11%
- Egg 10%
- Pork 10%
- Carrot 5%
- Onion 5%
- Seasoning 4%

Question 16

In which heading (4-digit) would you classify meat pie with the following composition:

- Pastry 50%
- Beef 25%
- Seasoning 25%

Question 17

In which heading (4-digit) would you classify seasoning with the following composition: Tomato ketchup 70%, Shrimp 25% and Other 5%.

Question18

In which subheading (6-digit) would you classify instant coffee (café au lait) packed for retail sale containing Sugar 70%, instant coffee 20 % and non-dairy cream 10%.

It is prepared by dropping it to the cup, pour hot or cold water and mix

The one package of instant coffee is used to prepare 1 cup of coffee.

Question19

In which subheading (6-digit) would you classify Atlantic Ocean salmon fish, smoked and vacuum-packed?

Question 20

In which subheading (6-digit) would you classify cigarettes made from lettuce leaves without tobacco/nicotine?

Question 21

Classify Salt, agglomerated under pressure into blocks, consisting of sodium chloride (around 95%) with small quantities of added trace-elements of a kind found in certain natural forms of salt (such as magnesium, copper, manganese and cobalt), used in food technology (6-digit).

Question 22

Where do you classify fertilizers from potassium and phosphorous compounds in 2kgs packet put up for retail sale? (6-digit).

Question 23

Classify “Protex medicated soap” (4- digit), the item is a toilet soap which is medicated to protect the user from bacteria and germs.

Question 24

Classify the antiseptic-disinfectant liquid “Dettol” (6-digit).

Product Description

“Dettol” is an organic surface liquid preparation with active medication, having antiseptic, disinfectant, bactericidal or germicidal properties. The active ingredient which defines its unique antiseptic property is an aromatic chemical compound known as chloroxylenol (C_8H_9ClO). This makes up 4.8% of Dettol’s total mixture, with the rest composed of pine oil, isopropanol, castor oil soap, caramel, and water. It destroys or irreversibly inactivates undesirable bacteria, viruses or other micro-organisms. Antiseptic disinfectants are generally applied on inanimate objects. The product may be used for various purposes such as First Aid, bathing and as a domestic cleaning preparation, for laundry, against bacteria & Fungi and Viruses, and in lavatories.

Question 25

Classify a Woven fabric (4-digit) composed of:

40% by weight of combed wool

35% by weight of synthetic filaments

25% by weight of synthetic staple fibers

Question26

Classify a Woven cotton handkerchief of size 65cm × 60cm (4-digit).

Question 27

Classify Ladies Suit comprising of three pieces (coat, skirt, and trouser) of synthetic fibers put up together for retail sale (6-digit).

Question 28

Classify Worn Footwear presented in bulk at (4-digit).

Question 29

Classify an electric blanket of cotton, which is knitted and crocheted.(6-digit)
Electric blankets are blankets with integrated electric heating device usually placed above the top bed sheet to bring warmth.

Question 30

Classify Hair dressing article consisting of plastic brush and comb (4-digit).

Question 31

Classify a Dining Cutlery set (6-digit)

Description: *Dinning cutlery set consisting of a spoon, a knife and a fork of stainless steel.*

Question 32

How do you classify a Crane Truck and a Crane Lorry?

Description: *Crane Trucks of heading 87.04 are goods transporting vehicles with a self-loading device while Crane Lorries of heading 87.05 are specialized Vehicles consisting of a motor vehicle chassis on which a cab and a rotating crane are permanently mounted for the purpose of only lifting loads but not transporting them.*

Question 33

Classify a Bullion Van (4-digit).

Description: *Armored vehicle equipped to resist attempts of robbery and hijacking
Use: Transport of bullion, coins and currency notes securely.*

Question 34

Classify an Amphibious Motor vehicle(4-digit).

Description: *Motor vehicle designed to move both on water and on road.*

Question 35

Classify Unassembled complete Watch Movement (4-digit)

Description: *Watch movement is a device regulated by balance wheel and hairspring quartz crystal or any other system cable of determining interval of time with a display or system to which mechanical display can be incorporated.*

ANSWERS OF CASE STUDIES

Answer 1

A live Bear that is part of a travelling circus may be classified in the following headings:

01.06 Other live Animals

95.08 Roundabouts, ...; traveling circuses and traveling menageries;...”.

However, GIR 1 states in part..

“for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes...”.

Note 1(c) to Chapter 1 stipulates that Chapter 1 **does not cover animals of heading 95.08.**

The terms of the heading 95.08 reads in part.. *“Roundabouts, ...; traveling circuses and traveling menageries;...”.*

Therefore, a Bear that is part of the travelling circus is classified in heading **95.08** by application of GIR 1.

Answer 2

A bicycle without handles is classified under **87.12** as a complete bicycle because it has the essential character of a complete bicycle by application of **GIR 2(a)**.

Answer 3

An electric shaver, with self contained electric motor may be classified in three possible headings;

84.67 Tools for working in the hand, pneumatic, hydraulic or with self contained motor

85.09 Electro mechanical domestic appliances with self contained electric motor

85.10 Shavers, hair clippers, and hair removing appliances with self contained electric motor.

GIR 1 can not apply because the article is classified in more than one heading. **GIR 2(a)** cannot also apply because the article is not presented incomplete or unfinished, unassembled or disassembled.

A description by name is more specific than a description by class.

Therefore, the article is classified under heading **85.10** by application of **GIR 3(a)**.

Answer 4

Tufted textile carpets, for use in motor cars may be classified in two possible headings;

57.03 Carpets and other textile floor coverings tufted whether or not made up

87.08 Parts and accessories of motor vehicles of headings 87.01 to 87.05

GIR 1 cannot be applied because the article falls under two headings.

The tufted car carpet may be considered as an accessory of motor vehicles of heading

87.08 and at the same time, in heading 57.03.

According to GIR 3(a), the most specific description is preferred to a general description. Therefore, tufted textile carpets are classified in heading 57.03 by application of GIR 3(a).

Answer 5

Possible headings;

19.02 pasta ... spaghetti.....whether or not prepared

04.06 cheese and curds

21.03 sauces and preparations thereof

GIR 1 cannot be applied because there is no heading which describe the set.

GIR 2(a) cannot apply because the rule does not apply to Sections I to VI.

GIR 2(b) can apply because the set consists of articles that fall in more than one heading, and the rule directs us to **GIR 3**.

GIR 3(a) cannot apply because the possible headings are regarded to be equally specific in relation to the set.

Therefore the article is classified in heading **19.02** because the Spaghetti gives the set its **essential character** by application of **GIR 3(b)**.

Answer 6

Binoculars are classified in 90.05 by application of GIR.

Binocular cases presented separately are classified in 42.02 in accordance with GIR, because they meet the description of the heading .

GIR 5(a) directs on how to classify cases, boxes and similar containers. The binocular cases would correspond to the five conditions listed in the Explanatory Note to GIR 5(a) as follows :

- a. Are the cases specially shaped or fitted to contain the binocular? → Yes
- b. Are the cases suitable for long-term use? → Yes
- c. Are the cases presented with the binocular for which they are intended? → Yes
- d. Are the cases of a kind normally sold together with the binoculars? →Yes
- e. Do the cases give the binocular the essential character? → No

Based on the analyses above, GIR 5(a) qualifies the binocular cases to be classified together with the binoculars in heading 90.05. The fact that they will be sold separately does not affect the classification.

Answer 7

The digital camera is classified in accordance with GIR 1 in heading 85.25, by the terms of the heading.

The golden camera case itself is an article to be classified in heading 71.15, by application of GIR 1 (Note 3(b) to Chapter 42 and Note 1(b) to Chapter 71).

To determine if the golden case is to be classified together with the digital camera, we should consider the camera case with reference to the provisions of Rule 5(a). The camera case in question would correspond to the five conditions listed in the Explanatory Note to GIR 5(a) as follows :

- a. Is the case specially shaped or fitted to contain the camera? → Yes
- b. Is the case suitable for long-term use? → Yes
- c. Is the case presented with the camera for which it is intended? → Yes
- d. Is the case of a kind normally sold together with the camera? → No
- e. Does the case give the whole the essential character? → Yes

The pure gold camera case is not of a kind normally presented with digital cameras, and it also gives the **whole the essential character**.

Answer 8

Biscuits are classified in heading 19.05 in accordance with GIR 1.

Carton of corrugated paperboard is classified in heading 48.19 in accordance with GIR 1.

To determine if the carton is to be classified together with the biscuits, we should consider whether the carton meets the criteria set out under GIR 5(b) which stipulates how to deal with packing materials and packing containers. The carton in question would correspond to the provisions of GIR 5(b) as follows :

- (a) Is it of a kind normally used for packing biscuits? → Yes
- (b) Is it for repetitive use? → No

Therefore the carton would be classified, together with the biscuits, in heading **19.05** by application of GIR 5(b).

Answer 9

Mineral water, not containing added sugar or other sweetening mater nor flavored, is classified in heading 22.01 by application of GIR 1.

Empty plastic bottles are classified in heading 39.23 by application of GIR 1.

To determine if the bottles are to be classified together with the mineral water, we should consider whether the bottles meet the criterion set out in GIR 5(b). The bottles would correspond to the provisions of GIR 5(b) as follows;

- (a) Are the bottles of a kind normally used for packing mineral water? → Yes.
- (b) Are the bottles for repetitive use? → No.

Considering that plastic bottles are of a kind normally used for conveyance of mineral water and are not designed for repetitive use, then they would be classified, together with the mineral water in heading **22.01** by application of **GIR 5(b)**.

Answer 10

Rule 1 states in part that “...for legal purposes classification shall be according to the terms of the headings”.

The terms of heading 01.04 states “**Live Sheep and Goats**”.

Therefore, live sheep is classified in heading **01.04** by application of **GIR 1**.

Answer 11

- i) GIR 1 states in part, “for legal purposes classification, shall be according to the terms of the headings and ... Chapter notes...”.
- ii) Note 1 to Chapter 16 stipulates that Chapter 16 does not cover crustaceans prepared or preserved by the process specified in Chapter 3. The terms of heading 03.06 state;

Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.

The process in question is not beyond the stipulated in the terms of heading 03.06.

Therefore, article remains classified in heading 03.06 by application of GIR 1

Answer 12

Frozen sweet corn is classified according to the relative Chapter Notes by application of GIR 1.

Note 2 to Chapter 10 stipulates that sweet corn is excluded from Chapter 10 and is covered in Chapter 7.

The terms of heading 07.10 reads “Vegetables (uncooked or cooked by steaming or boiling in water), frozen”.

The article is classified in heading 07.10 by application of GIR 1.

Answer 13

Soya bean is classified according to the terms of the headings.

The terms of heading 12.01 reads “Soya beans, whether or not broken”.

The article is classified in heading 12.01 by application of GIR 1.

Answer 14

Sugar cane is classified according to the terms of heading by application of GIR 1.

Heading 12.12 states in part “...sugar cane...” in the terms of heading.

The article is classified in heading 12.12 by application of GIR 1.

Answer 15

The “fried rice” contains more than 20 % by weight of meat and crustacean (pork 10 % and shrimp 11%) therein. Note 2 to Chapter 16 reads as follows :

“Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.”

This article contains 21% by weight of shrimp and pork. And the shrimp predominates by weight.

The article is classified in subheading **1605.29** as a prepared crustacean, by application of **GIR 1 (Note 2 to Chapter 16)** and **GIR 6**.

Answer 16

The article contains more than 20% by weight of meat. However, it should be noted that the provisions of Note 2 to Chapter 16 do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

- i) Meat pie containing 25% by weight of beef

This article is a stuffed food product and therefore classified in heading **19.02**, by application of **GIR 1**.

Reference: (Note 2 to Chapter 16 and Note 1 (a) to Chapter 19)

Answer 17

This article is classified in heading **21.03**, by application of **GIR 1 (Note 2 to Chapter 16 and Note 1(e) to Chapter 21)**.

Answer 18

Instant coffee (café au lait) is a preparation with a basis of coffee. Preparations with a basis of coffee are included in heading **21.01**, in accordance with the terms of the heading (GIR 1).

The terms of subheading **2101.12** states: *“Preparations with a basis of extracts, essences or concentrates or with a basis of coffee”*

Therefore, the article is classified in heading **21.01** (subheading 2101.12), by application of **GIR 1**.

Answer 19

The article is whole salmon smoked and vacuum- packed.

The terms of heading 16.04 : *“prepared or preserved fish; ...”* (subheading 1604.11 specifies the term “Salmon”).

However, Note 1 to Chapter 16 stipulates as follows;

“This Chapter does not cover meat, meat offal, fish; crustaceans... prepared or preserved by the processes specified in Chapter 2 (meat) or 3 (fish) or heading 05.04 (cuts, bladders and stomachs of animals (other than fish....)).”

One of the distinctions between goods of Chapter 3 and those of Chapter 16 is that, prepared fishes are classified in Chapter 16, **with the exception of the smoked fish which is classified in heading 03.05 (dried fish, salted or in brine; smoked fish...)**. Thus, heading **03.05** covers smoked fishes.

One-dash subheading **0305.4** specifies “smoked fish, including fillets”, and subheading 0305.41 covers smoked Pacific salmon and Atlantic salmon.

Smoked Atlantic Ocean salmon is classified in subheading 0305.41 by application of **GIR1**.

Answer 20

Cigarettes made of tobacco/nicotine or of tobacco substitutes are classified in heading 24.02. Although the article in question is a cigarette, it is not made of tobacco. Therefore, the article in question would be classified as other cigarettes (*cigarette of a tobacco substitute*) in subheading **2402.90**, by application of **GIR 1 & 6**.

Answer 21

The article is salt composing primarily of sodium chloride of the type used in food
Possible headings:

- **Heading 28.27** Chlorides, chloride oxides, ...
- **Heading 25.01** Salt ...

Note 3(a) to Chapter 28 exclude Sodium chloride

Heading 25.01 covers: *Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents)*

The article is therefore classified in heading 25.01 **Subheading 2501.00** by terms of heading **GIR 1 and GIR 6**.

Answer 22

The article is Fertilizer of Potassium in 2 kilograms packet.

The possible headings are **28.34** or **31.04** or 31.05.

According to Note 1(a) to Chapter 28 – the Chapter applies only to separate chemically defined compounds.

Note 3(c) to Chapter 28 excludes articles mentioned in note 2, 3, 4 and 5 of Chapter 31 from Chapter 28. The subject article is mentioned in chapter note 4(a)(ii) to Chapter 31.

Note 4(a)(iii) to Chapter 31 exclude goods in packages described in heading 31.05 from other headings of the Chapter.

The product is therefore classified in Subheading 3105.60 by terms of the subheading by application of GIR 1 and 6.

Answer 23

The article is Soap for toilet use which is medicated to protect the user from bacteria and germs.

Possible headings:

30.03 Medicaments ... packed for retail sale.

34.01 Soap ...

Chapter Note 1(e) to Chapter 30 excludes Soap or other products of heading **34.01** containing added medicaments

Note 2 to chapter 34 includes soap containing added medicaments in heading **34.01**.
The article is therefore classified in heading **34.01** by terms of the heading under **GIR 1**.

Answer 24

The article is a liquid preparation for toilet use, with antiseptic properties.

There are three possible heading.

34.01 organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap

33.07 toilet preparations, not elsewhere specified or included

38.08 disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles

“Dettol” is not prepared as a room deodorizers, whether or not perfumed or having disinfectant properties. The primary use of the Dettol is not to act as soap or room deodorizers although having disinfectant properties but to destroy bacteria, viruses or other micro-organisms on a on living object (disinfection).

Explanatory Note to heading 38.08 define “disinfectants”.

According to **Rule 3(a)**, heading 38.08 gives a more specific description than others and therefore the product is classified in heading 38.08.

Furthermore, according to the article’s ingredients, function, etc, the article is classified within heading 38.08 in Subheading **3808.94** by application of **Rule 6** as disinfectants.

Answer 25

Woven fabrics made of
wool are classified in Chapters 51
synthetic filaments are in Chapter 54
synthetic staple fibers are in Chapter 55

Note 2(a) to Section XI directs that Goods classifiable in Chapters 50 to 55 and of a mixture of textile material to be classified as if consisting wholly of that one textile material which predominates by weight over others; and,

Note 2(b) and (c) states;

- (a) *“the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter”*
- (c) *“When textile materials of Chapters 54 and 55 are involved with any other chapter, they are aggregated together to form one Chapters”.*

Adding 35% of the synthetic filaments (Chapter 54) and 25% of the synthetic staple fibres (Chapter 55) altogether make 60% which exceeds 40% of the wool (Chapter 51). Chapter 51 is ruled out.

By application of Note 2(a) to Section XI, the textile material of Chapter 54 exceeds that of Chapter 55.

Therefore woven fabric is classified in heading **54.07** as if consisting wholly of synthetic filament of Chapter 54 based on **GIR 1**.

Answer 26

Woven cotton handkerchiefs of size 65 cm × 60 cm are classified according to the relative Chapter Notes.

Note 7 to Chapter 62 states ;

“Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.”

Therefore the article is classified in heading **62.14** by application of **GIR 1**.

Answer 27

Ladies suits are classified in heading 62.04, more specifically at one-dash subheading 6204.1.

Note 3(a) to Chapter 62 defines the term *“suit” as a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric.*

The definition above continues by stating *“if several components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or ...), the constituent lower part shall be one pair of trousers or ...the skirt ... , the other garments being considered separately”*.

Thus, the Ladies Suit either the skirt or the trouser, together with the coat, is regarded as “suit” and classified in subheading 6204.13.

The remaining constituent lower garment (the skirt or the trouser) is separately classified in subheading **6204.53** (for skirts) or **6204.63** (for trousers) by application of **GIR1 & 6**.

Answer 28

The presented worn footwear may be classified in two possible headings;

64.05 footwear.....

63.09 Other worn articles.

*Note 1(c) to Chapter 64 excludes “worn footwear” from that Chapter and refer the article to heading **63.09**.*

Note 3(b) to Chapter 63 include foot wear in the heading and must show a sign of appreciable wear and be presented in bulk or bales, sacks or similar packages. Therefore, worn footwear in bulk is classified in heading **63.09**, by application of **GIR 1**.

Answer 29

The blanket may be classified in three possible headings;

61.17 Other made up clothing accessories, knitted or crocheted

63.01 Blankets and other traveling rugs

The article may also be classified in Chapter 85.16 as an electric item for domestic purpose.

However, the article cannot be classified in Chapter 85 as per exclusion note 1(a) which excludes electrically warmed blankets

Chapter 61 does not specifically mention electrical blanket.

Terms of subheading **6301.10** specifically mention electric blankets and therefore the article is classified under heading **6301.10** by **GIR 1 and GIR 6**

Answer 30

This article may be classified in two possible headings:

- i. Plastic brush of heading 96.03
- ii. Plastic combs of heading 96.15

GIR 1 will not apply because the article is a set classified under two headings.

GIR 3(a) cannot be applied because there is no heading which provides the most specific description.

This is a composite article composed of a plastic brush and comb are complementary in their use.

GIR 3(b) cannot also be applied because there is no component which gives them their essential character.

Therefore the article will be classified under heading **96.15** which occurs last in numerical by application of **GIR 3(c)**.

Answer 31

The product is a set three different articles

- i) A table spoon of heading 82.15
- ii) A knife of heading 82.11
- iii) A fork of heading 82.15

Chapter note 3 to Chapter 82 stipulates that sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Therefore, the product is classified in Sub-heading **8215.20** by application of **GIR 1&6**.

Answer 32

Crane Lorries of heading 87.05 and Crane Trucks of heading 87.04 are explained in the Explanatory Note to heading 87.05. The relative part is reproduced below, for ease of reference:

“This heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform certain non-transport functions, i.e., the primary purpose of a vehicle of this heading is not to transport persons or goods.”

Article (7) of the Explanatory Note to heading 87.05 excludes self-loading motor vehicles from being specialized vehicle and suggests the classification of those kinds of vehicles under heading **87.04** by application of **GIR 1**.

Answer 33

Heading 87.04 covers motor vehicles for the transportation of goods.

Heading 87.05 covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform *a certain non-transport function*. Several examples are shown in the Explanatory Note to heading 87.05 of which the Bullion Van is not among.

Therefore, the Bullion van is classified in heading **87.04** as motor vehicles for the transport of goods, by application of **GIR 1** since bullion itself is cargo.

Answer 34

The amphibious motor vehicle has both characteristics of a car that drives on road and of a boat which sails on water.

Possible heading;

87.03 Motor vehicle

89.03 Boat

Section Note 4(b) to Section XVII, clarify that amphibious motor vehicles are classified under the appropriate heading of chapter 87.

Therefore the article is classified under heading **87.03** by application of **GIR 1**.

Answer 35

A complete and assembled watch movement may be classified in heading;

91.08 Watch movement, complete and assembled

91.10 Complete watch or clock movements unassembled

The article cannot be classified by application of GIR 2(a) because the terms of the heading state; **complete and assembled**.

Unassembled complete watch movement is classified in heading **91.10** according to the terms of heading by application of **GIR 1**.

Reference

1. World Customs Organization, HS Nomenclature 2012 Edition
2. World Customs Organization, The 5th Edition (2012) of the Explanatory Notes to the Harmonized System
3. International Convention on the Harmonized Commodity Description and Coding System (HS Convention) 1989