

## Classification Rulings - HS Committee 48th Session

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (48th Session - September 2011) 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 項次	Product description 貨品說明	Classification 分類決定	HS codes considered 稅則考量	Classification rationale 分類依據
1	“Shrimp wonton” product, consisting of 145 gram of shrimp wontons in concentrate soup, presented in plastic bowl, containing 5 pieces of frozen cooked shrimp wontons placed in frozen concentrate. Before consumption, microwave cooking is required with the addition of water.	1902.20	19.02 and 21.04	GIRs 1, 2 (b), 3 (b) and 6.
1	“蝦餃餛”產品，係含145克蝦餃餛的濃縮湯，裝於塑料碗中，其冷凍濃縮湯中含5顆已烹煮的冷凍蝦餃餛。在食用前，需加水微波。	第1902.20目	第19.02及21.04節	解釋準則一、二(乙)、三(乙)及六
2	“Shrimp wonton” product, consisting of 101 gram of shrimp wontons, presented in a paper box, containing 8 pieces of raw frozen shrimp wontons together with a small sachet of soup powder. Before consumption, the raw shrimp wontons have to be boiled for 3 minutes and added in dissolved soup powder.	1902.20	19.02 and 21.04	GIRs 1, 2 (b), 3 (b) and 6.
2	“蝦餃餛”產品，係101克蝦餃餛裝於紙盒中，包括8顆生的冷凍蝦餃餛及1包湯粉。在食用前，生的蝦餃餛必須煮沸3分鐘，再加入湯粉。	第1902.20目	第19.02及21.04節	解釋準則一、二(乙)、三(乙)及六
3	Lithium cobalt dioxide (LiCoO <sub>2</sub> ), used for lithium-ion batteries.	2841.90		GIRs 1 and 6.
3	鈷酸鋰(LiCoO <sub>2</sub> )，用於鋰離子電池	第2841.90目		解釋準則一及六
4	Tonapofylline (INN).	2939.59		

No 項次	Product description 貨品說明	Classification 分類決定	HS codes considered 稅則考量	Classification rationale 分類依據
4	Tonapofylline (INN).	第 2939.59 目		
5	<p>Antiparasite lotion for the treatment against lice and nits of the scalp (head lice), containing depallethrine, piperonyl butoxide, isododecane and propellant gas HFA134a.</p> <p>It is presented for retail sale in 125 ml plastic bottles which are further packaged in paperboard boxes. The lotion should be applied once only onto the scalp on dry hair in a ventilated place, and away from any flame or incandescent object. After using the product, the head should be washed with a gentle shampoo that makes removal of the dead nits easier.</p>	3808.91	30.04 and 38.08	GIRs 1 and 6.
5	<p>用於治療頭皮的蟲子和蟲卵（頭蝨）的抗寄生蟲乳液，含有赤蘚酮、胡椒基丁醚、異十二烷和推進劑氣體 HFA134a。125 毫升塑膠瓶零售裝，更進一步包裝在紙箱中。</p> <p>此乳液應該於通風處僅一次性塗抹在乾燥頭髮的頭皮上，且遠離任何火焰或熾熱的物體。</p> <p>使用產品後，應以溫和的洗髮劑清洗頭部，使死掉的蟲卵更容易被移除。</p>	第 3808.91 目	第 30.04 及 38.08 節	解釋準則一及六
6	<p>Antiparasite lotion for the treatment against lice and nits of the scalp (head lice), containing malathion, permethrin, piperonyl butoxide, isododecane and propellant gas HFA134a.</p> <p>It is presented for retail sale in 125 ml plastic bottles which are further packaged in paperboard boxes. The lotion should be applied once only onto the scalp on dry hair in a ventilated place, and away from any flame or incandescent object. After using the product, the head should be washed with a gentle</p>	3808.91	30.04 and 38.08	GIRs 1 and 6.

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	shampoo that makes removal of the dead nits easier.			
6	<p>用於治療頭皮的蟲子和蟲卵（頭蝨）的抗寄生蟲乳液，含有馬拉硫磷、百滅寧、胡椒基丁醚、異十二烷和推進劑氣體 HFA134a。</p> <p>125 毫升塑膠瓶零售裝，更進一步包裝在紙箱中。</p> <p>此乳液應該於通風處僅一次性塗抹在乾燥頭髮的頭皮上，且遠離任何火焰或熾熱的物體。</p> <p>使用產品後，應以溫和的洗髮劑清洗頭部，使死掉的蟲卵更容易被移除。</p>	第 3808.91 目	第 30.04 及 38.08 節	解釋準則一及六
7	Boxes used as ornaments, made of steatite (soapstone), consisting of a container and a lid, in the shape of a heart or a square	6802.99	68.02 and 71.03	GIRs 1 and 6.
7	由滑石（皂石）製成用作裝飾品的盒子，其組成包括容器和蓋子，形狀為心形或方形	第 6802.99 目	第 68.02 及 71.03 節	解釋準則一及六
8	<p>Security entrance door consisting of the following components :</p> <ul style="list-style-type: none"> <li>●Wood exterior panel (on outside);</li> <li>●Anti-drill shield;</li> <li>●Exterior steel panel assembly profile;</li> <li>●Steel panel;</li> <li>●Longitudinal reinforcement;</li> <li>●Longitudinal reinforcement and 3-point lock;</li> <li>●Sealing gasket;</li> <li>●Omega-profile reinforcing structure (skeleton);</li> <li>●Wood interior panel (on inside);</li> <li>●Interior steel panel assembly profile;</li> <li>●Steel profile frame;</li> <li>●Retractable draught-exclusion system.</li> </ul>	7308.30	73.08 and 83.03	GIRs 1, 2 (b), 3 (b) and 6
8	安全入口門由以下部件組成：	第 7308.30 目	第 73.08 及 83.03 節	解釋準則一、二（乙）、三（乙）及

No 項次	Product description 貨品說明	Classification 分類決定	HS codes considered 稅則考量	Classification rationale 分類依據
	<ul style="list-style-type: none"> <li>●木製外牆板（外側）；</li> <li>●防鑽盾；</li> <li>●外部鋼板組裝型材；</li> <li>●鋼板；</li> <li>●縱向加固；</li> <li>●縱向加固和 3 點門鎖；</li> <li>●密封墊片；</li> <li>●歐米茄型加強結構（骨架）；</li> <li>●木製內部面板（內部）；</li> <li>●內部鋼板組裝型材；</li> <li>●鋼型材框架；</li> <li>●伸縮式密封條。</li> </ul>			六
9	<p>Security entrance door consisting of the following components :</p> <ul style="list-style-type: none"> <li>●Steel exterior panel (on outside);</li> <li>●Anti-drill shield;</li> <li>●Exterior steel panel assembly profile;</li> <li>●Steel panel;</li> <li>●Longitudinal reinforcement;</li> <li>●Longitudinal reinforcement and 3-point lock;</li> <li>●Sealing gasket;</li> <li>●Omega-profile reinforcing structure (skeleton);</li> <li>●Wood interior panel (on inside);</li> <li>●Interior steel panel assembly profile;</li> <li>●Steel profile frame;</li> <li>●Retractable draught-exclusion system.</li> </ul>	7308.30	73.08 and 83.03	GIRs 1 and 6.
9	<p>安全入口門由以下部件組成：</p> <ul style="list-style-type: none"> <li>●鋼鐵製外牆板（外側）；</li> <li>●防鑽盾；</li> <li>●外部鋼板組裝型材；</li> <li>●鋼板；</li> <li>●縱向加固；</li> <li>●縱向加固和 3 點門鎖；</li> <li>●密封墊片；</li> <li>●歐米茄型加強結構（骨架）；</li> <li>●木製內部面板（內部）；</li> <li>●內部鋼板組裝型材；</li> <li>●鋼型材框架；</li> </ul>	第 7308.30 目	第 73.08 及 83.03 節	解釋準則一及六

No 項次	Product description 貨品說明	Classification 分類決定	HS codes considered 稅則考量	Classification rationale 分類依據
	●伸縮式密封條。			
10	<p>A centrifugal juicer with a self-contained, ventilated, single phase industrial synchronous electric motor, used for extracting fruit/vegetable juices, consisting of a stainless steel motor unit with push-type “On-Off” buttons, a stainless steel bowl, a plastic flange, a stainless steel basket, a plastic lid with feed tube and pouring and ejector spouts, a stainless steel grater disk, and a plastic waste container. The appliance, which is for commercial use (bars, restaurants, canteens, day nurseries, clinics, diet kitchens, etc.), has the following technical characteristics :</p> <ul style="list-style-type: none"> <li>●Motor speed : 3,000 rpm;</li> <li>●Motor power : 700 W;</li> <li>●Intensity: 7 Amp.;</li> <li>●Electrical connection : 230 V/50 Hz;</li> <li>●Throughput : 100-120 kg fruit/vegetables per hour;</li> <li>●Waste container capacity : approximately 6 litres;</li> <li>●Weight : approximately 11 kg;</li> <li>●Dimensions : 505 mm x 235 mm x 420 mm.</li> </ul>	8435.10		GIRs 1 and 6.
10	<p>榨取水果/蔬菜汁之離心榨汁機，具有獨立、通風之工業級單相同步電動機，由按壓式開關之不銹鋼電動機、不銹鋼碗、塑料法蘭、不銹鋼籃、帶有進料管及傾倒嘴之塑料蓋、不銹鋼磨盤和塑料殘渣容器等組成。</p> <p>用於商業用途（酒吧、餐廳、食堂，日間托兒所、診所、飲食廚房等）。</p> <p>具有以下技術特點：</p> <ul style="list-style-type: none"> <li>●電動機轉速：3,000 rpm;</li> <li>●電動機功率：700 W;</li> <li>●工作電流：7 安培</li> <li>●工作電壓/頻率：230 V / 50 Hz;</li> </ul>	第 8435.10 目		解釋準則一及六

No 項次	Product description 貨品說明	Classification 分類決定	HS codes considered 稅則考量	Classification rationale 分類依據
	<ul style="list-style-type: none"> <li>●產量：每小時 100-120 公斤水果/蔬菜；</li> <li>●殘渣容器容量：約 6 升；</li> <li>●重量：約 11 公斤；</li> <li>●尺寸：505 mm x 235 mm x 420 mm.</li> </ul>			
11	<p>A vegetable preparation machine with a self-contained, three phase electric motor, used for continuously feed slicing, dicing, shredding, grating, and preparing French fries and julienne. It consists of a motor unit, a feeding head with two openings and pushers, and a control panel with push-type “On-Off” buttons. It also includes one 3 mm (1/8” ) slicing disc and one 3 mm (1/8” ) medium grating disc. The appliance, which is for commercial use, has the following technical characteristics :</p> <ul style="list-style-type: none"> <li>●Motor speed : 375 rpm;</li> <li>●Motor power : 600 W;</li> <li>●Electrical connection : 400 V/50 Hz;</li> <li>●Prepare 1,200 servings in 3 hours or less;</li> <li>●Weight : approximately 15 kg;</li> <li>●Dimensions : 745 mm x 610 mm x 310 mm.</li> </ul>	8438.60		GIRs 1 and 6.
11	<p>蔬菜製備機，具有獨立、三相之電動機，可連續進料，進行切片、切丁、切條、切絲等工作，作為炸薯條及條絲狀材料準備之用。由電動機、帶兩個開口和推桿的進料頭、具按壓式開關之控制面板等組成。它還包括一個 3 毫米（1/8 吋）切片盤及和一個 3 毫米中等柵格盤。用於商業用途。具有以下技術特點：</p> <ul style="list-style-type: none"> <li>●電動機轉速：375 rpm;</li> <li>●電動機功率：600 W;</li> <li>●工作電壓/頻率：400 V / 50 Hz;</li> <li>●3 小時以內可準備 1200 份;</li> <li>●重量：約 15 公斤;</li> <li>●尺寸：745 mm x 610 mm x 310 mm。</li> </ul>	第 8438.60 目		解釋準則一及六
12	An emulsifier-mixer with a self-	8438.80		GIRs 1 and 6.

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	<p>contained, three phase electric motor, used for preparing mixed liquid and semi-liquid foods, consisting of a stainless steel motor unit, a stainless steel stock-pot shaped bowl with a handle and a lid equipped with a bowl and lid scraper assembly, a stainless steel cutter blade, and a control panel with push-type "On-Off" buttons and a speed selector. The appliance, which is for commercial use (hospitals, restaurants and pharmaceutical and chemical laboratories), has the following technical characteristics :</p> <ul style="list-style-type: none"> <li>●Motor speed : 1,500/3,000 rpm;</li> <li>●Motor power : 950/1.300 W;</li> <li>●Electrical connection : 230-400 V/50 Hz;</li> <li>●Bowl capacity : approximately 6.6 litres;</li> <li>●Weight : approximately 26 kg;</li> <li>●Dimensions : 520 mm x 280 mm x 340 mm.</li> </ul>			
12	<p>乳化攪拌機，具有獨立式三相電動機，用於製備混合液體和半液體食品，由不銹鋼電動機、具手柄和蓋子及配有碗和蓋用刮刀之不銹鋼儲罐形碗、不銹鋼切割刀片和具按壓式開關和速度選擇器之控制面板組成。用於商業用途（醫院、餐館、製藥和化學實驗室）。具有以下技術特點：</p> <ul style="list-style-type: none"> <li>●電動機轉速：1,500 / 3,000 rpm;</li> <li>●電動機功率：950 / 1.300 W;</li> <li>●工作電壓/頻率：230-400 V / 50 Hz;</li> <li>●碗容量：約 6.6 升;</li> <li>●重量：約 26 公斤;</li> <li>●尺寸：520 mm x 280 mm x 340 mm</li> </ul>	第 8438.80 目		解釋準則一及六
13	Combined gas-electric room heater.	8516.29	73.21 and 85.16	GIRs 1 and 6.
13	具「瓦斯-電」複合供熱方式之空間加熱器。	第 8516.29 目	第 73.21 及 85.16 節	解釋準則一及六
14	Car-assembly sets comprising all the parts of the complete motor cars to	87.03	GIR 2(a)(*)	GIRs 1 and 2(a).

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	<p>be assembled.</p> <p>(*) Operations such as : vehicle identification number fixation, brake system charging and bleeding air from brakes, charging of the steering booster system and cooling and conditioning systems, headlights regulation, wheel geometry regulation, and regulation of brakes, which are carried out after assembling all the parts into complete motor cars, do not render GIR 2 (a) inapplicable.</p>			
14	<p>汽車組裝套件包含組裝完整機動車輛之所有零件。</p> <p>(*) 將所有零件組裝成完整之機動車輛後，執行下列作業：車輛識別號碼之固定、煞車系統之充放氣、轉向動力輔助系統及冷卻/空調系統之充電、頭燈調較、車輪幾何調整及煞車器調整，適用解釋準則二(甲)。</p>	第 87.03 節	解釋準則二(甲)(*)	解釋準則一及二(甲)
15	<p>Set of motorcycle parts consisting of (CASE 1) :</p> <ul style="list-style-type: none"> <li>●Control Panel;</li> <li>●Gasoline engine 124,1cm3 (Motor);</li> <li>●Frame body;</li> <li>●Fuel Tank;</li> <li>●Harness Wire;</li> <li>●Seat;</li> <li>●Steering Handle Pipe;</li> <li>●Headlight;</li> <li>●Front Fender;</li> <li>●Fork Top Bridge;</li> <li>●Set/Starting motor;</li> <li>●Front Fork R/L;</li> <li>●Exhaust Muffler;</li> <li>●Rear Cushion.</li> </ul>	87.11	GIR 2(a)	GIRs 1 and 2(a).
15	<p>一套摩托車之零件組(CASE 1) ，包括下列：</p> <ul style="list-style-type: none"> <li>●控制面板；</li> </ul>	第 87.11 節	解釋準則二(甲)	解釋準則二(甲)



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	<ul style="list-style-type: none"> <li>●汽油引擎 124.1 立方公分（馬達）；</li> <li>●車架；</li> <li>●油箱；</li> <li>●線束</li> <li>●座椅</li> <li>●轉向手把管</li> <li>●大燈</li> <li>●前擋泥板</li> <li>●前叉頂樑</li> <li>●設定/起動馬達；</li> <li>●左右前叉；</li> <li>●消音器</li> <li>●後靠墊</li> </ul>			
16	Set of motorcycle parts consisting of (CASE 2) : <ul style="list-style-type: none"> <li>●Control Panel;</li> <li>●Frame body;</li> <li>●Fuel Tank;</li> <li>●Harness Wire;</li> <li>●Seat;</li> <li>●Steering Handle Pipe;</li> <li>●Headlight;</li> <li>●Front Fender;</li> <li>●Front Top Bridge;</li> <li>●Set/Starting motor;</li> <li>●Front Fork R/L;</li> <li>●Exhaust Muffler;</li> <li>●Rear Cushion;</li> <li>●Battery;</li> <li>●Chain;</li> <li>●Side Cover (heads)(set of side cover S/C);</li> <li>●Kick starter arm, gear change pedal and brake pedal.</li> </ul>	The articles of this set are classifiable according to their own appropriate heading.	GIR 2(a)	GIR 1.
16	一套摩托車零件組(CASE 2)，包括下列： <ul style="list-style-type: none"> <li>●控制面板；</li> <li>●框體；</li> <li>●油箱；</li> <li>●線束</li> <li>●座椅</li> <li>●轉向手把管</li> <li>●大燈</li> <li>●前擋泥板</li> </ul>	本套之零件依各自適當節分類	解釋準則二（甲）	解釋準則一

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	<ul style="list-style-type: none"> <li>●前叉頂樑</li> <li>●設定/起動馬達;</li> <li>●左右前叉;</li> <li>●消音器</li> <li>●後靠墊</li> <li>●電池</li> <li>●鏈條</li> <li>●側蓋(頭)(側蓋S / C套);</li> <li>●起動臂, 變速踏板和剎車踏板。</li> </ul>			
17	Game and multimedia chair, with 2.1 sound system - amplifier, stereo speakers and powered subwoofer.	9401.61	85.18 and 94.01	GIRs 1 and 6.
17	遊戲及多媒體椅, 附有 2.1 聲道系統 - 擴大機、立體揚聲器及主動式重低音揚聲器。	第 9401.61 目	第 85.18 及 94.01 節	解釋準則一及六