

Recent classification decisions



Your facilitator

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Classification decisions by the HSC

**Some of the items classified by the Harmonized
System Committee at its most recent session
(HSC/64 – September 2019)**

Chocolate dessert

Description :

Product presented in the form of chocolate tablet with 10 small biscuits embedded in milk chocolate



The product contains :
63 % milk chocolate;
25 % cocoa biscuits; and
12 % vanilla flavoured milk cream.

Chocolate dessert

Question :

1806.32?

or

1905.31?

In other words, is the product to be classified as “food preparation containing cocoa” or as “biscuits”

Chocolate dessert

Discussion :

Note 1 to Chapter 18 :

This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04

Consideration :

- ✓ Form (bar) and marketing (i.e., as chocolate) similar to products of heading 18.06
- ✓ Production technique employed more characteristic with products of heading 18.06

Chocolate dessert

HSC decision :

Heading 18.06 – subheading 1806.32

Legal base : GIRs 1 and 6

Product containing vitamin K₁



Description :

- Preparation in particle form containing 5% vitamin K₁ finely dispersed in a matrix of acacia and sugar
- Used for dry food and pharmaceutical preparations, especially for the fortification of infant formulations

Product containing vitamin K₁



Question :

- Heading 29.36: are the added substances intended to stabilise vitamin K₁?

or

- Heading 21.06?

In other words, is the product to be classified as “vitamin” or as “food product”

Product containing vitamin K₁



Discussion :

- Acacia used to protect the active reagent from oxygen
- Any quantity of stabiliser allowed under 29.36?

Consideration :

- Quantity of stabiliser limited to that necessary for preservation or transportation only (Note 1 (f) to Chapter 29)
- High level of additive was not necessary for the product's preservation or transport

Product containing vitamin K₁



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

HSC decision :

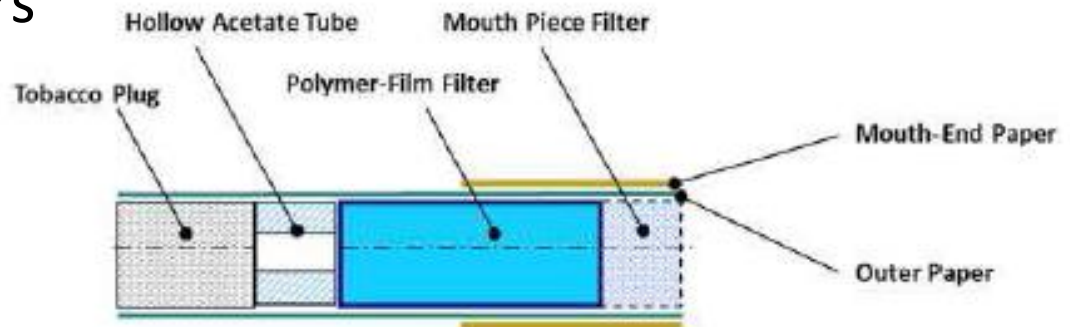
Heading 21.06 – subheading 2106.90

Legal base : GIRs 1 (Note 1 (f) to Chapter 29) and 6

Tobacco product

Description (1) :

- Tobacco product designed for use in a specialised, electrically heated device
- Cylindrical form, comprising a tobacco plug, a hollow acetate tube, a polymer-film filter, a low-density cellulose acetate mouth-piece filter and outer and mouth-end papers



Tobacco product

Description (2) :

- Tobacco plug manufactured from a powder containing different types of tobacco, binders and humectants (water, guar gum and natural cellulose fibres), as well as glycerine to facilitate the generation of an aerosol
- Intended to be inserted into a device that applies sensor-controlled heat to it without provoking tobacco combustion
- Once placed in the mouth for inhalation, the tobacco product generates, following the heating, an aerosol containing nicotine

Tobacco product

Question :

- Heading 24.02?

or

- Heading 24.03?

In other words, is the product to be classified as “cigarette” or as “other manufactured tobacco”

Tobacco product

Discussion :

- Is heading 24.02 restricted to such products which are smoked by combustion of the tobacco?

Consideration :

- Differs from products of heading 24.02, which are combusted
- The product's composition, manufacturing process, mode of use (i.e., heating of the tobacco)

Tobacco product

HSC decision :

Heading 24.03 – subheading 2403.99

Legal base : GIRs 1 and 6

Note: New heading 24.04 in HS 2022 will cover this product.

Overflow fusion glass plate

Description :

- Glass plate, ultra-thin, smooth and even, used to protect the screens of mobile devices such as tablets, smartphones and other electronic devices
- It has not been edge-worked

Overflow fusion glass plate

Structure of Chapter 70

- Heading 70.03: Cast and rolled glass
- Heading 70.04: Drawn and blown glass
- Heading 70.05: Float glass and surface ground or polished glass



Overflow fusion glass plate

Production process :

- Pouring evenly-stirred molten glass into a V-shaped trough, called an “insulated pipe”, until it overflows
- Thus forming two even streams of molten glass along the outer surface of the trough
- The two streams of glass fuse at the bottom of the V-shaped trough
- Drawn down by gravity, the sheets of glass are cooled through contact with the air, then cut to the desired shape and packaged appropriately

Overflow fusion glass plate

Question :

- Is the production process covered by any of the headings 70.03 to 70.05?
- If not, can it still be classified in Chapter 70?

Overflow fusion glass plate

Discussion :

- Production process completely new and differs from the methods referred to in headings 70.03 to 70.05
- The manufacturing process was covered by the drawing process mentioned in heading 70.04

Consideration :

- None of the headings of Chapter 70 covers the product

Overflow fusion glass plate

HSC decision :

Heading 70.04 – subheading 7004.90

Legal base : GIRs 1, 4 and 6

Braided steel cable

Description :

- Braided steel cable (wireline)
- Consisting of an 8-strand cable (each strand composed of 49 wires)
- 12.06 cm in diameter and 242.32 m in length
- Presented in reels, without insulation, with compression closures, thimbles or hooks on the ends used as anchoring point for installation
- Once installed in the dragline, it is used for lifting, dragging or elevation of loads (coal)

Braided steel cable

Question :

- Subheading 7312.10?

or

- Subheading 7312.90?

In other words, is the product to be classified as “stranded wire, ropes and cables” or as “sling”?

Braided steel cable

Discussion :

- What is a “sling”?



Consideration :

- Slings of heading 73.12 are specifically designed for connecting loads to material handling equipment
- Product at issue, although fitted with closures on the ends, is not a “sling”, also taking into account :
 - Its length;
 - Use; and
 - Description

Braided steel cable

HSC decision :

Heading 73.12 – subheading 7312.10

Legal base : GIRs 1 and 6

Mobile camper pop-top

Description :

- Mobile campers with an aluminium exterior body and an ultra-light plywood interior, and four mechanical jacks to provide support when being mounted or demounted from the vehicle
- Used for camping purposes and designed to fit, or to be mounted onto, the back of vehicles with a tray back (“pick-up trucks”)
- Can be moved with ease from one place to another using the vehicle upon which it is fitted or mounted
- For accommodation while on the vehicle or dismounted (freestanding)

Mobile camper pop-top

Question :

- Heading 87.08?

Or

- Heading 94.06?

In other words, is the product to be classified as an “accessory of a vehicle” or as a “prefabricated building”?

Mobile camper pop-top

Discussion – Heading 87.08 :

- Designed / shaped to be fitted to, or mounted on, vehicles of heading 87.04
- Not prefabricated buildings because they did not conform either to dictionary definitions of a building or the exemplars mentioned in the Explanatory Notes to heading 94.06
- Met the definition of an accessory of a motor vehicle of heading 87.04

Mobile camper pop-top

Discussion – Heading 94.06 :

- Not permanently fixed on to the vehicle
- The vehicles were only a means of transport and one could never conclude that the camper was an accessory of a motor vehicle of heading 87.04
- Size of the mobile campers not sufficient proof that they could only be used with the vehicles in question
- Could be used as independent housing
- The product is not “spare parts” of a motor vehicle, and is not an accessory of a motor vehicle like a seat belt was an accessory

Mobile camper pop-top

HSC decision :

Heading 87.08 – subheading 8708.99

Legal base : GIRs 1 and 6

Recent HSC decisions

Stressed?

Stay tuned!

Anti-stress figure

Description :



- Anti-stress figures of cellular polyurethane
- In the shape of a football
- Designed to be repeatedly squeezed by hand as an anti-stress exercise
- Thus allowing a greater circulation of blood and causes a sensation of relaxation

Anti-stress figure

Question :

- Heading 39.26?

Or

- Heading 95.03?

Or

- Heading 95.06?

In other words, is the product to be classified as a “toy”, as an “article for general physical exercise”, or as an article of plastics?

Anti-stress figure

Discussion :

- Design, shape, physical characteristics and the way of presentation: primarily a toy of heading 95.03
- Used to ease stress, consequently, an article for physical exercise; furthermore, the Explanatory Note to heading 95.03 excludes balls
- The article was meant to relax the user and to address the symptoms; doubts whether the balls were therapeutic and could be used for amusement or exercise. Therefore, not a simple toy and should be classified based on usage, not on shape, in heading 39.26
- Note 2 (y) to Chapter 39: excluded articles of Chapter 95

Anti-stress figure

HSC decision :

HS-code 9503.00

Legal base : GIR 1

THAT'S ALL !
(for now)