

Classification Rulings - HS Committee 55th Session

Copyright © 2015 World Customs Organization. All rights reserved. Requests and inquiries concerning translation, reproduction and adaptation rights should be addressed to [copyright@wcoomd.org](mailto:copyright@wcoomd.org). 1

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (55th Session - March 2015) on specific products, together with their related Harmonized System code numbers and, in certain cases, the classification rationale.

Advice

Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.

| No | Product description  | Classification   | HS codes considered   | Classification rationale    |
|----|--|--|---|-----------------------------|
| 1  | Pizza topping made of mozzarella cheese (76 % by weight), sliced into small pieces; pepperoni (22 % by weight); spices (approximately 1 % by weight, comprising dehydrated garlic, onion powder, chilli pepper); canola oil and calcium silicate (approximately 1 % by weight). The spices are mixed to coat the cheese. The coated cheese and pepperoni are then packaged together, divided by a loose piece of wax paper, in a 280 gram sealed plastic bag as a portion-controlled amount of topping for one extra-large pizza. Sixty-five such bags are shipped together in a single box and intended for use in the food service industry (pizzerias). | The product can neither be regarded as a preparation nor as a set put up for retail sale. Its components, i.e., the “mozzarella cheese” and the “pepperoni”, are to be classified in their own appropriate headings. | 0406.10<br>(for the “mozzarella” )<br>1601.00<br>(for the “pepperoni” ) | GIRs 1 and 6.<br><br>GIR 1. |
| 1  | 以莫札瑞拉起司絲(重量百分比 76%)、義式辣香腸(重量百分比 23%)、香料(重量百分比約 1%，成分為乾燥大蒜、洋蔥粉、辣椒)、油菜子油及矽酸鈣(重量百分比約 1%)製作披薩餡，先混合香料撒於起司，再以蠟紙包裝起司與義式辣香腸裝入密封塑膠袋，每袋 280 克作為一份超大披薩餡料使用量，65 袋包裝成箱，供餐飲業用(披薩店)。  | 本案產品非屬調製品，亦非屬零售用成套商品，應以產品成分「莫札瑞拉起司」及「義式辣香腸」分別歸列所屬稅則。   | 第 0406.10 目<br>(莫札瑞拉起司)<br>第 1601.00 目<br>(義式辣香腸)                       | 解釋準則一及六<br>解釋準則一            |
| 2  | Certain INN products.<br>(See "Classification of "voxtalisib" (INN list 108) and "palbociclib" (INN list 109) at the end of this publication.)   | Chapter 29   |   |                             |
| 2  | 某些國際非專利藥品名稱(INN)產品。<br>(參見列於本出版物後，「voxtalisib」(INN 表列 108)及「palbociclib」(INN 表列 109)之分類)   | 第 29 章   |   |                             |
| 3  | Certain INN products.  | Chapters 29  |   |                             |

|   |   |                            |  |               |
|---|---|----------------------------|--|---------------|
|   | (See "Classification of new INN products (INN List 110)" at the end of this publication.)   | and 30                     |  |               |
| 3 | 某些國際非專利藥品名稱(INN)產品。<br>(參見列於本出版物後，新 INN 產品「(INN 表列 110)之分類」)  | 第 29 及 30 章                |  |               |
| 4 | Certain INN products.<br>(See "Classification of new INN products (INN List 111)" at the end of this publication.)  | Chapters 29, 30, 35 and 39 |  |               |
| 4 | 某些國際非專利藥品名稱(INN)產品。<br>(參見列於本出版物後，新 INN 產品「(INN 表列 111)之分類」)  | 第 29、30、35 及 39 章          |  |               |
| 5 | Reclassification of certain INN products, previously classified in older editions of the HS Nomenclature.<br>(See "Reclassification of certain INN products" at the end of this publication.)   | Chapters 29 and 30         |  |               |
| 5 | 重新分類先前分類於舊版 HS 稅則之某些國際非專利藥品名稱(INN)產品<br>(參見列於本出版物後，「重新分類某些 INN 產品」)   | 第 29 及 30 章                |  |               |
| 6 | Reclassification of certain INN products in heading 29.37, previously classified in older editions of the HS Nomenclature.<br>(See "Reclassification of certain INN products in heading 29.37" at the end of this publication.)                                   | 29.37                      |  |               |
| 6 | 重新分類先前分類於舊版 HS 稅則之某些歸列於稅則第 29.37 節之國際非專利藥品名稱(INN)產品<br>(參見列於本出版物後，「重新分類某些歸列於稅則第 29.37 節之 INN 產品」)   | 第 29.37 節                  |  |               |
| 7 | A viscoelastic solution for injection into the joint cavity consisting of sodium hyaluronate from fermentation (1.0 %). It is presented in pre-filled syringes of 20 mg/2.0 ml in a sterile pack. The product is a medical device to be used by a physician only. | 3004.90                    |  | GIRs 1 and 6. |
| 7 | 關節腔內注射用的黏彈性溶液，組成成分為來自發酵而得之玻尿酸鈉(1.0%)。預填充於注射器中，20 毫克/2.0 毫升無菌包裝。本產品為僅由醫師使用之醫療設備。   | 第 3004.90 目                |  | 解釋準則一及六       |
| 8 | A transparent solution consisting of natural and highly purified sodium hyaluronate obtained by fermentation (2.0 %). Mannitol, a free radical scavenger, helps to stabilise the chains of sodium hyaluronate. The product  | 3004.90                    |  | GIRs 1 and 6. |

|    |   |             |                   |  |
|----|---|-------------|-------------------|--|
|    | is presented in packings for retail sale.   |             |                   |  |
| 8  | 組成成分為藉由發酵而得之天然且高度純玻尿酸鈉(2.0%)透明溶液。甘露醇為自由基清除劑，係幫助穩定玻尿酸鈉的鍵結鍊。本產品為零售包裝。   | 第 3004.90 目 |                   | 解釋準則一及六  |
| 9  | Woven fabric, 100 % absorbent cotton, of plain weave construction, sparse, white, smooth textured, weighing 15 g/m <sup>2</sup> . It is packed for sale in rolls weighing approximately 1,200 g. The length of the fabric is 90 metres and the width is 0.90 metres (folded in the middle, apparent width 45 cm). The roll is wrapped in two layers of paper (one blue and one white), labelled with information for the end consumer stating that the product is intended for hospital use and is not sterilized.  | 3005.90     | 30.05 and 52.08   | GIRs 1 (Note 2 to Section VI, Note 1 (e) to Section XI) and 6. |
| 9  | 平織布，100%脫脂棉製，平織、稀疏、白色、具有光滑的紋理，單位重量 15 g/m <sup>2</sup> ，包裝成每卷重約 1200g 銷售，長度 90 公尺，寬度 0.90 公尺(中間對摺，呈現寬度 45 公分)，每卷以兩層紙(一個藍色和白色)包裹，標示產品資訊為僅供醫院使用之終端消費狀態，未滅菌。   | 第 3005.90 目 | 第 30.05 及 52.08 節 | 解釋準則一(第 6 類類註 2 及第 11 類類註 1 (戊))及六                             |
| 10 | Article of textile materials (88 cm long x 176 cm wide x 6 mm thick), designed for placing on the floor or ground, consisting of two layers of needleloom felt of polyester, an S-shaped resistance wire as a heat source, and a control device. The resistance wire is enclosed between two polyester layers and the edges of the product are hemmed. This product has two surface temperature settings (Low: 35 °C, High: 45 °C). According to the information provided by the importer, there is a warning notice in the user's manual and on the control device, stating that the product should not be used as an electric carpet without a covering, in order to avoid the risk of low temperature burns. | 5704.90     |                   | GIRs 1 (Note 1 to Chapter 57) and 6.                           |
| 10 | 紡織材料製品(長 88cmx 寬 176cmx 厚 6mm)，其設計係置於地板或地面上，由兩層之聚酯纖維針軋氈呢、一條作為熱源之 S 形狀電組絲，以及一個控制裝置所組成。該電組絲係放置於兩層氈呢之間，本產品之邊緣係以摺邊縫合處理。本產品可設定兩種表面溫度(低溫 35°C，高溫 45°C)，根據進口商提供的資料，於使用手冊及控制裝置上皆有警告標語，聲明本產品不能在沒有覆蓋物時直接作為電熱毯使用，以避免低溫燙傷之風險。   | 第 5704.90 目 |                   | 解釋準則一(第 57 章章註 1)及六  |
| 11 | Article of textile materials (45 cm long x 90   | 57.05       |                   | GIR 1 (Note  |

|    |   |             |                     |                      |
|----|---|-------------|---------------------|----------------------|
|    | cm wide x 1 cm thick), designed for placing on the floor or ground, consisting of a pile knitted fabric (100 % polyester) combined with cellular plastics made of polyurethane, a lining which combines a nonwoven (polyester layer) with felt (polyester layer), an S-shaped resistance wire as a heat source, and a control device. The resistance wire is enclosed between two polyester layers and the edges of the product are hemmed. This product is used as a carpet and has two surface temperature settings (Low: 40 °C, High: 50 °C). According to the information provided by the importer, the product is sold as an electric carpet which warms the human body directly when laid on the floor of the living room, etc.   |             |                     | 1 to Chapter 57).    |
| 11 | 紡織材料製品(長45cm×寬90cm×厚1cm),其設計係置於地板或地面上,由一結合發泡聚氨基甲酸乙酯塑膠之圈絨針織物(100%聚酯纖維)、一個結合不織布(聚酯纖維層)與氈呢(聚酯纖維層)之襯裡、一條做為熱源之S形狀電組絲,以及一個控制裝置所組成。該電組絲係放置於兩聚酯纖維層之間,本產品之邊緣係以摺邊縫合處理。本產品係作地毯使用,且可設定兩種表面溫度(低溫40°C,高溫50°C),根據進口商提供的資料,本產品係以一種鋪於客廳地板等處之電毯來銷售,直接作為人身保暖之用。  | 第 57.05 節   |                     | 解釋準則一(第 57 章章註 1)    |
| 12 | Reflective insulation consisting of two layers of aluminium foil (thickness 5 $\mu$ m) laminated to both sides of a polyethylene air bubble wrap (thickness 3.1 mm). The product is presented in rolls measuring (L x W) 38.1 m x 1.22 m. The weight percentage per m <sup>2</sup> of the two layers of aluminium foil and polyethylene air bubble wrap is 16 % and 84 % respectively. The product is intended to be cut according to the user's needs after import and is designed to be installed on the inside of a wall, ceiling or floor of a building to keep temperature, insulating radiant heat from outside or inside. The laminated aluminium foil reflects radiant heat (reflectance: 97 %) in both directions and the polyethylene bubble wrap trapped air spaces between the foil surfaces insulate against conduction of heat. | 7607.20     | 7607.11 and 7607.20 | GIRs 1, 3 (b) and 6. |
| 12 | 層壓鋁箔反射隔熱片是由兩層鋁箔(厚度為5微   | 第 7607.20 目 | 第 7607.11           | 解釋準則                 |

|    |  |             |             |               |
|----|--|-------------|-------------|---------------|
|    | 米)貼附於聚乙烯氣泡層(厚度 3.1 毫米)兩側所組成。其尺寸為(長 x 寬)38.1 米x1.22 米。兩層鋁箔和聚乙烯氣泡層的每平方公尺重量百分比分別為 16%和 84%。該產品進口後,將依用戶的需求裁切,並安裝在建物內壁、天花板或樓層間,可從外部或內部隔絕輻射熱,以保持溫度。層壓鋁箔反射隔熱片係利用兩側鋁箔反射輻射熱(反射率:97%),及利用聚乙烯氣泡層限制隔離空氣空間以防止熱傳導。   |             | 及 7607.20 目 | 一、三(乙)及六      |
| 13 | Telescopic arm (also called an extension rod); an accessory (tool holder) designed for use in conjunction with pneumatic rakes, to facilitate harvesting, or with pneumatic secateurs and saws to prune fruit trees. It comes with a quick assembly and disassembly system and a safety cut-out handle. Use of the arm in conjunction with rakes makes it possible to harvest the highest located fruit (up to 4 m). | 8466.10     |             | GIRs 1 and 6. |
| 13 | 伸縮臂(亦稱延長桿),係設計用於連接氣動耙之附件(工具夾持器),方便進行收割、搭配氣動修剪刀或鋸刀修剪果樹。它配備快速裝、拆系統和安全切斷把手。利用此臂與耙子結合,可收割高處之果實(高達 4 米)。  | 第 8466.10 目 |             | 解釋準則一及六       |
| 14 | Telescopic arm (also called an extension rod); an accessory (tool holder) designed for use in conjunction with electric rakes, to facilitate harvesting, or with electric secateurs and saws to prune fruit trees. It comes with a quick assembly and disassembly system and a safety cut-out handle. Use of the arm in conjunction with rakes makes it possible to harvest the highest located fruit (up to 4 m).   | 8466.10     |             | GIRs 1 and 6. |
| 14 | 伸縮臂(亦稱延長桿),係設計用於連接電動耙之附件(工具夾持器),方便進行收割、或搭配電動修剪刀或鋸刀修剪果樹。它配備快速裝、拆系統和安全切斷把手。利用此臂與耙子結合,可收割高處之果實(高達 4 米)。   | 第 8466.10 目 |             | 解釋準則一及六       |
| 15 | Pneumatic rake, non-rotary; a tool which facilitates harvesting and makes the various tasks easier; the rake is fan-shaped to simulate hand-harvesting movements, its tines are tapered to allow penetration of thick and tangled foliage and are arranged alternately to increase the range of action. It is powered by air from a compressor. It can operate autonomously, but is usually                          | 8467.19     |             | GIRs 1 and 6. |

|    |   |             |  |                      |
|----|---|-------------|--|----------------------|
|    | attached to an extension rod, e.g., a telescopic arm, which facilitates harvesting of the highest located fruit.  |             |  |                      |
| 15 | 非旋轉式氣動耙，係用於收割並使多種工作更方便之一種工具；此耙呈扇形，模擬以手採摘的動作；其齒為錐形，可穿透厚密交錯的葉子；且齒呈交替排列，以增加工作的範圍。其動力來源為壓縮空氣。氣動耙可單獨操作，但通常連接於延長桿(伸縮臂)上一起使用，便於收割位於高處之果實。  | 第 8467.19 目 |  | 解釋準則一及六              |
| 16 | Electric rake; a tool which facilitates harvesting and makes the various tasks easier; the rake is fan-shaped to simulate hand-harvesting movements, its tines are tapered to allow penetration of thick and tangled foliage and are arranged alternately to increase the range of action. It has a built-in electric motor, which is powered by an external battery. It can also be powered by a generator, which may be portable. It can operate autonomously, but is usually attached to an extension rod, e.g., a telescopic arm, which facilitates harvesting of the highest located fruit.  | 8467.29     |  | GIRs 1 and 6.        |
| 16 | 電動耙，係用於收割、並使多種工作更方便之一種工具；此耙呈扇形，模擬以手採摘的動作；其齒為錐形，可穿透厚密交錯的葉子；且齒成交替排列，以增加工作的範圍。其內建電動馬達，由外部電池供電、亦可由可攜式發電機供電。電動耙可單獨操作，但通常連接於延長桿(伸縮臂)上一起使用，便於收割位於高處之果實。  | 第 8467.29 目 |  | 解釋準則一及六              |
| 17 | Wrist wearable device ("smart watch"): a battery-operated device in the form of a wrist-watch, incorporating a touch-sensitive, active-matrix organic light-emitting diode (AMOLED) display, a central processing unit (CPU), random-access memory, a flash memory, a radio transceiver, an electronic watch module, a motion sensor (accelerometer), a gyro-sensor, a digital camera module with auto focus, a speaker and two microphones. The radio transceiver utilizes an open wireless technology standard (Bluetooth®), which enables the device to communicate wirelessly with certain mobile devices, such as mobile telephones for cellular networks or tablet computers. The device performs the following | 8517.62     |  | GIRs 1, 3 (b) and 6. |

|    |  |             |  |              |
|----|--|-------------|--|--------------|
|    | <p>functions independently of any other device : recording and reproducing sound; taking and recording photos and videos; displaying time and information embedded in the watch module; measuring and displaying step counts and heart rates.</p> <p>When “paired” with a host device, additional features are available to the wearer, including : making and receiving calls over the paired device; using voice commands to control the paired device (e.g., to send messages, take photos, set an alarm and check a weather forecast or schedules); displaying notifications from the paired device; playing music stored in the host device; performing functions of timekeeping instruments; measuring and displaying certain data, e.g., step counts, heart rates and calorie consumption; downloading (over the paired device) and running applications suitable to be used on the device.</p> |             |  |              |
| 17 | <p>腕式配戴裝置(“智慧型手錶”) :</p> <p>係一腕錶形狀以電池操作之裝置，含有觸控式主動矩陣有機發光二極體(AMOLED)螢幕、中央處理單元(CPU)、隨機存取記憶體、快閃記憶體、無線電收發器、電子錶模組、動作感測器(加速度感測器)、陀螺儀感測器、帶有自動對焦之相機模組、揚聲器及2個微音器。</p> <p>其中無線電收發器利用開放式無線技術標準(藍牙,Bluetooth)與某些行動裝置無線通訊，例如蜂巢式網路之行動電話或平板電腦。</p> <p>此裝置可獨立於其他裝置執行下列之功能：</p> <p>聲音之錄製及重放；</p> <p>相片或影片之攝取及錄製；</p> <p>顯示由內嵌電子錶模組所提供之時間及資訊；</p> <p>計步及心跳率之計量及顯示。</p> <p>對配戴者而言，與主裝置配對使用可附加有下列功能，包括：</p> <p>透過所配對裝置撥打及接聽電話；</p> <p>利用語音指令聲控所配對裝置(例如：傳送訊息、拍照、設定鬧鈴、查詢天氣預報或行程表；</p> <p>顯示所配對裝置之通知；</p> <p>播放儲存於主裝置之音樂；</p> <p>執行計時器之功能；</p> <p>計量及顯示某些資料，例如計步、心跳率及卡路里消耗量；</p> <p>下載(透過所配對裝置)及執行適合此裝置之應用程式。</p>   | 第 8517.62 目 |  | 解釋準則一、三(乙)及六 |

|    |   |             |  |                      |
|----|---|-------------|--|----------------------|
| 18 | <p>Wrist wearable device ("smart watch") : a battery-operated device in the form of a band, incorporating a black and white E ink display, an electronic watch module, an accelerometer, an altimeter. A radio transceiver utilizes an open wireless technology standard (Bluetooth®), which enables the device to communicate wirelessly with certain mobile devices, such as mobile telephones for cellular networks. The device performs the following functions independently of any other device : view date and time; alarm; pedometer.</p> <p>When "paired" with a host device, additional features are available to the wearer, including : making/answering phone calls by speaking directly into the device; viewing incoming e-mails and notifications; operating the music player functions on the host device.</p> | 8517.62     |  | GIRs 1, 3 (b) and 6. |
| 18 | <p>腕式配戴裝置(“智慧型手錶”)：<br/> 係一帶狀以電池操作之裝置，含有黑白電子墨水螢幕、電子錶模組、加速度感測器、高度計。<br/> 其中無線電收發器利用開放式無線技術標準(藍牙，Bluetooth)與某些行動裝置無線通訊，例如蜂巢式網路之行動電話。<br/> 此裝置可獨立於其他裝置執行下列之功能：<br/> 瀏覽日期及時間；<br/> 鬧鈴；<br/> 步程器。<br/> 對配戴者而言，與主裝置配對使用可附加有下列功能，包括：<br/> 可直接透過此裝置撥打及接聽電話；<br/> 瀏覽所接收電子郵件及通知；<br/> 操作主裝置之音樂播放器功能。</p>  | 第 8517.62 目 |  | 解釋準則一、三(乙)及六         |
| 19 | <p>Wrist wearable device ("smart watch") : a battery-operated device in the form of a watch, incorporating a transflexive display, a central processing unit (CPU), random-access memory (512 MB), 4 GB eMMC, an electronic watch module, ambient light sensors, an accelerometer, a compass, gyro, GPS. A radio transceiver utilizes an open wireless technology standard (Bluetooth®), which enables the device to communicate wirelessly with certain mobile devices, such as mobile telephones for cellular networks. The device also contains NFC (Near Field</p>  | 8517.62     |  | GIRs 1, 3 (b) and 6. |



|    |  |             |  |                      |
|----|--|-------------|--|----------------------|
|    | <p>Communication) and a micro USB. The device performs the following functions independently of any other device : view date and time; alarm; timer; stopwatch; pedometer; music player (either controlling the music player on the host device or from music downloaded onto the device from the host device, utilizing a connected Bluetooth® headset).</p> <p>When “paired” with a host device, additional features are available to the wearer, including : accepting/declining phone calls coming in to the host device; viewing incoming e-mails and notifications; operating the music player functions, view the result of measurement by GPS; view photos and videos stored on the host device on the screen of the device.</p> |             |  |                      |
| 19 | <p>腕式配戴裝置(“智慧型手錶”)：</p> <p>係一腕錶形狀以電池操作之裝置，含有穿透反射式螢幕、中央處理單元(CPU)、隨機存取記憶體(512 MB)、4 GB 內嵌式記憶體、電子錶模組、光度感測器、加速度感測器、羅盤、陀螺儀、GPS。</p> <p>其中無線電收發器利用開放式無線技術標準(藍牙, Bluetooth)與某些行動裝置無線通訊，例如蜂巢式網路之行動電話。</p> <p>此裝置亦含有近場通訊(NFC)功能及 MicroUSB 介面。</p> <p>此裝置可獨立於其他裝置執行下列之功能：</p> <p>瀏覽日期及時間；</p> <p>鬧鈴；</p> <p>計時器；</p> <p>碼表；</p> <p>步程計；</p> <p>音樂播放器(控制主裝置之音樂播放器或自主裝置下載音樂，與藍牙耳機配對使用)。</p> <p>對配戴者而言，與主裝置配對使用可附加有下列功能，包括：</p> <p>接聽/拒接主裝置之來電；</p> <p>瀏覽所接收之電子郵件及通知；</p> <p>操作音樂播放器功能；</p> <p>瀏覽 GPS 測量結果；</p> <p>於此裝置之螢幕瀏覽儲存於主裝置之相片及影片。</p>   | 第 8517.62 目 |  | 解釋準則一、三(乙)及六         |
| 20 | <p>Wrist wearable device ("smart watch") : a battery-operated device (available in two sizes) in the form of a wrist-watch, incorporating a display, a central</p>   | 8517.62     |  | GIRs 1, 3 (b) and 6. |

|    |  |             |  |              |
|----|--|-------------|--|--------------|
|    | <p>processing unit (CPU), an electronic watch module, microphone, speaker, vibration motor, accelerometer, gyroscope, and an optical PPG (photoplethysmogram) sensor. A radio transceiver utilizes an open wireless technology standard (Bluetooth® 4.0), which enables the device to communicate wirelessly with certain mobile devices, such as mobile telephones for cellular networks; the device also contains Wi-Fi and NFC (Near Field Communication) wireless technology. The device provides certain functionality after initialization with a host device but while used separately from that device, including retrieving and viewing cached information and wireless communications through Wi-Fi and NFC : view date and time; play music; view photos; access cached calendar and reminders; view cached e-mail and messages; NFC payment systems; accessing health and fitness features.</p> <p>When “paired” with a host device, additional features are available, including : accepting/rejecting phone calls; digital audio recording/reproduction; accessing media (including images, videos and music) stored on the host device; using GPS-based programs; viewing and replying to text and e-mail messages; tracking information from other applications on the host device, such as the weather; wirelessly control other devices.</p> |             |  |              |
| 20 | <p>腕式配戴裝置(“智慧型手錶”)：</p> <p>係一腕錶形狀(有 2 種尺寸)以電池操作之裝置，含有螢幕、中央處理單元(CPU)、電子錶模組、微音器、揚聲器、震動馬達、加速度感測器、陀螺儀及光學光體積變化(PPG)感測器。</p> <p>其中無線電收發器利用開放式無線技術標準(藍牙，Bluetooth)與某些行動裝置無線通訊，例如蜂巢式網路之行動電話。</p> <p>此裝置亦含有無線區域網路(Wi-Fi)及近場通訊(NFC)無線技術。</p> <p>此裝置經由主裝置初使化後，不需與主裝置配對使用，即可獨立提供某些功能，包括檢索瀏覽已快取之資訊及透過 Wi-Fi 和 NFC 無線通訊：</p> <p>瀏覽日期及時間；</p> <p>播放音樂；</p> <p>瀏覽相片；</p>   | 第 8517.62 目 |  | 解釋準則一、三(乙)及六 |

|    |   |             |                   |                      |
|----|---|-------------|-------------------|----------------------|
|    | <p>存取已快取之行事曆及提醒事項；</p> <p>瀏覽已快取之電子郵件及訊息；</p> <p>NFC 支付系統；</p> <p>存取健康及健身特徵；</p> <p>與主裝置配對使用可附加有下列功能，包括：</p> <p>接聽/拒接來電；</p> <p>數位聲音錄製/重放；</p> <p>存取儲存於主裝置之媒體(包括圖像、影片及音樂)；</p> <p>使用 GPS 相關應用程式；</p> <p>瀏覽及回覆文字及電子郵件訊息；</p> <p>追蹤來自主裝置其他應用程式之資訊，例如天氣；</p> <p>無線控制其他裝置。</p>   |             |                   |                      |
| 21 | <p>Goods put up in a set for retail sale comprising :</p> <ul style="list-style-type: none"> <li>- a "drone", i.e., a remote-controlled four-rotor helicopter, also called "quadcopter" , with an integrated digital camera (dimensions : 29 cm x 29 cm x 18 cm; weight : 1,160 grams),</li> <li>- a 5.8 GHz remote controller,</li> <li>- a 2.4 GHz Wi-Fi range extender and</li> <li>- a "smartphone" mount.</li> </ul> <p>The helicopter is controlled via levers on the supplied remote control. The remote control comes equipped with a mount for a "smartphone" so the operator can use the phone screen to view "streaming" video images via Wi-Fi signal. The operator can take both videos (1080p HD) and still images (14 MP). The operator uses a separate program ("app") from the manufacturer to control the camera via the smartphone. The range of the supplied Wi-Fi range extender is approximately 300 meters and flying time is approximately 25 minutes before the battery must be recharged.</p> | 8525.80     | 85.25 and 88.02   | GIRs 1, 3 (b) and 6. |
| 21 | <p>零售用成套之貨品，其組成包括：</p> <ul style="list-style-type: none"> <li>- 空拍機(drone)，係附有整合數位攝影機之遙控 4 軸直升機(亦稱為"quadcopter")，(尺寸：29 cm x 29 cm x 18 cm；重量：1,160 克)，</li> <li>- 5.8 GHz 遙控器，</li> <li>- 2.4 GHz Wi-Fi 無線網路延伸器及</li> <li>- 智慧型手機之架座。</li> </ul> <p>直升機經由產品所提供之遙控器上的操控桿控制，遙控器裝配有智慧型手機架座。操作者可以透過 Wi-Fi 無線訊號於手機螢幕上觀看串流影像，包括動態影像(1080p HD)及靜態圖像(14 MP)。</p>   | 第 8525.80 目 | 第 85.25 及 88.02 節 | 解釋準則一、三(乙)及六         |

|    |  |             |                               |                                      |
|----|--|-------------|-------------------------------|--------------------------------------|
|    | 操作者可透過智慧型手機執行製造商所提供的應用程式以控制攝影機。Wi-Fi 無線網路延伸器範圍約 300 公尺，電池耗盡前之飛行時間約 25 分鐘。  |             |                               |                                      |
| 22 | Six-wheeled motor vehicle (4 rear wheels, 2 front wheels), with a 138 hp diesel engine and a maximum speed of 40 km/h. The vehicle, which is 3048 mm high, 2514 mm wide and 4877 mm long, has electronic automatic transmission, an enclosed cab with a single seat for the driver, and two axles (rear wheel drive). This vehicle has a 2946 mm wheelbase, and the tyre size is 11R22.5. The chassis is equipped with a fifth wheel coupling and two air lines with spiral colour code for the trailer, and has a maximum gross combined weight of 36,700 kg. This vehicle is specially designed to pull semi-trailers.             | 8701.90     | 8701.20, 8701.90 and 87.09    | GIRs 1 (Note 2 to Chapter 87) and 6. |
| 22 | 6 輪機動車輛(後 4 輪，前 2 輪)柴油引擎 138 馬力及最高速度 40 km/h，4,877 毫米長，2,514 毫米寬，3,048 毫米高，電子式自動變速器，單座位封閉式駕駛室，具有 2 軸(後輪驅動)，軸距 2,946 毫米，輪胎規格 11R22.5，底盤裝有第 5 輪聯軸器與供給拖車用具有色碼之螺旋空氣管，G.C.W. 36,700 公斤，為一特殊設計供拖曳半拖車之車輛。   | 第 8701.90 目 | 第 8701.20、8701.90 目及第 87.09 節 | 解釋準則一(第 87 章章註 2)及六節                 |
| 23 | Six-wheeled motor vehicle (4 rear wheels, 2 front wheels), with a 160 hp diesel engine and a maximum speed of 40 km/h. The vehicle, which is 3200 mm high, 2464 mm wide and 4597 mm long, has three-speed electronic automatic transmission, an enclosed cab with a single seat for the driver, and two axles (rear wheel drive). This vehicle has a 2794 mm wheelbase, and the tyre size is 11R22.5. The chassis is equipped with a fifth wheel coupling and two air lines with spiral colour code for the trailer, and has a maximum gross combined weight of 43,500 kg. This vehicle is specially designed to pull semi-trailers. | 8701.90     | 8701.20, 8701.90 and 87.09    | GIRs 1 (Note 2 to Chapter 87) and 6. |
| 23 | 6 輪機動車輛(後 4 輪，前 2 輪)柴油引擎 160 馬力，最高速度 40 km/h，長 4,597 毫米，寬 2,464 毫米，高 3,200 毫米，3 速電子式自動變速器，封閉式單座位駕駛室，具有 2 軸(後輪驅動)，軸距 2,794 毫米，輪胎規格 11R22.5，底盤裝有第 5 輪聯軸器與 2 條不同顏色螺旋空氣管以供給拖車使用，G.C.W. 43,500 公斤，為一特殊設計供拖曳半拖車之車輛。  | 第 8701.90 目 | 第 8701.20、8701.90 目及第 87.09 節 | 解釋準則一(第 87 章章註 2)及六節                 |
| 24 | Four-wheeled vehicle with a battery powered  | 8703.10     |                               | GIRs 1 and                           |

|    |   |             |  |               |
|----|---|-------------|--|---------------|
|    | <p>electric motor (eight 6-volt batteries) having an output of 3.7 hp. The vehicle, which is 174 cm high, 120 cm wide and 315 cm long and has a 250 cm wheelbase, is equipped with an automatic, computer-controlled charger (48-volt DC, 17 amp), self-adjusting rack and pinion steering, front suspension (independent leaf spring) with dual hydraulic shock-absorbers, mechanical drum brakes on all four wheels and a foot-operated, multi-lock parking brake. This vehicle, which has a gross vehicle weight of 681 kg and a maximum speed of 27.3 km/h, is fitted with small wheels and can carry up to six (6) people (including the driver). It is intended for use as a utility vehicle in locations (camping or leisure sites, theme parks, resort hotels, industrial sites) which are not suitable for road traffic.</p> |             |  | 6.            |
| 24 | <p>4 輪電動車(8 個 6 伏特電池)輸出 3.7 馬力, 315 公分長, 120 公分寬, 174 公分高, 軸距 250 公分, 裝有電腦控制自動充電裝置(直流 48 伏特, 17 安培), 可調整式齒輪齒條方向盤, 前懸吊(獨立葉片彈簧)及雙液壓避震器, 腳踏機械式 4 輪鼓剎, G. V. W. 681 公斤, 最高速度 27.3 km/h, 小輪胎可載 6 人(包含駕駛), 為不適於道路駕駛之多功能車(露營或休閒場所, 主題公園, 度假酒店, 工業用地)。</p>  | 第 8703.10 目 |  | 解釋準則一及六       |
| 25 | <p>Four-wheeled vehicle equipped with a 351 cc single cylinder internal combustion engine having an output of 11.5 hp. The vehicle, which is 174 cm high, 120 cm wide and 391 cm long and has a 334 cm wheelbase, is equipped with a 12-volt battery, self-adjusting rack and pinion steering, front suspension (independent leaf spring) with dual hydraulic shock-absorbers, mechanical drum brakes on all four wheels and a foot-operated, multi-lock parking brake. This vehicle, which has a gross vehicle weight of 681 kg and a maximum speed of 27.3 km/h, is fitted with small wheels and can carry up to eight (8) people (including the driver). It is intended for use as a utility vehicle in locations (camping or leisure sites, theme parks, resort hotels, industrial sites) which are not suitable for</p>          | 8703.10     |  | GIRs 1 and 6. |

|    |   |             |                   |               |
|----|---|-------------|-------------------|---------------|
|    | road traffic.   |             |                   |               |
| 25 | 4 輪車輛裝有單缸 351CC 內燃引擎，輸出 11.5 馬力，391 公分長，120 公分寬，174 公分高，軸距 334 公分，12 伏特電池，可調整式齒輪齒條方向盤，前懸吊(獨立葉片彈簧)及雙液壓避震器，腳踏機械式 4 輪鼓剎，多鎖定駐車，G. V. W. 681 公斤，最高速度 27.3 km/h，小輪胎可載 8 人(包含駕駛)，為不適用於道路駕駛之多功能車(露營或休閒場所，主題公園，度假酒店，工業用地)。   | 第 8703.10 目 |                   | 解釋準則一及六       |
| 26 | An infant seat that converts into a rocking chair for toddlers with a textile upholstered cover over a metal frame. The bottom portion of the frame (legs) is curved to allow the seat to rock. The chair can be locked into a non-rocking position. The rocker soothes the baby with calming vibrations. It also plays music. It is designed for use from birth until the child is a toddler. However, it should only be converted to a rocking chair when the child has developed enough upper body control to sit without leaning forward. The toys include two elephants with rattle clacker beads plus a duckling sitting on a pull under an umbrella.                       | 9401.71     |                   | GIRs 1 and 6. |
| 26 | 可變成搖椅之嬰兒座物，金屬構架，並經套襯，彎曲狀的底座(椅腳)讓座椅可以搖晃擺動，亦可以固定成非搖椅模式。溫和的擺動可舒緩寶寶的情緒，搖椅還具有播放音樂功能。其係專為從出生開始到蹣跚學步的嬰孩使用所設計，貨品另包含其他玩具配件。  | 第 9401.71 目 |                   | 解釋準則一及六       |
| 27 | A seat that has an upholstered covering over a metal wire frame. It has a removable toy bar and a vibration mechanism that soothes the baby with calming vibrations and also plays music. It is designed for use from birth until the child is able to sit upright unassisted. It features a toy bar with new rainforest theme and toy bar with a see-through “waterfall” as the centerpiece created by lights and clear spinning helixes that create the effect of a waterfall. Two colourful character friends, a monkey and a toucan, keep the baby visually stimulated and provide lots of activity with spinners and flutters that have lots of bright colours and textures. | 9401.71     | 94.01 and 94.03   | GIRs 1 and 6. |
| 27 | 以金屬線框為構架並經套襯之座物，裝有懸掛著玩具之拱環(toy bar，可移除)，並具有振動功  | 第 9401.71 目 | 第 94.01 及 94.03 節 | 解釋準則一及六       |

|    |  |             |                   |               |
|----|--|-------------|-------------------|---------------|
|    | 能，可利用溫和的振動舒緩寶寶的情緒，搖椅還具有播放音樂功能。其係專為從出生開始到能自主坐穩的嬰孩所設計，貨品另包含玩具拱環及動物玩偶等其他配件。   |             |                   |               |
| 28 | A seat that consists of an upholstered, plastic, doughnut-shaped seat ring that is suspended by three covered springs from three taller steel posts. The posts are attached to a round steel tubular base. The seat has toy components attached to the plastic seat ring that are suspended from overhead. The seat can rotate. It is designed for children who are able to hold their heads upright unassisted and who are unable to walk. The bouncing motion of the child activates the Rainforest' s music and lights. | 9401.71     | 94.01 and 94.03   | GIRs 1 and 6. |
| 28 | 以3根鋼柱及3組有外罩之彈簧為支架及支撐，再加上以彈簧懸吊之塑膠製環狀套襯坐墊所組成之座物，鋼柱支架於底部另再相連形成圓狀底座，座椅可以旋轉。其係專為從出生開始到能自主維持頭部動作，但還無法走路的嬰孩所設計，嬰孩在坐墊上的振動動作會啟動音樂和燈光的播放。  | 第 9401.71 目 | 第 94.01 及 94.03 節 | 解釋準則一及六       |
| 29 | A swing-seat for babies of up to 13.6 kg. It is activated by batteries and can be set to six different speeds. It is mounted on a painted metal frame with plastic fittings and is designed to be placed on the floor. It includes three suspended plush toys and a musical apparatus offering pre-recorded classical music or nature sounds. The seat part is padded and includes a harness-type belt for securing the baby in the seat. It is for use in a domestic setting.   | 9401.71     |                   | GIRs 1 and 6. |
| 29 | 供嬰孩(13.6 公斤以下)用之擺盪式座物，使用電池驅動，有六種速度模式。由金屬塗漆構架及塑料配件組裝製成，設計置放於地面使用。貨品另還附有三個吊掛絨毛玩具以及一個已預錄有古典音樂或大自然聲音之音樂裝置。坐墊部分經填充處理，並配有吊帶式安全帶以確保嬰孩安全。供家庭環境使用。  | 第 9401.71 目 |                   | 解釋準則一及六       |
| 30 | LED lighting module constructed from machined aluminium housing with attached mounting plate and an integrated thermal management system. Behind the lens of the LED module are eight light-emitting diodes : three saturated red LEDs and five unsaturated yellow LEDs, as well as driver electronics.  | 9405.40     | 85.43 and 94.05   | GIRs 1 et 6.  |

|    |  |             |                   |         |
|----|--|-------------|-------------------|---------|
|    | <p>The module has the following specifications :</p> <ul style="list-style-type: none"> <li>- colour temperature : 2700 - 4000K,</li> <li>- nominal luminous flux of 700 lumens</li> <li>- input voltage range 110 - 130 V/60 - 70 Hz and 220 - 240 V/50 - 60 Hz.</li> </ul> <p>The product does not include an Edison-type screw base or a standard two-pin connector base. Instead, two copper lead wires (line and neutral) extend from the back of the base for connection to a power source.</p> <p>Applications include indoor and outdoor downlights, wall sconces and pendant lights</p> |             |                   |         |
| 30 | <p>LED 照明模組，由鋁製外殼、溫度管理系統及安裝板所組成。內有 8 個發光二極體(3 個為紅色，5 個為黃色)及驅動電路。該模組具有以下規格：</p> <ul style="list-style-type: none"> <li>- 色溫：2700 - 4000K</li> <li>- 標稱光通量：700 流明</li> <li>- 輸入電壓範圍：110-130 V/60-70 Hz，220-240V/50-60 Hz</li> </ul> <p>該貨品未組裝有愛迪生型螺旋式或標準兩針式之連接器，僅具有 2 條銅導線(火線和接地線)供連接電源。可適用於室內、外如筒燈、壁燈和吊燈等應用。</p>  | 第 9405.40 目 | 第 85.43 及 94.05 節 | 解釋準則一及六 |
| 31 | <p>Stainless steel vacuum insulated thermal flask with a diameter of 75 mm and a capacity of 1.5 l. The flask body is made of double-wall stainless steel. The gap between the two layers is partially evacuated of air, creating a near-vacuum insulation which prevents heat transfer by conduction or convection. Heat transfer by thermal radiation is minimized by alumina reflection films in between the inner and outer layers of the flask' s body, so as to perform maximum temperature retention.</p>   | 96.17       | 73.23 and 96.17   | GIR 1.  |
| 31 | <p>不銹鋼製之真空絕緣保溫瓶，直徑 75 公厘，容量 1.5 升。保溫瓶身由內、外兩層不銹鋼製成，介於兩層間的空氣被部分抽除，使其形成接近真空的絕緣層，以防止熱能經由傳導或對流的形式傳遞熱量，並利用介於內、外層間的氧化鋁反射膜，使以熱輻射方式之熱量傳遞減少到最小，以此達到最佳的保溫效果。</p>  | 第 96.17 節   | 第 73.23 及 96.17 節 | 解釋準則一   |



「voxtalisib」(INN 表列 108)及「palbociclib」(INN 表列 109)之分類

| INN               | 分類      |
|-------------------|---------|
| voxtalisib (108)  | 2933.79 |
| palbociclib (109) | 2933.79 |

\* \* \*

新 INN 產品之分類  
(INN 表列 110)

| INN                  | Classification |
|----------------------|----------------|
| abametapir           | 2933.39        |
| bempezoic acid       | 2918.19        |
| aclerastide          | 2933.29        |
| aducanumab           | 3002.10        |
| alpelisib            | 2934.10        |
| andexanet alfa       | 3002.10        |
| apabetalone          | 2933.59        |
| apatorsen            | 2934.99        |
| astodrimer           | 2924.29        |
| batefenterol         | 2933.79        |
| bimekizumab          | 3002.10        |
| bococizumab          | 3002.10        |
| brincidofovir        | 2933.59        |
| canoctakin           | 3002.10        |
| censavudine          | 2934.99        |
| cimaglermin alfa     | 2934.99        |
| cipargamin           | 2933.79        |
| dapirolizumab pegol  | 3002.10        |
| dasotraline          | 2921.49        |
| duvelisib            | 2933.79        |
| elbasvir             | 2934.99        |
| entasobulin          | 2933.49        |
| entospletinib        | 2934.99        |
| etiguanfacine        | 2925.29        |
| ferric derisomaltose | 2940.00        |
| fimaporfin           | 2933.99        |
| fletikumab           | 3002.10        |
| fosravuconazole      | 2934.10        |
| gemilukast           | 2933.99        |
| grapiprant           | 2935.00        |
| grazoprevir          | 2935.00        |
| icosabutate          | 2918.99        |
| idalopirdine         | 2933.99        |
| lefamulin            | 2941.90        |
| lerimazoline         | 2933.29        |
| lifastuzumab vedotin | 3002.10        |
| lotilaner            | 2934.99        |
| luspatercept         | 3002.10        |
| mipsagargin          | 2932.20        |

|                     |         |
|---------------------|---------|
| osilodrostat        | 2933.99 |
| otlertuzumab        | 3002.10 |
| pexmetinib          | 2933.19 |
| pretomanid          | 2934.99 |
| ralpancizumab       | 3002.10 |
| ribuvaptan          | 2933.99 |
| samatasvir          | 2934.99 |
| selinexor           | 2933.99 |
| sofituzumab vedotin | 3002.10 |
| sotagliflozin       | 2932.99 |
| taladegib           | 2933.39 |
| talazoparib         | 2933.99 |
| tilapertin          | 2933.59 |
| ulocuplumab         | 3002.10 |
| veledimex           | 2928.00 |
| verdinexor          | 2933.39 |
| veruprevir          | 2935.00 |
| zastumotide         | 3002.20 |

\* \* \*

新 INN 產品之分類  
(INN 表列 111)

| INN                        | Classification |
|----------------------------|----------------|
| abrilumab                  | 3002.10        |
| acumapimod                 | 2933.19        |
| albenatide                 | 3002.10        |
| asvasiran                  | 2934.99        |
| azeliragon                 | 2933.29        |
| basmisanil                 | 2934.99        |
| beclavubir                 | 2933.59        |
| begelomab                  | 3002.10        |
| benzhydrocodone            | 2939.19        |
| bradanicline               | 2934.99        |
| briciclib                  | 2930.90        |
| brontictuzumab             | 3002.10        |
| butylphthalide             | 2932.20        |
| cabotegravir               | 2934.99        |
| capmatinib                 | 2933.49        |
| cefilavancin               | 2941.90        |
| cerdulatinib               | 2935.00        |
| cerliponase alfa           | 3507.90        |
| dagrocorat                 | 2933.39        |
| dalatazide                 | 3002.90        |
| dapaconazole               | 2933.29        |
| defactinib                 | 2935.00        |
| denintuzumab mafodotine    | 3002.10        |
| dianhydrogalactitol        | 2910.90        |
| diclofenac etalhyaluronate | 3913.90        |
| diridavumab                | 3002.10        |

|                              |         |
|------------------------------|---------|
| éflapegastrim/ éflapégastrim | 3002.10 |
| efmoroctocog alfa            | 3002.10 |
| emactuzumab                  | 3002.10 |
| emibetuzumab                 | 3002.10 |
| enadenotucirev               | 3002.90 |
| encenicline                  | 2934.99 |
| evofosfamide                 | 2933.29 |
| ferric maltol                | 2932.99 |
| filociclovir                 | 2933.59 |
| firivumab                    | 3002.10 |
| fosdagrocorat                | 2933.39 |
| funapide                     | 2934.99 |
| furaprevir                   | 2935.00 |
| gedatolisib                  | 2934.99 |
| glasdegib                    | 2933.39 |
| Idasanutlin                  | 2933.99 |
| imalumab                     | 3002.10 |
| indoximod                    | 2933.99 |
| irbinitinib                  | 2934.99 |
| lemborexant                  | 2933.59 |
| lenzilumab                   | 3002.10 |
| lonoctocog alfa              | 3002.10 |
| lulizumab pegol              | 3002.10 |
| lumretuzumbab                | 3002.10 |
| merotocin                    | 2937.19 |
| mibenratide                  | 2934.99 |
| modimelanotide               | 2937.19 |
| mongersen                    | 2934.99 |
| napabucasin                  | 2932.99 |
| odasvir                      | 2933.99 |
| olipudase alfa               | 3507.90 |
| omipalisib                   | 2935.00 |
| orilotimod                   | 2933.99 |
| pasotuxizumab                | 3002.10 |
| peficitinib                  | 2933.99 |
| pegargiminase                | 3507.90 |
| pegcrisantaspase             | 3507.90 |
| pegvaliase                   | 3507.90 |
| polmacoxib                   | 2935.00 |
| presatovir                   | 2935.00 |
| rabacfosadine                | 2933.59 |
| rapastinel                   | 2933.99 |
| relenopride                  | 2933.39 |
| reveglucosidase alfa         | 3507.90 |
| revusiran                    | 2934.99 |
| ribociclib                   | 2933.59 |
| rimiducid                    | 2933.39 |
| rociletinib                  | 2933.59 |
| rurioctocog alfa pegol       | 3002.10 |
| sarolaner                    | 2934.99 |

|                       |         |
|-----------------------|---------|
| savolitinib           | 2933.19 |
| sembragiline          | 2933.79 |
| tenofovir alafenamide | 2933.59 |
| tepotinib             | 2933.59 |
| tradipitant           | 2933.39 |
| ulixertinib           | 2933.39 |
| uprosertib            | 2934.99 |
| vanucizumab           | 3002.10 |
| varlilumab            | 3002.10 |
| velpatasvir           | 2934.99 |
| venetoclax            | 2935.00 |
| verinurad             | 2933.39 |
| vonapanitase          | 3507.90 |
| vorhyaluronidase alfa | 3507.90 |

\* \* \*

重新分類某些 INN 產品

| INN         | HS code<br>(HS 2012) |
|-------------|----------------------|
| acrisorcin  | 2933.99              |
| thymalfasin | 3002.10              |

\* \* \*

重新分類某些歸列於稅則第 29.37 節之 INN 產品

| INN              | HS code<br>(HS 2012) |
|------------------|----------------------|
| abarelix         | 2937.19              |
| abiraterone      | 2937.29              |
| dutasteride      | 2937.29              |
| ecraprost        | 2937.50              |
| fulvestrant      | 2937.23              |
| insulin detemir  | 2937.19              |
| insulin lispro   | 2937.19              |
| taltirelin       | 2937.19              |
| teverelix        | 2937.19              |
| thyrotropin alfa | 2937.19              |