

## Amendments to the Compendium of Classification Opinions –HS Committee 55<sup>th</sup> Session

The following list contains the decisions taken by the Harmonized System Committee (55<sup>th</sup> Session – March 2015) 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	1511.90	1	增	<b>Crude palm stearin</b> , consisting mainly of triglycerides, with less than 5 % by weight of free fatty acids and less than 0.25 % by weight of moisture and impurities. It is generally presented as a semi-solid at room temperature and is the high-melting fraction obtained by a one-stage or multi-stage fractionation of crude palm oil. <b>Application of GIRs 1 and 6.</b>
1	1511.90	1	增	<b>粗製棕櫚油硬脂</b> ，主要組成為三酸甘油酯，其含有少於5%的游離脂肪酸，與少於0.25%的水分及不純物。通常在室溫下以半固體形式存在，且係經由粗製棕櫚油一或多步驟餾分而得的高熔點部分。 <b>適用解釋準則一及六。</b>
2	1511.90	2	增	<b>Refined Bleached Deodorized (RBD) palm stearin</b> , consisting mainly of triglycerides, with less than 0.2 % by weight of free fatty acids and less than 0.15 % by weight of moisture and impurities. It is a white to yellowish solid fraction with a melting point of 33 to 39 °C obtained by the fractionation of palm oil after crystallization at controlled temperatures. The product is used as cooking oil, for shortening margarine and for the production of confectionary and bakery products. <b>Application of GIRs 1 and 6.</b>
2	1511.90	2	增	<b>精煉、脫色、除臭（RBD）的棕櫚油硬脂</b> ，主要組成為三酸甘油酯，含有少於0.2%的游離脂肪酸和少於0.15%的水分及不純物。其係由在溫度控制下結晶之棕櫚油，經分餾而得熔點33~39℃部分的白色至

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				微黃色固體。可當作烹飪用油，用於酥脆人造奶油、糖果及烘焙食品之製造。 適用解釋準則一及六。
3	1904.10	1	增	<p><b>Crisp snack product in the form of extruded curls</b>, consisting mainly of maize (corn) groats with added sunflower oil and cheese powder. The cheese powder also contains buttermilk powder, colouring matter (paprika extract) and salt. The maize (corn) groats, initially having a moisture content of 12 to 13 %, are further moistened by adding 2 to 6 % water to achieve the optimal friction in the extruder under the required pressure and high temperature. After extrusion, the maize (corn) curls are dried and then the cheese powder and sunflower oil are added to the product in a flavouring drum.</p> <p><b>Application of GIRs 1 and 6.</b></p> 
3	1904.10	1	增	<p>擠壓製成捲曲狀的鬆脆製品，主要組成為玉米(玉蜀黍)碎粒、葵花油、乾酪粉(含酪乳粉、著色料-辣椒萃取物及鹽)。</p> <p>玉米(玉蜀黍)碎粒，原含有12%~13%水分，在所需壓力及高溫下於擠壓機中另加2%~6%水，使其達到最佳摩擦狀態。擠壓成形之玉黍捲乾燥後，再加入乾酪粉、葵花子油，在調味鼓中調味即成產品。</p> <p>適用解釋準則一及六。</p> 



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4	2007.99	1	增	<p><b>Peach purée</b> obtained from fresh peaches which have been crushed and then passed through a sieve with an aperture of 0.4 to 0.8 mm. The product thus obtained is then heat treated by steam under reduced pressure (vacuum) at a temperature of 50 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 160 kg or 235 kg drums.</p> <p><b>Application of GIRs 1 (Note 5 to Chapter 20) and 6.</b></p>
4	2007.99	1	增	<p>桃子泥，由新鮮桃子壓碎後，以孔徑 0.4 毫米至 0.8 毫米之篩子過濾，再於減壓真空下以蒸氣加熱至攝氏 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。</p> <p>適用解釋準則一(第 20 章章註五)及六。</p>
5	2106.90	30	增	<p><b>Preparation obtained by spray-drying green apple purée</b> to which maltodextrin has been added as a carrier agent in a quantity such that it constitutes 57 % by weight of the final product. It is presented in powder form, is entirely soluble in water and is intended to be added to foodstuffs, e.g., milk powder.</p> <p><b>Application of GIRs 1 and 6.</b></p>
5	2106.90	30	增	<p>噴霧乾燥的青蘋果泥調製品，係以麥芽糊精作載體，占產品的 57%，本產品以粉末狀形式呈現，可完全溶於水，用於食品添加，如調味奶粉。</p> <p>適用解釋準則一及六。</p>
6	2106.90	31	增	<p><b>Preparation obtained by spray-drying spinach juice</b> to which potassium carbonate (an acidity regulator) and maltodextrin (a carrier agent) have been added. The quantity of maltodextrin constitutes 70 % by weight of the final product. It is presented in powder form, is entirely soluble in water and is intended to be added to foodstuffs, e.g., vegetable soups and sauces.</p> <p><b>Application of GIRs 1 and 6.</b></p>
6	2106.90	31	增	<p>噴霧乾燥的菠菜汁調製品，係加入碳酸鉀(調整酸度)及麥芽糊精(載體)，其中麥芽糊精占產品的70%，本產品以粉末狀形式呈現，可完全溶於水，用於食品添加，如蔬菜湯、調味醬。</p> <p>適用解釋準則一及六。</p>
7	2309.90	7	增	<p><b>Preparation for animal feeding</b>, presented in the form of microgranules, containing hydrogenated palm oil (89.45 %), crude soya lecithin (10 %), silicon dioxide (0.5 %) and a flavour enhancer (0.05 %). The preparation is used as a feed supplement for pigs, and is put up in sacks with a net weight of 25 kg or 800 kg.</p> <p><b>Application of GIRs 1 and 6.</b></p>

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7	2309.90	7	增	<p><b>動物飼料調製品</b>，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。</p> <p><b>適用解釋準則一及六。</b></p>
8	3701.30	1	增	<p><b>Plates, presensitised, unexposed</b> (dimensions : 550 mm x 650 mm x 0.3 mm, 605 mm x 730 mm x 0.3 mm and 743 mm x 925 mm x 0.3 mm), each consisting of an electrochemically grained sheet of aluminium coated with ultraviolet (UV) light sensitive chemicals (a mixture of organic resins (phenolic) and diazo compounds).</p> <p>When exposed with UV light through a negative or positive film, developed and processed, the plates will be used for offset printing.</p> <p><b>Application of GIRs 1 and 6.</b></p>
8	3701.30	1	增	<p><b>未曝光之預塗式感光平版(PS版)</b>(尺寸：550 mm x 650 mm x 0.3 mm, 605 mm x 730 mm x 0.3 mm 及 743 mm x 925 mm x 0.3 mm)，係一塗佈對紫外線具感光性之化學物質【有機樹脂(酚樹脂)與重氮化合物之混合物】的電解粗化鋁片</p> <p>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</p> <p><b>適用解釋準則一及六。</b></p>
9	6102.30	1	增	<p><b>Women's knitted garment</b> (100 % polyester), with long sleeves, pockets, a collar and a full-length opening at the front fastened with a slide fastener (zipper).</p> <p>This garment is designed to be attached to a women's outer garment by means of the slide fastener (zipper). It can also be worn independently. The two garments are presented together.</p> <p><b>Application of GIRs 1 (Note 14 to Section XI and Note 9 to Chapter 61) and 6.</b></p> <p><i>See also Opinion 6210.50/1.</i></p> 

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9	6102.30	1	增	<p>女用針織成衣（100%聚酯），長袖、有口袋、有領、前側全開襟並以拉鍊閉合。該成衣可作為內裡並以前側拉鍊附合於一外套，亦可單獨穿著，兩件成衣係一併呈現。</p> <p>適用解釋準則一（第 11 類類註十四及第 61 章章註九）及六。</p> <p>另詳分類意見 6210.50/1。</p> 
10	6210.50	1	增	<p><b>Women's garment</b> made from 100 % nylon woven fabric. It is coated with plastics (polyurethane) on the exterior surface, but the coating cannot be seen with the naked eye. The interior surface, which has a lining of 100 % nylon woven fabric, is covered with a layer of plastics which is visible to the naked eye. The garment has a collar, pockets and a detachable hood which is attached to the garment by means of a slide fastener (zipper), press studs 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 slide fastener (zipper) concealed beneath a placket held in place by hook and loop (Velcro) strips. This garment is designed to be attached to an inner women's garment by means of an interior slide fastener (zipper). This garment can also be worn independently. The two garments are presented together.</p> <p><b>Application of GIRs 1 (Note 14 to Section XI, Note 2 (a) to Chapter 59, Notes 5 and 8 to Chapter 62) and 6.</b></p> <p><i>See also Opinion 6102.30/1.</i></p>


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10	6210.50	1	增	<p>以 100%尼龍梭織布製之<b>女用成衣</b>，外層以 PU 塗佈，但塗佈層無法以肉眼辨識，內層則為 100%尼龍梭織布並披覆一層肉眼可見之塑膠層。該成衣有領、有口袋及可拆式帽子（以拉鍊、按扣及魔鬼氈條固定於成衣上）、下襠有可拉緊之抽繩、前側以拉鍊（隱藏於以魔鬼氈固定的前襟後方）呈右上左下方式閉合。</p> <p>該成衣設計內側可以拉鍊附合另一件女用成衣，亦可單獨穿著，兩件成衣係一併呈現。</p> <p><b>適用解釋準則一〔第 11 類類註十四、第 59 章章註二(甲)、第 62 章章註五及章註八〕及六。</b></p> <p>另詳分類意見 6102.30 / 1。</p> 



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11	6307.90	6	增	<p><b>Cleanroom swabs</b>, (12.8 or 16.2 cm in length) consisting of a polypropylene handle, one end of which is thermally bonded to two layers of knitted polyester fabric.</p> <p><b>Application of GIRs 1, 3 (b) and 6.</b></p> 
11	6307.90	6	增	<p>清潔用拭棒（長度為 12.8 或 16.2 厘米），包含材質為聚丙烯的握棒及兩層以熱黏合法結合之聚酯針織布清節頭。</p> <p>適用解釋準則一、三（乙）及六。</p> 
12	8528.51	5	增	<p><b>Colour monitor</b> comprising a 23 inch (58.4 cm) active-matrix thin film transistor liquid crystal display (TFT LCD) panel combined in the same housing with control circuitry, integrated speakers, 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).</p> <p>The monitor has the following basic features :</p> <ul style="list-style-type: none"> <li>- Resolution (max) : 1920 x 1200 (60 Hz) pixels (analog input), pixel pitch 0.265 mm;</li> <li>- Brightness : 300 cd/m<sup>2</sup>;</li> <li>- Contrast ratio : 1000:1;</li> <li>- Horizontal frequency : 24 – 83 KHz;</li> <li>- Vertical refresh rate : 48 – 76 Hz;</li> <li>- Supports High-bandwidth Digital Content Protection (HDCP) to prevent transmission of non-encrypted high definition content.</li> </ul> <p><b>Application of GIRs 1 and 6.</b></p>


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12	8528.51 (註： HS2017 版修正 為 8528.52 )	5	增	<p><b>彩色監視器</b>，由 23 英寸(58.4 厘米)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，整合有控制電路、揚聲器、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)。</p> <p>該監視器具有以下基本特徵：</p> <ul style="list-style-type: none"> <li>- 最大圖像解析度 1920×1200(60 Hz)畫素(類比輸入)，畫素點距 0.265 mm。</li> <li>- 亮度 300 cd/m<sup>2</sup>。</li> <li>- 對比度 1000：1。</li> <li>- 水平頻率 24-83 KHz。</li> <li>- 垂直刷新率 48 - 76 Hz。</li> <li>- 支援高頻寬數位內容保護(HDCP，High-Bandwidth Digital Content Protection)，用以避免傳輸未加密的高解析內容。</li> </ul> <p><b>適用解釋準則一及六</b></p>  
13	8541.40	1	增	<p><b>Assembly of 62 light-emitting diode (LED) packages</b> 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 printed circuit board. Each package consists of an LED chip and a diode combined inside. The surface of the package is coated with fluorescent material. The LED assembly is used, e.g., in the backlight</p>



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				<p>unit of liquid crystal display (LCD) TVs, tubular-type LED lamps and exterior lighting. The device does not have the control circuitry necessary to rectify AC power and convert voltage to a level usable by the LEDs.</p> <p><b>Application of GIRs 1 and 6.</b></p>
13	8541.40	1	增	<p>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)上所構成之組件,在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 組件用於如液晶電視、管型 LED 燈以及戶外照明之背光單元中。</p> <p>此裝置不具有將 AC 電源轉換為 LED 所使用之電壓準位之控制電路。</p> <p><b>適用解釋準則一及六。</b></p>
14	8704.21	3	增	<p><b>Two-wheel-driven motor vehicle</b>, with a compression-ignition internal combustion piston (diesel) engine of a cylinder capacity of 1,686 cc. The vehicle has a single enclosed space with only two doors with windows and two seats with safety equipment for the driver and one passenger and comfort features in the front 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 only access to the load area is through the lift-up tailgate in the rear. The g.v.w. (gross vehicle weight) is 1,950 kg and the unladen vehicle weight is 1,290 kg.</p> <p><b>Application of GIRs 1 and 6.</b></p> 

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14	8704.21	3	增	<p>具有汽缸容量 1686 cc 壓縮點火式內燃活塞引擎(柴油引擎)之<b>兩輪驅動機動車輛</b>。該車輛於前方區域提供 1 個封閉的舒適空間，裝有 2 個附帶車窗之車門、2 個具有安全設備之座位，供駕駛員及 1 名乘客使用；後方為裝有車窗之掀背尾門，作為貨物裝卸的唯一通道。2 個座位後面有 1 個屏障(以螺栓固定)用以區隔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，不具有舒適或安全特性；載貨平台裝有 4 個環狀物，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。<b>適用解釋準則一及六。</b></p> 
15	8711.50	1	增	<p><b>Motorcycle</b>, 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.</p> <p><b>Application of GIRs 1 and 6.</b></p>

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15	8711.50	1	增	<p>經特殊改裝並配備消防器材之<b>機器腳踏車</b>。消防設備安裝在附加的不銹鋼架上，包括 2 個 25 公升相互連通用以盛裝預混水和泡沫劑之容器、1 個 6.8 公升填充 300 巴壓力用於輸送壓縮空氣之容器、1 個 30 米長軟管、1 個軟管捲軸、噴嘴、緊急照明燈及警報器。另裝有備用電池和獨立電路板以提供給額外之電子設備使用。機器腳踏車之某些部分已被移除（如機器腳踏車的後部、側行李籃、行李箱、後部保護框和乘客腳踏板），以便加裝消防設備。</p> <p><b>適用解釋準則一及六。</b></p> 
16	9019.10	2	增	<p><b>Massage apparatus</b>, resembling a chair, consisting 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 :</p> <ul style="list-style-type: none"> <li>– Inflatable bladders with a mechanism delivering vibrational friction at a</li> </ul>

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				<p>number of points;</p> <ul style="list-style-type: none"> <li>– A system of rollers with air cells;</li> <li>– Extendable footrests.</li> </ul> <p>The massage apparatus also has an “L-shaped” guide rail, made of lead, a forward-sliding design, waist heating, a speaker, “Bluetooth®” connection and provides support for devices with the “Android 2.0+” operating system. This “zero gravity” massage apparatus 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> <p><b>Application of GIRs 1, 3 (b) and 6.</b></p> 
16	9019.10	2	增	<p><b>按摩裝置</b>，外型類似椅子：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>此按摩裝置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」按摩裝置係利用揉、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、部位、速度及氣囊強度。額定功率：260 瓦；額定電壓：110 V。</p> <p><b>適用解釋準則一、三（乙）及六。</b></p>

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