KACT 2022



Recent classification decisions



Recent HSC sessions



- Regular scheme HSC sessions disrupted
- Document-based sessions
- HSC/65 (March 2020) and HSC/66 (September 2020): HS
 2022 items only
- HSC/67 (April 2021), HSC/68 (September 2021) and HSC/69 (March 2022):
 - Finalising HS 2022 Explanatory Notes and Classification opinions
 - Drafting Classification Opinions
 - Classification decisions



Classification decisions by the HSC

Items classified by the Harmonized System Committee

67th Session – April 2021

68th Session – September 2021

Heat-resistant glass lids



Description:

- Glass lid with handles made of various materials
- May have steam vent and stainless steel rim





Can be used for pans, saucepans, etc., [protecting the food from dust and excessive evaporation of moisture

Presented separately





Question:

Heading 70.10 or heading 70.13

70.10 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.
70.13 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).

Heat-resistant glass lids



Discussion:

Are the lids covered by heading 70.10?

Consideration:

- ✓ Glass lids for pans are kitchenware
- ✓ Heading 70.13 excludes products of heading 70.10
- ✓ Pan + lid: a "set"?
- ✓ No concept of "parts of sets"

Heat-resistant glass lids



HSC decision:

- Heading 70.10
- Subheading 7010.20
- Rules 1 and 6



Product 1:

- Wooden poles (coniferous)
- Round or half-round profile (cross-section)
- Stripped of bark
- Pointed at one end
- Length 1 to 2 metres
- Diameter 22 mm to 25 mm



Intended to be driven into the ground for various uses:

- Fences
- Support plants
- Tethering animals
- Marking boundaries



Product 2:

- Wooden poles
- Sawn lengthwise (square or rectangular horizontal profile)
- Pointed at one end
- Length 1 to 2 metres
- Cross-sectional profile of 22 x 22 mm to 25 x 25 mm



Intended to be driven into the ground for various uses:

- Fences
- Support plants
- Tethering animals
- Marking boundaries



Question: Heading 44.04, 44.07 or 44.21

44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; ().
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.
44.21	Other articles of wood.



44.04 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; (...).

Heading 44.04:

- No restriction vis-à-vis shape
- Explanatory Note: "round or split poles, pointed at the ends"
- Produced by sawing lengthwise: excluded



44.07 Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.

Heading 44.07:

- Sawing or chipping lengthwise
- Planning, sanding or end-jointing
- But no further working



44.21 Other articles of wood.

Heading 44.21:

Not covered by other headings of Chapter 44



Product 1:

- Wooden poles (coniferous)
- Round or half-round profile (cross-section)
- Stripped of bark
- Pointed at one end
- Length 1 to 2 metres
- Diameter 22 mm to 25 mm



Decision

- Heading 44.04
- Subheading 4404.10
- Application of Rules 1 and 6



Product 2:

- Wooden poles
- Sawn lengthwise (square or rectangular horizontal profile)
- Pointed at one end
- Length 1 to 2 metres
- Cross-sectional profile of 22 x 22 mm to 25 x 25 mm



Decision

- Heading 44.21
- Subheading 4421.99
- Application of Rules 1 and 6



Description:

- Motor car for the transport of persons
- With a 1.5 litre petrol engine
- Boost system with a starter/generator supplementing the combustion engine (also called "mild hybrid system")
- No exclusive electric-only mode of propulsion
- Not able to be charged by plugging to external source



Question: subheading 8703.22 or 8703.40?

8703.2	- Other vehicles, with only spark-ignition internal combustion piston engine:
	()
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
	()
8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, ()



Discussion:

- Motor vehicle of heading 87.03
- "Motor for propulsion":
 - Able to propel the vehicle independently; or
 - Assist the combustion engine



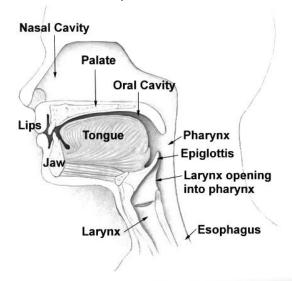
Decision:

- Subheading 8703.22
- No exclusive electric driving mode
- Does not answer the conditions of subheading 8703.40



Description:

- Made from ground tobacco leaves
- Various other natural flavourings, such as menthol, citrus and eucalyptus



Use:

- Sniffed into the user's nasal cavity
- To deliver nicotine and a flavoured scent



Question: heading 24.03 or 24.04?

- 24.03 Other manufactured tobacco and manufactured tobacco substitutes; «homogenised» or «reconstituted» tobacco; tobacco extracts and essences.
- 24.04 Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.



Discussion:

- Inhalation vs. sniffing
- Explanatory Note to heading 24.04, part (B):
 - Other products containing nicotine, but not containing tobacco or reconstituted tobacco



Decision:

- Heading 24.03
- Subheading 2403.99
- Rules 1 and 6



Description:

- Concentrated nicotine additive
- Made with freebase nicotine
- Containing vegetable glycerine, propylene glycol or nicotine salts

Use:

- To be added to e-juice
- Desired strength
- Not to be vaped as such



Question: heading 24.04, 29.39 or 38.24?

24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.
29.39	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
38.24	(); chemical products and preparations of the chemical or allied industries (), not elsewhere specified or included.



Discussion:

- Do high purity products may meet requirements of Chapter 29?
- Combination of components
- Note 1 (c) to Chapter 38



Decision:

- Product containing nicotine, intended for inhalation without combustion
- Heading 24.04
- Subheading 2404.12
- Rules 1 and 6

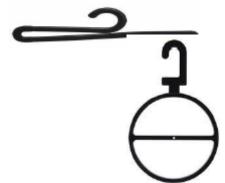


Description Product 1:

- Of plastics
- Used to hang clothes
- In households and commercial environments



Description Product 2:



- Of plastics
- Used for retail display of socks, underpants, brassieres, etc.
- Not commonly hung in households



Question: heading 39.23, 39.24 or 39.26?

39.23	Articles for the conveyance or packing of goods, of plastics; ()
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.



Discussion:

- Use as household article wider than use as article for conveyance or packing
- Primarily use to prevent wrinkling
- Also used for commercial purposes



Decision:

- Household article
- Heading 39.24
- Subheading 3924.90
- Rules 1 and 6



Description:

- Lifting boom
- Fitted with working platform (cage or man-basket)
- Mounted on electric motor-powered wheeled base unit
- Designed for a worker aboard





Question: heading 84.27 or 84.28?

84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).

Main points:

- Objects to be lifted restricted to loads?
- Low speed article still "work truck"?



Discussion – Objects to be lifted limited to loads:

- Explanatory Note to heading 84.27, Part (B) (1)
 - Trucks with mechanically elevating platforms for the maintenance of electric cables, public lighting systems, etc.
- No reference to objects to be lifted
- Most of the goods used to lift or handle goods



Discussion – Low-speed work truck:

- No provisions of minimum speed
- Explanatory Note to heading 84.26:
 - Description of elevating platforms mounted on lorries
 - "Whether or not self-propelled"
 - Speed not relevant
- Structure of the subheadings of heading 84.27
- Hand- or foot-propelled trucks



Decision:

- Heading 84.27
- Subheading 8427.10
- Rules 1 and 6



THAT's ALL!

(for this year)