

Classification Rulings – HS Committee 56th Session

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (56th Session – September 2015) 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	Powder of freeze-dried cuttle fish (<i>Sepia officinalis</i>), obtained from fresh cuttle fish. It is intended for use in food preparations.	0307.99		GIRs 1 and 6.
1	以鮮墨魚製成之冷凍乾燥墨魚粉(學名： <i>Sepia officinalis</i> ，歐洲烏賊)，用於調製食品。	第 0307.99 目		解釋準則一及六
2	Powdered alcohol in the form of dried white powder obtained from a spray-dried blend consisting of ethyl alcohol (30.5 %) and dextrin (69.5 %), and having a moisture content of 2.5 (± 1.5) % by weight. The dextrin in the powdered alcohol is to function as a carrier agent to encapsulate the water molecules in the ethyl alcohol when spray drying the alcohol to powder form. It is put up in a laminated aluminium package, is easily soluble in water and is intended to be used in snacks, premixes, drinks, soups, processed seafood and livestock foods, prepared meals, pickles, foods boiled in soy sauce, processed agricultural, foods, etc.	2106.90		GIRs 1 and 6.
2	以 30.5%乙醇及 69.5%糊精混合噴霧乾燥而成具有濕度 2.5(± 1.5)%之白色酒精粉末，其中糊精係用於噴霧乾燥時，將水分子封裝於乙醇中之載體，本產品裝於鋁箔包，易溶於水，常被用於點心、預混料、飲料、湯、加工海產及家畜食品、調製餐、醃製品、滷製食品、加工農產品及食品等。	第 2106.90 目		解釋準則一及六
3	Sweetened liquid cream with a creamlike colour, which may be used in baking as substitute for whipped cream for decoration and filling of cakes, desserts, mousses, etc. The product may be whipped	2106.90		GIRs 1 and 6

	up (increases the volume by at least 350 %). It is packed in 1-litre tetra packaging.			
3	具乳油顏色之含甜味料液態乳油，可用於烘培時裝飾、填充蛋糕、點心及慕斯等鮮奶油的代替品，本產品可被打發(增加體積至少 350%)，以 1 公升包裝。	第 2106.90 目		解釋準則一及六
4	Peroxyketals.	29.11	29.09 and 29.11	GIR 1 (Note 3 to Chapter 29).
4	過氧縮酮	第 29.11 節	第 29.09 及 29.11 節	解釋準則一 (第 29 章章註 3)
5	Liquid maltitol.	3824.90	29.40 and 38.24	GIRs 1 and 6.
5	液體麥芽糖醇	第 3824.90 目	第 29.40 及 38.24 節	解釋準則一及六
6	Solution of modified alkyd resins in white spirit used for the manufacture of varnishing and painting products (e.g., as a binding component, as a decorative timber or to correct the composition of varnishing and painting products). The content, by weight, of white spirit in the product is : 93.95 %, whereas the content of the alkyd resins is : 6.05 % by weight. The preparation is supplied in metal drums of 200 litres or in bulk road tankers or rail tank cars.	3208.10		GIRs 1 (Note 4 to Chapter 32) and 6.
6	溶於石油精中之改質醇酸樹脂溶液，用於凡立水及漆類產品的製造(例如作為黏著劑的成分、粉飾木料或用作校正凡立水及漆類產品的成分)。重量百分比含量為石油精 93.95%，醇酸樹脂 6.05%。此製品以 200 公升金屬桶裝、散裝油罐車或鐵路油罐車裝。	第 3208.10 目		解釋準則一 (第 32 章章註 4)及六
7	Solution of modified alkyd resins in white spirit used for the manufacture of varnishing and painting products (e.g., as a binding component, as a decorative timber or to correct the composition of varnishing and painting products). The content, by weight, of white spirit in the product is : 98.40 %, whereas the content of the alkyd resins is : 1.60 % by weight. The preparation is supplied in a metal drum of 200 litres or in bulk road tankers or rail tank cars.	3208.10		GIRs 1 (Note 4 to Chapter 32) and 6.
7	溶於石油精中之改質醇酸樹脂溶液，用於凡立水及漆類產品的製造(例如作為黏著劑的成分、粉	第 3208.10 目		解釋準則一 (第 32 章章

	飾木料或用作校正凡立水及漆類產品的成分)。重量百分比含量為石油精 98.4%，醇酸樹脂 1.6%。此製品以 200 公升金屬桶裝、散裝油罐車或鐵路油罐車裝。			註 4)及六
8	Solution of modified alkyd resins in white spirit used for the manufacture of varnishing and painting products (e.g., as a binding component, as a decorative timber or to correct the composition of varnishing and painting products). The content, by weight, of white spirit in the product is : 98.88 %, whereas the content of the alkyd resins is : 1.12 %, by weight. The preparation is supplied in metal drums of 200 litres or in bulk road tankers or rail tank cars.	3208.10		GIRs 1 (Note 4 to Chapter 32) and 6.
8	溶於石油精中之改質醇酸樹脂溶液，用於凡立水及漆類產品的製造(例如作為黏著劑的成分、粉飾木料或用作校正凡立水及漆類產品的成分)。重量百分比含量為石油精 98.88%，醇酸樹脂 1.12%。此製品以 200 公升金屬桶裝、散裝油罐車或鐵路油罐車裝。	第 3208.10 目		解釋準則一 (第 32 章章註 4)及六
9	Product for use as a raw material in the production of perfume, eau de Cologne or toiletry, with the following composition (% by weight) : - Ethyl alcohol (alcohol strength by volume 96.1 % vol.).....99.47; - Odoriferous Substances.....0.5; - Diethyl Phthalate.....0.02; - Brilliant Green.....0.003.	3302.90		GIRs 1 (Note 2 to Chapter 33) and 6.
9	用作香水、古龍水或化妝用品原料之產品，含有下列組成成分(重量百分比)： -乙醇(酒精強度 96.1% vol).....99.47; -芳香物質.....0.5; -鄰苯二甲酸二乙酯.....0.02; -亮綠(Brilliant Green).....0.003.	第 3302.90 目		解釋準則一 (第 33 章章註 2)及六
10	Two-piece garment for women, put up for retail sale, consisting of : - long-sleeved garment made of light-weight knitted fabric (87 % polyester and 13 % elastane) designed to cover the upper part of the body, without collar. The bottom edge of the garment and the sleeves are hemmed; - garment made of light-weight knitted fabric (87 % polyester and 13 % elastane) designed to cover the lower part of the body. Each leg is ankle-	Separate classification 6109.90 6104.63	61.04, 61.08 and 61.15	GIRs 1 (Note 14 to Section XI) and 6.

	length and the bottom edges are hemmed. The garment has an elasticated waistband.			
10	女用兩件式服裝，零售包裝，包括： <ul style="list-style-type: none"> - 輕質針織布料製長袖上裝(87%聚酯纖維及13%彈性纖維)，無領，下襬及袖口處為摺邊縫合。 - 輕質針織布料製長褲(87%聚酯纖維及13%彈性纖維)，褲長至足踝處，褲管底部為摺邊縫合，該件褲子腰部縫附彈性腰帶。 	各別分類 第 6109.90 目 第 6104.63 目	第 61.04、61.08 及 61.15 節	解釋準則一 (第 11 類類 註 14)及六
11	Child Carrier designed for carrying a child in a seated position on an adult's back. The design features a slim-line frame, fully padded back system as well as an anchor point for safety. It resembles a normal daysack or backpack however opening the main compartment reveals a child seat to carry a child when out and about. When the child wants to get out, it can be zipped back up and worn as a backpack. It has a maximum weight load of 20 kg and has an open seating area, two storage pockets and a detachable metal framed hood for protection against the weather. It consists of an aluminium frame, an anatomically shaped textile seat (which is attached to the frame), padded shoulder straps and hip belt, an anchor point (a cavity at the base of the carrier in which the customer can put his/her foot to immobilize the carrier when loading/unloading the child), safety harnesses, a detachable face pad, handles and various compartments to hold items necessary for the child.	6307.90	42.02 and 63.07	GIRs 1 (Note 7 (f) to Section XI), 3 (b) and 6.
11	幼兒背架，設計讓幼兒以坐姿揹負於成人之後背。其特徵為具有細條之骨架，全背視外尚有為安全設計之固定點。類似普通背袋或背包，但當外出或使用時打開主要空間展現一個幼兒座椅供揹負一位幼兒；未揹負幼兒，可以收納還原成背包。最大承載重量為 20 公斤，具有一開起座位的空間、兩個儲存袋及一個可拆卸式金屬框架保護幼兒免受日曬雨淋之頂篷。本案貨品包含一鋁金屬架、一符合人體結構之紡織材料製座椅(已裝置於鋁架上)、軟墊肩帶及腰帶、固定點設計(背架底部之凹槽，當安置或取下幼兒時可供使用者放入腳以固定背架)、安全帶、可拆卸式面部軟墊、把手及可供幼兒使用之必需品的不同空間。	第 6307.90 目	第 42.02 及 63.07 節	解釋準則一 (第 11 類類 註 7(己))、 三(乙)及六
12	Baby Carrier (100 % cotton canvas exterior and 100 % sateen cotton lining) for carrying a growing child from newborn up	6307.90		GIRs 1 (Note 7 (f) to Section

	to a maximum weight load of approximately 20 kg, The product is equipped with a sturdy waist belt and padded, form-fitting shoulder straps to make it comfortable for carrying a growing child. The waist belt allows supporting the child' s weight on the wearer' s hips, and avoiding back and shouldering discomfort. The carrier can be used in four ways : as a front carrier with baby facing forwards or backwards, as a hip carrier and can be converted to a back carrier.			XI) and 6.
12	嬰幼兒背帶(表布100%棉帆布，內裡100%棉緞布)供初生兒至大約20公斤嬰幼兒攜帶之用。該產品配備有一結實的腰帶、合身的軟墊肩帶，以增加攜帶嬰幼兒之舒適感。腰帶讓使用者以臀部支持嬰幼兒之重量，避免背部、肩膀的不適。有四種使用方式：前揹負時嬰幼兒臉向前或向後；臀部揹負並可轉換成背部揹負。	第6307.90目		解釋準則一(第11類類註7(己))、三(乙)及六
13	Laundry ball consisting of two perforated casings of plastics fitted together to form a special shaped "ball" which contains two magnets and four types of small ceramic "pellets" (beads) of different size and colour. The product at issue is intended to be used in a washing machine to clean clothes by physical process.	69.12		GIRs 1 and 3 (b).
13	由兩個穿孔的塑膠外殼結合在一起形成特殊形狀球體而成的洗衣球，其內含有2個磁鐵及4種不同尺寸及顏色的陶瓷小珠子，此產品係供洗衣機藉由物理過程清洗衣物使用。	第69.12節		解釋準則一及三(乙)
14	An evaporator and dryer, in the form of an integrated system, for processing the wet waste obtained in the distillation process of ethyl alcohol. The equipment produces DDGS (Dried Distillers Grains with Solubles), the secondary product of the industry of ethyl alcohol production. The line produces 5,530 kg/h of DDGS. The components of the system are presented together, disassembled.	8419.39		GIR 1 (Note 4 to Section XVI) and 6.
14	由蒸發器和乾燥器所組成之系統，用於處理乙醇蒸餾過程中之濕廢物。該設備所生產之DDGS (Dried Distillers Grains with Solubles 含可溶物乾酒糟)，係生產乙醇之副產品。該生產線可生產5530kg/hr的DDGS。其組件可被組裝一起或拆散。	第8419.39目		解釋準則一(第16類類註4)及六
15	Audio/video floor stand (dimensions (H x W x D) : 195 cm (76.8 inches) x 88.9 cm	9403.20		GIRs 1 (Note 2 to

	(35 inches) x 68.6 cm (27 inches)) for flat panel (plasma and LCD) televisions made of aluminium, also known as a conference TV cart, which can be used in conference rooms, classrooms, boardroom meetings, training rooms, trade shows, marketing events, etc. It consists of a base with four castor wheels (two of which are locking), a tubular telescopic vertical pillar, a flat display mounting bracket and height-adjustable camera shelf at the top of the pillar, and an audio/video equipment tray at the lower part of the pillar. The pillar, which tubes also provide channels for cable/wire management, can be adjusted at a desired height. The mounting bracket is specifically designed for bolt attachment of a 40 to 60 inch (101.6 to 152.4 cm) flat panel television weighing up to 100 lbs. (45 kg), and is equipped with a tilting and rotating mechanism allowing positioning of the television at any angle or orientation (horizontal (i.e., landscape) or vertical (portrait)). The stand is presented unassembled.			Chapter 94), 2 (a) and 6.
15	鋁製供平面電視(電漿和LCD)用之視聽設備落地架(尺寸(高x寬x厚):195公分(76.8吋)x88.9公分(35吋)x68.6公分(27吋)),又稱為會議電視推車,可用於會議室、教室、培訓室、交易場所、市場等。由4個腳輪(其中2個被鎖住固定)、1個管狀伸縮式垂直支柱、1個平面顯示器安裝架、支柱頂端之可調高度相機架、支柱底部之視聽設備托盤所組成。管狀支柱預留有可調高度之理線管道。安裝支架是設計供以螺栓安裝重達100磅(45公斤)之40至60吋(101.6至152.4公分)平面電視之用,並配有一個傾斜和旋轉機構可供調整電視角度或方向(水平(即橫向)或垂直(縱向))。此落地架並未組裝。	第 9403.20 目		解釋準則一(第94章章註2)、二(甲)及六
16	Audio/video floor stand for flat panel (plasma and LCD) televisions (overall height : 71 inches (180.3 cm)), also known as a "wide body TV cart", constructed from heavy gauge steel and durable hardware. It is built to accommodate up to a 42 inch (106.7 cm) flat panel display weighing 150 lbs. (68 kg). It consists of a metal structure with four castor wheels (two of which are locking), three stationary shelves (top, middle and bottom) and two	9403.20		GIRs 1 (Note 2 to Chapter 94), 2 (a) and 6.

	pull-out shelves. The top shelf, which is ribbed with rubber mat, is fitted with twin post design brackets for bolt attachment of a flat panel television that allow for tilt and vertical adjustments at various heights. The posts are 29 inches (73.7 cm) high with built-in wire conduits and allow for four height adjustments in one-inch (2.54 cm) increments. The top and middle shelves measure 32 inches (81.3 cm) wide x 18 inches (45.7 cm) in depth. The bottom shelf measures 32 inches (81.3 cm) wide x 24 inches (61 cm) in depth. All stationary shelves have a capacity of 150 lbs. (68 kg). The pull-out shelves, stored beneath the top shelf, measure 9.25 x 15.5 inches (23.5 x 39.4 cm) and 12.75 x 15.5 inches (32.4 x 39.4 cm), respectively, and each has a capacity of 20 lbs. (9 kg). It is also equipped with a four-outlet surge-protected electrical assembly with 20 foot (6 m) cord and cord winder. The stand is presented unassembled.			
16	鋁製供平面電視(電漿和LCD)用之視聽設備落地架(整體高度：71吋(180.3公分))，又稱為“廣體電視推車”，由鋼和耐用之五金製品構成。最大可收納42吋(106.7公分)重150磅(68公斤)之平面顯示器。由一個具有4個腳輪(其中2個鎖住固定)之金屬結構、3個固定隔板(頂部，中部和底部)和兩個拉出架所組成。含橡膠墊之上端架，可以螺栓安裝平面電視並允許調整傾斜度和高度。支柱29吋(73.7公分)高，內建電線導線管，並允許1吋(2.54公分)之高度調整。頂端和中間隔板32吋(81.3公分)寬x18吋(45.7公分)深。底板32吋(81.3公分)寬x24吋(61公分)深。所有固定架可載重150磅(68公斤)。拉出架，於上架子底部，9.25 x15.5吋(23.5 x39.4公分)和12.75 x15.5吋(32.4 x39.4公分)，每個拉出架載重20磅(9公斤)。另配備有一個20呎(6公尺)長具有突波保護功能之4延長插座。此落地架並未組裝。	第 9403.20 目		解釋準則一(第 94 章章註 2)、二(甲)及六
17	Hop balls designed to foster children' s coordination and balance, by combining amusement and healthy motor activity. The grip safety is provided by the soft one-piece handle, which is manufactured in the same material as the ball. The Hop balls can also be included in motor activity plans to carry out exercises, thanks to the use of the handle. They are presented	9506.91	95.03 and 95.06.	GIRs 1, 3 (c) and 6.

	in three sizes, with a diameter of 45 cm, 55 cm or 66 cm. The recommended maximum weight is 45 kg, 70 kg and 90 kg, respectively.			
17	設計供促進兒童之協調平衡，結合娛樂和健康運動用之跳跳球。一體成型之握把由與球體相同之軟材料所製成，以確保抓握之安全性。由於使用握把，亦可納入運動計畫中鍛煉之用。具有直徑45公分、55公分或66公分3種規格，建議最大載重分別為45公斤、70公斤、90公斤。	第 9506.91 目	第 95.03 及 95.06 節	解釋準則一、三(丙)及六