

## Classification Rulings - HS Committee 54th Session

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (54th Session - September 2014) 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	Crude palm stearin obtained by a one-stage or multi-stage fractionation of crude palm oil. It contains less than 5 % of free fatty acids and less than 0.25 % of moisture and impurities.	1511.90		GIRs 1 and 6.
1	由粗製棕櫚油經一步驟或多步驟餾分而得的粗製棕櫚油硬脂，其含有少於5%之游離脂肪酸，與少於0.25%水分及不純物。	第 1511.90 目		解釋準則一及六
2	Refined, bleached, deodorized (RBD) palm stearin obtained by the fractionation of palm oil after crystallization at controlled temperatures. It is used as cooking oil, for shortening margarine and for the production of confectionary and bakery products.	1511.90		GIRs 1 and 6.
2	棕櫚油在溫度控制下結晶、餾分而得之精煉、脫色、脫臭的棕櫚油硬脂。可當作烹飪用油，用於酥脆人造奶油，或糕餅及烘培麵包製品。	第 1511.90 目		解釋準則一及六
3	Crisp product in the form of extruded curls, consisting of maize (corn) groats, sunflower oil and cheese powder, the latter itself containing cheese powder, buttermilk powder, colouring matter (paprika extract) and salt. The cheese powder content is 15 % by weight and the salt content is 2.2 % by weight. The maize (corn) groats having a moisture content of 12 % - 13 % are further moistened by adding 2 % - 6 % water to achieve the optimal friction in the extruder, which creates the pressure and high temperature needed. In the die outlets, the pressure rapidly decreases when introducing air, and the matrix expands on leaving the extruder. After	1904.10		GIRs 1 and 6

	extrusion, the corn curls are dried and the cheese, sunflower oil and salt mixture is then added to the product in a flavouring drum.			
3	含玉米(玉蜀黍)碎粒、葵花油、乾酪粉(含乾酪粉、酪乳粉、著色料-辣椒萃取物及鹽，其中乾酪粉含15%重量百分比，鹽含2.2%重量百分比)之擠壓製成捲曲狀的脆片製品。 玉米(玉蜀黍)碎粒含有12%~13%水分，於擠壓製程中另加2%~6%水，使其達到最佳摩擦狀態，並製造所需壓力及高溫。當引介空氣及模型離開擠壓模具射出成形時，原高壓將於模具出口快速釋放。擠壓成形之玉黍捲乾燥後，再加入乾酪、葵花子油及鹽之混合物，添加風味，即成產品。	第1904.10目		解釋準則一及六
4	Peach purée obtained from fresh peach by breaking the fruit, sieving the fruit mass through a sieve with an aperture of 4 mm to 8 mm and subsequent heat treatment by steam under reduced pressure (vacuum) at the temperature of 50 °C to 60 °C for 50 to 60 minutes to reduce the water content in the product and increase its viscosity. The product is presented in drums of 160 kg or 235 kg.	2007.99		GIRs 1 (Note 5 to Chapter 20) and 6.
4	由新鮮桃子破皮後，以孔徑4公厘至8公厘之篩子過濾，再於減壓鍋以蒸氣加熱至攝氏50~60度，持續50~60分鐘以減少水分並增加黏度製成的果泥產品，以160KG或235KG桶裝。	第2007.99目		解釋準則一(第20章章註五)及六
5	Spray-dried green apple juice concentrate to which malto-dextrin (having the dextrose equivalent of 5 % to 13 %) has been added (as a carrier agent), in the quantity that it constitutes 57 % by weight of the product. The product is presented in powder form, entirely soluble in water and is intended to be added to foodstuffs, e.g., flavoured milk powder.	2106.90	21.06 and 20.09	GIRs 1 and 6.
5	以麥芽糊精(DE值5~13%)作載體噴霧乾燥的青蘋果汁濃縮物，其中麥芽糊精佔產品的57%重量百分比，本產品以粉末狀形式呈現，完全溶於水中，用於食品添加，如調味奶粉。	第2106.90目	第21.06及20.09節	解釋準則一及六
6	Spray-dried green apple purée to which malto-dextrin (having the dextrose equivalent of 5 % to 13 %) has been added (as a carrier agent), in the quantity that it constitutes 57 % by weight of the product. The product has the dextrose equivalent of 27.82 g/100 g. It is presented in powder form, entirely soluble in water and is intended to be added to	2106.90	21.06 and 20.09	GIRs 1 and 6.

	foodstuffs, e.g., flavoured milk powder.			
6	以麥芽糊精(DE 值 5~13%)作載體噴霧乾燥的青蘋果泥濃縮物，其中麥芽糊精佔產品的 57%重量百分比，本產品 DE 值為 27.82g/100g，以粉末狀形式呈現，完全溶於水中，用於食品添加，如調味奶粉。	第 2106.90 目	第 21.06 及 20.09 節	解釋準則一及六
7	Spray-dried spinach juice concentrate to which potassium carbonate (an acidity regulator) and malto-dextrin having the dextrose equivalent of 5 % to 13 % have been added (as a carrier agent). The quantity of malto-dextrin constitutes 70 % by weight of the product. The product has the dextrose equivalent of 20.81 g/100 g. It is presented in powder form, entirely soluble in water and intended to be added to foodstuffs, e.g., vegetable soups, sauces.	2106.90	21.06 and 20.09	GIRs 1 and 6.
7	以 DE 值 5~13%之麥芽糊精作載體，並加入碳酸鉀(用以調整酸度)噴霧乾燥的菠菜汁濃縮物，其中麥芽糊精佔產品的 70%重量百分比，本產品 DE 值為 20.81g/100g，以粉末狀形式呈現，完全溶於水中，用於食品添加，如蔬菜湯、調味醬。	第 2106.90 目	第 21.06 及 20.09 節	解釋準則一及六
8	Product presented in the form of microgranules, containing hydrogenated palm oil (89.45 %), crude soya lecithin (10 %), silicon dioxide (0.5 %) and flavour enhancer (0.05 %). The product is used as a feed supplement for pigs, put up in sacks with a net weight of 25 kg or 800 kg.	2309.90	15.08 and 23.09	GIRs 1 and 6.
8	本產品以微粒形式呈現，含氫化棕櫚油(89.45%)、粗製大豆卵磷脂(10%)、二氧化矽(0.5%)及增味劑(0.05%)，用作豬飼料添加劑，每包淨重 25 公斤或 800 公斤。	第 2309.90 目	第 15.08 及 23.09 節	解釋準則一及六
9	Plates, presensitised, unexposed, consisting of an electrochemically grained sheet of aluminium coated with ultraviolet (UV) light sensitive chemicals (a mixture of organic resins (phenolic) and diazo compounds). They are presented in various sizes, such as 550 x 650 x 0.30 mm, 605 x 730 x 0.30 mm and 743 x 925 x 0.30 mm. When exposed with UV light through a negative or positive film, developed and processed, the plates will be used for offset printing.	3701.30	37.01 and 84.42	GIRs 1 and 6.
9	未曝光之預塗式感光平版(PS 版)，係一塗佈對紫外線具感光性之化學物質【有機樹脂(酚樹脂)與重氮化合物】的電解粗化鋁片，具多種尺寸，	第 3701.30 目	第 37.01 及 84.42 節	解釋準則一及六

	如 550×650×0.3 公厘、605×730×0.3 公厘及 743×925×0.3 公厘，此版以負片或正片經紫外線曝光、顯影及處理後，即可用於平版印刷。			
10	<p>Two women' s garments worn separately or together when attached by a slide fastener (zipper) and having the following characteristics :</p> <ul style="list-style-type: none"> <li>- the inner garment (colour fuchsia) is 100 % polyester, with fleece look. It has sleeves, pockets, a collar and full-length opening at the front, with a slide fastener (zipper).</li> <li>- the outer garment (colours purple and violet) is designed to cover the upper part of the body. It is made from 100 % nylon coated with polyurethane on the interior surface, with a 100 % nylon lining. The garment has a collar, pockets and a detachable hood which is attached to the garment by means of a slide fastener (zipper), press fasteners and hook and loop (Velcro) strips. There is a draw-string to tighten the garment at the bottom. It closes at the front, right over left, with a zipper concealed beneath a placket held in place by hook and loop (Velcro) strips. The plastic coating, which cannot be seen with the naked eye on the exterior surface of the outer garment, is visible to the naked eye on the interior surface of the outer fabric.</li> </ul>	<p>The two garments to be classified separately.</p> <p>6102.30</p> <p>6210.50</p>		<p>GIRs 1 (Note 14 to Section XI and Note 9 to Chapter 61) and 6. GIRs 1 (Note 14 to Section XI, Note 2 (a) to Chapter 59, Notes 5 and 8 to Chapter 62) and 6.</p>
10	<p>兩件式女裝，可分開穿著或利用滑動扣件(拉鏈)連結後合併穿著，並具有以下特徵：</p> <ul style="list-style-type: none"> <li>- 內層服裝(顏色紫紅色)為 100%聚酯針織物製成，刷毛外觀，其具有袖、口袋、領子及前面全開襟以拉鍊繫合。</li> <li>- 外層衣服(顏色紫色及紫羅蘭色)被設計為覆蓋上半身之服裝。它係以一內側塗佈 PU 之 100% 尼龍紡織物製成，並以另一尼龍織物作內裡。此衣服具有領子、口袋及一可拆卸式頭巾，該頭巾與衣服以拉鍊繫合，並輔以壓扣、黏扣帶加強扣合。衣服有繫繩用以綁緊底部。衣服以前方開合，右前襟覆蓋左前襟，下襬開襟處有拉鍊以黏扣帶隱藏住。衣服外側表面之塑膠塗層用肉眼看不見，外層織物的內側表面用肉眼可看見該塑膠塗層物。</li> </ul>	<p>該二件衣服須分開歸列稅則：</p> <p>第 6102.30 目</p> <p>第 6210.50 目</p>		<p>解釋準則一 (第 11 類類註 14、第 61 章章註 9)、及六 解釋準則一 (第 11 類類註 14、第 59 章章註 2(甲)、第 62 章章註 5、8)、及六</p>

11	Shovel-shaped polypropylene sticks (127.5 or 162.3 mm in length), with rectangular heads covered with two layers of knitted textile material of polyester yarn by thermal bonding. They are used for precision spot cleaning of grooves, tracks, slots and other small spaces, and applying or removing lubricants, adhesives and other solutions, as well as solvents, in so-called “cleanrooms”, which have a controlled low level of contamination.	6307.90	63.07 and 96.03	GIRs 1, 3 (b) and 6.
11	聚丙烯塑膠製鏟形條棒(長度127.5或162.3mm)，具有方形之一端以熱黏合方式覆蓋兩層聚酯紗織成的針織物。使用於清潔溝槽、軌道、狹縫及其他微細處之細小汙漬，還可用於塗抹或清除潤滑油、黏著劑或其他溶液及溶劑，在所謂“無塵室”中，其具有一可控制低程度汙染的性質。	第6307.90目	第63.07及96.03目	解釋準則一、三(乙)及六
12	Colour monitor comprising a 23 inch (58.4 cm) TFT LCD (thin film transistor liquid crystal display) active matrix panel combined in the same housing with integrated speakers, control circuitry, one VGA (Video Graphics Array) connector, one HDMI (High-Definition Multimedia Interface) connector, one Audio-In connector and front panel controls (Menu, Minus/Volume, Plus/Source, Select/Auto). The monitor has the following basic features : <ul style="list-style-type: none"> <li>- Maximum Graphic Resolution 1920 x 1200 (60 Hz) pixels (analog input);</li> <li>- Pixel pitch 0.265 mm;</li> <li>- Brightness 300 cd/m2;</li> <li>- Contrast ratio 1000:1;</li> <li>- Horizontal frequency 24 - 83 KHz;</li> <li>- Vertical refresh rate 48 - 76 Hz,</li> <li>- High-Bandwidth Digital Content Protection(HDCP).</li> </ul>	8528.51	8528.51 and 8528.59	GIRs 1 and 6.
12	彩色監視器，由23英寸(58.4公分)TFT LCD(薄膜電晶體式液晶顯示)主動矩陣式面板與外殼組合而成，整合有揚聲器、控制電路、VGA、HDMI及聲音輸入端子各1組以及前面板控件(選單、減少/音量、增加/訊號源、選擇/自動)。該監視器具有以下基本特徵： <ul style="list-style-type: none"> <li>- 最大圖像解析度1920x1200(60 Hz)畫素(類比輸入)。</li> <li>- 畫素點距0.265 mm。</li> <li>- 亮度300 cd/m2。</li> <li>- 對比度1000：1。</li> </ul>	第8528.51目	第8528.51及8528.59目	解釋準則一及六

	<ul style="list-style-type: none"> <li>- 水平頻率 24-83 KHz。</li> <li>- 垂直刷新率 48 - 76 Hz。</li> <li>- 高頻寬數位內容保護(HDCP, High-Bandwidth Digital Content Protection)。</li> </ul>			
13	A bar-type assembly of 62 LED packages mounted on a printed circuit board (with the dimension of 440 mm in length, 5 mm in width) in a row with an electric connector at the bottom of the PCB. Each package consists of a LED chip and a diode combined inside. The surface of the package is coated with fluorescent material. The LED array is used in the backlight unit of LCD TVs, tubular-type LED lamps and industrial or exterior lighting.	8541.40	85.41, 85.48 and 94.05	GIRs 1 and 6.
13	條型組件，由 62 組 LED 封裝體以成排方式組裝於印刷電路板(長 x 寬:440x5 mm)上所構成，印刷電路板底部裝有電連接器，其中每個 LED 封裝體內部係為一 LED 晶片與一個二極體組合而成，封裝體表面則塗覆有螢光材料。此 LED 陣列是用來使用於液晶電視、管型 LED 燈以及工業或戶外照明之背光單元中。	第 8541.40 目	第 85.41、85.48 及 94.05 節	解釋準則一及六
14	Two-wheel-driven motor vehicle, with a compression-ignition internal combustion piston (diesel) engine of a cylinder capacity of 1686 cc. The vehicle has a single enclosed space with two doors with windows and two seats with safety equipment for the driver and one passenger and comfort features in the front area; solid, full length, single piece steel sheet side panels without doors or windows and a lift-up tailgate with window at the rear which provides the only access to the load area. Behind the two seats, there is a barrier (bolted into place) separating the front part of the vehicle from the rear part with a platform intended to be loaded with goods; no permanent seats, nor permanent anchor points and fittings for installing seats and safety equipment; no comfort or safety features; and four rings on the platform to secure the load by using straps. There are two spaces behind the front seats, which can be used to install other seats to form a second row. The gross vehicle weight (g.v.w.) is 1950 kg and unladen vehicle weight is 1290 kg.	8704.21		GIRs 1 and 6.
14	具有汽缸容量 1686 cc 壓縮點火式內燃活塞引擎	第 8704.21		解釋準則一



	(柴油引擎或半柴油引擎)之兩輪驅動機動車輛。車輛於前方區域提供一個封閉的舒適空間，有兩個門與窗、兩個座位與安全設備及舒適特性，供駕駛員及一名乘客使用；側板由整塊實體鋼板構成、無門窗；後方為掀背尾門、有窗，作為貨物裝卸的唯一通道。兩個座位後面有一個屏障(以螺栓固定)用以分離車輛前部載人區與後部載貨平台，該載貨區沒有固定座位、也沒有供安裝座椅和安全設備的固定錨點和接頭，無舒適或安全特性；載貨平台有四個環，供使用束帶來固定負載貨物。在前座後面有兩個空間，可以用來安裝第二排座椅。車輛總重(G.V.W.)為 1950 公斤，空載車重 1290 公斤。	目		及六
15	Motorcycle, specially modified and equipped with fire fighting equipment. The fire fighting equipment, which is mounted on to an added stainless steel frame, consists of two interconnected 25 litre tanks for premixed water and foam, a 6.8 litre tank filled to 300 bars pressure for delivering compressed air, a 30 metre hose, a hose reel, nozzles/lance attachment, and emergency lights and sirens. A backup battery and separate circuit boards are also installed to accommodate additional electrical devices. In order to support the fire fighting equipment, some parts of the motorcycle have been removed, such as the rear part of the motor bike, side panniers, top box, rear protection frame and passenger footrest.	8711.50		GIRs 1 and 6.
15	經特殊改裝並配備消防器材之機器腳踏車。消防設備安裝在附加的不銹鋼架上，包括兩個相互連接的 25 升罐、預混水和泡沫劑，一個 6.8 升罐、填充用於輸送之 300 巴壓縮空氣，一個 30 米軟管、軟管捲軸、噴嘴/槍附件，以及應急照明燈和警報器。也安裝有後備電池和獨立電路板以容納更多的電子設備。為了支撐消防設備，機器腳踏車的一些部分已被移除，如機器腳踏車的後部、側馱籃、尾頂盒、後部保護框和乘客攔腳板。	第 8711.50 目		解釋準則一及六
16	Massage chair : It consists of a frame upholstered with leather on the inner side and with padded seat, back and headrest. It is fitted with built-in massage components comprising: - Inflatable bladders with a mechanism delivering vibrational friction at a number of points, - A system of rollers with air cells,	9019.10	90.19 and 94.01	GIRs 1, 3 (b) and 6.

	<p>- Extendable footrests.</p> <p>The chair also has an “L-shaped” guide rail, made of lead, a forward-sliding design, waist heating, a speaker and “Bluetooth” and “Android 2.0+” connections. This “zero gravity” chair is used to massage the body from neck to feet, by kneading, tapping, vibration, shiatsu technique or pressure. The massaging mechanism can be adjusted using a power-operated remote control. Massage time, area and speed are all adjustable, as is the air cell intensity. Rated power: 260 W; rated voltage: 110 V.</p>			
16	<p>按摩椅：由內側之皮革，以及座墊、背墊及頭枕套襯之構架所組成，配有由下列部分所組成之內建式按摩組件，包括：</p> <ul style="list-style-type: none"> <li>- 附有多點傳遞振動摩擦機械裝置之充氣氣囊，</li> <li>- 附有氣囊之滾筒系統，</li> <li>- 伸縮腳踏板。</li> </ul> <p>此椅亦配備有由鉛製成之L形導軌、向前滑動設計、腰部溫熱、揚聲器及與具「藍牙」及「Android 2.0+」之裝置連接功能。此「零重力」椅係利用揉、敲、震動、指壓技法或按壓方式，從頸部到腳部按摩全身。</p> <p>該按摩機械裝置可以電遙控器調整按摩時間、面積及速度。額定功率：260 瓦；額定電壓：110 V。</p>	第 9019.10 目		解釋準則一、三(乙)及六