

Classification Rulings – HS Committee 50th Session

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (50th Session – September 2012) 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	A chemically impregnated neck collar for dogs, with the following composition : flumethrin (0.225 g), propoxur (1 g), titanium dioxide (E171) (0.0061 g), yellow iron oxide (E172) (0.0099 g), di-n-butyl adipate, diethylhexyl phthalate, epoxidized soybean oil and stearic acid. The collar (the excipient) measures approximately 48 cm in length, 1.4 cm in width and 0.2 cm in thickness. The collar is pointed at one end and has a moulded slide buckle at the other end to attach the collar around the neck of a dog. The product is packed in a plastic bag and presented in a carton box for retail sale.	3808.91	3808.99	GIRs 1 and 6.
1	一種經化學品浸漬的狗項圈，含下列成分：氟氯苯菊酯（0.225 克）、安丹（1 克）、二氧化鈦（E171）（0.0061 克）、氧化鐵黃（E172）（0.0099 克）、己二酸二正丁酯、鄰苯二甲酸二乙基己基酯、環氧化大豆油及硬脂酸。項圈（載體）約 48 公分長，1.4 公分寬及 0.2 公分厚。項圈由一端與另一端之滑動扣扣繫於狗的脖子周圍。產品以塑膠袋包裝，置於箱中供零售。	第 3808.91 目	第 3808.99 目	解釋準則一及六
2	Three types of water bottles for bicycles : 1. Bottles of plastics, fitted with screw-top closures with stopper and a round base form, having various colours and printed patterns, and having a capacity between 600 and 750 ml. Some bottles are double-layered with some foil blanket-style insulating material in the air cavity which can keep the temperature of the contents for 2 ½ hours. Some bottles have a concave shape in order to facilitate their grip.	3924.90	39.23, 39.24 and 39.26	GIRs 1 and 6.

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	<p>The bottles at issue are designed for insertion into a bottle holder on bicycles.</p> <p>2. Drinking bottle of plastics, having a dual chamber, with a capacity of 1,100 ml in the main chamber and 470 ml in the smaller inner chamber which is removable for cleaning or freezing, fitted with screw-top closure, flexible tubes or straws and specially designed to be used with aero bars that have a narrow extension width on a bicycle.</p> <p>3. Article of plastics, with a triangle prism shape, having 1,200 ml fluid capacity, fitted with screw-top closure, flexible tube or straw and specially designed to be used with down tube and seat tube mount configurations. An additional mounting kit is required to fit the article on a bicycle.</p>			
2	<p>三款自行車用水壺</p> <p>1. 塑膠瓶，配有具塞子的螺紋上蓋及圓形底座，具有各種顏色及印刷圖案，且容量在 600 至 750 毫升間。有些瓶子在雙層內具有鋁箔包裹式（foil blanket-style）的絕熱材料，使內容物能保持溫度達 2.5 小時。有些瓶子為了容易拿握，作成凹型的形狀。這些瓶子是被設計插入自行車上的瓶架。</p> <p>2. 塑膠飲料瓶，具有 2 個腔室，主腔室容量 1100 毫升及清潔或冷凍時可移除的較小內腔 470 毫升，配有螺紋上蓋、可撓性管或吸管，且特別設計配合自行車上的休息把（aero bars）使用。</p> <p>3. 塑膠製品，三角柱形，液體容量 1200 毫升，配有螺紋上蓋、可撓性管或吸管，且特別設計配合車架下管及椅管裝配使用。必須額外的安裝套件使本製品裝置於自行車上。</p>	第 3924.90 目	第 39.23、 39.24 及 39.26 節	解釋準則一及六
3	Terracotta cladding elements having various formats and finishes, used in the building industry for exterior or interior cladding purposes, attached by means of special corrosion-resistant metal clips to vertical or horizontal metal profiles secured to the main structure, on which insulation can be positioned.	6907.90	69.04 and 69.07	GIRs 1 and 6.

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3	各種形式與整飾之陶瓷覆蓋元件，用於建築行業內部或外部覆蓋用途，係藉由特殊耐腐蝕金屬材質夾具，固定到主結構上垂直或水平之金屬型材上，作為隔絕之用。	第 6907. 90 目	第 69. 04 及 69. 07 節	解釋準則一及六
4	Product used for heat and/or sound insulation, made of glass fibres (glass wool), presented in rolls. The product has the following dimensions: length 6250 to 10000 mm, width 1200 mm and thickness 50 mm. The product is made of glass staple unparallel (randomly located) fibres which are associated with synthetic filament bonding. It is impossible to separate the elementary thread (fibre) from the materials produced from such technologies without damaging the product.	7019.39	7019.31 and 7019.39	GIRs 1 and 6.
4	玻璃纖維（玻璃棉）製，用於隔熱和/或隔音之產品，成卷。尺寸：長 6250 至 10000mm，寬 1200mm，厚度 50mm。該產品係以非平行排列（隨機分佈）之玻璃短纖維與合成纖維長絲組合黏合而成，在不損壞產品之情形下個別紗線（纖維）無法分離出來。	第 7019. 39 目	第 7019. 31 及 7013. 39 目	解釋準則一及六
5	Charcoal starter taking the form of a steel drum, with openings on both sides, fitted with a handle and comprising a perforated metal plate inside. The cylinder is 275 mm high and 170 mm in diameter. The inside is perforated to facilitate air circulation. The perforated plate divides the drum into two chambers of different volumes. The charcoal is placed in the top chamber while the bottom chamber is filled with newspaper. The charcoal starter is placed on a barbecue or grill and the burning newspaper lights the charcoal. Its complete combustion, from the bottom to the top, is facilitated and accelerated by the chimney effect, especially by the warmed air rising following the reduction in density of the charcoal. Once all the charcoal has turned to embers, the contents of the charcoal starter are scattered onto the barbecue or grill.	7321.89	73.21 and 73.26	GIRs 1 and 6.
5	木炭起火爐，係鋼鼓的形式，兩端開口，並安裝有一個把手，內部有一個多孔金屬隔板。其高度為 275 毫米，直徑為 170 毫米。內部隔板之穿孔，係便於空氣流通。多孔金屬板將鋼鼓隔成不同體積的兩個室。木炭被放置在上半	第 7321. 89 目	第 73. 21 及 73. 26 節	解釋準則一及六

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	部，而底部則填滿報紙。木炭起火爐 放置在燒烤或烤肉架上並燃燒報紙以點燃木炭。由於煙囪效應，從底部到頂部加速燃燒，尤其因為熱空氣通過木炭的密度降低，溫熱氣流上升，使木炭完全燃燒。一旦所有的木炭已燃燒，木炭起火爐中之木炭則被散佈到燒烤或烤架上。			
6	Connecting link consisting of two symmetrical, arc-shaped elements connected to each other during the assembly process by means of a steel pin and a retainer bushing which prevents the pin from falling out while maintaining the flexibility of the joint. The link is hotstamped and painted by powder spraying and is designed to be used in a hoisting device (sling end, hooks, master links, etc.) to form a hoisting assembly (with crossbeams, grabs and textile slings).	7326.90	73.26 and 83.08	GIRs 1 and 6.
6	聯接桿為兩個相互對稱的弧形元件，並藉由鋼銷和固定套組裝連接，以防止元件脫落，並維持其靈活伸縮。聯接桿是經熱沖壓、粉末噴塗，並設計在曳引裝置中使用（吊索端，鉤，主鋼圈等），以形成一個曳引組件（具有橫梁，抓斗和紡織品吊索）。	第 7326. 90 目	第 73. 26 及 83. 08 節	解釋準則一及六
7	Certain types of hand-held peelers and graters for vegetables or fruit.	8205.51		GIRs 1 and 6.
7	蔬菜或水果之某些類型的手持去皮機和磨碎器。	第 8205. 51 目		解釋準則一及六
8	A self-propelled machine (mobile crane) consisting of a 6-wheeled chassis with a diesel engine and four outriggers. The chassis supports a turntable capable of rotating 360°, on which are permanently mounted the following : a 36 m long hydraulic telescopic boom with a hoist system and a hook block; and a telescopic beam with the driving and operator's cab, which houses both crane and driving controls. During road driving the cab is positioned and mechanically locked at the front of the chassis. During crane operation, the telescopic beam can lift the cab up to a maximum operator eye level of 7.8 m. The crane has a maximum capacity of 45 t, a maximum lifting height of 48 m and a maximum radius of 39 m.	8426.41		GIRs 1 and 6.
8	一種自走式機（移動式起重機）由具有柴油發動機和四個支柱，6 輪式底盤。該底盤可支持轉盤 360° 旋轉，轉盤安裝有：36 米	第 8426. 41 目		解釋準則一及六

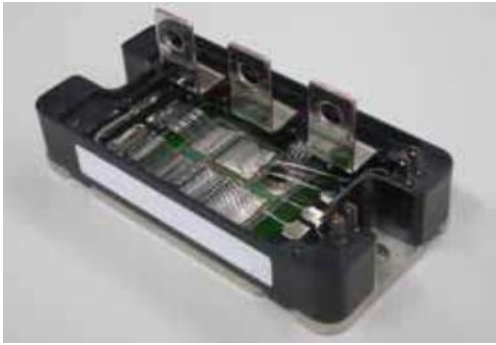
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	長具有提升系統和吊鉤之液壓伸縮臂;和容納起重機伸縮桿驅動和駕駛控制之工作室。在道路駕駛時，工作室的位置在機箱前部並以機械方式鎖定。在起重機作業時，伸縮桿可將工作室舉升達最高 7.8 m 的操作者視線水平。起重機最大負重量為 45 噸，最大升舉高度為 48 米，最大工作半徑為 39 米。			
9	<p>Tablet computer, designed to be primarily operated by using its touch screen, featuring Wi-Fi network, mobile network and Bluetooth connectivity.</p> <p>The machine has the following main characteristics :</p> <p>Dimensions 190 x 120 x 12 mm</p> <p>Weight 0.4 kg</p> <p>Display :</p> <ul style="list-style-type: none"> - Size (diagonal) 18 cm - Resolution 1024 x 600 - Technology TFT LCD (C-Type, PLS) <p>Input technology Capacitive Multi-touch</p> <p>CPU :</p> <ul style="list-style-type: none"> - Model Cortex A8 - Architecture ARM - Frequency (GHz) 1.0 - Cores..... 1 <p>Storage :</p> <ul style="list-style-type: none"> - Type SSD - Capacity 16 / 32 GB <p>Storage expansion Micro SD</p> <p>RAM 0.512 GB</p> <p>Connectivity :</p> <ul style="list-style-type: none"> - Wi-Fi 802.11a/b/g/n - Bluetooth® 3.0 - Cellular GSM / GPRS / EDGE, HSPA / HSDPA / CDMA <p>GPS Assisted GPS</p> <p>Camera Front (1.3 MP) and back (3 MP)</p>	8471.30	84.71 and 85.17	GIRs 1 (Note 3 to Section XVI and Note 5 (A) to Chapter 84) and 6.
9	<p>平板電腦，設計主要以使用觸控螢幕操作，並以 Wi-Fi 網絡、行動網絡和藍牙之連接性為主要特色者。</p> <p>其具有以下之主要特性：。</p> <p>尺寸..... 190 x 120 x 12 mm</p>	第 8471.30 目	第 84.71 及 85.17 節	解釋準則一(第 16 類類註 3 及第 84 章章註 5(甲))及六

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	<p>重量..... 0.4 kg</p> <p>顯示器規格:</p> <p>-大小(對角線).18 cm(註:7 吋)</p> <p>-解析度.....1024 x 600</p> <p>-技術.....TFT LCD(C-Type, PLS)</p> <p>觸控技術 電容式多點觸控</p> <p>CPU:</p> <p>-型號Cortex A8</p> <p>-架構ARM</p> <p>-頻率(GHz) ... 1.0</p> <p>-核心數..... 1</p> <p>儲存器規格:</p> <p>-Type SSD</p> <p>-容量 16/32 GB</p> <p>記憶卡擴充插槽..... Micro SD</p> <p>記憶體 0.512 GB</p> <p>連接能力:</p> <p>-Wi-Fi 802.11a/b/g/n</p> <p>-Bluetooth® . 3.0</p> <p>-Cellular ... GSM/GPRS/EDGE, HSUPA/HSDPA/CDMA</p> <p>GPS Assisted GPS</p> <p>相機規格..... Front (1.3 MP) and back (3 MP)</p>			
10	<p>A colour monitor comprising a 23.1 inch (58.67 cm) TFT AMLCD (thin film transistor active-matrix liquid crystal display) panel combined with control circuitry, input receptacles and adjustment controls in a case suitable for mounting in place and certified as suitable for installation in a marine environment. The apparatus includes the following components and features :</p> <p>- 1600 x 1200 pixels, pixel pitch 0.294 x 0.294 mm, up to 16.7 million colours;</p>	8528.51	8528.51 and 8528.59	GIRs 1 and 6.

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	<ul style="list-style-type: none"> - Light intensity 400 cd/m²; - Contrast ratio 600:1; - Viewable Angle ± 85 deg. (Up/Down/Left/Right); - Response time 12 ms (Black-White-Black) or 8 ms (Gray-to-Gray); - Images supported : VGA, SVGA, XGA, SXGA, UXGA, WUXGA; - Video standards supported : Interlaced NTSC and PAL/SECAM video, Composite video; - Resistive touch-sensitive screen; - Signal input/output receptacles : DVI-I Signal IN, RGB Signal IN (HD D-SUB), RGB Signal OUT (HD D-SUB), Multifunction (D-SUB), USB I/O (Type B Conn.); - Power terminals : AC Power IN (Standard IEC Inlet), DC Power IN (D-SUB Connector), AC Power OUT (Standard IEC Outlet); - Controls on front bezel : Power, brightness, hotkeys (left/right – push buttons), Mode Status Red/Orange/Green Illuminated LED-ring indicator. 			
10	<p>彩色監視器，由 23.1 英寸(58.67 公分)TFT AMLCD(薄膜電晶體主動矩陣式液晶顯示)面板、控制電路、輸入插座、調整用控件，以及，一個適合壁掛固定且經認證適合安裝於航海環境之機殼組成，其包括以下之組件及特徵：</p> <ul style="list-style-type: none"> -1600×1200 畫素，畫素點距 0.294 mm，高達 16.7 百萬顏色。 -亮度 400 cd/m²。 -對比度 600:1。 -視角±85 度(上/下/左/右)。 -反應時間 12ms(Black-White-Black) 8ms(Gray-to-Gray)。 -支援畫面格式：VGA, SVGA, XGA, SXGA, UXGA, WUXGA。 -支援視訊標準：交錯式 NTSC PAL/SECAM、複合視頻。 -電阻觸控螢幕。 -信號輸出/入插座：DVI-I IN、RGB IN(HD 	第 8528.51 目	第 8528.51 及 8528.59 目	解釋準則一及六

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	<p>D-SUB)、RGB OUT(HD D-SUB)、多功能(D-SUB)、USB(Type B)。</p> <p>-電源端子:AC 電源輸入、DC 電源輸入(D-SUB Connector)、AC 電源輸出。</p> <p>-前面板控件:電源、亮度、熱鍵(左/右-按鍵), 紅/橘/綠 LED 環形發光模式狀態指示器。</p>			
11	<p>Colour monitor comprising a 19 inch (48.3 cm) TFT LCD (thin film transistor liquid crystal display) active matrix panel combined in the same housing with control circuitry, two USB (Universal Serial Bus) downstream connectors, one USB upstream connector, one DVI-D (digital visual interface – for digital signal only) connector, one VGA (Video Graphics Array) connector and front panel controls (Menu, Minus/Auto, Plus/Input, Power).</p> <p>The monitor has the following basic features :</p> <ul style="list-style-type: none"> - Maximum Graphic Resolution 1280 x 1024 (60 Hz) pixels (analog and digital inputs); - Pixel pitch 0.294 mm; - Brightness 250 cd/m²; - Contrast ratio 1000:1; - Horizontal frequency 24 – 83 KHz; - Vertical refresh rate 50 – 75 Hz. 	8528.51	8528.51 and 8528.59	GIRs 1 and 6.
11	<p>彩色監視器，由 19 英寸(48.3 公分)TFT LCD(薄膜電晶體式液晶顯示)主動矩陣式面板、外殼，並與控制電路、2 組 USB 下埠連接器、1 組 USB 上埠連接器、DVI-D 及 VGA 各 1 組連接器，以及前面板控件(選單、減少/自動、增加/輸入選擇、電源)組合而成。</p> <p>該監視器具有以下基本特徵：</p> <ul style="list-style-type: none"> -最大圖像解析度 1280×1024(60 Hz)畫素(類比及數位輸入)。 -畫素點距 0.294 mm。 -亮度 250 cd/m²。 -對比度 1000：1。 -水平頻率 24-83 KHz。 -垂直刷新率 50-75 Hz。 	第 8528.51 目	第 8528.51 及 8528.59 目	解釋準則一及六
12	<p>Colour monitor comprising a 20.1 inch (51 cm) TFT LCD (thin film transistor liquid</p>	8528.51	8528.51 and 8528.59	GIRs 1 and 6.

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	<p>crystal display) active matrix panel combined in the same housing with control circuitry, one USB (Universal Serial Bus) upstream connector, four USB downstream connectors, two DVI-I (digital visual interface – integrated (digital and analog)) connectors and front panel controls (Menu, Minus/Auto, Plus, Input Select, Power).</p> <p>The monitor has the following basic features :</p> <ul style="list-style-type: none"> - Maximum Graphic Resolution 1600 x 1200 (75 Hz) pixels (analog and digital inputs); - Pixel pitch 0.258 mm; - Brightness 300 cd/m²; - Contrast ratio 1000:1; - Horizontal frequency 30 – 94 KHz; - Vertical refresh rate 48 – 85 Hz. 			
12	<p>彩色監視器，由 20.1 英寸(51 公分)TFT LCD(薄膜電晶體式液晶顯示)主動矩陣式面板、外殼，並與控制電路、1 組 USB 上埠連接器、4 組 USB 下埠連接器、2 組 DVI-I(數位及類比)連接器，以及前面板控件(選單、減少/自動、增加、輸入選擇、電源)組合而成。</p> <p>該監視器具有以下基本特徵：</p> <ul style="list-style-type: none"> -最大圖像解析度 1600x1200(75 Hz)畫素(類比及數位輸入)。 -畫素點距 0.258 mm。 -亮度 300 cd/m²。 -對比度 1000：1。 -水平頻率 30-94 KHz。 -垂直刷新率 48-85 Hz。 	第 8528.51 目	第 8528.51 及 8528.59 目	解釋準則一及六
13	<p>A packaged insulated gate bipolar transistor (IGBT) device (48 mm x 94 mm x 29 mm) containing 2 insulated IGBTs, 2 diodes that are connected in anti-parallel to the transistors in order to protect the transistors from the damage caused by reverse current when the transistors are turned off, and several electrodes. The foregoing are interconnected by aluminium wires and incorporated in a plastic casing which is filled with silicone gel in order to ensure insulation. The functions of the product are : amplification, oscillation, frequency conversion, and switching of electrical current. The product is used for regulating current and voltage in highpower</p>	8541.29	85.04, 85.35 and 85.41	GIRs 1 (Note 8 to Chapter 85) and 6.

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	applications and is capable of handling high current through-put. The rating capacity of voltage is 1200 V and that of current is 150 A. Specific applications include elevators, electric railways, electric vehicles, uninterruptible power supply (UPS), robotics and solar/wind power generators.			
13	<p>經封裝之 IGBT(絕緣閘雙極性電晶體)裝置 (48x94x29 MM) , 由 2 個 IGBT 電晶體、2 個與 IGBT 電晶體反向並聯以保護電晶體免於被反向電流損壞之二極體、多個電極組成, 它們以鋁線互連並被裝於一填充有矽膠之塑料外殼中以確保絕緣。該產品之功能為放大、振盪、頻率轉換及電流切換, 供用於高功率之應用以調節電流及電壓, 具大電流處理能力, 其額定電壓、電流分別為 1200V、150A, 具體應用包括電梯、電氣化鐵路、電動汽車、不斷電源供應器 (UPS)、機器人及太陽能/風能發電機。</p> 	第 8541.29 目	第 85.04、85.35 及 85.41 節	解釋準則一(第 85 章章註 8)及六
14	<p>A self-propelled vehicle, specially constructed to travel on both road and rail, for electrical welding of rails. The vehicle in question :</p> <ul style="list-style-type: none"> - has been constructed on a chassis frame with solid longitudinal rails and four tubular cross members, of steel; - equipped with two traction axles fitted with two pneumatic tyres each, retractable bogies and differentials, a diesel propelling engine, a hydrostatic automatic transmission by cardan shafts from the engine to the two axles, three braking systems; - its pneumatic tyres are used for circulating the vehicle on the track through contact with the rail wheels by 	8705.90	86.04 and 87.05	GIRs 1 (Note 4 (a) to Section XVII) and 6.

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
	<p>means of existing grooves on the extremities of rail axles with a maximum speed of 47 km/h or circulating on road (with a maximum speed of 32 km/h) or entering and exiting the track;</p> <p>- has a driving cabin with controls, a welding head attached to a double boom mounted on a rotating turret for electric welding operations, and a generator.</p>			
14	<p>一個可行駛於道路及軌道上而用於鋼軌電焊之自走式特別構造車輛。上述之車輛：</p> <ul style="list-style-type: none"> - 已建造於 1 個由鋼製實心縱向導軌和 4 個管狀截面構件所建構之底盤車架上。 - 配備 2 個曳引車軸（每軸裝有 2 個充氣輪胎）、伸縮式轉向架和差速器、1 具柴油推進引擎、1 具靜液壓自動變速箱（通過萬向軸從引擎傳動到 2 個曳引車軸）及 3 個煞車系統。 - 其充氣輪胎被用於以最高速度 47 公里/小時運行於軌道（藉由現有鐵路輪軸之末端槽與軌道輪接觸）；或以最高速度 32 公里/小時運行於道路；或進出軌道。 - 具有 1 個控制駕駛室，1 個連接於雙懸臂（安裝於旋轉台）上用於電焊作業之焊接頭及 1 台發電機。 	第 8705.90 目	第 86.04 及 87.05 節	解釋準則一（第 17 類類註四（甲））及六
15	<p>Cargo box (dimensions : 226 cm (L) x 55 cm (W) x 37 cm (H); weight : 12 kg; volume : 290 l; load capacity : 50 kg) for storing and protecting personal effects, such as skiing equipment, camping equipment, luggage, etc., during travel. It is designed to be mounted on exterior roof luggage racks of a motor vehicle by specific hardware delivered with the box. The box, composed of top and bottom shells of moulded ABS plastic that are attached together on one side, is provided with an integrated lock to restrict access into the box.</p>	8708.99	42.02 and 87.08	GIRs 1 and 6.
15	<p>貨箱（尺寸：226 公分（長）× 55 公分（寬）× 37 公分（高）；重量：12 公斤；體積：290 公升；負載能力：50 公斤），用於旅行時，存儲和保護個人財物如滑雪設備、露營設備及行李等。它被設計成藉由隨箱攜帶之特定硬體，安裝在機動車輛</p>	第 8708.99 目	第 42.02 及 87.08 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
	車頂行李架上。貨箱係由模造 ABS 塑膠製之頂部和底部殼體組成，頂部和底部殼體之一側連接在一起，並提供整合鎖以限制箱子之開啟。			
16	Foldable cargo box (dimensions : 110 cm (L) x 80 cm (W) x 40 cm (H); weight : 7 kg; volume : 280 l; load capacity : 50 kg) for storing and protecting personal effects, such as camping equipment, luggage, etc., during travel. It is designed to be mounted on exterior roof luggage racks of a motor vehicle by specific hardware delivered with the box. The box is composed of a moulded base and exterior surface made of waterproof textile material with welded seams. It is equipped with a sealed zipper and an integrated padlock, which runs most of the way around the base to allow the soft cover of the box to be opened wide for easy loading and unloading. The box can be folded up and stored in a storage bag and a carrying strap delivered with the box.	8708.99	42.02 and 87.08	GIRs 1 and 6.
16	可折疊貨箱（尺寸：110 公分（長）× 80 公分（寬）× 40 公分（高）；重量：7 公斤；體積：280 公升；負載能力：50 公斤），用於旅行時，存放和保護個人財物如露營設備及行李等。它被設計成藉由隨箱攜帶之特定硬體，安裝在機動車輛車頂行李架上。貨箱係由一個模造底座和防水紡織材料焊縫製之外表面軟蓋組成，它配備有一個密封的拉鍊和一個整合掛鎖，拉鍊可以沿著底座周圍的大部分範圍開啟，允許貨箱之軟蓋可以有寬的開口方便物品裝卸。箱子可以折疊並存放在一個存儲袋及一個隨箱背帶內。	第 8708.99 目	第 42.02 及 87.08 節	解釋準則一及六
17	A photographic camera intended to be fitted with an X-ray apparatus and photofluorographic unit for the inspection of patients. The camera records a shadow X-ray image of the organs of the patient, which originate on the fluorescent screen of the camera, onto photographic film. The given camera consists of three main blocks : the tube with fluorographic (X-ray) screen, the objective lens assembly and the tape drive mechanism.	9006.30	90.06 and 90.22	GIRs 1 (Note 3 to Chapter 90) and 6.
17	可裝配 X 光射線器具及螢光攝影單元，供病人檢查用之照相機。該照相機可將螢光	第 9006.30 目	第 90.06 及 90.22 節	解釋準則一（第 90 章章註 3）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
	屏上病人器官之陰影 X 光圖像記錄於軟片上。該相機包括 3 個主要部分：附有螢光屏之 X 光管、物鏡組件及膠卷驅動機構。			六
18	A three-legged stand (tripod) made from an aluminium, magnesium and titanium (AMT) alloy, used to elevate a camera and hold it still. The tripod has two handles allowing up to 360 ° rotation. The tripod is used for digital, photographic and video cameras. The tripod is equipped with all the accessories and fittings needed to mount this kind of apparatus on it, as well as to adjust the height and hold the camera still.	9006.91	76.16, 85.29 and 90.06	GIRs 1 (Note 2 (b) to Chapter 90) and 6.
18	<p>由鋁、鎂及鈦合金製成之三腳架，用以升起相機並使之靜止，具有 2 個把手可允許最大 360 度之旋轉，供數位相機、照相機、影像攝錄機使用，配有供安裝各種裝置以及調整高度和保持相機鏡止之所有附件及配件。</p> <p>*譯註：未來 HS2017 實施後將單腳架、雙腳架、三腳架及其類似品歸列第 9620 節下。</p>	第 9006.91 目	第 76.16、85.29 及 90.06 節	解釋準則一（第 90 章章註 2 乙）及六