



# Section I

1. Live Animals;
2. Animal Products



# Section I - Scope

The principle products of this Section are the following :

## Chapter 1



Live animals

## Chapter 2



Meat and edible meat offal

## Chapter 3



Fish and crustaceans,  
molluscs and other aquatic  
invertebrates

## Chapter 4



Dairy produce; birds' eggs;  
natural honey; edible products  
of animal origin, not  
elsewhere specified or  
included

## Chapter 5



Products of animal origin, not  
elsewhere specified or  
included



# Hams

**Fresh, chilled or frozen**

➔ Subheadings 0203.12  
0203.22

**Section I**

**Salted, in brine, dried or smoked**

➔ Subheading 0210.11

**Further prepared or preserved**

➔ Subheading 1602.41

**Section IV**



# Chapter 3 - Scope

- ▶ **Fish**
  - ▶ **Crustaceans**
  - ▶ **Molluscs**
  - ▶ **Aquatic invertebrates**
- Live, fresh, chilled, frozen, dried, salted, in brine
- ▶ **Crustaceans, in shells, cooked**
  - ▶ **Smoked fish, whether or not cooked**
  - ▶ **Fish fillets, fish meat, fresh, chilled, frozen, dried, salted, in brine or smoked**
  - ▶ **Flours, meals, and pellets of fish, crustaceans, Molluscs and aquatic invertebrates, fit for human consumption, whether or not cooked**



## Section II

### 1. Vegetable Products



# Section II - Scope

The main products of this Section are :

## Chapter 6



Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

## Chapter 7



Edible vegetables and certain roots and tubers

## Chapter 8



Edible fruit and nuts; peel of citrus fruits and melons

## Chapter 9



Coffee, tea, maté and spices

## Chapter 10



Cereals

## Chapter 11



Products of the milling industry; malt; starches; inulin; wheat gluten

## Chapter 12



Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

## Chapter 13



Lac; gums, resins and other vegetables saps and extracts

## Chapter 14



Vegetable plaiting materials; vegetable products not elsewhere specified or included



## Section II – Chapters 7, 8 and 11

Inclusions and exclusions			
	Not processed	Processed to a limited extent	Further processed
	Inclusions	Exclusions	
Chap. 7	Vegetables, roots and tubers	Flour, etc. (Chap. 11) <ul style="list-style-type: none"><li>• Potatoes</li><li>• Roots and tubers</li><li>• leguminous vegetables</li></ul>	Mainly Chapter 20
Chap.8	Fruits and nuts	<ul style="list-style-type: none"><li>• Olives, tomatoes, etc. (Chap. 7)</li><li>• Coffee, vanilla, etc. (Chap. 9)</li><li>• Flour, etc. (Chap. 11)</li><li>• Fruit of Chapter 12</li><li>• Cocoa beans (Chap. 18)</li></ul>	Mainly Chapter 20
Chap. 11	Wheat flours, starches, etc.		Mainly Chapter 19 or 20



## Chapter 9 – Classification Exercise (1/2)

### Q1: Which classifications are possible for coffee substitutes?

- ▶ Heading 09.01, if containing coffee;
- ▶ Heading 21.01, if not containing coffee (EN to heading 09.01, exclusion (b)).

### Q2: What is the classification of Malaguetta pepper?

- ▶ This is not a real pepper, but it has a flavour similar to pepper;
- ▶ Classification as a variety of cardamoms in heading 09.08 (see HS EN to heading 09.08, Item (c) (4)).

### Q3: What is the classification of Paraguay tea?

- ▶ This is another name for maté;
- ▶ The product is classified in heading 09.03 and not in 09.02.





## Chapter 9 – Classification Exercise (2/2)

### **Q4:What is the classification of dill and dill seed?**

- ▶ Dill is a vegetable of Chapter 7 ;
- ▶ Dill seed is a spice of heading 09.10 (EN to 09.10, item (f)).

### **Q5:Classify a mixture of cinnamon and dill seed.**

- ▶ Cinnamon is classified in heading 09.06,
- ▶ Dill seed in heading 09.10; therefore, the mixture is classified in heading 09.10 by virtue of Note 1 (b) to Chapter 9.

### **Q6:What is the difference between black tea and green tea?**

- ▶ See HS EN to heading 09.02.



## Section III

1. Animal or vegetable fats and oils and their cleavage products;
2. Prepared edible fats;
3. Animal or vegetable waxes



# Section III - Scope

Fats and oils



Products derived from fats and oils



Compounded edible fats and oils



Chapter 15



Waxes

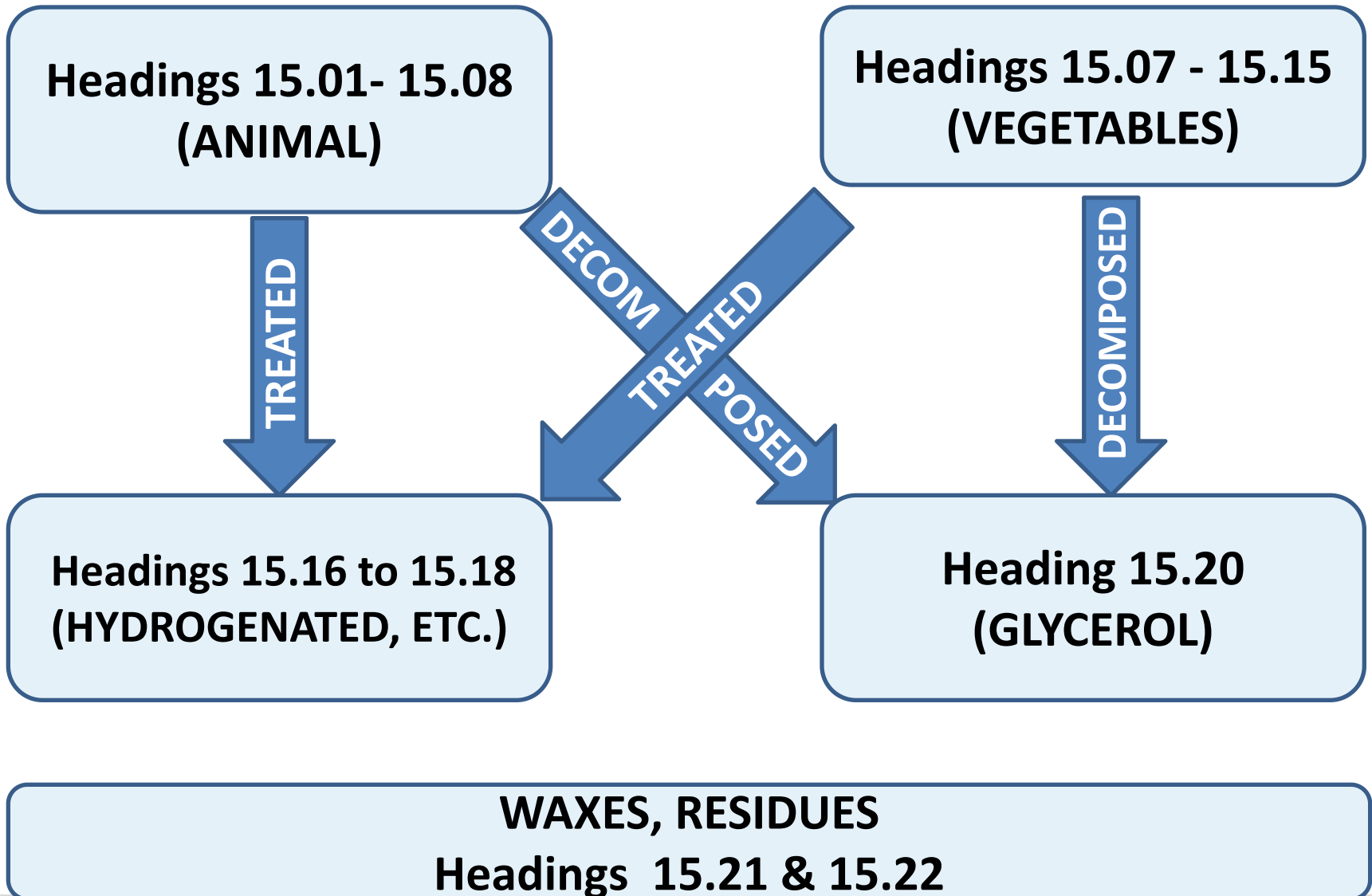


Residues





# Section III – Fats and oils





## Section IV

1. Prepared foodstuffs;
2. Beverages, spirits and vinegar;
3. Tobacco and manufactured tobacco substitutes



# Section IV - Scope

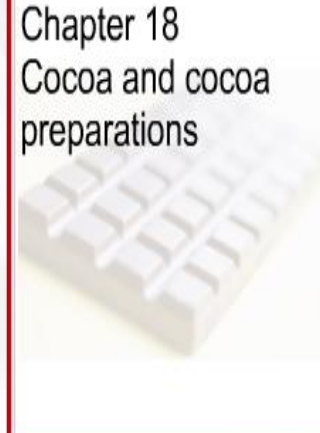
## Section IV

Chapter 16  
Preparations of meat,  
of fish or of  
crustaceans,  
molluscs or other  
aquatic invertebrates

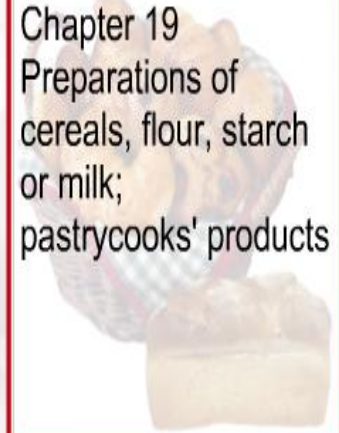
Chapter 17  
Sugars and sugar  
confectionery



Chapter 18  
Cocoa and cocoa  
preparations



Chapter 19  
Preparations of  
cereals, flour, starch  
or milk;  
pastrycooks' products



Chapter 20  
Preparations of  
vegetables, fruit, nuts  
or other parts of  
plants



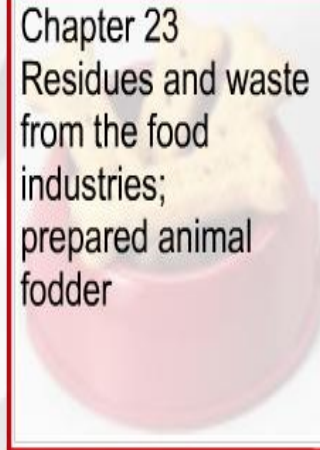
Chapter 21  
Miscellaneous edible  
preparations



Chapter 22  
Beverages, spirits  
and vinegar



Chapter 23  
Residues and waste  
from the food  
industries;  
prepared animal  
fodder



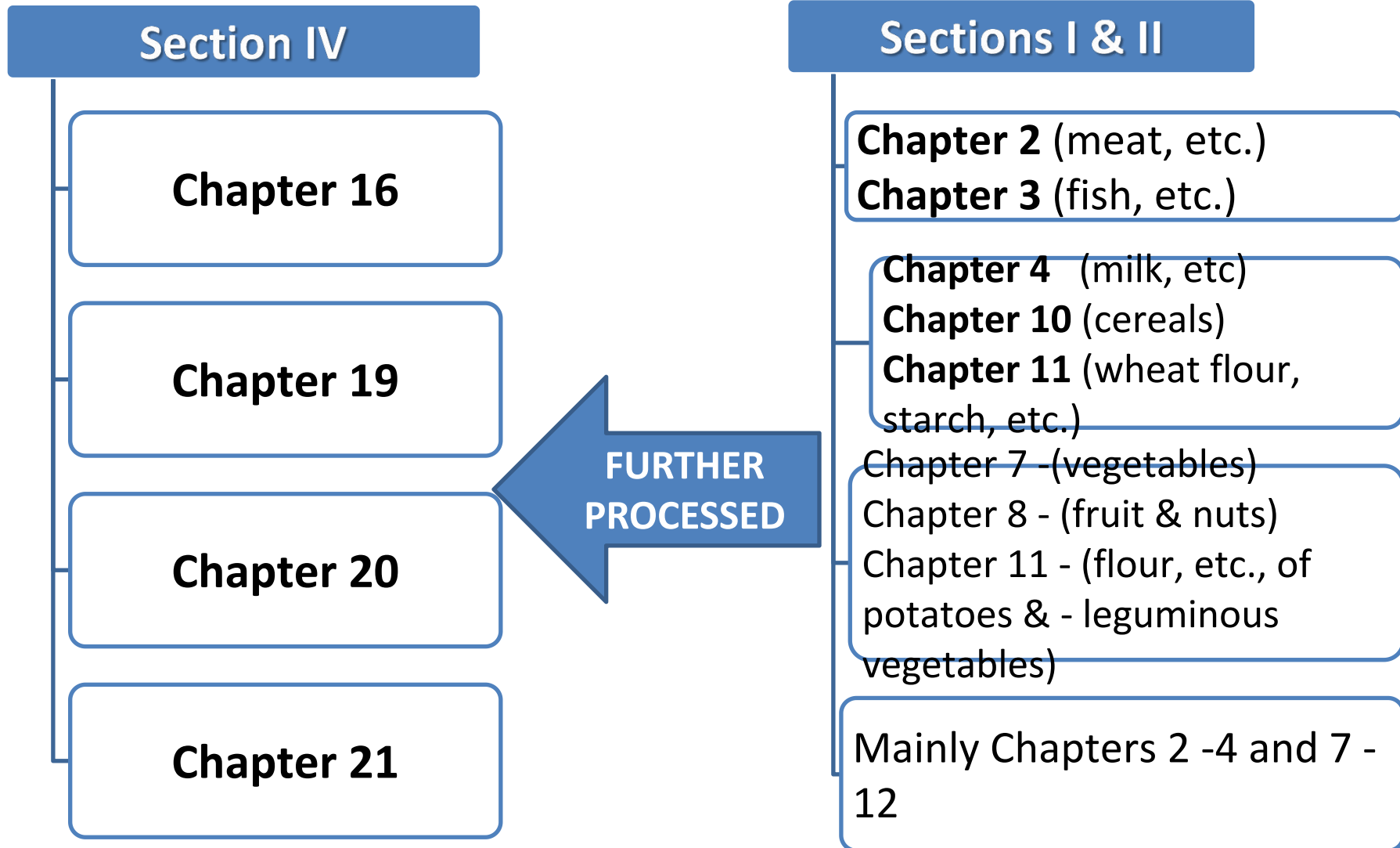
Chapter 24  
Tobacco and  
manufactured  
tobacco substitutes





# Section IV: Chapters 16, 19, 20 and 21

## General Relationship with Section I and II





# Section V

## 1. Mineral Products





# Section V - Scope

The typical products of this Section are the following :





## Chapter 25 – Note 1

- Limits the overall scope to natural mineral products which are:
  - ▶ in crude state or
  - ▶ subjected to very limited processing, e.g., washing, crushing, grinding, etc.
  - ▶ not roasted, calcined or obtained by mixing
- Also provides for certain derogations pre-vues:  
where by their nature, products must have been further processed :
  - ▶ Pure sodium chloride (heading 25.01)
  - ▶ Quicklime (heading 25.22)
  - ▶ Also provides for certain derogations prevues:



## Section V - Notes

### Chapter 25 – Note 1+

Where heading specifically allows further processing Examples:

- ▶ Siliceous fossil meals (heading 25.12),
- ▶ Dolomite (heading 25.18) may be calcined

Where note 4 otherwise requires Examples:

- ▶ Earth colours, mixed or not mixed together (heading 25.30)
- ▶ Broken pottery (heading 25.30)



## Chapter 25 – Note 3

- Gives priority to heading 25.17
- Example :
- Quartite pebbled for road metalling routes (heading 25.17 and not heading 25.06)

## Chapter 25 – Note 4

- Defines to some extent scope of residual heading 25.30
- Provides for products such as:
  - ▶ Jet (compact variety of lignite)
  - ▶ Amber (fossilized resin)
  - ▶ **Broken pottery**



## Section V - Notes

### Chapter 25 – Products Excluded (Note 2)

Further processed, e.g.

- ▶ Sublimed sulphur, etc. (heading 28.02)
- ▶ Writing chalk (heading 96.09)

Specifically covered elsewhere, e.g.

- ▶ Earth colours containing 70% or more by weight of combined iron evaluated as  $F_2O_3$  (heading 28.21)
- ▶ Precious or semi-precious stones (headings 71.02 or 71.03)



## Chapter 26 – Note 3

Restricts the term “ores” to

- ▶ Those actually used for extraction of specified metals and
- ▶ Not submitted to processes not normal to the metallurgical industry



## Primary products of Chapter 27

	ITEM/ARTICLE		HSC
	Coal		2701
	Lignite		2702
	Peat		2703
	Crude Petroleum Oil		2709
	Natural Bitumen and Asphalt		2714



## Secondary products - and residues of Chapter 27

	ITEM/ARTICLE	HSC
	Coke and semi-coke products	2704
	Coal Gas	2705
	Tar	2706
	Oils and other products of distillation of high temperature coal tar	2707
	Pitch and Pitch Coke	2718





## Secondary products - and residues of Chapter 27+

	ITEM/ARTICLE	HSC
	Petroleum Oils and other Crudes	2710
	Preparations based on 70% or more Petroleum	2710
	Petroleum	2711
	Petroleum Jelly, Wax	2712
	Petroleum and other coke residues	2713



## Section VI

1. Products of the chemical or
2. Allied industries



## Section VI - Definitions

### **Organic Chemical Compounds- contain carbon:**

- ▶ Occur in nature in plants and animals and materials of plants and animals;
- ▶ Can be obtained from natural products and by synthesis subjected to very limited processing, e.g., washing, crushing, grinding, etc.

### **Inorganic Chemical Compounds -Do not contain carbon**

- ▶ In principle, comprise the greatest part of the earth's crust;
- ▶ Can be obtained from natural products and by chemical reactions.



# Section VI - Scope

## SECTION VI

### Products of the chemical or allied industries

#### CHAPTER 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes

#### CHAPTER 29

Organic chemicals

#### CHAPTER 30

Pharmaceutical products

#### CHAPTER 31

Fertilisers

#### CHAPTER 32

Tanning or dyeing extracts; tannings and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

#### CHAPTER 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations



# Section VI - Scope

## SECTION VI

### Products of the chemical or allied industries

#### 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

#### CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

#### CHAPTER 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

#### CHAPTER 37

Photographic or cinematographic goods

#### CHAPTER 38

Miscellaneous chemical products



## Section VI – Note 1 (a)

### Section VI – Note 1 (a)

- Priority of classification of radioactive compounds and
- Non-radioactive isotopes in headings **28.44** and **28.45**

Glycerol

15.20

- Radioactive Glycerol 28.44

Sodium Chloride

25.01

- Radioactive sodium chloride 28.44

Carbon

28.03

- Non radioactive isotopes of carbon 28.45



## Section VI – Note 1 (b)

### Section VI – Note 1 (b)

- Priority of classification of colloidal precious metals, compounds and precious metals and amalgams in heading **28.43**

Caseinates

35.01

- Silver caseinate 28.43

- Priority of classification of rare-earth metals, of yttrium or scandium and their mixtures in heading **28.46**



# Section VI – Note 2

## Section VI – Note 2

Priority of chemicals presented

- In measured doses or
- Put up for retail sale (medicaments, cosmetics.) classified as products of those headings

Silver Nitrate

28.43

- Silver nitrate even put up for retail sale 28.43

Colloidal sulphur

28.02

- Colloidal sulphur put up for retail sale for use as a medicament 30.04

Dextrin

35.05

- Dextrin put up for retail sale as glue 35.06





## Section VI – Note 3

### Section VI – Note 3

Priority of classification of goods:

- ▶ Put up in sets intended to be mixed together,
- ▶ To be classified as products obtained by mixing

Dental cements containing metal  
oxide, zinc chloride, plastic  
material

• 30.06



# Chapter 28 - Scope

## Chapter 28

### SUB-CHAPTER I

Chemical elements

(headings 28.01

### NON-METAL COMPOUNDS

#### SUB-CHAPTER II

Inorganic acids and inorganic oxygen

#### SUB-CHAPTER III

Halogen or sulphur compounds of non-metals

(Headings 28.12 and 28.13)

### METAL COMPOUNDS

#### SUB-CHAPTER IV

Inorganic bases and oxides, hydroxides and peroxides of metals

(Headings 28.14 to 28.25)

#### SUB-CHAPTER V

Salts and peroxy salts, of inorganic acids and metals Salts and peroxy salts, of inorganic acids and metals

(Headings 28.26 to 28.42)

#### SUB-CHAPTER VI

Miscellaneous

(Headings 28.43 to 28.53)



# Chapter 29 - Scope

## Chapter 29 – Organic Chemicals

### SUB-CHAPTER I

Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings  
29.01  
to  
29.04

### OXYGEN FUNCTION COMPOUNDS

### SUB-CHAPTER II to SUB-CHAPTER VIII

Headings  
29.05  
to  
29.20

### NITROGEN-FUNCTION COMPOUNDS

### SUB-CHAPTER IX

Headings  
29.21  
to  
29.29

### ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

### SUB-CHAPTER IX

Headings  
29.30  
to  
29.35

### SUBSTANCES FROM PLANTS OR ANIMALS MATERIALS

### SUB-CHAPTER XI and SUB-CHAPTER XII

Headings  
29.36  
to  
29.39

### OTHER ORGANIC COMPOUNDS

### SUB-CHAPTER XIII

Headings  
29.40  
to  
29.42



# Chapter 29 - Scope

## OXYGEN FUNCTION COMPOUNDS

### SUB-CHAPTER II

Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.05

### SUB-CHAPTER III

Phenols, phenols-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.07 to 29.08

### SUB-CHAPTER IV

Ethers, alcohol peroxides, ether, peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.09 to 29.11

### SUB-CHAPTER V

Aldehyde-function compounds

Headings 29.12

and 29.13

### SUB-CHAPTER VI

Ketone-function compounds and quinine-function compounds

Heading 29.14

### SUB-CHAPTER VII

Carboxylic acids and their anhydrides halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.15

### SUB-CHAPTER VIII

Esters of inorganic acids and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.19



# Chapter 29 - Scope

## Substances From Plants Or Animals Materials

### **SUB-CHAPTER XI**

Pro-vitamins, vitamins,  
hormones

Headings 29.36 and 29.37

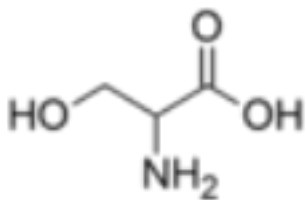
### **SUB-CHAPTER XII**

Glycosides and vegetables  
alkaloids, natural or  
reproduced by synthesis and  
Their salts, ethers, esters and  
other derivatives 29.38/39



# Chapter 29

## Compounds With More Than One Functional Group In The Latest Of Possible Headings



### SERINE 29.22

#### FUNCTIONS

HO – Alcohol	29.05
HOOC – Carboxylic	29.15
H <sub>2</sub> N – Amino	29.22



# Chapter 29 – Subheading Note

Classification of the derivatives in the same subheading as that compound if not more specifically covered or if there is no residual “other” in the series of subheadings concerned.

29.25

**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**

-Imides and their derivatives; salts thereof :

2925.11 -- Saccharin and its salts

2925.12 -- Glutethimide (INN)

2925.19 -- Other

-Imines and their derivatives; salts thereof :

2925.21 -- Chlordimeform (ISO)

2925.29 -- Other

29.26

**Nitrile-function compounds.**

2926.10 -Acrylonitrile

2926.20 -1-Cyanoguanidine (dicyandiamide)

2926.30 -Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)

2926.40 -alpha-Phenylacetoacetonitrile

2926.90 -Other

**Chloroacetonitrile 2926.90**



# Chapter 30 - Scope

## Chapter 30 - Pharmaceutical products

- Medicaments
- Other substances or materials used for medical, surgical, dental or veterinary purposes
- General principles:
  - ▶ Products must have some therapeutic or prophylactic value or
  - ▶ Used solely for medical, surgical, dental or veterinary purposes
  - ▶ Single material substances are included only where
    - Specified or when
    - Put in (measured doses or forms or packaging for retail sale)





# Chapter 31 - Scope

## Chapter 31 – Fertilisers

- Animal or vegetable
- Mineral or chemical
- Mixtures



# Chapter 31 - General principles

## Chapter 31 – Fertilisers

### General principles:

- ▶ Remember Chapter titles provide general indications only and they have no legal force! **Thus**
- ▶ Certain products not used as fertilisers are included (e.g., pure sodium nitrate – heading 31.02)
- ▶ Certain products used as fertilisers are excluded (e.g., pure ammonium chloride – heading 28.27)



## **Chapter 32**

- ▶ Tanning or dyeing extracts;
- ▶ Tannins and their derivatives;
- ▶ Dyes, pigments and
- ▶ Other colouring matter;
- ▶ Paints and varnishes;
- ▶ Putty and other mastics;
- ▶ Inks



# Chapter 32 – Special Features

## Chapter 32: Paints and varnishes – Special features

- ▶ 32.08 = in non-aqueous medium
- ▶ 32.09 = in aqueous medium
- ▶ 32.10 = other





# Chapter 37 - Scope

	<ol style="list-style-type: none"><li>1. Photographic plates and films in flat, sensitized, unexposed of any material other than paper, paperboard or textiles;</li><li>2. Instant print film in flat, sensitized, unexposed, whether or no tin packs</li></ol>	3701
	<ol style="list-style-type: none"><li>1. Photographic plates and films in flat, sensitized, unexposed, of any material other than paper, paperboard or textiles;</li><li>2. Instant print film in rolls , sensitized, unexposed.</li></ol>	3702
	Photographic Paper, Paperboard and textiles, sensitized, unexposed	3703



# Chapter 37 - Scope

	Photographic Paper, Paperboard and textiles, exposed but not developed	3704
	Photographic Paper, Paperboard and textiles, exposed and developed, other than Cinematographic films	3705
	Cinematographic films, exposed and developed , whether or not incorporating sound tracks or consisting only of sound tracks	3706
	Chemical Preparations for the photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	3707



## Section VII

1. Plastics and articles thereof;
2. Rubber and articles thereof





# Chapter 39 - Scope

## CHAPTER 39: PLASTICS AND ARTICLES THEREOF

In general, this Chapter, which is divided into two sub-chapters, covers substances called polymers and semi-manufactures and articles thereof.

### POLYMERS IN PRIMARY FORMS



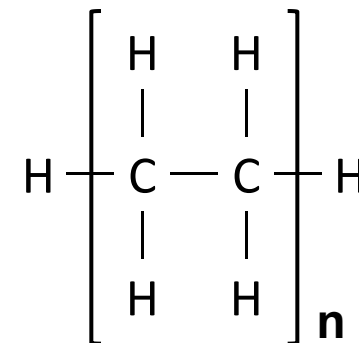
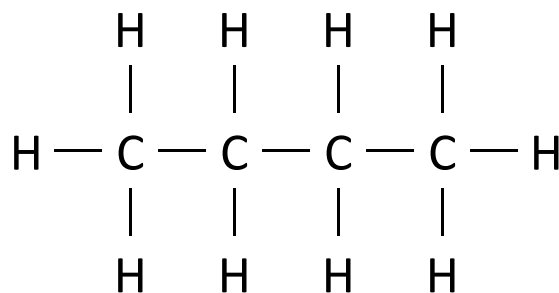
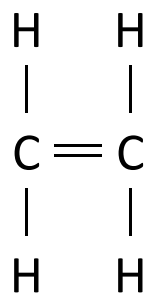
### WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES





# Chapter 39 - Definitions

- Ethylene



Single Chemical Compound  
(**Monomer**)

→ **Polymerisation**

→ **Polymer, plastics**  
(Polyethylene)



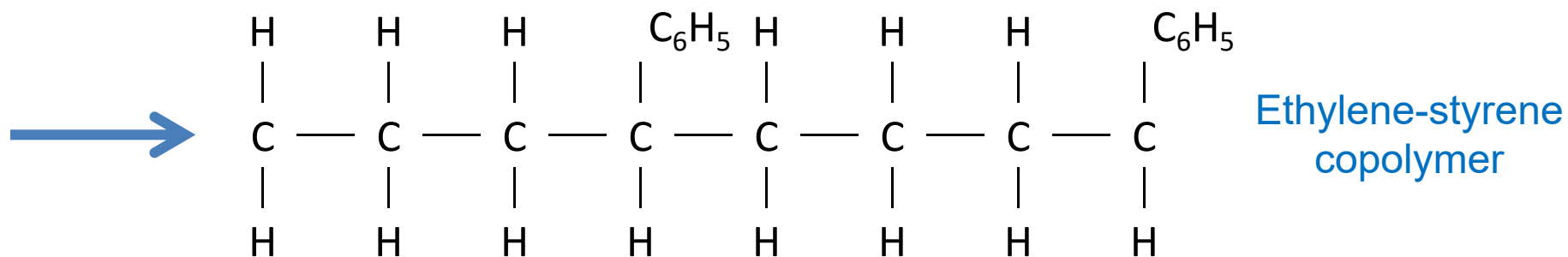
# Chapter 39 - Definitions

- Copolymerisation



Ethylene Monomer

Styrene Monomer







# Chapter 39 - Structure

## Chapter 39

### SUB-CHAPTER I PRIMARY FORMS

Headings  
39.01  
to  
39.11

Synthetic  
polymers

Headings  
39.12  
to  
39.13

Natural polymers  
and modified  
natural polymers

Heading 39.14

Ion exchangers

### SUB-CHAPTER II

WASTE, PARINGS, AND SCRAP

SEMI-  
MANUFACTURES

Headings  
39.16  
to  
39.21

ARTICLES

Headings  
39.22  
to  
39.26

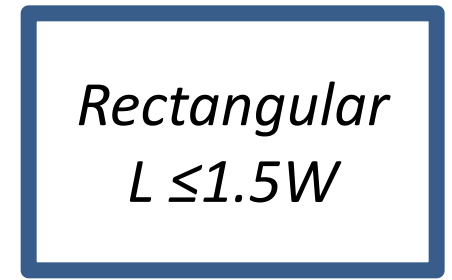
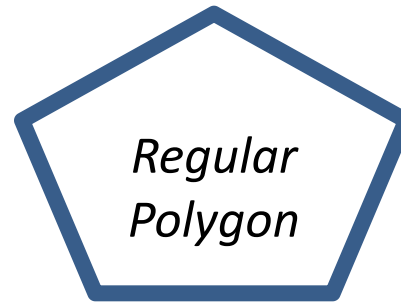
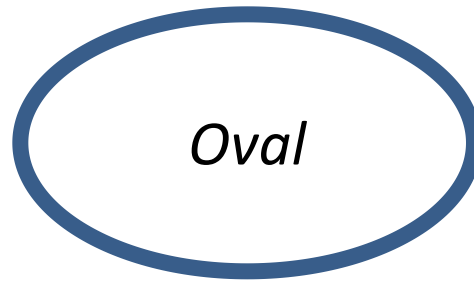


# Chapter 39 – Note 8

## TUBES, PIPES AND HOSES

### 1. hollow products (semi-manufactured or finished)

- ▶ Generally used for conveying, conducting or distributing gases or liquid
- ▶ Internal cross-section :

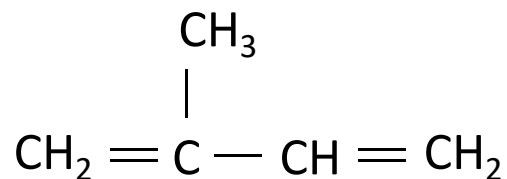


### 2. Sausage casing and Other lay-flat tubing

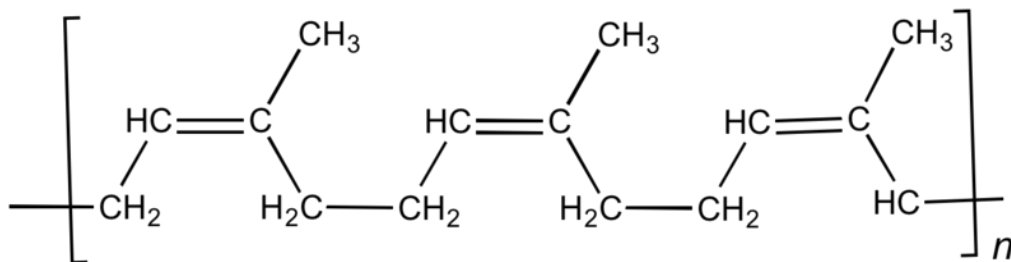


# Chapter 40 - Definitions

## Isoprene



Monomer



Natural Rubber



# Chapter 40 - Definitions

**The expression “synthetic rubber” covers :**

- a) **Thio-plasts™**
- b) The products listed below, provided that they comply with the conditions described in paragraph a) above
  - ▶ Modified natural rubber, obtained by grafting or mixing rubber with plastics
  - ▶ De-polymerised natural rubber
- c) **Unsaturated synthetic** substances, which requirement concerning vulcanization, elongation and recovery as laid down in Note 4 to Chapter 40.
  - 1) Mixtures of unsaturated synthetic substances with saturated high polymers





## Section VI

1. Products of the chemical or
2. Allied industries



# Section VI - Definitions

## ORGANIC CHEMICAL COMPOUNDS

Contain carbon:

- ▶ Occur in nature in plants and animals and materials of plants and animals; can be obtained
- ▶ From natural products and by synthesis subjected to very limited processing, e.g., washing, crushing, grinding, etc.

## INORGANIC CHEMICAL COMPOUNDS

- ▶ Do not contain carbon in principle, comprise the greatest part of the earth's crust;
- ▶ Can be obtained from natural products and by chemical reactions.



# Section VI - Scope

## SECTION VI

### Products of the chemical or allied industries

#### CHAPTER 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes

#### CHAPTER 29

Organic chemicals

#### CHAPTER 30

Pharmaceutical products

#### CHAPTER 31

Fertilisers

#### CHAPTER 32

Tanning or dyeing extracts; tannings and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

#### CHAPTER 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations



# Section VI - Scope

## SECTION VI

### Products of the chemical or allied industries

#### 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

#### CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

#### CHAPTER 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

#### CHAPTER 37

Photographic or cinematographic goods

#### CHAPTER 38

Miscellaneous chemical products



# Section VI – Note 1 (a)

## Priority of classification of

- Radioactive compounds **28.44** and
- Non-radioactive isotopes in headings **28.45**

Glycerol  
15.20

- Radioactive Glycerol  
28.44

Sodium Chloride  
25.01

- Radioactive sodium  
chloride 28.44

Carbon  
28.03

- Non radioactive isotopes  
of carbon 28.45



### Priority of classification of

- ▶ Colloidal precious metals, compounds and
- ▶ Precious metals and amalgams in heading **28.43**

Caseinates

35.01

- Silver caseinate  
28.43

### Priority of classification of

- Rare-earth metals, of yttrium or scandium and
- Their mixtures in heading **28.46**



## Section VI – Note 2

### Priority of chemicals

- ▶ Presented in measured doses or
- ▶ Put up for retail sale (medicaments, cosmetics...) classified as products of those headings

Silver Nitrate

28.43

- Silver nitrate even put up for retail sale  
28.43

Colloidal sulphur

28.02

- Colloidal sulphur put up for retail sale for use  
as a medicament  
30.04

Dextrin

35.05

- Dextrin put up for retail sale as glue  
35.06



## Section VI – Note 3

### Priority of classification of

- ▶ Goods put up in sets intended to be mixed together,
- ▶ To be classified as products obtained by mixing

Dental cements containing  
metal oxide, zinc chloride,  
plastic material

• 30.06





# Chapter 28 - Scope

## Chapter 28

### SUB-CHAPTER I

Chemical elements

(headings 28.01 to 28.05)

## NON-METAL COMPOUNDS

### SUB-CHAPTER II

Inorganic acids and inorganic oxygen compounds of non-metals

(Headings 28.06 to 28.11)

### SUB-CHAPTER III

Halogen or sulphur compounds of non-metals

(Headings 28.12 and 28.13)

## METAL COMPOUNDS

### SUB-CHAPTER IV

Inorganic bases and oxides, hydroxides and peroxides of metals

(Headings 28.14 to 28.25)

### SUB-CHAPTER V

Salts and peroxysalts, of inorganic acids and metals  
Salts and peroxysalts, of inorganic acids and metals

(Headings 28.26 to 28.42)

### SUB-CHAPTER VI

Miscellaneous

(Headings 28.43 to 28.53)



# Chapter 29 - Scope

## Chapter 29 – Organic Chemicals

### SUB-CHAPTER I

Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings  
29.01  
to  
29.04

### OXYGEN FUNCTION COMPOUNDS

### SUB-CHAPTER II to SUB-CHAPTER VIII

Headings  
29.05  
to  
29.20

### NITROGEN-FUNCTION COMPOUNDS

### SUB-CHAPTER IX

Headings  
29.21  
to  
29.29

### ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

### SUB-CHAPTER IX

Headings  
29.30  
to  
29.35

### SUBSTANCES FROM PLANTS OR ANIMALS MATERIALS

### SUB-CHAPTER XI and SUB-CHAPTER XII

Headings  
29.36  
to  
29.39

### OTHER ORGANIC COMPOUNDS

### SUB-CHAPTER XIII

Headings  
29.40  
to  
29.42



# Chapter 29 - Scope

## OXYGEN FUNCTION COMPOUNDS

### SUB-CHAPTER II

Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.05

### SUB-CHAPTER III

Phenols, phenols-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.07 to 29.08

### SUB-CHAPTER IV

Ethers, alcohol peroxides, ether, peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.09 to 29.11

### SUB-CHAPTER V

Aldehyde-function compounds

Headings 29.12

and 29.13

### SUB-CHAPTER VI

Ketone-function compounds and quinone-function compounds

Heading 29.14

### SUB-CHAPTER VII

Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.15 to 29.18

### SUB-CHAPTER VIII

Esters of inorganic acids and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives

Headings 29.19



# Chapter 29 - Scope

## SUBSTANCES FROM PLANTS OR ANIMALS MATERIALS

### SUB-CHAPTER XI

Provitamins, vitamins and hormones

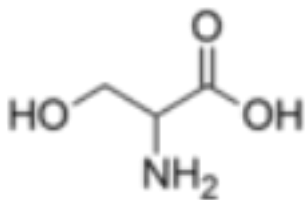
### SUB-CHAPTER XII

Glycosides and vegetables alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives



# Chapter 29


## COMPOUNDS WITH MORE THAN ONE FUNCTIONAL GROUP IN THE LATEST OF POSSIBLE HEADINGS



**SERINE 29.22**

### FUNCTIONS

HO – Alcohol	29.05
HOOC – Carboxylic	29.15
H <sub>2</sub> N – Amino	29.22



Classification of the derivatives in the same subheading as that compound if not more specifically covered or if there is no residual “other” in the series of subheadings concerned.

29.25

**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**

-Imides and their derivatives; salts thereof :

- 2925.11 -- Saccharin and its salts
- 2925.12 -- Glutethimide (INN)
- 2925.19 -- Other

-Imines and their derivatives; salts thereof :

- 2925.21 -- Chlordimeform (ISO)
- 2925.29 -- Other

29.26

**Nitrile-function compounds.**

- 2926.10 -Acrylonitrile
- 2926.20 -1-Cyanoguanidine (dicyandiamide)
- 2926.30 -Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)
- 2926.40 -alpha-Phenylacetoacetonitrile
- 2926.90 -Other

**Chloroacetonitrile**

**2926.90**



## Chapter 30 - Pharmaceutical products

1. Medicaments
2. Certain other substances or materials used for medical, surgical, dental or veterinary purposes



## Chapter 30 - Pharmaceutical products

### General principles:

- ▶ Products must have some therapeutic or prophylactic value or
- ▶ Be used solely for medical, surgical, dental or veterinary purposes





# Chapter 30 - General principles

## Chapter 30 - Pharmaceutical products

### General principles:

Single material substances are included only where

- specified

**Or**

When put up in

- measured doses
- forms or packings for retail sale



# Chapter 31 - Scope

## Chapter 31 - Fertilisers

- Animal or vegetable
- Mineral or chemical
- Mixtures



# Chapter 31 - General principles

## Chapter 31 – Fertilisers

### General principles:

- ▶ Remember that Chapter titles provide general indications only.
- ▶ They have no legal force!

### Thus

- ▶ Certain products not used as fertilisers are included (e.g., pure sodium nitrate – heading 31.02)
- ▶ Certain products used as fertilisers are excluded (e.g., pure ammonium chloride – heading 28.27)



# Chapter 32 - Scope

## Chapter 32

- ▶ Tanning or dyeing extracts;
- ▶ Tannins and their derivatives;
- ▶ Dyes, pigments and
- ▶ Other colouring matter;
- ▶ Paints and varnishes;
- ▶ Putty and other mastics;
- ▶ Inks



# Chapter 32 – Special Features

## Chapter 32

### Special Features

#### Paints and varnishes

- ▶ 32.08 = in non-aqueous medium
- ▶ 32.09 = in aqueous medium
- ▶ 32.10 = other



## Section VIII

1. Raw hides and skins, leather, furskins and articles thereof;
2. saddlery and harness;
3. travel goods, handbags and similar containers;
4. articles of animal gut (other than silk-worm gut)



# Section VIII - Scope

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).

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



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



Chapter 43 - Furskins and artificial fur; manufactures thereof.





# Section VIII - Exclusions

## Section VIII does NOT cover

<b>Edible skins</b>	(Chapter 2)
<b>Birdskins or parts of birdskins (with feathers or down)</b>	(Chapters 5 or 67)
<b>Parings or similar waste of raw hides or skins</b>	(Chapter 5)
<b>Imitation leathers not based on natural leather</b>	(Chapters 39, 40, 48 and 59)
<b>Imitation furskins obtained by weaving or knitting</b>	(Chapters 58 and 60)
<b>Various articles of leather or furskins (or of animal gut)</b>	(Chap 30, 64, 65, 66, 71 91 to 96, for example)





# Chapter 41 – General Scope

## Chapter 41

**Raw hides and skins**

headings 41.01 – 41.03

**Tanned or crusted leather**

headings 41.04 – 41.06

**Leather further prepared after tanning or crusting**

headings 41.07, 41.12 and 41.13

**Chamois leather, patent leather, patent laminated leather and metallised leather**

heading 41.14

**Composition leather, parings and other waste of leather of composition leather, leather dust, powder and flour**

heading 41.15



# Chapter 41

## Classification of raw, tanned, crusted or dressed hides and skins.

### Hides and skins

Without hair or wool  
or dehaired

With the hair  
or wool on

Raw  
(41)  
41.01-41.03

Tanned or crusted  
(or further prepared)

Raw

Tanned or  
dressed  
(43)  
43.02

Tanned or crusted  
41.04 to 41.06

Further prepared after tanning  
41.07, 41.12 and 41.13

Of the animals specified  
in Note 1 (c) to Chapter 41  
(41)  
41.01 - 41.03

Of animals other than  
those specified  
in Note 1 (c) to Chapter 41  
(43)  
43.01



# Chapter 41 – Note 1(c)

**Note 1 (c) to Chapter 41 classify within 41 raw hides and skins with the hair or wool of the following animals**

- Bovine animals (**including** buffalo)
- Equine animals
- Sheep or lambs (**except** Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs)
- Goats or kids (**except** Yemen, Mongolian or Tibetan goats and kids)
- Swine (**including** peccary)
- Chamois
- Gazelle
- Camels (**including** dromedaries)
- Reindeer, Elk, Deer
- Roebucks
- Dogs



# Chapter 41 - Exclusions

## Chapter 41 does NOT cover

**Edible skins**

(Chapter 2)

**Birdskins or parts of birdskins (with feathers or down)**

(Chapters 5 or 67)

**Parings or similar waste of raw hides or skins**

(Chapter 5)

**Imitation leathers not based on natural leather**

(Chapters 39, 40, 48 and 59)

**Articles of leather**

(Chapter 42 or elsewhere as appropriate)

**Furskins**

(Chapter 43)



# Chapter 42 – General Scope

Chapter 42		
Articles of leather or of composition leather	42.01	Similar articles of other materials
	42.02	
	42.03	
	42.05	
Articles of gut, of bladders or tendons	42.06	



# Chapter 42 – Scope

## Scope of subheadings 4202.19, 29, 39 and 99 as regards constituent material

<b>4202.19</b>	Goods of the <u>first part</u> of the heading	Goods may be of any material not covered by the immediately preceding two-dash subheadings (A)
<b>4202.29</b>	Goods of the <u>second part</u> of the heading	Goods must be of vulcanised fibre or of paperboard or be wholly or mainly covered with such materials or with paper (B)
<b>4202.39</b> <b>4202.99</b>	Goods of the <u>first and second parts</u> of the heading	Goods may be of (A) or must be of (B), depending upon the article concerned

**Note also that the scope of the term “plastics” is wider than the scope of the term “sheeting of plastics”.**



# Chapter 42 - Exclusions

## Chapter 42 does NOT cover

- ▶ Various articles of leather or of composition leather and certain articles of gut
- ▶ (Chapters 30, 64, 65, 66, 71 and 91 to 96, for example)



# Chapter 43 – General Scope

## Chapter 43

**Raw furskins**

Heading 43.01

**Tanned or dressed furskins (including certain assemblies)**

Heading 43.02

**Articles of furskin**

Heading 43.03

**Artificial fur and articles of artificial fur**

Heading 43.04





# Chapter 43 - Exclusions

## Chapter 43 does NOT cover

**Birdskins or parts of birdskins  
(with feathers or down)**

(Chapters 5 or 67)

**Raw furskin waste not suitable for  
furrier's use**

(Chapter 5)

**Raw hides or skins other than  
furskins**

(Chapter 41)

**Imitation furskins obtained by  
weaving or knitting**

(Chapters 58 and 60)

**Various articles of furskin or  
of artificial fur**

(Chapters 64, 65 and 95, for  
example)



## Section IX

1. Wood and articles of wood;
2. Wood charcoal;
3. Cork and articles of cork;
4. Manufactures of straw, of esparto or of other plaiting materials;
5. Basketware and wickerwork



# Section IX - Scope

## CHAPTER 44



This Chapter covers wood and articles of wood.

## CHAPTER 45



This Chapter covers cork and articles of cork.

## CHAPTER 46



This Chapter covers manufactures of plaiting materials and articles of loofah.

## Section IX



# Section IX - Exclusions

## Section IX does NOT cover

**Most plaiting materials**

(Chapters 14, 39, 48 and Section XI)

**Loofah**

(Chapter 14)

**Certain kinds of wood**

(Chapters 12 and 14)

**Certain woods or charcoal based products**

(Chapters 30, 33, 36, 38, 39 and 68)

**Various articles and article parts, of wood, cork or plaiting materials**

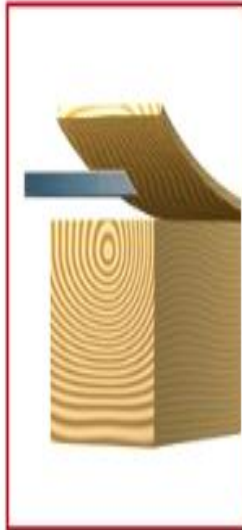
(Chapters 42, 56, 64, 65, 66, 71 and Sections XVI to XXI, for example)



# Chapter 44 – Broad Categories



Wood in the rough and wood simply processed (headings 44.01 – 44.06)



Wood sawn, chipped lengthwise, sliced, peeled or continuously shaped (headings 44.07 to 44.09)



Particle board and fibreboard of wood or of other ligneous materials, plywood, veneered panels and densified wood (headings 44.10 to 44.13)



Articles of wood (headings 44.14 to 44.21)



# Chapter 44 - Exclusions

## Chapter 44 does NOT cover

**Certain kinds of wood**

(Chapters 12 and 14)

**Certain wood or charcoal based products**

(Chapters 30, 33, 36, 38, 39 and 68)

**Various articles and article parts, of wood**

(Chapters 42, 64, 66, 71 and Sections XVI to XXI, for example)



# Chapter 45 – General Scope

## Chapter 45

<b>Raw or simply prepared natural cork; cork waste and crushed, granulated or ground cork</b>	<b>45.01</b>
<b>Semi-manufactured natural cork</b>	<b>45.02</b>
<b>Articles of natural cork</b>	<b>45.03</b>
<b>Agglomerated cork and articles of agglomerated cork</b>	<b>45.04</b>



# Chapter 45 - Exclusions

## Chapter 45 does NOT cover

**Certain articles of natural cork or of agglomerated cork**

**(Chapters 64, 65, 93 and 95, for example)**





# Chapter 46 – General Scope

## Chapter 46 Coverage

<b>Semi-manufacture of plaiting materials and certain articles of those materials</b>	<b>46.01</b>
<b>Other articles of plaiting materials and articles of loofah</b>	<b>46.02</b>



# Chapter 46 - Exclusions

## Chapter 46 does NOT cover

**Plaiting materials as such**

(Chapters 14, 39, 44, 48 and Section XI, in particular)

**Unworked loofah**

(Chapter 14)

**Articles of bamboo or other materials of woody nature, worked in the same manner as wood**

(Chapter 44 or elsewhere as appropriate)

**Various articles of plaiting materials**

(Chapters 42, 48, 56, 64, 65, 66, 87, 94 and 96, for example)



## Section X

1. Pulp of wood or of other fibrous cellulosic material;
2. Recovered (waste and scrap) paper or paperboard;
3. Paper and paperboard and articles thereof



# Section X - Scope

Section X: Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof consists of three Chapters.

## Chapter 47



PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.

## Chapter 48



PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD.

## Chapter 49



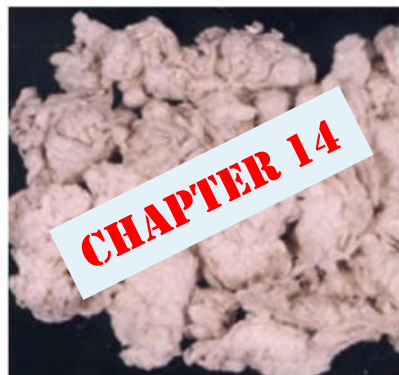
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS.



# Section X - Exclusions

## Section X does NOT cover

Cotton linters



**CHAPTER 14**

Synthetic paper pulps



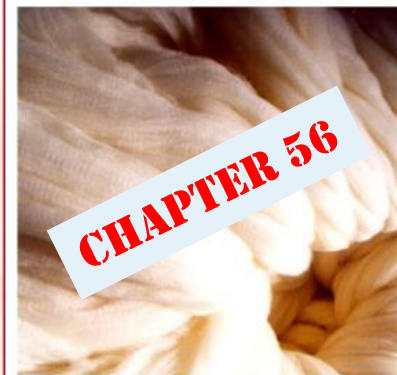
**CHAPTER 39**

Fibreboard



**CHAPTER 44**

Textile fibres



**CHAPTER 56**

Cellulose paper



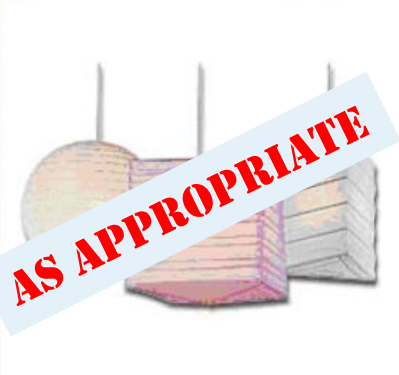
**AS APPROPRIATE**

Paper yarn



**SECTION XI**

Various articles of paper



**AS APPROPRIATE**

Certain printed matter



**AS APPROPRIATE**



# Chapter 47 – General Scope

## Chapter 47 Coverage

### **Pulp of wood (headings 47.01 to 47.05) :**

Mechanical wood pulp	47.01
Chemical wood pulp, dissolving grades	47.02
Chemical wood pulp, soda or sulphate, other than dissolving grades	47.03
Chemical wood pulp, sulphite, other than dissolving grades	47.04
Wood pulp obtained by a combination of mechanical and chemical pulping processes	47.06
<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material</b>	<b>47.06</b>
<b>Recovered (waste and scrap) paper or paperboard</b>	<b>47.07</b>



# Note 1 to Chapter 47

## Quality criteria for the chemical wood pulps of heading 47.02

<b>Soda wood pulp</b>	An insoluble fraction of <u>92%</u> or more by weight after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C
<b>Sulphate wood pulp</b>	
<b>Sulphite wood pulp</b>	<ol style="list-style-type: none"><li>1. An insoluble fraction of <u>88%</u> or more by weight after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C</li><li>2. An ash content not exceeding 0.15% by weight</li></ol>



# Chapter 47 - Exclusions

## Chapter 47 does NOT cover

**Cotton linters**

(Chapter 14)

**Synthetic paper pulps**

(Chapter 39)

**Fibreboard**

(Chapter 44)





# Chapter 48 – General Scope

## Chapter 48 Coverage

**I. Paper, paperboard, cellulose wadding and webs cellulose fibres**

**II. Articles of those materials**

**III. Articles of paper pulp**



# Chapter 48 – General Categories

## Headings 48.01- 48.11

- Paper, paperboard, cellulose wadding or webs cellulose fibres, in bulk form

## Headings 48.16 - 48.23

- Special types of products, whether or not in bulk form, or as defined

## Headings 48.16 - 48.23

- Paper, paperboard, cellulose wadding or webs cellulose fibres, cut to size or shape; articles of those materials or of paper pulp



# Chapter 48 – Headings 48.01 -

## Degree of processing allowed

### Headings 48.01 to 48.05

#### 48.01, 48.02, 48.04, 48.05

- Calendering, Super-calendering,
- Glazing, or similar finishing
- False water-marking
- Surface sizing
- Colouring or marbling throughout the mass

(Chapter Note 3)

#### Heading 48.03

#### As column 1 +

- Creping
- Crinkling
- Embossing
- Stamping
- Perforation
- Surface-colouring
- Surface-decoration
- Printing

(Heading text and EN. X-4803-1)

#### 48.06 to 48.11

See respective heading texts



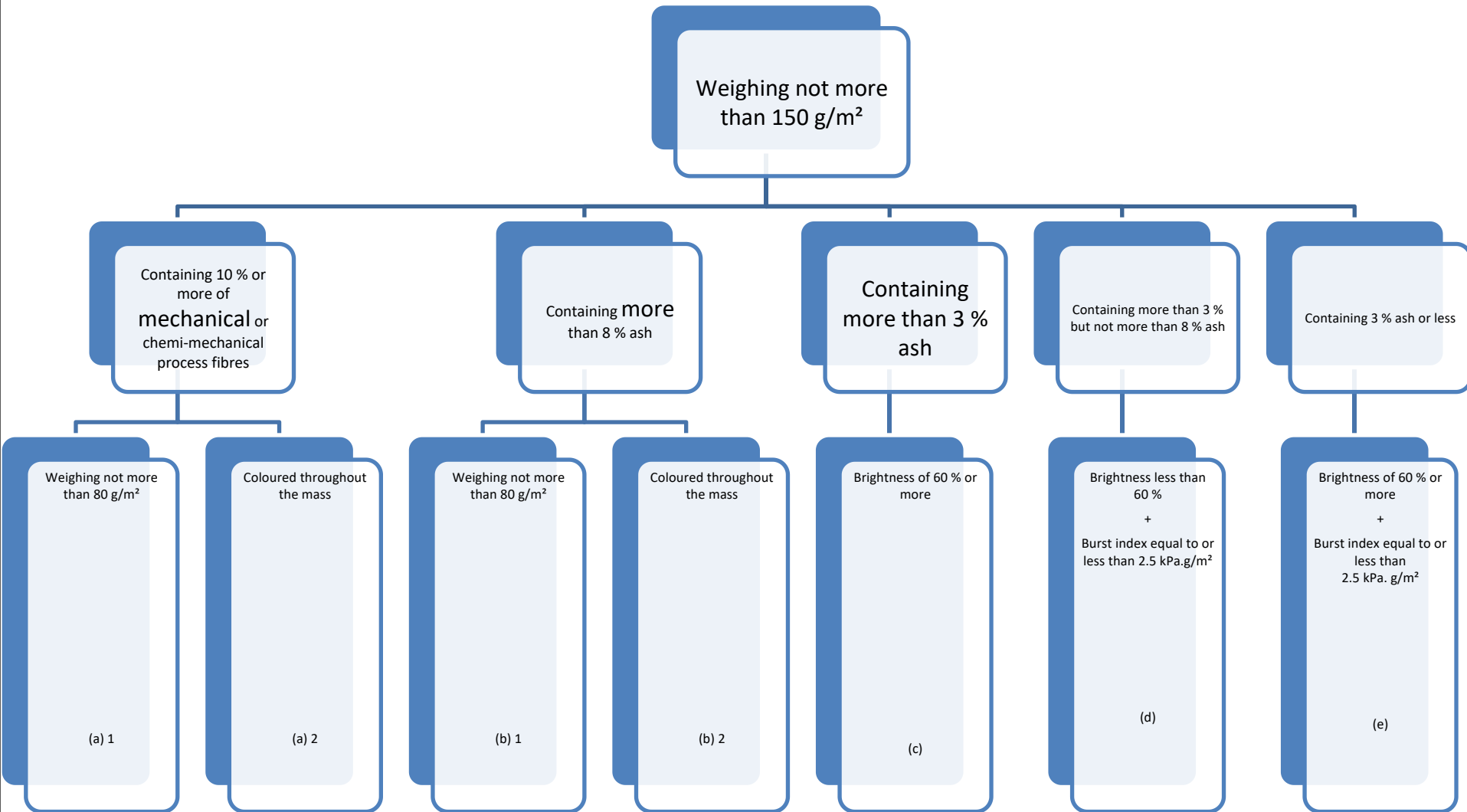
# Chapter 48 – Note 5

- ▶ General quality criterion for the machine-made paper and paperboard of heading 48.02
- ▶ Paper and paperboard made mainly from bleached pulp or
- ▶ From pulp obtained by a mechanical or chemi-mechanical process



# Chapter 48 – Note 5

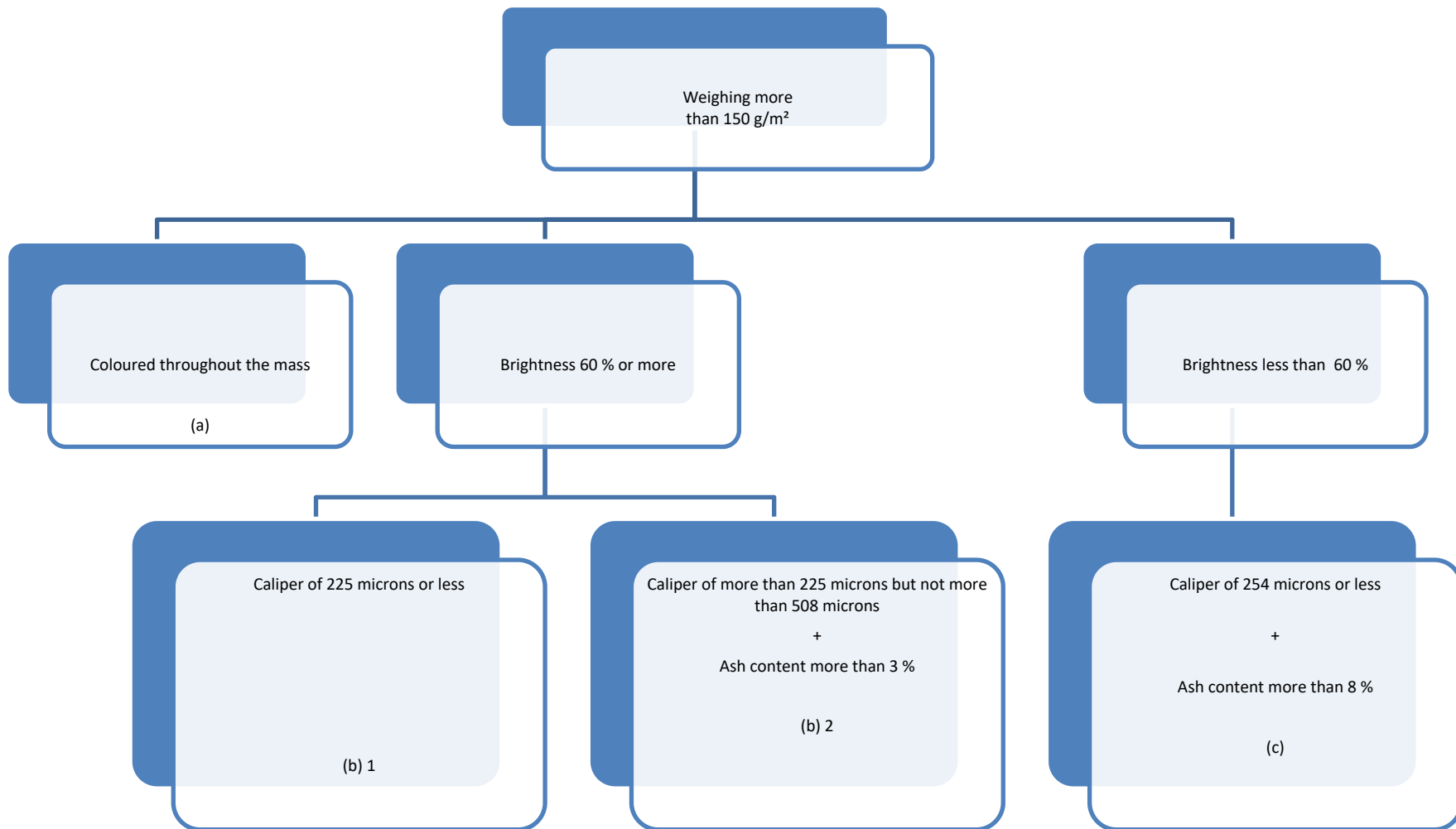
## Specific quality criteria for the machine-made paper and paperboard of heading 48.02





# Chapter 48 – Note 5

## Specific quality criteria for the machine-made paper and paperboard of heading 48.02





# Chapter 48 – Note 6

- ▶ Quality criterion for kraft paper and paperboard
  
- ▶ Paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes



## Chapter 48 – Subheading Notes 1 to 7

### **Quality specifications of Paper is based on:**

- ▶ Machine-finished
- ▶ Machine-glazed
- ▶ Fibre content
- ▶ Fibre type
- ▶ Overall weight
- ▶ Mullen bursting strength
- ▶ Stretch factor
- ▶ Tear and tensile
- ▶ Crush resistance
- ▶ Ash content
- ▶ Coating weight





# Chapter 48 – Chapter Notes

## Headings to which the Chapter Notes apply

	01	02	03	04	05	06	07	08	09	10	11	12	13	14	16	17	18	19	20	21	22	23
Note 3-processing allowed)	x	x	x	x	x																	
Note 4-definition	x																					
Note 5-definition		x																				
Note 6 definition				x				x		x												
Note 7- priority	x	x	x	x	x	x	x	x	x	x	x											
Note 8-dimensions			x	x	x	x	x	x	x													
Note 9-definition														x								
Note 10-exclusion																			x			x
Note 11-inclusion)																						x
Note 12-exclusion)										x	x			x					x	x		x



# Chapter 48 - Exclusions

## CHAPTER 48 DOES NOT COVER

<b>Fibreboard</b>	(Chapter 44)
<b>Nonwovens</b>	(Chapter 56)
<b>Various products on a base (or support) of cellulose wadding, paper or paperboard</b>	(Chapters 30, 33, 37, 39, 44, 45, 59, 68 and 76, for example)
<b>Paper yarn and textile articles of paper yarn</b>	(Section XI)
<b>Various other articles of cellulose wadding, paper or paperboard</b>	(Chapters 30, 42, 46, 66, 90, 91, 93, 94 and 96, for example)



# Chapter 49 – General Scope

## CHAPTER 49 COVERAGE

**Products of the printing industry**

49.01 – 49.05

49.07 – 49.11

**Hand-drawn or hand-written originals**

49.04 (Part)

49.06

N.B.: In general the goods of this Chapter are executed on paper but the goods may be on materials other than paper.



# Chapter 49 – Scope of the term “printed”

## (Note 2 to the Chapter and General Explanatory Notes)

The term “printed” includes:

- ▶ Hand printed (e.g., engraving or woodcut prints)
- ▶ Machine printed (letterpress, offset printing, lithography, photogravure, etc.)
- ▶ Machine duplicated
- ▶ Computer produced
- ▶ Embossed
- ▶ Photographed
- ▶ Photocopied
- ▶ Thermo-copied
- ▶ Typewritten



# Chapter 49 – Particular Classifications

Product	Hand-drawn or hand-written	Printed	
		Photographic reproductions on sensitised paper only	Other printed reproductions
<b>Maps, charts and topographical plans</b>	<b>49.06</b>	<b>49.06</b>	<b>49.05</b>
<b>Other plans and drawings</b>	<b>49.06</b>	<b>49.06</b>	<b>49.11</b>
<b>Texts</b>	<b>49.06</b>	<b>49.06</b>	<b>49.01</b>
N.B.:(1) Carbon copies of hand-drawn or hand-written originals are classified with those originals. (2) Typescripts and carbon copied of typescripts are classified as printed matter.			<b>or</b> <b>49.11</b>



# Chapter 49 - Exclusions

## **CHAPTER 49 DOES NOT COVER**

**Certain kinds of printed matter**

**(Chapters 37, 39, 90-92, 95 and 97, for example)**





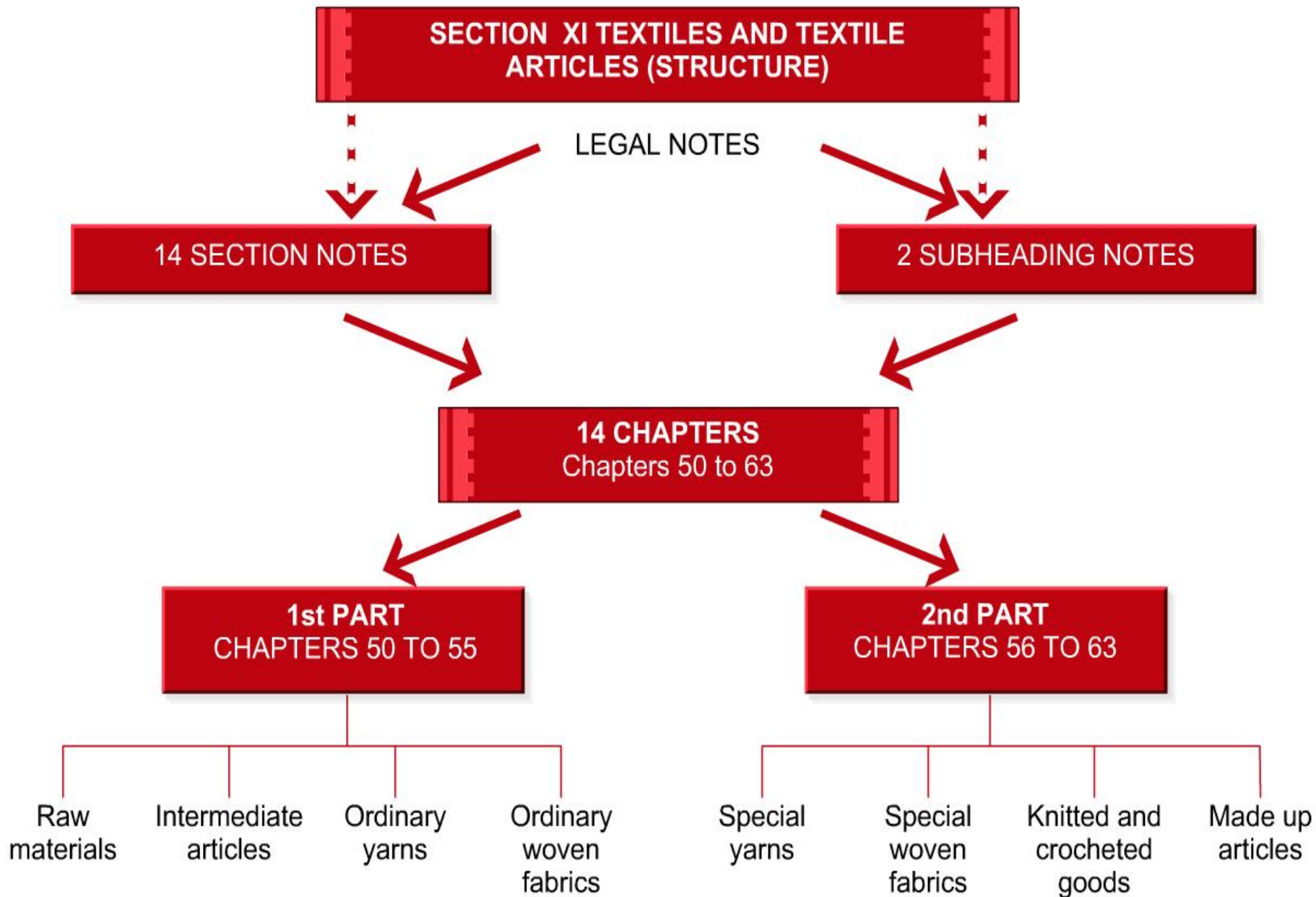
# Section XI

1. Textiles and
2. Textile articles





# Section XI - Notes





# Section XI – First Part

		<b>FIBRES</b>	<b>ORDINARY YARNS</b>	<b>ORDINARY WOVEN FABRICS</b>
<b>Animal</b>	Ch-50	Silk		
	Ch-51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		
<b>Vegetable</b>	Ch-52	Cotton		
	Ch-53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		
<b>Chemical</b>	Ch-54	Man-made filaments		
	Ch-55	Man-made staple fibres		



# Section XI – Second Part

## CHAPTERS 56 TO 63 COVER THE OTHER TEXTILE PRODUCTS

### EXAMPLES:

Special yarns

Special fabrics

Knitted and crocheted goods

Made up articles



# Note 2 (A) – Mixed Textile Products

## GOODS CLASSIFIABLE

in Chapters 50 to 55	fibres, ordinary yarns and woven fabrics
Of heading 58.09	woven fabrics of metal thread
Of heading 59.02	tyre cord fabric

**and containing two or more textile materials**

Are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single material

### EXAMPLE

A woven fabric for making shirts containing  
is to be classified as a **fabric of cotton**.

55% cotton

and

45% synthetic fibres





# Note 2 (B) (a)

## Note 2 (B) (A), First Part

Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material.

Example	a woven fabric of 45% wool and 44% synthetic fibres (11% metallised yarn containing 10% synthetic fibres) is to be classified as a fabric of wool.
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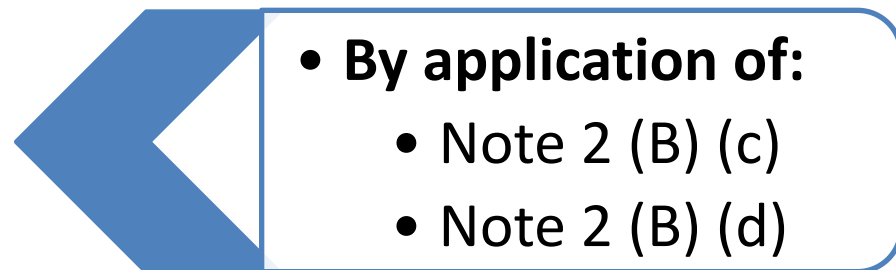
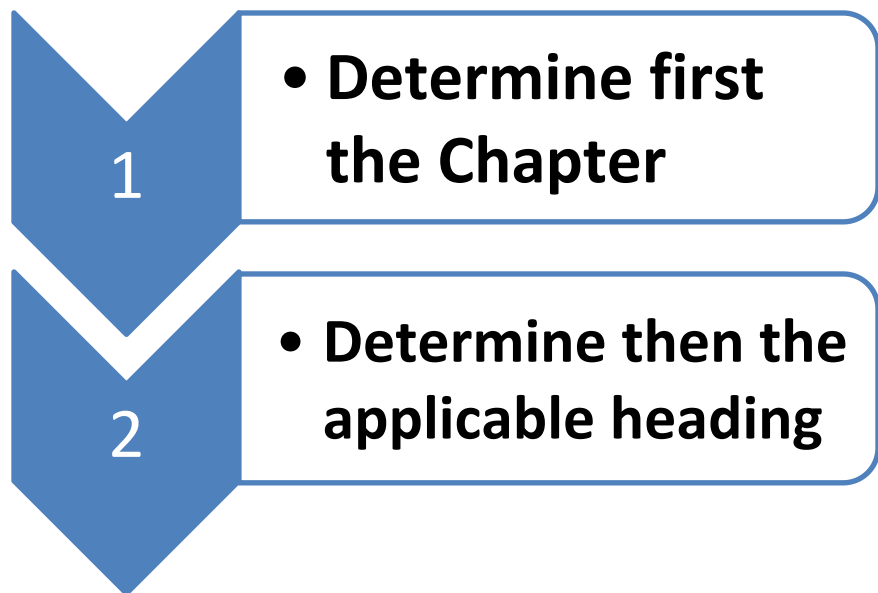
## Note 2 (B) (a), Second Part

Metal thread is to be regarded as a textile material for the classification of woven fabrics.

Example	60% metal thread + 40% synthetic filament = Heading 58.09 (fabric of metal thread)
---------	--



# Note 2 (B) (b) – General Rule





# Note 2 (B) (c)

## Note 2 (B) (c)

Chapter 54: man-made filaments

Chapter 55: man-made staple fibres

are to be treated as a **single Chapter**.

### Example:

40% combed  
wool

35% synthetic  
filaments

25% synthetic staple  
fibres

Chapter 51

Chapter 54

Chapter 55

**Classification in Heading 54.07**







# Note 2 (B) (d)

## Note 2 (B) (d)

**WHERE A CHAPTER OR A HEADING REFERS TO GOODS OR DIFFERENT TEXTILE MATERIALS, SUCH MATERIALS ARE TO BE TREATED AS A SINGLE TEXTILE MATERIAL.**

+

It is the case, e.g. in :

### EXAMPLES:

40% cotton

30% synthetic staple  
fibres

30% artificial staple  
fibres

+

+

Chapter 52

Chapter 55

Chapter 55

### Classification in Heading 55.16

40% cotton

35% flax

25% jute

+

+

Chapter 52

Chapter 53

Chapter 53

### Classification in Heading 53.09



## Note 2 (C)

The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.



# Note 3 (A)

## Twine, Cordage, Ropes, Cables Are Yarns (Single, Multiple (Folded) Or Cabled) Of:

Silk or waste silk	> 20.000 decitex
Man-made fibres	> 10.000 decitex
True hemp or flax <ul style="list-style-type: none"><li>• Polished or glazed</li><li>• Not polished or glazed</li></ul>	1.429 decitex or more > 20.000 decitex
Coir	3 or more piles
Other vegetable fibres	> 20.000 decitex
Reinforced with metal thread	

**Look at the exceptions in Note 3 (B) !**



## Note 3 (B)

### EXCEPTIONS FOR TWINE, CORDAGE, ROPES, CABLES:

#### Yarn

- of wool
- of other animal hair
- of paper

other than reinforced  
with metal thread

- Man-made filament tow
- Multifilament yarn without twist

#### Silk-worm gut Monofilaments

#### Metallised yarn of heading 56.05

#### Chenille yarn, gimped yarn, loop wale-yarn



# Note 4 (A)

## YARN "PUT UP FOR RETAIL SALE" IS PUT UP

- A. On cards, reels, tubes or similar supports of a weight (including support) not exceeding :
- ▶ 85 g in the case of silk, silk waste, or man-made filament yarn; or
  - ▶ 125 g in other cases;
- B. In balls, hanks or skeins of a weight not exceeding:
- ▶ 85 g in the case of silk, silk waste, or man-made filament yarn of less than 3, 000 decitex; or
  - ▶ 125 g in the case of other yarns of less than 2,000 decitex; or
  - ▶ 500 g in other cases;
- C. In hanks or skeins not exceeding:
- ▶ 85 g in the case of silk, silk waste, or man-made filament yarn; or
  - ▶ 125 g in other cases;

**Look at the exceptions in Note 4 (B) !**



## Note 4 (B)

### EXCEPTIONS FOR YARN "PUT UP FOR RETAIL SALE":

- A. Single yarn of any textile material, except: some single yarn of wool or fine animal hair
- B. Multiple (folded) or cabled yarn, unbleached :
  - ▶ of silk or silk waste; or
  - ▶ of other textile material (except wool or fine animal hair) in hanks or skeins
- C. Certain multiple (folded) or cabled yarn of silk or silk waste, measuring 133 decitex or less
- D. Yarn or any textile material
  - ▶ in cross-reeled hanks or skeins;
  - ▶ put up for use in the textile industry



# Note 5

**Sewing thread = multiple (folded) or cabled yarn**





# Note 6

## HIGH TENACITY YARN

Tenacity expressed in centinewton per Tex  
For yarn of polyamides, polyesters, and viscose rayon.





## Note 7

### “MADE UP” MEANS

Cut otherwise than into squares or rectangles

Produced in the finished state

Heatet-sealed edge

Hemmed or with rolled edges (including with a knotted fringe)

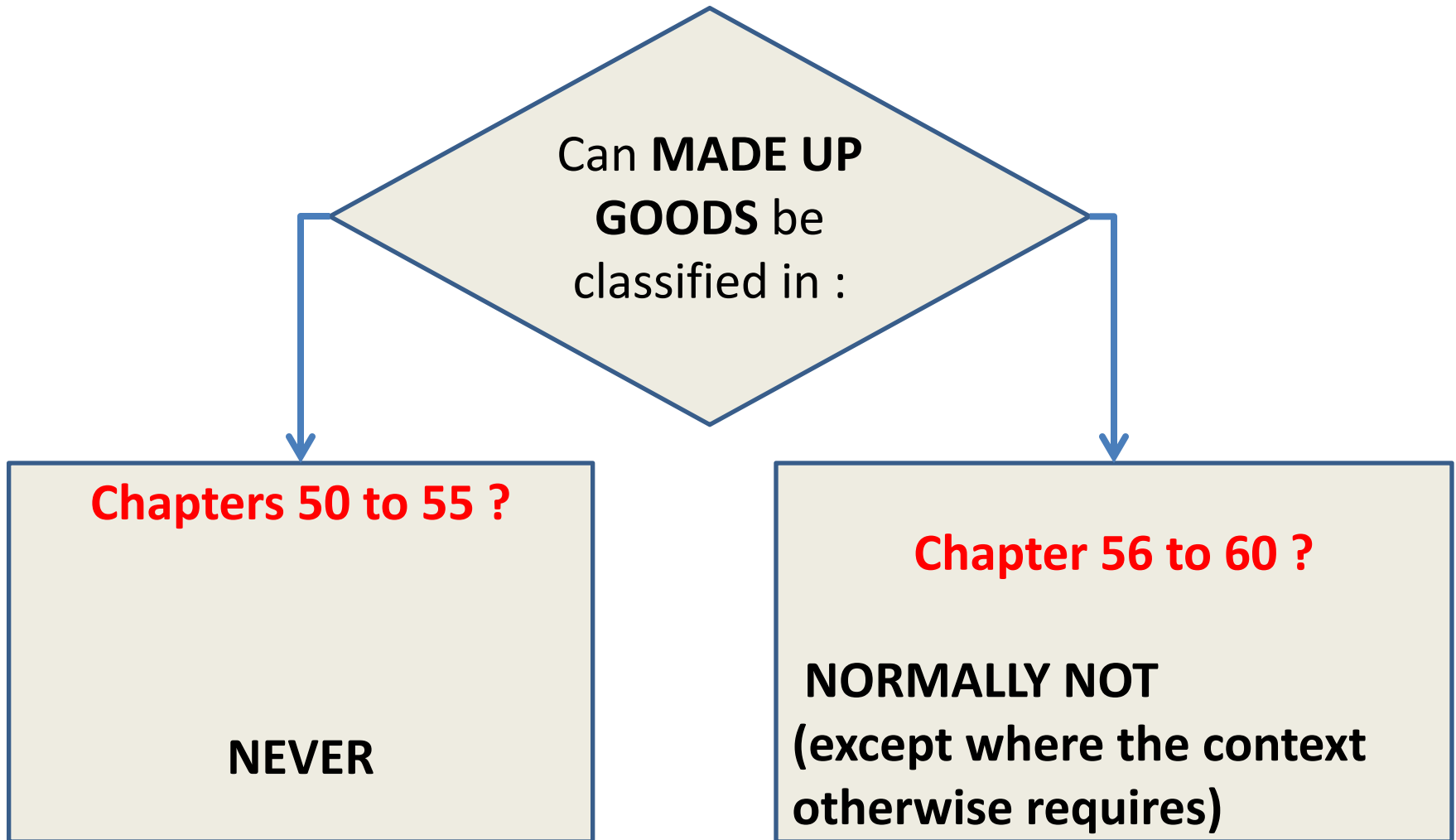
Cut to size , having undergone a process of drawn thread work

Assembled by sewing, gumming or otherwise

Knitted or crocheted to shape



# Note 8



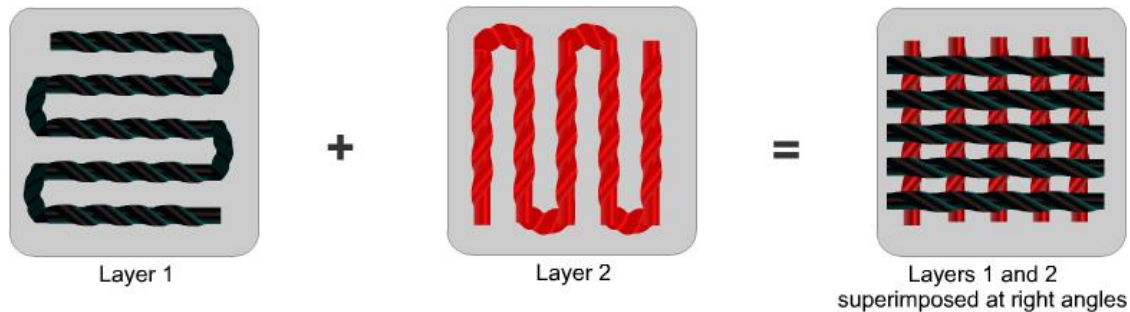
Chapters 50 to 55 **do not apply** to the goods of Chapters 56 to 59.



# Note 9

## Woven fabrics of Chapters 50 to 55

- Layers of parallel textile yarns superimposed at **right** angles



- Layers of parallel textile yarns superimposed at **acute** angles





# Note 10

## **ELASTIC PRODUCTS CONSISTING OF:**

**Textile materials + rubber threads**

Are classified in Section XI



# Notes 11, 12 and 13

**Note 11** The term "impregnated" includes "dipped"

**Note 12** The term "polyamides" includes "aramides"

## **Note 13**

- ▶ The term "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and
- ▶ which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.



# Note 14

**Textile garments of different headings are to be classified in their own headings if put up in sets for retail sale.**

Examples :  
Shirt and pullover  
Gloves and scarf



different headings " unless otherwise provided"

Examples :  
Anorak and ski trousers  
Jacket and shorts  
Jacket and trousers



a "ski ensemble" or "suit" heading



# Exceptions to Note 14 to Section XI

- Suits (as defined)
- Ensembles (as defined)
- Pyjamas
- Certain babies' combinations (where the individual garments fall in the same subheading) by application of GIR 6
- Track suits
- Ski suits (as defined)
- Certain swimwear (two-piece)



# Chapter 54 – Note 1 (g) to Section XI

## Monofilament

- ▶ (a) Cross-sectional dimension exceeds 1mm (Ch-39)
- ▶ (b) Cross-sectional dimension not exceeding 1mm (Ch-54)

## Strip

- ▶ (a) Width exceeding 5mm (Ch-39)
- ▶ (b) Width not exceeding 5mm (Ch-54)





## Section XII

1. Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof;
2. Prepared feathers and articles made therewith;
3. Artificial flowers; articles of human hair



# Section XII - Scope



**Chapter 64:**  
Footwear, gaiters and the like; parts of such articles.



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



**Chapter 65:**  
Headgear and parts thereof.



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



# Chapter 64 – Heading 64.05

## HEADING 64.05

### OUTER SOLE

### UPPERS

Rubber or plastics

Other than :

- Rubber
- Plastics
- Leather
- Textile

e.g. comp. leather

Leather or comp. Leather

Other than :

- Leather
- Textile

e.g. rubber, plastics, comp. leather

Other materials

Any material e.g. wood, cork, twine



## Section XIII

1. Articles of stone, plaster, cement, asbestos, mica or similar materials;
2. Ceramic products;
3. Glass and glassware



# Section XIII - Scope

## Chapter 68



**Articles of stone, plaster, cement, asbestos, mica or similar materials .**

These are products which have not been fired, but have undergone more processing than the goods of Chapter 25.

## Chapter 69



**Ceramic products.**

This Chapter covers products which have been fired after shaping.

## Chapter 70



**Glass and glassware.**

These are goods made from a completely fused mixture of silicate, lead and other materials.



# Chapter 69 - Scope

Goods of siliceous fossil meals or of similar siliceous earths, and refractory goods



I. Goods of siliceous fossil meals or of similar siliceous earths, and refractory goods.

This first part covers the products of headings 69.01 to 69.03. The first of these headings is for ceramic goods made of siliceous fossil meals or similar siliceous earths, while headings 69.02 and 69.03 cover refractory ceramic goods.

Other ceramic products



II. Other ceramic products

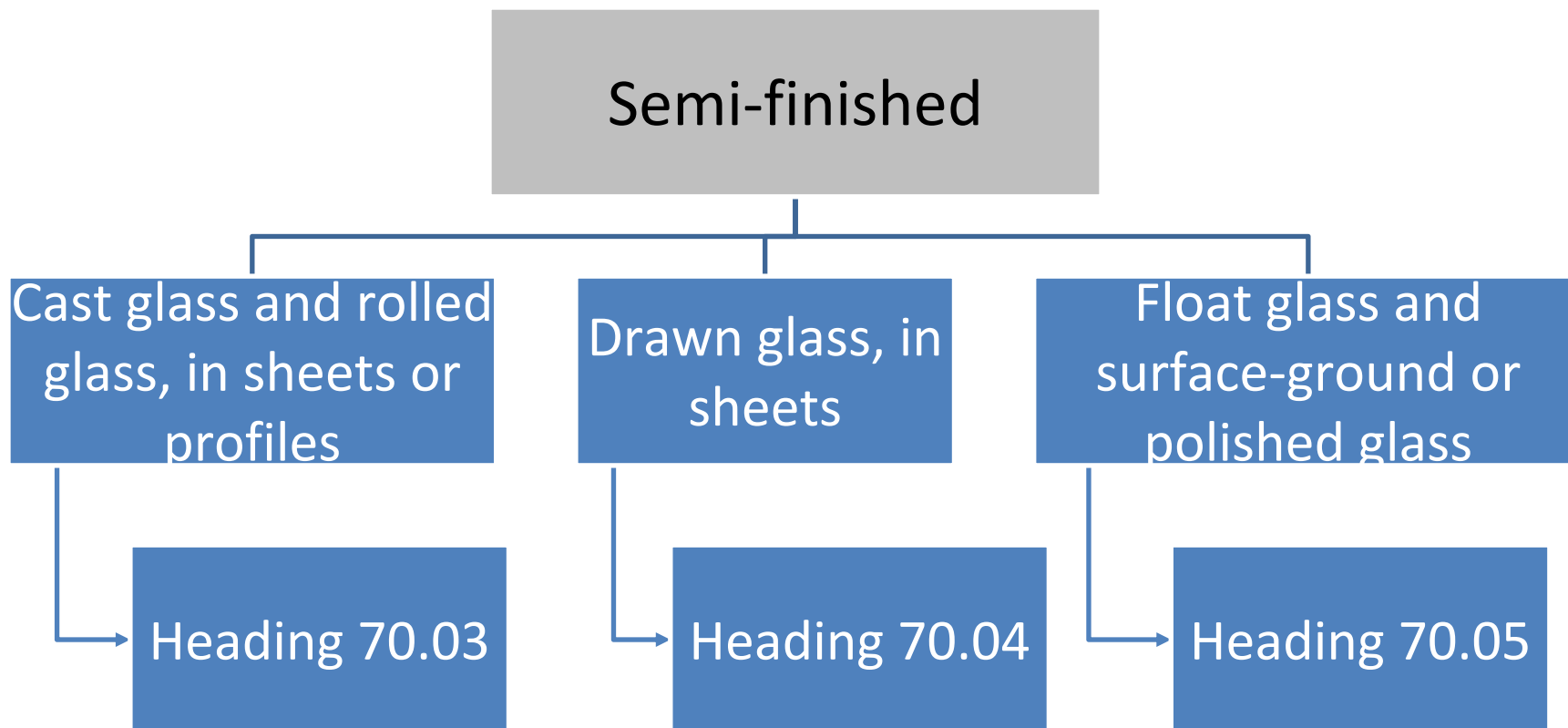
This second category covers all other ceramic products.

They are classified with reference to the nature of the product (bricks, pipes, tiles, paving, tableware, statuettes). They may be made from porcelain or pottery, for example.

**Two conditions: Shaping + Firing**



# Chapter 70 - Headings

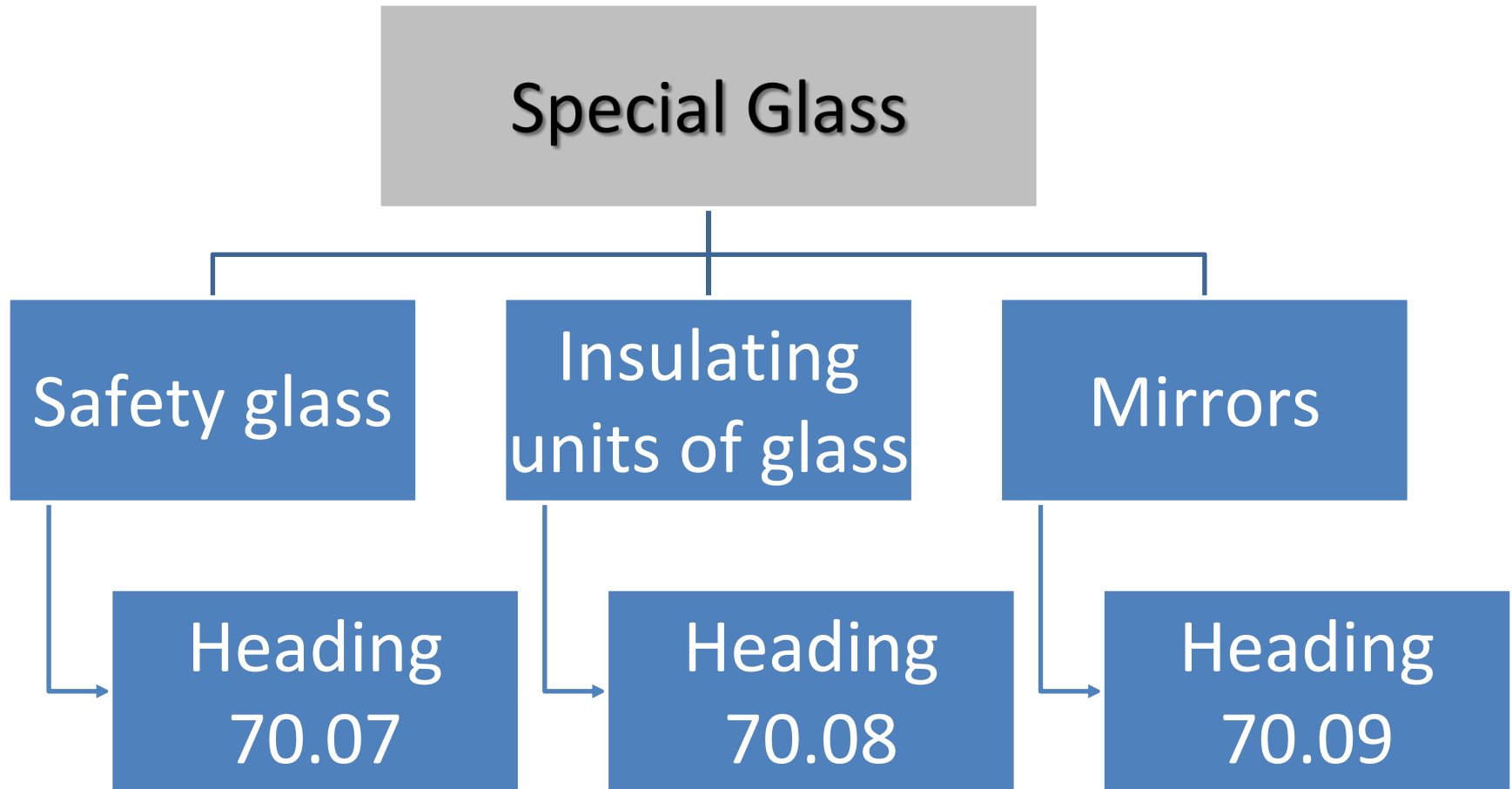


Worked by, for example: bending, edge-working, engraving, drilling, enameling, etc. **but** not framed or fitted with other materials

↓  
Heading 70.06



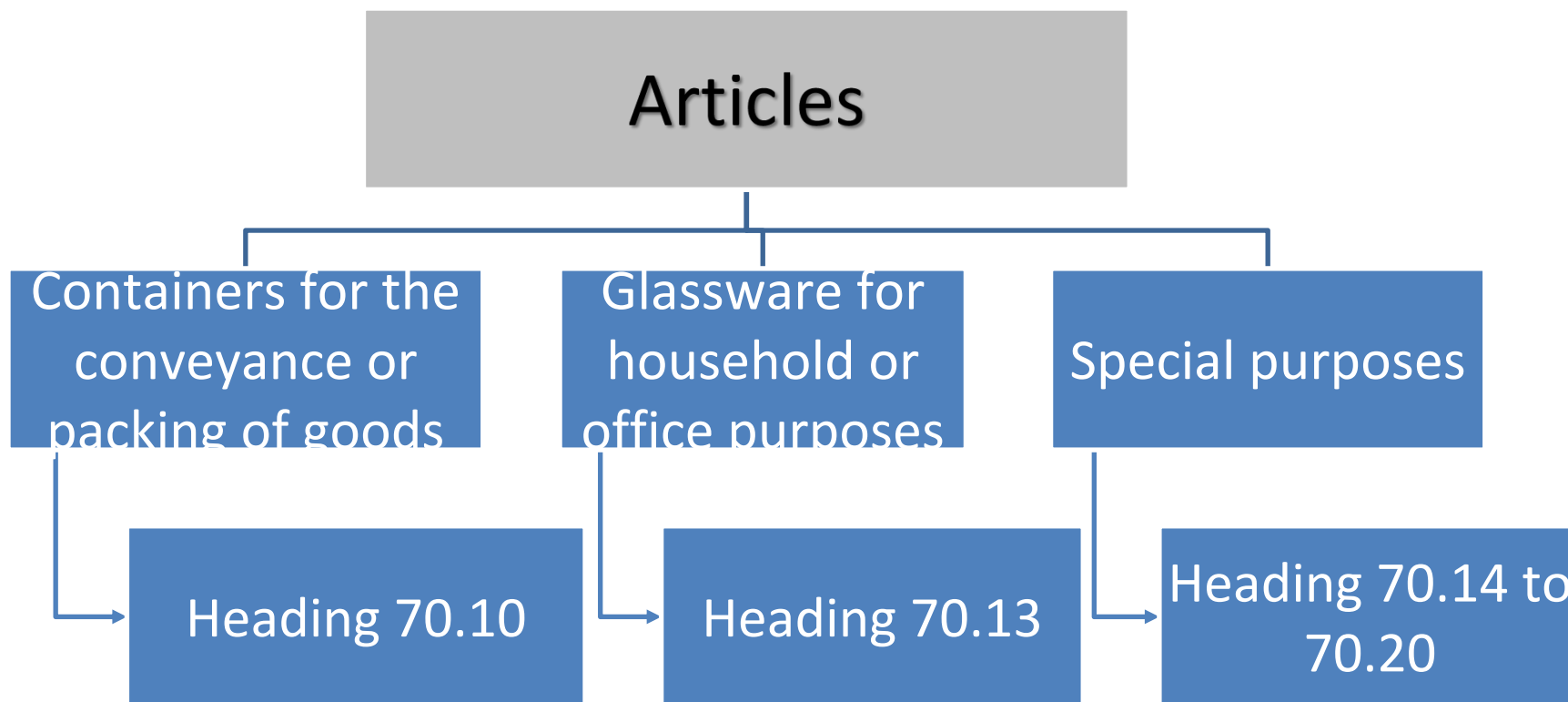
# Chapter 70 - Headings







# Chapter 70 - Headings







## Section XIV

1. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof;
2. Imitation jewellery; coin



# Section XIV - Scope

I. Natural or cultured pearls and precious or semi-precious stones.



II. Precious metals and metals clad with precious metal.



III. Jewellery, goldsmiths' and silversmiths' wares and other articles.





# Chapter 71 – Sub-Chapters

Sub-Chapter	Goods	Headings
I.	Natural or cultured pearls	71.01
	Natural precious or semi-precious stones	71.03
	Synthetic precious or semi-precious stones	71.04
	Reconstructed precious or semi-precious stones	71.04
	Dust and powder of natural or synthetic precious or semi-precious stones	71.05



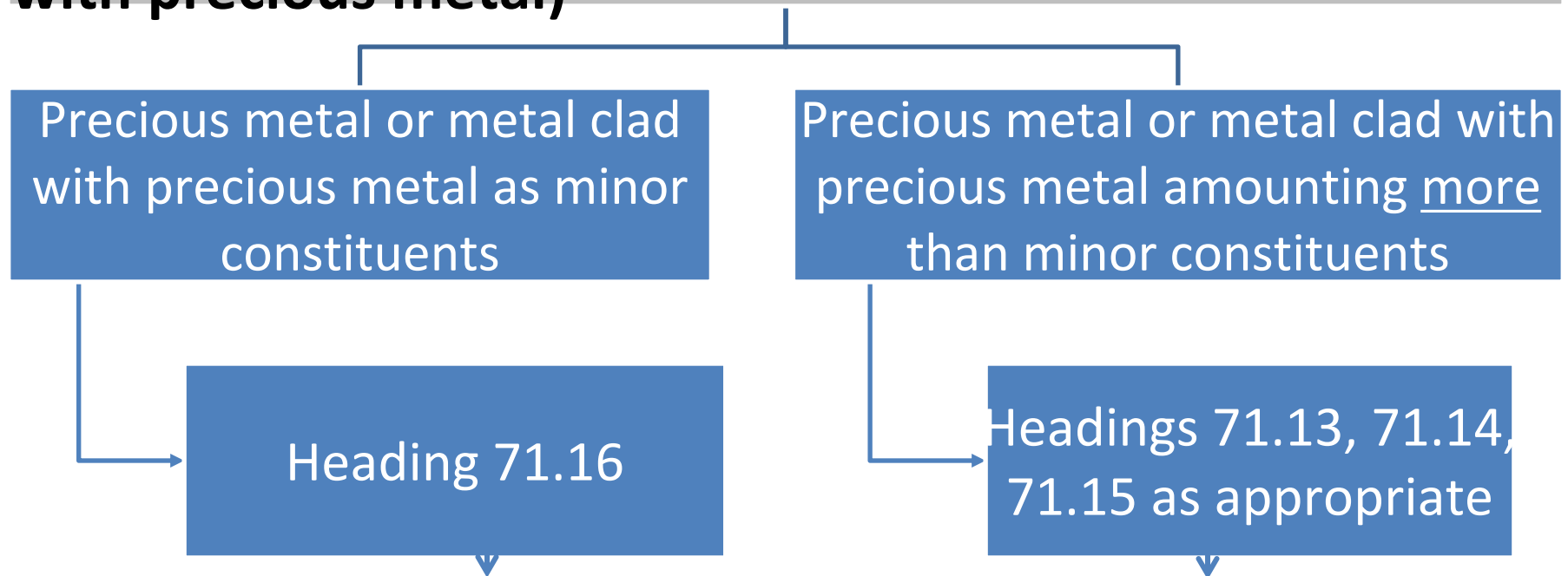
# Chapter 71 – Sub-Chapters+

Sub-Chapter	Goods	Headings
II.	Precious metal	71.06 to 71.10
	Metal clad with precious metal	71.11
	Waste and scrap of precious metal or of metal clad with precious metal	71.12
III.	Jewellery, goldsmiths' and silversmiths' wares and other articles	71.13 to 71.16
	Imitation jewellery	71.17
	Coin	71.18



# Chapter 70 - Headings

**Scope of headings 71.13, 71.14, 71.15 and 71.16 (with regard to accessories of precious metal or metal clad with precious metal)**



OR

Other Sections or Chapters, as appropriate







## Section XV

1. Base metals
2. And articles of base metal



# SECTION XV - SCOPE

**Ferrous Metals  
(Chapters 72 and 73)**



**Non-Ferrous Metals  
(Chapters 74 to 76 and 78 to 81)**

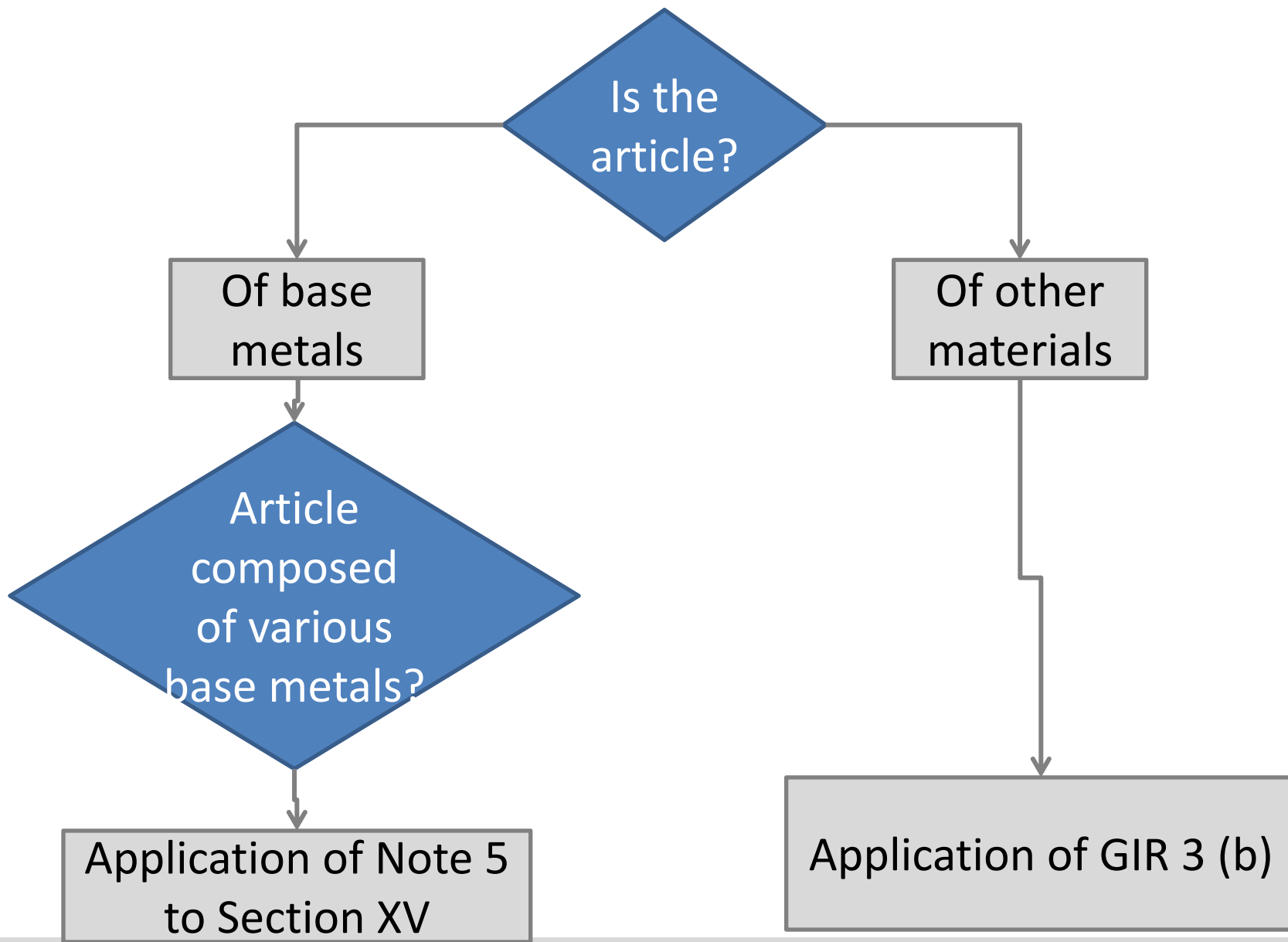


**Certain Articles of Base Metals  
(Chapters 82 and 83)**





# Section XV – Articles of Base Metals





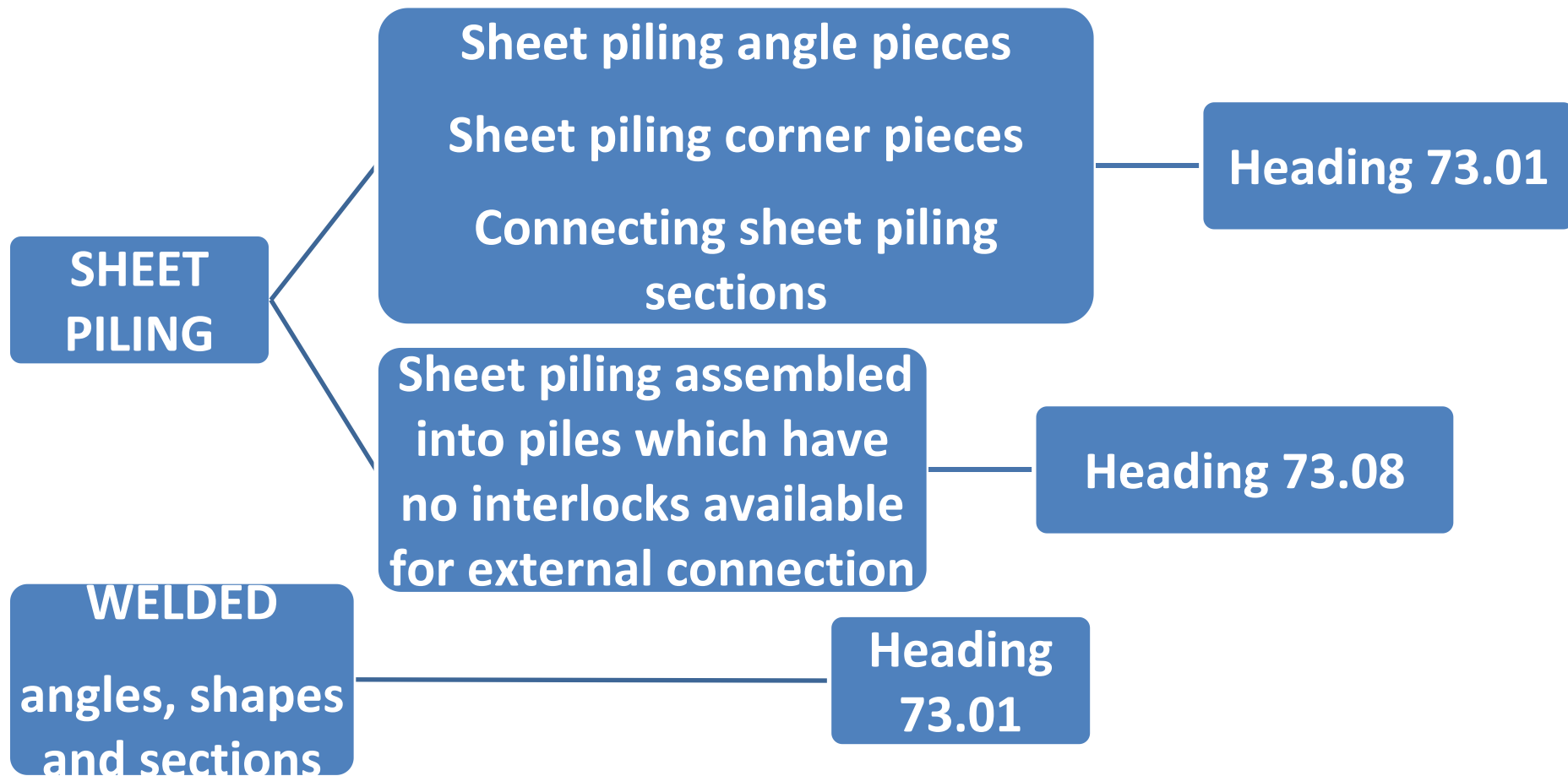
# Chapter 72 – Comparison of Sub-Chapters II, III and IV

II	III	IV
Heading 72.06	Heading 72.18	Heading 72.24
Heading 72.07	Heading 72.18	Heading 72.24
Heading 72.08	Heading 72.19	Heading 72.25
Heading 72.09	Heading 72.19	Heading 72.25
Heading 72.10	Heading 72.19	Heading 72.25
Heading 72.11	Heading 72.20	Heading 72.26
Heading 72.12	Heading 72.20	Heading 72.26
Heading 72.13	Heading 72.21	Heading 72.27
Heading 72.14	Heading 72.22	Heading 72.28
Heading 72.15	Heading 72.22	Heading 72.28
Heading 72.16	Heading 72.22	Heading 72.28
Heading 72.17	Heading 72.23	Heading 72.29



# Chapter 73 – Heading 73.01

## Heading 73.01





# Chapter 75 - Structure

<b>Structure</b>	<b>Heading</b>
<b>Base products</b>	<b>75.01 – 75.04</b>
<b>Semi-finished products of nickel or of nickel alloys</b>	<b>75.05 – 75.06</b>
<b>Tubes, pipes and tube or pipe fittings of nickel or of nickel alloys</b>	<b>75.07 -75.07</b>
<b>Articles of nickel or of nickel alloys</b>	<b>75.08 – 75.08</b>



# Chapters 74 and 75 - Correlation

<b>Definition</b>	<b>Chapter 74 Note</b>	<b>Chapter 75 Note</b>
<b>Bars and rods</b>	1 (d)	1 (a)
<b>Profiles</b>	1 (e)	1 (b)
<b>Wire</b>	1 (f)	1 (c)
<b>Plates, sheets, strip and foil</b>	1 (g)	1 (d)
<b>Tubes and pipes</b>	1 (h)	1 (e)



# Chapter 76 - Structure

<b>Structure</b>	<b>Headings</b>
<b>Base products</b>	76.01 – 76.02
<b>Powders and flakes</b>	76.03 – 76.03
<b>Semi-finished products of aluminium or of aluminium alloys</b>	76.04 – 76.07
<b>Tubes, pipes and tube or pipe fittings of aluminium or of aluminium alloys</b>	76.08 – 76.09
<b>Articles of aluminium or of aluminium alloys</b>	76.10 – 76.16





# Chapters 74 and 76 - Correlation

<b>DEFINITION</b>	<b>CHAPTER 74 NOTE</b>	<b>CHAPTER 76 NOTE</b>
<b>Bars and rods</b>	1 (d)	1 (a)
<b>Profiles</b>	1 (e)	1 (b)
<b>Wire</b>	1 (f)	1 (c)
<b>Plates, sheets, strip and foil</b>	1 (g)	1 (d)
<b>Tubes and pipes</b>	1 (h)	1 (e)



# Chapters 74 and 78 - Correlation

<b>DEFINITION</b>	<b>CHAPTER 74 NOTE</b>	<b>CHAPTER 78 NOTE</b>
<b>Bars and rods</b>	1 (d)	1 (a)
<b>Profiles</b>	1 (e)	1 (b)
<b>Wire</b>	1 (f)	1 (c)
<b>Plates, sheets, strip and foil</b>	1 (g)	1 (d)
<b>Tubes and pipes</b>	1 (h)	1 (e)



# Chapters 74 and 79 - Correlation

<b>DEFINITION</b>	<b>CHAPTER 74 NOTE</b>	<b>CHAPTER 79 NOTE</b>
<b>Bars and rods</b>	1 (d)	1 (a)
<b>Profiles</b>	1 (e)	1 (b)
<b>Wire</b>	1 (f)	1 (c)
<b>Plates, sheets, strip and foil</b>	1 (g)	1 (d)
<b>Tubes and pipes</b>	1 (h)	1 (e)



# CHAPTERS 74 AND 80 - CORRELATION

<b>DEFINITION</b>	<b>CHAPTER 74 NOTE</b>	<b>CHAPTER 80 NOTE</b>
<b>Bars and rods</b>	1 (d)	1 (a)
<b>Profiles</b>	1 (e)	1 (b)
<b>Wire</b>	1 (f)	1 (c)
<b>Plates, sheets, strip and foil</b>	1 (g)	1 (d)
<b>Tubes and pipes</b>	1 (h)	1 (e)





## Section XVI

1. Machinery and mechanical appliances;
2. Electrical equipment; parts thereof;
3. Sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles



# Section XVI - Scope

## Section XVI



### Chapter 84



Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.

### Chapter 85



Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.



# SECTION XVI – LEGAL NOTES

Note 1

- Exclusions

Note 2

- Parts

Note 3

- Composite machines

Note 4

- Functional units

Note 5

- Definition of “machine”





# SECTION XVI – EXCLUSIONS (SUMMARY)

## **Note 1 to Section XVI:**

Exclusions for both Chapters 84 and 85

## **Note 1 to Chapter 84:**

Additional exclusions for Chapter 84 only

## **Note 1 to Chapter 85:**

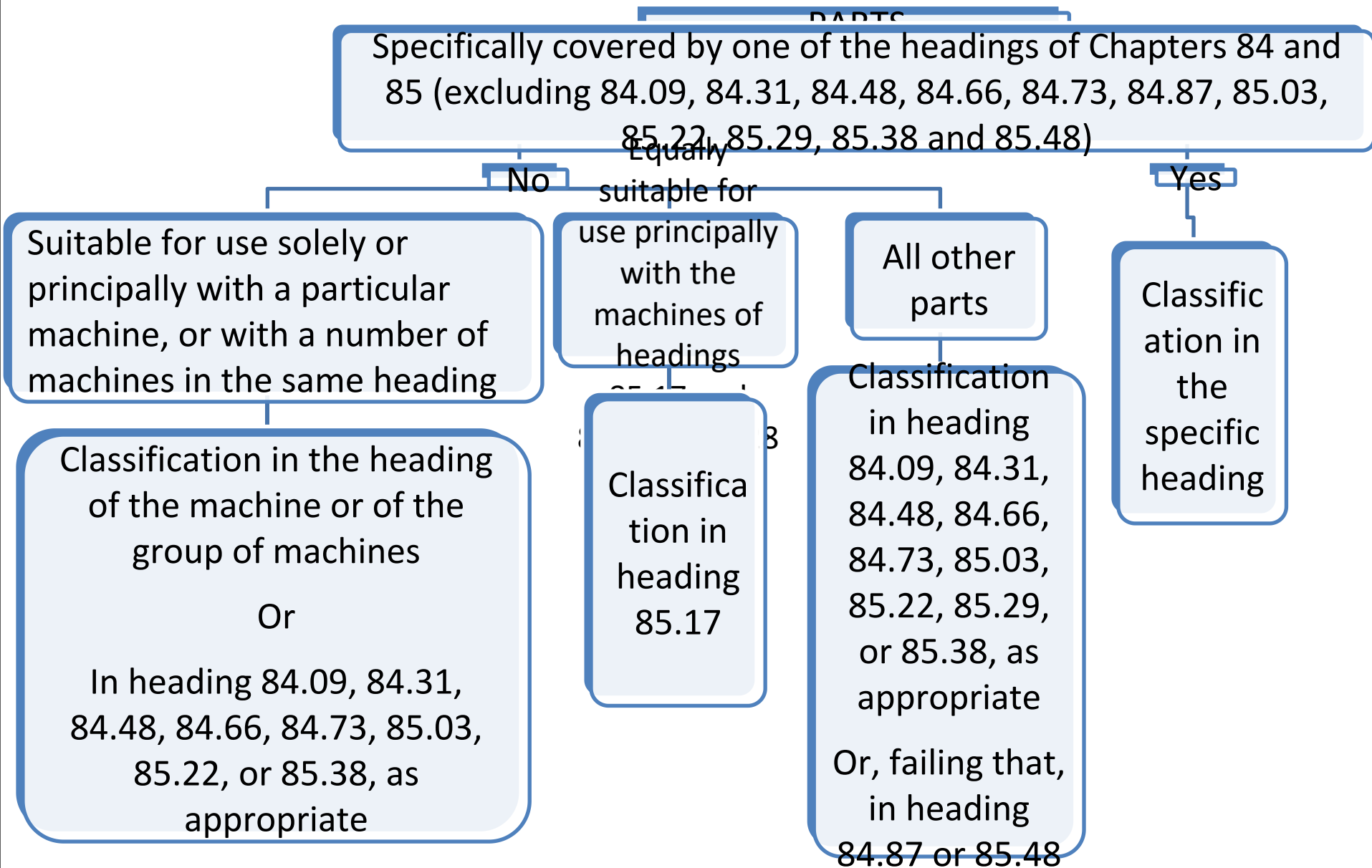
Additional exclusions for Chapter 85 only

## **In addition,**

General Rules for the Interpretation of the Harmonized System (GIRs) also need to be taken into consideration.



# SECTION XVI – NOTE 2 TO SECTION XVI





## Composite machines

- ▶ A – Units consisting of two or more machines
- ▶ B – Multi-function machines



- ▶ Classification according to the principal function (No principal function → GIR 3 (c))



## Functional units

- ▶ Individual components,
- ▶ Separate or interconnected (e.g., by piping), which contribute together to a clearly defined function

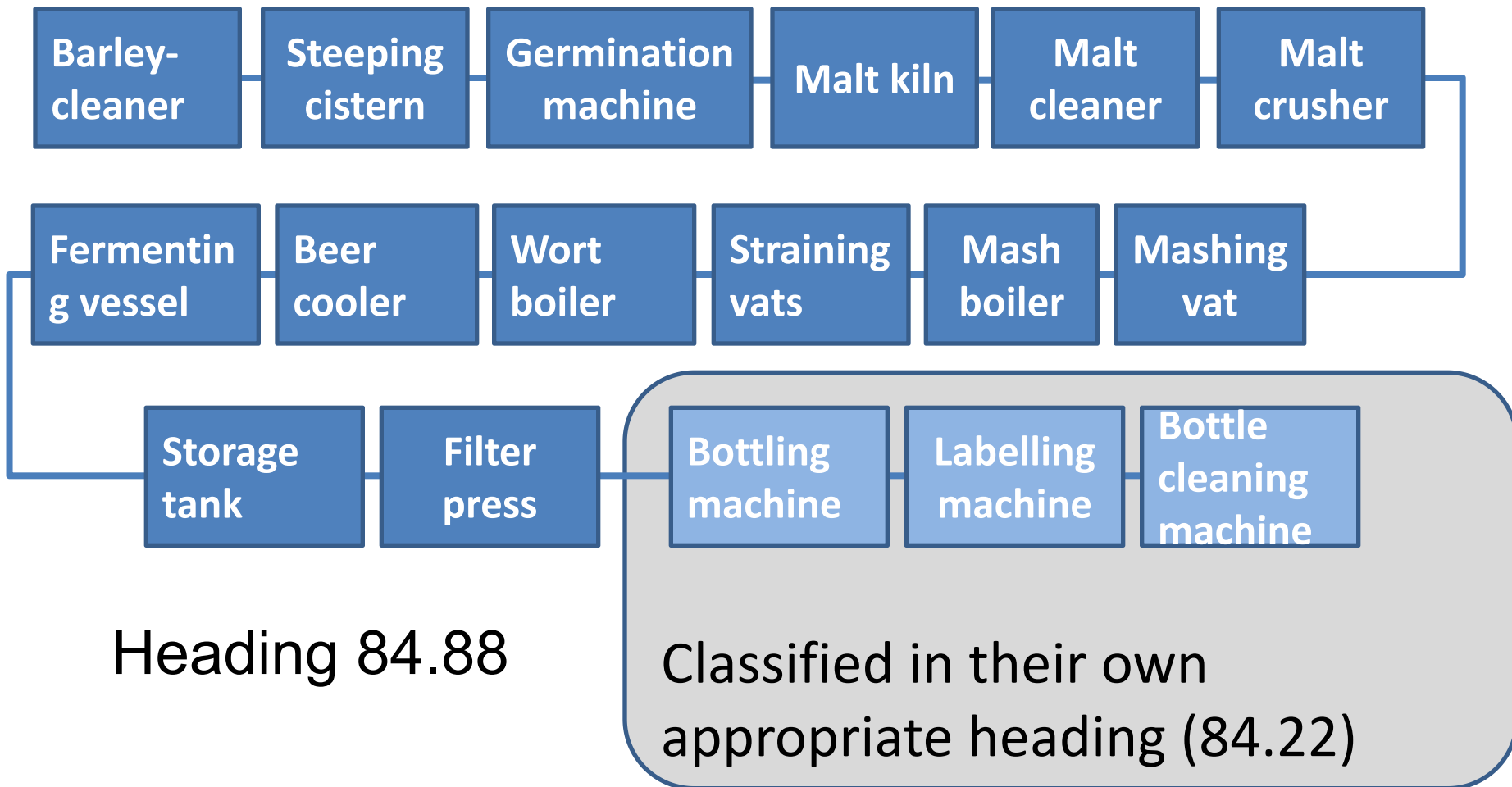


- ▶ The whole is to be classified in the heading of the function



# Section XVI – Heading 84.38

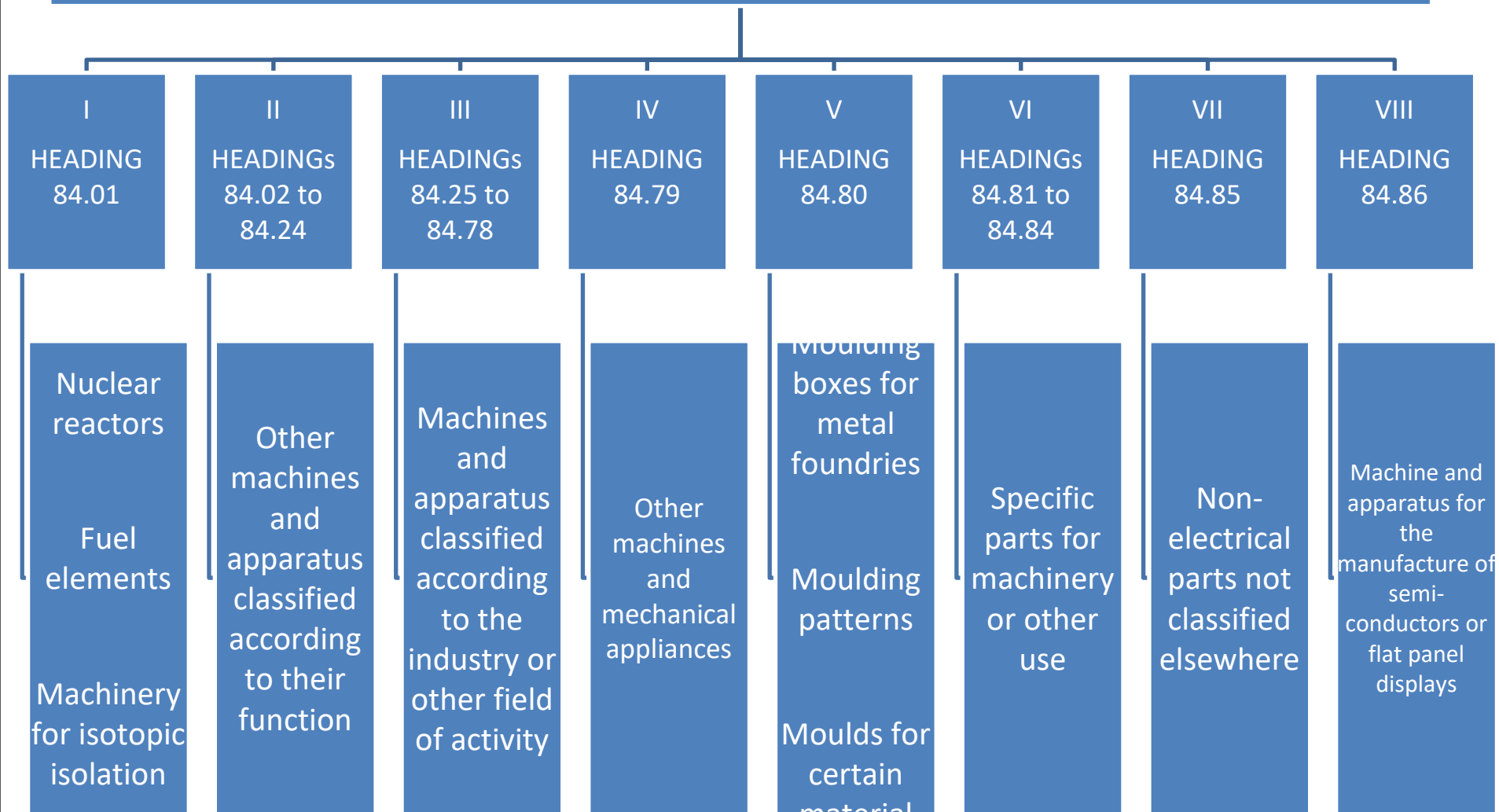
## Example: Brewery machinery





# Chapter 84 - Structure

## Chapter 84





# CHAPTER 84 – NOTE 4 (HEADING 84.57)

## Automatic multi-function machines-tools

Different types of operations (e.g. drilling, milling and honing) by

- ▶ automatic tool change = machining centres
- ▶ automatic use of different unit heads = unit construction machines, single station
- ▶ automatic transfer of the workpiece = multi-station transfer machines



# CHAPTER 85 - SCOPE

## All electrical machinery and equipment

OTHER THAN

Articles excluded by Note 1 to Chapter 85

Machinery and apparatus covered by Chapter 84 and classified there even if electric

Certain goods excluded from Section XVI





# Chapter 85 - Structure

## Chapter 85 COVERAGE

I	II	III	IV	V	VI	VII	VIII
HEADINGS 85.01 to 85.04, 85.06, 85.07	HEADINGS 85.08 to 85.10	HEADINGS 85.05, 85.11 to 85.18, 85.25 to 85.31, 85.43	HEADINGS 85.19 to 85.22	HEADING 85.23	HEADINGS 85.32 to 85.42, 85.45	HEADINGS 85.44, 85.46 and 85.47	HEADING 84.48
Machines and apparatus for the production, transformation or storage of electricity	Certain electro-mechanical apparatus	Machines and appliances which operate via the properties or effects of electricity	Sound and video recorders or reproducers  Parts and accessories	Recording media for sound or video recording	Electrical components of electrical equipment  Electrical apparatus for switching, etc.	Conductors and insulators	Electrical parts not classified elsewhere  Waste and scrap from accumulators





## Section XVII

1. Vehicles +,
2. Aircraft +,
3. Vessels and
4. Associated transport equipment



# Section XVII - Scope

## Section XVII

Vehicles, aircraft and vessels

Associated transport equipment

Chapter 86



Rail

Chapter 86



Chapter 87



Land

Chapter 87



Chapter 88



Air or space

Chapter 88



Chapter 89



Water

Chapter 89





# CHAPTER 87 - SCOPE

- Tractors

Heading  
87.01



- Motor vehicles for the transport of people

Headings  
87.02 & 87.03



- Motor vehicles for the transport of goods

Heading  
87.04



- Special purpose motor vehicles

Heading  
87.05



- Chassis fitted with engines

Heading  
87.06



- Works trucks, self-propelled, not fitted with lifting or handling equipment

Heading  
87.09



- Motorized armoured fighting vehicles

Heading  
87.10



- Motorcycles, moped, side-cars

Heading  
87.11



- Cycles

Heading  
87.12



- Carriages for disabled persons

Heading  
87.13



- Baby carriages

Heading  
87.15



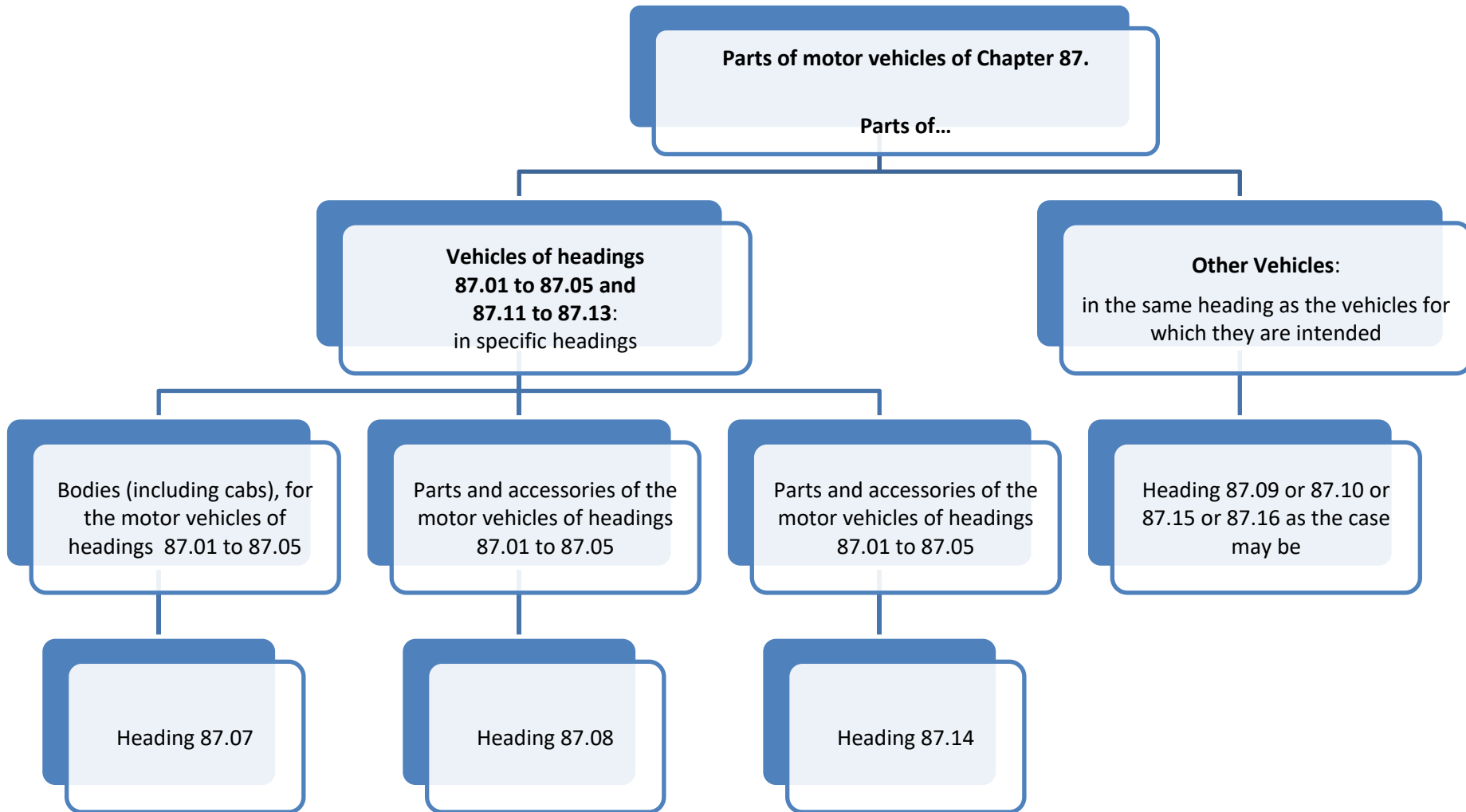
- Trailers or other vehicles, not mechanically

Heading  
87.16





# CHAPTER 87 – CLASSIFICATION OF PARTS





# CHAPTER 88 - SCOPE



- Balloons, dirigibles and non-powered aircraft

**Heading 88.01**



- Mechanically-propelled heavier-than-air aircraft, spacecraft and spacecraft launch vehicles

**Heading 88.02**



- Equipment, such as parachutes and rotochutes, related to these craft

**Heading 88.04**



- Aircraft launching or deck-arrestor gear ; ground flying trainers

**Heading 88.05**







## Section XVIII

1. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus;
2. Clocks and watches;
3. Musical instruments;
4. Parts and accessories thereof



# SECTION XVIII - SCOPE

## Section XVIII

Optical, photographic, cinematographic, measuring, checking or precision instruments and apparatus

Medical or surgical instruments and apparatus

Clock and watches ; musical instruments

Parts and accessories of these instruments or apparatus

Parts and accessories of these instruments or apparatus



# SECTION XVIII - CHAPTERS

**Chapter 90: Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus. Parts and accessories thereof.**



**Chapter 91: Clocks and watches and parts thereof.**

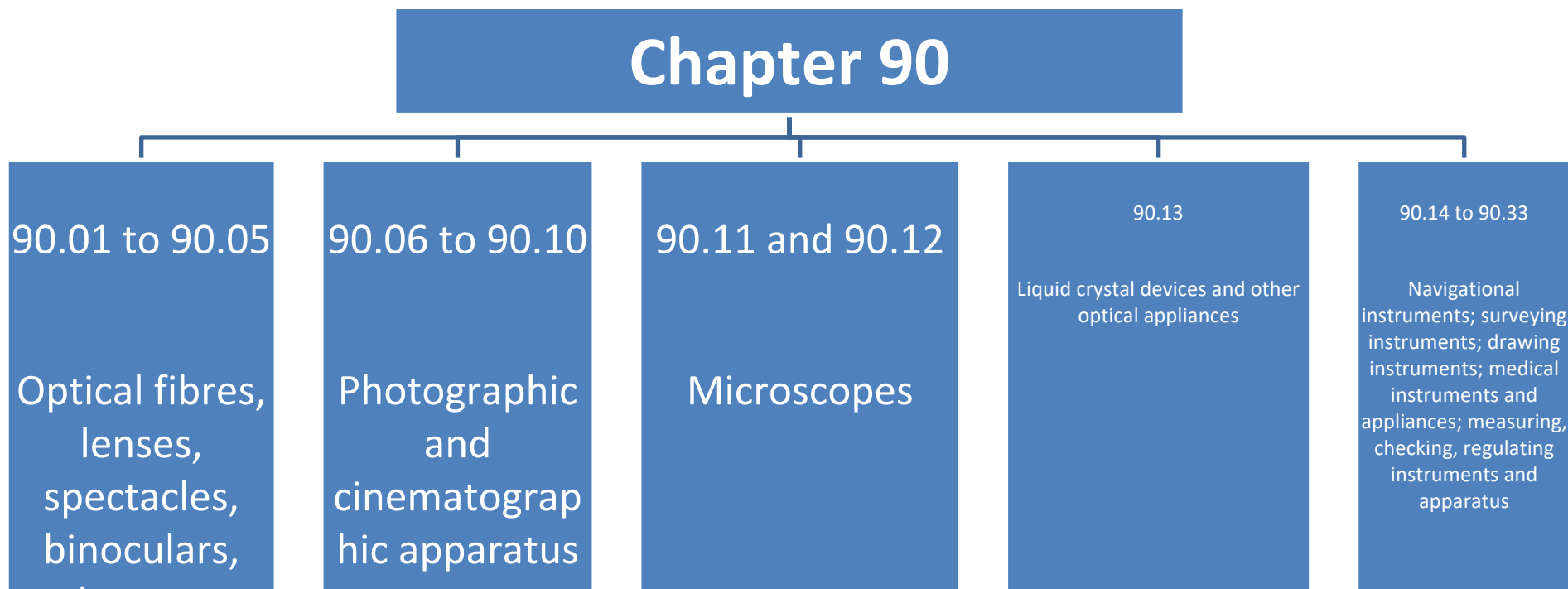


**Chapter 92: Musical Instruments; parts and accessories of such articles.**





# CHAPTER 90 - STRUCTURE







## Section XIX

1. Arms and ammunition;
2. Parts and accessories thereof



# Chapter 93 (Section XIX) - Scope

## Firearms



Military weapons, revolvers, pistols, other firearms and similar devices which operate by the firing of an explosive charge and other arms (headings 93.01 to 93.04)

## Parts of firearms



Parts and accessories of arms and weapons of headings 93.01 to 93.04 (heading 93.05)

## Missiles



Bombs, mines, missiles, projectiles, ammunitions and parts thereof (heading 93.06)

## Sword



Bladed weapons, parts thereof and scabbards and sheaths therefor (heading 93.07)







# Section XX

## 1. Miscellaneous manufactured articles



# SECTION XX - SCOPE

## CHAPTER 94



Furniture; bedding, mattresses, mattresses supports, cushions and similar stuffed furnishings; lamps and lighting fittings not elsewhere specified or included; illuminated name-plates and the like; prefabricated buildings.

## CHAPTER 95



Toys, games and sports requisites; parts and accessories thereof.

## CHAPTER 96



Miscellaneous manufactured articles.