

Amendments to the Compendium of Classification Opinions –HS Committee 54th Session

The following list contains the decisions taken by the Harmonized System Committee (54th Session – September

2014) concerning amendments to the Harmonized System Compendium of Classification Opinions. This publication will be updated regularly.



The Harmonized System Compendium of Classification Opinions is published by WCO and consists of a numerical list, set out in the order of headings and subheadings of the Harmonized Commodity Description and Coding System, of the Classification Opinions adopted by WCO. Within any Harmonized System heading or subheading the Classification Opinions are listed in chronological order. The Compendium is available as a bilingual publication in English and French, the two official languages of the WCO, and can be ordered directly (see “Online Services” > “Bookshop” on this Web site).

The amendments listed below are reproduced in the order of the current pages concerned and will be incorporated into the aforementioned WCO publication in due time by replacing the pages affected by the amendments made.





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.

項次	HS CODE	編號	增修	貨品說明
1	0303.90	1	增	Capelin roe , frozen at -18 °C, with a salt content not exceeding 1 % by weight, presented in blocks of 6 to 12 kg. The product is intended for further processing before consumption. Application of GIRs 1 and 6.
1	0303.90	1	增	含鹽量不超過1%的冷凍(-18°C)胡瓜魚卵，6~12公斤裝，須再經調製後才適於食用。 適用解釋準則一及六。
2	0305.20	1	增	Lumpfish roe , in brine, with a salt content of 15 to 18 % by weight, presented in 105 kg barrels. Due to the high salt content, the product is intended for further processing before consumption. Application of GIRs 1 and 6.
2	0305.20	1	增	以15~18%濃鹽水浸泡的圓鰭魚卵，105公斤桶裝，因鹹度太高，須再經調製才適於食用。 適用解釋準則一及六。



項次	HS CODE	編號	增修	貨品說明
3	2009.90	1	增	<p>Mixture of unfermented juices containing spices (ginger), consisting of juice of cucumber (30 %), juice of celery (20 %), juice of apple (20 %), juice of spinach (20 %), juice of parsley (4 %), juice of lemon (4 %) and ginger (2 %). The product is ready-to-drink and is put up in bottles for retail sale.</p> <p>Application of GIRs 1 and 6.</p>
3	2009.90	1	增	<p>以30%小黃瓜汁、20%芹菜汁、20%蘋果汁、20%菠菜汁、4%香芹汁、4%檸檬汁及2%薑混合而成含香辛料(薑)之未發酵果汁，可立即飲用且裝瓶供零售。</p> <p>適用解釋準則一及六。</p>
4	3923.10	1	增	<p>Display container consisting of a combination of a tray of plastics and a dome lid of plastics, used for the display, packing or transport of food. This type of container can come in a variety of shapes.</p> <p>Application of GIRs 1 and 6.</p> 
4	3923.10	1	增	<p>展示容器，係由塑料托盤和塑料圓頂蓋組成，用於食品的展示、包裝或運輸。這種類型的容器可以有多種形狀。</p> <p>適用解釋準則一及六。</p> 
5	3923.10	2	增	<p>Container, of plastics, used for the display, packing or transport of food. It is closed along one edge and open on the other edges. This type of container can come in a variety of shapes.</p> <p>Application of GIRs 1 and 6.</p>



項次	HS CODE	編號	增修	貨品說明
				
5	3923.10	2	增	<p>用於食品展示、包裝或運輸的塑料容器。一邊封閉，其他邊可以打開。這種類型的容器可以有多种形狀。</p> <p>解釋準則一及六 適用解釋準則一及六。</p> 
6	3923.10	3	增	<p>Box for chicken eggs, of plastics. It is closed along one edge and open on the other three edges.</p> <p>Application of GIRs 1 and 6.</p> 
6	3923.10	3	增	<p>塑膠製雞蛋盒，一邊封閉，另外三邊可以打開。</p> <p>適用解釋準則一及六。</p> 

項次	HS CODE	編號	增修	貨品說明
7	3923.90	2	增	<p>Tray, of plastics, with compartments to hold items fast. The article is without a lid and used for packing, e.g., of hard disk drives or electronic components.</p> <p>Application of GIRs 1 and 6.</p> 
7	3923.90	2	增	<p>塑料托盤，具有隔間可以快速固定物品。該物品沒有蓋子，用於例如硬碟或電子元件的包裝。</p> <p>適用解釋準則一及六。</p> 
8	3923.90	3	增	<p>Tray, of plastics, without a lid, used for the packing of food.</p> <p>Application of GIRs 1 and 6.</p> 
8	3923.90	3	增	<p>塑膠製托盤，沒有蓋子，用於食品包裝。</p> <p>適用解釋準則一及六。</p> 



項次	HS CODE	編號	增修	貨品說明
9	6106.20	1	增	<p>Knitted sleeveless garment without a collar (65 % polyester staple fibres and 35 % cotton), with a decorative ribbon at the neckline and ruffled armholes at the shoulders. It has a partial opening at the back starting at the neckline that fastens with a button.</p> <p>Application of GIRs 1 and 6.</p> 
9	6106.20	1	增	<p>針織無領、無袖成衣（65%聚酯短纖及 35%棉），領口處有裝飾緞帶、肩部袖口豎起，在背面領圍處有部分開口並以一鈕扣閉合。</p> <p>適用解釋準則一及六。</p> 



項次	HS CODE	編號	增修	貨品說明
10	6109.90	1	增	<p>Women's knitted sleeveless garment without a collar (92 % nylon and 8 % spandex (elastane)), with a semi-round neckline and shoulder straps.</p> <p>Application of GIRs 1 and 6.</p> 
10	6109.90	1	增	<p>女用針織無領無袖成衣（92%尼龍及 8%彈性纖維），具半圓領口及肩帶。</p> <p>適用解釋準則一及六。</p> 



項次	HS CODE	編號	增修	貨品說明
11	6110.20	2	增	<p>Knitted waistcoat, with an outer surface constructed from 100 % cotton. It is interlined with a thin layer of padding (not intended to provide protection from the weather), and includes an inner lining fabric constructed from 65 % polyester staple fibres and 35 % cotton. It has a full opening at the front.</p> <p>Application of GIRs 1 and 6.</p> 
11	6110.20	2	增	<p>針織背心，表布材質為 100%棉，內襯一薄層填充物（無禦寒功能），內裡材質為 65%聚酯短纖維及 35%棉，前側全開襟。</p> <p>適用解釋準則及六。</p> 


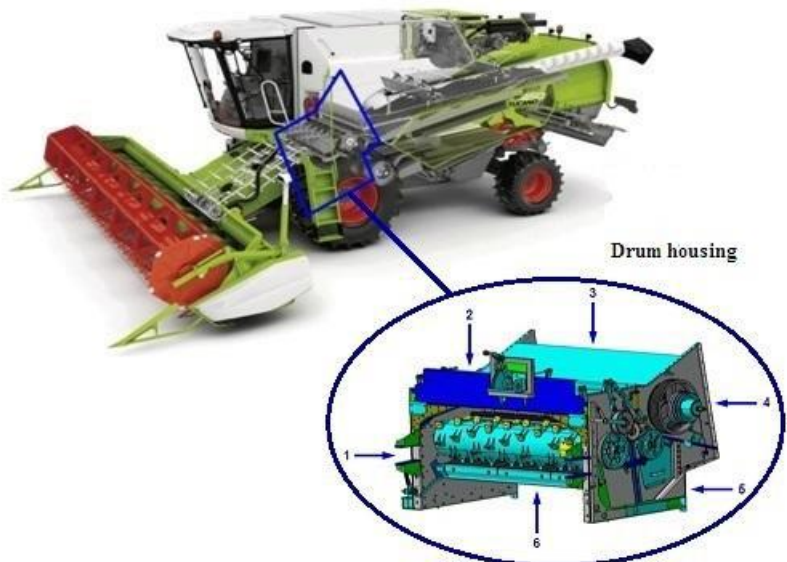
項次	HS CODE	編號	增修	貨品說明
12	6110.30	2	增	<p>Women's knitted short-sleeved garment (100 % acrylic), with roll-neck, without an opening. It has an average of more than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm.</p> <p>Application of GIRs 1 and 6.</p> 
12	6110.30	2	增	<p>女用針織短袖成衣（100%壓克力纖維），領口呈管捲狀且未開襟，成衣布料單位面積 10 公分x10 公分內每一方向平均每公分長度超過 10 針。</p> <p>適用解釋準則一及六</p> 
13	6110.30	3	增	<p>Men's knitted long-sleeved garment (76 % polyester staple fibres and 24 % cotton), without collar and unlined, designed to cover the upper part of the body. The garment has a left over right closure at the front and pockets at the bottom.</p> <p>Application of GIRs 1 and 6.</p>

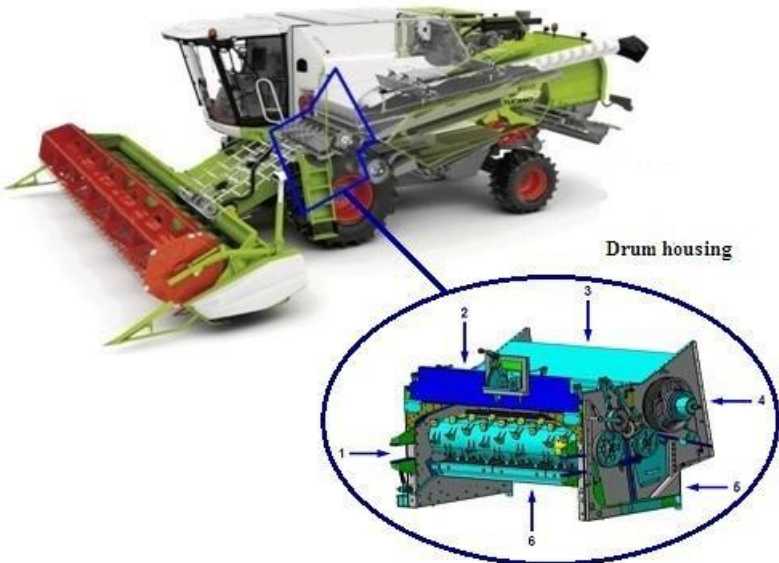

項次	HS CODE	編號	增修	貨品說明
				
13	6110.30	3	增	<p>男用針織長袖成衣（76%聚酯短纖及 24%棉），無領亦無襯裡，設計用於覆蓋上半身，前側為左上右下全開襟且於下側有口袋。 適用解釋準則一及六。</p> 
14	6114.30	2	增	<p>Women's knitted short-sleeved garment (68 % polyester staple fibres and 32 % cotton), without an opening. It is embellished with frills under the bust. Application of GIRs 1 and 6.</p> 




項次	HS CODE	編號	增修	貨品說明
14	6114.30	2	增	<p>女用針織短袖成衣（68%聚酯短纖及 32%棉），無開襟且於胸圍下綴有褶邊。</p> <p>適用解釋準則一及六。</p> 
15	6202.13	1	增	<p>Long-sleeved garment, made of woven polyester fabric, with a collar and pockets. It extends below mid-thigh and has a full opening at the front that fastens right over left by means of buttons and a belt.</p> <p>Application of GIRs 1 and 6.</p> 
15	6202.13	1	增	<p>長袖成衣，聚酯梭織布製且有領及口袋，長及臀部中線以下，全開襟且為右上左下方式以鈕扣及腰帶閉合。</p> <p>適用解釋準則一及六。</p>

項次	HS CODE	編號	增修	貨品說明
				
16	6202.93	1	增	<p>Anorak-like garment, made of woven polyester fabric, reaching down to below the waist, with a collar, a hood and side pockets. The cut of the garment clearly indicates that it is designed for a woman despite that it fastens left over right by means of a zip, press studs and a belt. It has a ribbed waistband and a drawstring to tighten the garment at the bottom.</p> <p>Application of GIRs 1 and 6.</p> 
16	6202.93	1	增	<p>類似擋風外套織成衣，聚酯梭織布製、長及腰部以下、有領有帽且側邊有口袋，儘管前襟以拉鍊、按扣及腰帶以左上右下方式閉合，惟其剪裁係明確屬女裝設計，下方具有羅紋腰帶及束緊用抽繩。</p> <p>適用解釋準則一及六。</p>

項次	HS CODE	編號	增修	貨品說明
				
17	7115.90	1	增	<p>Hollow microspheres, of a diameter of less than 0.05 mm, obtained by depositing a silver coating on hollow glass microspheres by means of a chemical plating process. They have a silver content of 20 % or more by weight, and a glass content not exceeding 80 % by weight. They are used as a conductive filler in the manufacture of conductive paint.</p> <p>Application of GIRs 1 (Notes 1 (b) and 2 (A) to Chapter 71) and 6.</p>
17	7115.90	1	增	<p>直徑小於 0.05mm 之中空玻璃微球，以化學鍍製程於表面沉積銀塗層，成品具有 20%以上重量之銀，且玻璃部分重量不超過 80%。係用作製造導電塗料之導電填料。</p> <p>適用解釋準則一[第 71 章章註一（乙）及二（甲）]及六。</p>
18	8431.49	2	增	<p>Aluminium radiator (985 mm x 530 mm x 145 mm) for an excavator. It is designed to cool down the coolant fluid coming from the engine of the excavator by transferring excess heat from the coolant into the air. The coolant is then returned back to the engine.</p> <p>Application of GIRs 1 (Note 2 (b) to Section XVI) and 6.</p> <p><i>See also Opinion 8714.10/1.</i></p> 

項次	HS CODE	編號	增修	貨品說明
18	8431.49	2	增	<p>鋁製散熱器 (985 mm x 530 mm x 145 mm)，用於挖掘機。它被設計藉由將冷卻液多餘熱量傳遞至空氣之方式，冷卻來自挖掘機引擎之冷卻液。冷卻液隨後再流回到引擎。</p> <p>適用解釋準則一〔第16類註二(乙)〕及六</p> 
19	8433.90	1	增	<p>Drum housing for a combine harvester-thresher consisting of a casing with three drums : a rotor feeder; a threshing drum; and a beater, enabling grain to be separated from the ears during the threshing process. The threshing unit compartment has no drive system of its own, but is driven by a system of pulleys and belts by the combine's single diesel engine.</p> <p>Application of GIRs 1 (Note 2 (b) to Section XVI) and 6.</p>  <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: left;"> <p>1. Feed channel with cutting assembly</p> <p>2. Operator's platform with cab</p> <p>3. Grain storage tank</p> </div> <div style="text-align: left;"> <p>4. Separating out assembly</p> <p>5. Cleaning</p> <p>6. Driving axle</p> </div> </div>


項次	HS CODE	編號	增修	貨品說明
19	8433.90	1	增	<p>輪鼓，用於聯合收割機-脫粒機，由 3 個鼓體組成：1 台轉子送料機；1 個脫粒滾筒及 1 台打穀機，使穀物在脫粒過程中能夠與莖桿分離。脫粒機沒有自己的驅動系統，而是由聯合收割機的單一柴油機帶動之皮帶輪/皮帶系統所驅動。</p> <p>適用解釋準則一〔第 16 類註二(乙)〕及六</p>  <div style="display: flex; justify-content: space-around;"> <div style="text-align: left;"> <p>1. 裝有切割組件之進料通道</p> <p>2. 裝有駕駛室之操作員平台</p> <p>3. 穀物儲放桶</p> </div> <div style="text-align: left;"> <p>4. 分離單元</p> <p>5. 清潔單元</p> <p>6. 驅動軸</p> </div> </div>
20	8467.19	1	增	<p>Pneumatic secateurs, incorporating a piston and blades on a thick tube (handgrip) and operated by compressed air triggered by the user's thumb and index finger via the piston; they are designed to be held in the hand during use and can be fitted to extension rods (arms), which may be telescopic. They are used for pruning trees.</p> <p>Application of GIRs 1 and 6.</p> 
20	8467.19	1	增	<p>氣動剪枝器，將活塞和刀片裝在厚管（手柄）上，並由使用者之拇指和食指通過活塞觸發之壓縮空氣進行操作；它們被設計成在使用時被握在手中並且可以被安裝到可伸縮的伸展桿（臂）。它們被用以修剪樹木。</p> <p>適用解釋準則一〔第 16 類註二(乙)〕及六</p>

項次	HS CODE	編號	增修	貨品說明
				
21	8517.70	3	增	<p>Electro-conductive tempered cover glass, for the manufacture of a touchscreen mobile phone, with the following dimensions (L x W x H) : 165 mm x 86 mm x 0.55 mm.</p> <p>In addition to being tempered and cut to shape (including holes punched and edges rounded), the glass is subjected to the following printing process :</p> <p>(i) printing the company logo and electro-conductive dots using electro-conductive inks;</p> <p>(ii) printing the non electro-conductive border using non electro-conductive and heat-resistant shielding ink, to prevent the touchscreen operation from malfunctioning or failing to function and to block out the light from the backlighting unit of liquid crystal displays (LCDs);</p> <p>(iii) printing two infrared ink spots which, once the telephone has been assembled, ensure the passage of light to the infrared sensor; and</p> <p>(iv) printing the touch icons, using non electro-conductive and heat-resistant ink.</p> <p>Application of GIRs 1 (Note 2 (b) to Section XVI) and 6.</p> <div style="display: flex; justify-content: space-around;">   </div>
21	8517.70	3	增	<p>用於製作手機觸控螢幕之強化導電上蓋玻璃，尺寸為165mm x 86mm x 0.55mm(長 x 寬 x 高)。該玻璃除經過強化處理及裁切成形(包含沖孔及邊緣磨圓)，尚須經過以下印刷製程：</p> <p>(i)使用導電墨水印上公司 logo 及導電網點；</p> <p>(ii)使用非導電及具耐熱屏蔽特性之墨水印上非導電邊框，用於防止操控觸控螢幕時發生故障或功能失效，並阻擋來自液晶顯示器 (LCD) 背光模組之光線；</p>

項次	HS CODE	編號	增修	貨品說明
				<p>(iii)印上 2 組遠紅外墨圈，當手機組裝完成，須確認光線可穿透紅外線感應器；</p> <p>(iv)使用非導電及具耐熱特性之墨水印上觸控按鍵 Icon 圖樣</p> <p>適用解釋準則一[16 類類註二(乙)]及六</p> 
22	8536.90	2	增	<p>Patch panel (50-port voice), designed to simplify the structuring of cabling systems in IP (Internet Protocol) communication networks or voice communication networks (telephone calls). This is an inactive connecting device which does not amplify, regenerate or modify the signal. It has 50 RJ45 ports, one for each user workstation. The panel allows each user workstation to be connected to the switch, hub or router, linking it to the network.</p> <p>Application of GIRs 1 and 6.</p> 
22	8536.90	2	增	<p>配線架(50 個語音埠)，設計用於簡化 IP(網際網路協定)通訊網路或語音通訊網路(電話)之佈線系統架構。其非屬主動式連接裝置，無放大、再生或修正訊號之功能。它具有 50 組 RJ45 連接埠，每一組對應各自之使用者工作站。此配線架可將每個使用者工作站連接到交換機、集線器或路由器，供其連線到網際網路。</p> <p>適用解釋準則一及六</p> 

項次	HS CODE	編號	增修	貨品說明
23	8714.10	1	增	<p>Aluminium radiator (359 mm x 181 mm) for a motorcycle. It is designed to cool down the coolant fluid coming from the engine of the motorcycle by transferring excess heat from the coolant into the air. The coolant is then returned back to the engine.</p> <p>Application of GIRs 1 and 6. <i>See also Opinion 8431.49/2.</i></p> 
23	8714.10	1	增	<p>鋁製散熱器 (359 mm x 181 mm)，用於機器腳踏車。它被設計藉由將冷卻液多餘熱量傳遞至空氣之方式，冷卻來自機器腳踏車引擎之冷卻液。冷卻液隨後再流回到引擎。</p> <p>適用解釋準則一及六 另詳分類意見 8431.49/2</p> 
24	9403.20	3	增	<p>Steel cabinet (dimensions (H x W x D) : 2000 mm (45 RU – “Rack Unit”) x 600 mm x 600 mm), designed to be free-standing and having the following specifications :</p>

項次	HS CODE	編號	增修	貨品說明
				<ul style="list-style-type: none"> - lockable glass front door; - open back; - open base (no plinth); - two steel side doors, lockable and removable, allowing cabinets to be placed side by side and the equipment therein to be interconnected when the facing sides are removed; and - four perforated posts screwed to the cabinet's side walls, to which the equipment to be housed in it can be bolted on. <p>The cabinet is presented together with patch panels (50-port voice), which are designed to be fitted to the cabinet interior but are supplied unassembled for ease of shipping. Other apparatus and equipment, namely a circuit breaker, a service board, power sockets, jumper bars/cable holders and a router, not presented together with the cabinet, will be fitted to the cabinet interior later.</p> <p>The patch panels presented together with the cabinet are classified separately.</p> <p>Application of GIRs 1 and 6. <i>See also Opinion 8536.90/2.</i></p> 
24	9403.20	3	增	<p>獨立式鋼製機櫃〔尺寸（長 x 寬 x 高）：2000 毫米（45RU- “Rack Unit 機架單位”）x600 毫米x600 毫米〕，具有以下規格：</p> <ul style="list-style-type: none"> - 可上鎖之玻璃前門； - 後開式； - 開放式基座（無底座）； - 2 個鋼製可上鎖並可移動之側門，允許機櫃併排放置，當相鄰側門移除時，可使其中的設備互連； - 機櫃側壁以螺絲固定 4 個孔柱，使安裝之設備可以螺栓固定。 <p>供裝配到機櫃內部之配線架(50 個語音埠)，但該配線架為便於運送未裝配於機櫃內。機櫃內部將會安裝其他未同時進口之斷路器、服務板、電源插座、跳線條/電纜架和路由器等裝置及設備。</p> <p>與機櫃同時進口之配線架其稅則分開歸列。</p> <p>適用解釋準則一及六 另詳分類意見 8536.90/2.</p>

項次	HS CODE	編號	增修	貨品說明
				
25	9403.20	4	增	<p>Steel cabinet (dimensions (H x W x D) : 605 mm (12 RU – “Rack Unit”) x 600 mm x 600 mm), designed to be wall-mounted and having the following specifications :</p> <ul style="list-style-type: none"> - lockable glass front door; - open back (back is fixed to the wall); - two perforated posts screwed to the cabinet’s side walls, to which the equipment to be housed therein can be bolted on; - perforated top and bottom to facilitate air flow; and - special provision (space) at the bottom of the cabinet for connecting cables. <p>Patch panels, which are not presented together with the cabinet, will be fitted to the cabinet interior later. However, its technical characteristics also allow for the installation of other networking hardware, electrical feed and distribution equipment.</p> <p>Application of GIRs 1 (Note 2 (a) to Chapter 94) and 6.</p> 
25	9403.20	4	增	<p>壁掛式鋼製機櫃〔尺寸（長 x 寬 x 高）:605 毫米（12RU– “Rack Unit 機架單位”）x600 毫米x600 毫米〕，具有以下規格：</p> <ul style="list-style-type: none"> - 可上鎖之玻璃前門； - 後開式（背面固定於牆上）； - 機櫃側壁以螺絲固定 2 個孔柱，使安裝之設備可以螺栓固定； - 頂部和底部穿孔以利空氣流通； - 機櫃底部預留電纜連接位置。 <p>供裝配到機櫃內部之配線架，未與機櫃同時進口。然而，該機櫃可供安裝其它網路硬體設備、饋電及配電盤等裝置。</p> <p>適用解釋準則一（第 94 章章註二(甲)）及六</p>

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