

## Classification Rulings - HS Committee 57th Session

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (57th Session - March 2016) 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	Arachidonic Acid (ARA) Oil, in the form of natural mixed glyceride which goes through fungi fermentation ( <i>Motierella Alpina</i> ), centrifugation and refining. Composition : 95 - 98 % triglyceride, 2 - 5 % diglyceride and monoglyceride. As to the triglyceride, it is fatty acid mainly including arachidonic acid, palmitic acid, linolenic acid, and other fatty acids etc. The product is a light yellow or orange-yellow liquid at room temperature, and it turns into solid form under 4 °C. It is dissolvable in organic solvent such as hexane or petroleum ether, but not dissolvable in water.	1515.90		
1	由天然混合甘油脂通過真菌發酵( <i>Motierella Alpina</i> )、離心及精製而成的花生四烯酸油，成分：95~98%三酸甘油脂及2~5%雙酸甘油脂與單酸甘油脂，三酸甘油脂的脂肪酸主要為花生四烯酸、棕櫚酸、亞麻酸及其他脂肪酸等。此產品於室溫時呈淡黃色或橙黃色液體，低於4°C時凝固為固體，可與有機溶劑(如己烷、石油)互溶，但與水不互溶。	第 1515.90 目		
2	Coconut water obtained from green coconuts (99.95 %) with added sugar of 0.05 % (to control taste between different batches of coconuts). The water is naturally coconut flavoured. The water is bottled in 290 ml glass bottles with 24 bottles packed in a carton.	2009.89	20.09 and 22.02	GIRs 1 and 6.
2	以 99.5%綠椰子添加 0.05%糖(用以控制各批不同椰子味道)而成的椰子水，純天然椰子口味，裝於 290 毫升玻璃瓶，1 箱 24 瓶。	第 2009.89 目	第 20.09 及 22.02 節	解釋準則一及六
3	Rose hip juice concentrate - Brown viscous liquid (Brix value 65) made of 100	2106.90	13.02 and 21.06	GIRs 1 and 6.

	% rose hips. The product is used as a raw material for the manufacture of beverages and foodstuffs, and is put up in aseptic bags weighing 250 kg.			
3	以 100% 玫瑰果製成的濃縮玫瑰果汁，呈棕色黏稠液體(糖度值 65)，用於飲料及食品生產廠之原料，裝於無菌袋，250 公斤。	第 2106.90 目	第 13.02 及 21.06 節	解釋準則一及六
4	Certain INN products. (See "Classification of "dianexin" (INN list 109), "relamorelin" (INN list 110) and "transcrocetin" (INN list 111) at the end of this publication.)	Chapters 29 and 30		
4	某些國際非專利藥品名稱(INN)產品。 (參見列於本出版物末，「dianexin」(INN 表列 109)、「relamorelin」(INN 表列 110)及「transcrocetin」(INN 表列 111)之分類)	第 29 及 30 章		
5	Certain INN products. (See "Classification of new INN products (INN List 112)" at the end of this publication.)	Chapters 28, 29, 30, 35 and 39		
5	某些國際非專利藥品名稱(INN)產品。 (參見列於本出版物末，「新 INN 產品之分類 (INN 表列 112)」)	第 28、29、30、35 及 39 章		
6	Certain INN products. (See "Classification of new INN products (INN List 113)" at the end of this publication.)	Chapters 28, 29, 30, 35 and 39		
6	某些國際非專利藥品名稱(INN)產品。 (參見列於本出版物末，「新 INN 產品之分類 (INN 表列 113)」)	第 28、29、30、35 及 39 章		
7	Reclassification of certain INN products. (See "Reclassification of certain INN products" at the end of this publication.)	Chapter 29		
7	重新分類某些國際非專利藥品名稱(INN)產品。 (參見列於本出版物末，「重新分類某些 INN 產品」之分類)	第 29 章		
8	Perforated tubes, of plastics, made of polyethylene, with a round internal cross section and equipped with built in plastic drippers at specific distances on the inner side. It displays a wide range of wall thicknesses : 0.65 - 1.15 mm. It is especially designed and equipped to be used as a surface network in drip irrigation systems. The drippers have certain zigzags which might vary according to the type of plants to be irrigated. The tube is used for conveying liquids	3917.21	39.17 and 84.24	GIRs 1 and 6.

	(water) to agricultural soils and crops. It is suitable for greenhouses, vegetables and flower fields, and recommended where low flow rate and dense spacing are required.			
8	穿孔塑膠管，聚乙烯製，內切面為圓形且在內面特定距離裝配嵌入式的塑膠滴頭。其顯現大範圍的管壁厚度：0.65-1.15 公厘。它是特別設計及裝配用在滴灌系統的表面網絡。該滴頭有某些曲折，這些曲折根據灌溉的植物類別而可能有所不同。該管子係供作輸送液體(水)到農業土壤和作物。它適用於溫室、蔬菜和花田，且建議其必須是低流速及密集間隔的。	第 3917.21 目	第 39.17 及 84.24 節	解釋準則一及六
9	Waste collection bin in the form of a bucket, of plastics, with a capacity of 6.5 l. It has a lid, with an opening consisting of strips of plastics through which the waste is thrown, and a handle. This article is intended for the collection of sharp hospital waste (needles, syringes, scalpels, etc.).	3924.90	39.23 and 39.24	GIRs 1 and 6.
9	桶狀的廢棄物收集容器，塑膠製，容量 6.5 升。它有一個蓋子及一個手柄，蓋子具有一個由塑膠條片所組成的開口，用以投入廢棄物。此製品係作為收集尖銳的醫療廢棄物(針、注射器及手術刀等)。	第 3924.90 目	第 39.23 及 39.24 節	解釋準則一及六
10	Fully-formed, decorated, artificial fingernails, of plastics. Users adhere the plastic fingernails to the top of their own fingernails by using glue. The artificial fingernails will remain in place for approximately 7 to 10 days, after which they are intended to be discarded.	3926.90	33.04 and 39.26	GIRs 1 and 6.
10	塑膠製已成型、裝飾的人工指甲。使用者藉由黏膠將人工指甲黏貼在他們自己的指甲上。人工指甲可維持大約 7-10 天後被丟棄。	第 3926.90 目	第 33.04 及 39.26 節	解釋準則一及六
11	Fully-formed, decorated, artificial fingernails of plastics, presented in a set for retail sale with other components (e.g., glue, applicator tool, buffer, etc.). Users adhere the plastic fingernails to the top of their own fingernails by using glue. The artificial fingernails will remain in place for approximately 7 to 10 days, after which they are intended to be discarded.	3926.90	33.04 and 39.26	GIRs 1, 3 (b) and 6.
11	塑膠製已成型、裝飾的人工指甲，含有其他組件(例如，黏膠、塗抹工具、緩衝溶液等)成套供零售。使用者藉由黏膠將人工指甲黏貼在他們自己	第 3926.90 目	第 33.04 及 39.26 節	解釋準則一、三(乙)及六

	的指甲上。人工指甲可維持大約 7-10 天後被丟棄。			
12	Cold Isostatic Press (CIP) : automated free-mould (wet bag) isostatic pressing system for producing articles by sintering various materials.	84.79		GIRs 1
12	冷式等靜壓壓機(CIP)：自動化無模(濕袋)等靜壓壓製系統為通過燒結各種材料製造製品。	第 84.79 節		解釋準則一
13	Self-powered, pedestrian controlled, machine with one driving axle, a spark-ignition internal combustion engine (single cylinder, four-stroke cycle, air cooled, max. power : 4.8 (6.5) Kw/3600 rpm), fuel tank (6.5 l) and handle bar type steering. The machine is presented disassembled and together with two wheels with tyres (400-8), 4-4 blades (2+2) and disc dry land blade, in a single box. The machine is suitable for cultivating sandy soil and clayey soil of canopied vegetables base and dry land, slopes with gradient less than 10 %, paddy field with depth of water surface to hard layer not more than 250 mm, by using different interchangeable implements. Besides those mentioned above, the machine is suitable for the following implements, which are not presented with the machine : ridger, plough, ditching blade, 3-4 blades, Europe blade and potato ditching blade. The machine can also be used for short transportation or as a fixed motive power machine.	8432.29 for the tilling machine  8701.10 for the propelling unit	Classification as one integral unit in heading 84.32 or classifying the propelling unit in heading 87.01 and the tilling machine in heading 84.32	GIRs 1 and 6.  GIRs 1 (Note 2 to Chapter 87), 2 (a) and 6.
13	自力推動步行控制機器，具有一個驅動軸、一個火花點火式內燃機(單缸、四衝程循環、風冷，最大功率：4.8(6.5)千瓦/3600 轉)、燃料箱(6.5 升)及手把式轉向器。機器未組合、並附有二具外胎之輪(400-8)、4-4 刀片(2+2)和旱地圓盤刀片於一箱內。 本機器透過更換不同的工具，可以適合以下場所：沙質土壤和黏質土壤的篷式蔬菜基地和旱地耕種、坡度小於 10%、水面深度至硬層不超過 250mm 之水稻田。上述以外，本機也適用以下工具(與本機械一併提出)：起壟器、犁、開溝葉片、3-4 葉片，歐洲刀片和馬鈴薯開溝刀片。本機器也可用於短運輸或作為固定目的之動力機器。	第 8432.29 目之耕種機械  第 8701.10 目之推進單元	以一整體單元歸列第 84.32 節或分別歸列第 87.01 節之推進裝置及第 84.32 節之耕耘機	解釋準則一及六  解釋準則一(第 87 章章註 2)、二(甲)及六
14	Self-powered, pedestrian controlled, machine with one driving axle, a compression-ignition internal combustion engine (single cylinder, four-stroke	8432.29 for the tilling machine	Classification as one integral unit in	GIRs 1 and 6.

	<p>cycle, air cooled, max. power : 5.4(4.0) Kw/3600 rpm), fuel tank (3.5 l), handle bar type steering and a two-output shaft. This machine is presented disassembled and together with two wheels with tyres (400-10), 4-4 blades (2+2) and disc dry land blade, in a single box.</p> <p>The machine is suitable for rotary tillage, ditching and ridge forming, short distance transportation and multifunctional work, such as bailing, sprinkling, chemical spraying, threshing, reaping and generating power, by using different interchangeable implements. Besides those mentioned above, the machine is suitable for the following implements, which are not presented with the machine : water-pump, sprayer, ridger, plough, ditching blade, 4-5 blades, electrical starter and potato ditching blade.</p>	8701.10 for the propelling unit	heading 84.32 or classifying the propelling unit in heading 87.01 and the tilling machine in heading 84.32	GIRs 1 (Note 2 to Chapter 87), 2 (a) and 6.
14	<p>自力推動步行控制機器，具有一個驅動軸、一個壓縮式點火式內燃機(單缸、四衝程循環、風冷，最大功率：4.8(6.5)千瓦/3600轉)、燃料箱(6.5升)、手把式轉向器及一個具2輸出之軸。機器未組合、並附有二具外胎之輪(400-10)，4-4刀片(2+2)和旱地圓盤刀片於一箱內。</p> <p>本機器透過更換不同的工具，可以適合工作：旋耕、開溝起壟、短途運輸和其他多種功能，如：排水、灑水、噴藥、脫粒、收割和發電。上述以外，本機也適用以下工具(未與本機械一併提出)：水泵、噴霧器、起壟器、犁、開溝葉片、4-5葉片、電力起動機和馬鈴薯開溝刀片。</p>	<p>第 8432.29 目之耕種機械</p> <p>第 8701.10 目之推進單元</p>	以一整體單元歸列第 84.32 節或分別歸列第 87.01 節之推進裝置及第 84.32 節之耕耘機	<p>解釋準則一及六</p> <p>解釋準則一(第 87 章章註 2)、二(甲)及六</p>
15	<p>Colour, thin film transistor liquid crystal display (TFT LCD) module (dimensions : 228.21 mm (W) x 148.86 mm (H) x 2.39 mm (D)), designed for incorporation into a portable automatic data processing machine (tablet computer). The display module consists of a 10.1 inch (25.65 cm) active-matrix TFT LCD panel, a light-emitting diode (LED) backlight unit and a flexible printed circuit board (FPCB) that provides the interface between the principal apparatus and the display module and contains electronic circuitry for converting voltage to a level useable by the module and controlling the function of the display panel.</p>	8473.30		GIRs 1 (Note 2 (b) to Section XVI) and 6
15	<p>彩色薄膜電晶體液晶顯示器(TFT LCD)模組(尺寸：228.21(寬)×148.86(高)×2.39(厚)公厘)，設計</p>	第 8473.30 目		解釋準則一(第 16 類類



	供組裝於攜帶式自動資料處理機(平板電腦)上使用。 顯示模組由 10.1 英寸(25.65 公分)的主動矩陣式 TFT LCD 面板、發光二極體(LED)背光單元及軟性印刷電路板(FPCB)組成，其中，軟性印刷電路板除提供有主體器具與顯示模組間之介面功能外，並包含有轉換適當電壓供模組使用及控制顯示面板相關之電路。			註 2(b))及六
16	Assembly designed to be mounted into a cellular (mobile) phone, consisting of a plastic frame incorporating the following components : (i) gesture sensor for capturing movement of hands without touching the phone screen, which is a chip-shaped article comprised of a light-emitting diode (light emitting area) and a sensor (light receiving area). The light-emitting diode (LED) emits infrared (IR) rays, and the sensor receives IR rays reflecting from a hand and recognizes a user' s gesture; (ii) IR LED for generating IR signal to remote control functions of external apparatus, such as a television, set-top box, etc. ; (iii) connector for interconnecting the assembly with the main board of the phone; (iv) flexible printed circuit board (FPCB) to support and electrically connect the components of the assembly. The gesture sensor and IR LED perform their functions independently.	8517.70	85.17, 85.43 and 90.31	GIRs 1 (Note 2 (b) to Section XVI) and 6
16	設計供組裝於蜂巢式(行動)電話，具塑膠外框之組件，其裝配有以下之元件： (1)手勢感測器，用於感測抓取未觸及手機屏幕之手勢動作，呈片狀外形內含有發光二極體(發光區)及感測器(受光區)；該發光二極體(LED)發出紅外線(IR)，感測器則會收到被手所反射之紅外線，以此方式辨識使用者之手勢。 (2)IR 紅外線發光二極體，用於產生對外部裝置如電視、機上盒等之遙控紅外信號。 (3)用於組件與手機主板間相連之連接器。 (4)軟性印刷電路板(FPCB)，用於支撐及電氣連接組件之元件。 手勢感測器與紅外線發光二極體係獨立執行各自之功能。	第 8517.70 目	第 85.17、85.43 及 90.31 節	解釋準則一(第 16 類類註 2(b))及六
17	Assembly designed to be mounted into a cellular (mobile) phone, incorporating the following components : (i) linear vibration motor comprised of	8517.70		GIRs 1 (Note 2 (b) to Section XVI) and 6

	<p>coils and magnets, for generating mechanical vibration while being turned on electricity; it is used in etiquette mode;</p> <p>(ii) speaker (or receiver) (dimensions : 12.1 mm x 7.1 mm x 3.47 mm; effective frequency band : 300 Hz ~ 3.4 kHz), reproducing sound from the voice of the other party during a telephone conversation by converting an input electrical signal into an audio signal (other sound and signal, such as, bell sound, music, etc. are reproduced through another speaker);</p> <p>(iii) microphone for converting surrounding sound, for example, when taking videos, into an electrical signal to be used by the phone (another microphone, mounted at the bottom of the telephone, is used for telephone communication);</p> <p>(iv) earphone connector for plugging in external earphones;</p> <p>(v) connector for interconnecting the assembly with the main board of the phone;</p> <p>(iv) flexible printed circuit board (FPCB) to support and electrically connect the components of the assembly.</p> <p>The vibration motor, speaker, microphone and earphone connector perform their functions independently.</p>			
17	<p>設計供組裝於蜂巢式(行動)電話，具塑膠外框之組件，其裝配有以下之元件：</p> <p>(1)線性振動馬達內含線圈及磁鐵，接通電力時可產生機械之振動，使用於靜音模式。</p> <p>(2)揚聲器(或接收器)(尺寸：12.1×7.1×3.47公厘，有效頻帶：300Hz～3.4kHz)，將電話交談時來自於另一方之人聲，以電子訊號轉換為音頻訊號之方式，重現其聲音(至其他如鈴聲、音樂等聲音及信號，則係利用另一具揚聲器重現其聲音)。</p> <p>(3)麥克風，用於將周圍之聲音，例如拍攝影片時，轉換成電子訊號(另有裝在話機底側、供打電話用之麥克風)。</p> <p>(4)用於插入外部耳機之耳機連接器；</p> <p>(5)用於組件與手機主板間相連之連接器。</p> <p>(6)軟性印刷電路板(FPCB)，用於支撐及電氣連接組件之元件。</p> <p>振動馬達、揚聲器、麥克風及耳機連接器皆獨立執行各自之功能。</p>	第 8517.70 目		解釋準則一 (第 16 類類註 2(b))及六
18	A set of electrically-propelled railway	8603.10	Classifying	GIRs 1, 2

	<p>coaches in distributed traction system used for an urban railway; also called Electric Multiple Unit (EMU).</p> <p>The product at issue consists of two motorized “M-Cars” and one trailer “T-Car”. Each carriage is 22.6 m long, 2.9 m wide and 3.8 m high. The EMU accommodates up to 344 passengers : 46 seated and 298 standing. A pantograph in the upper part of the T-car provides electricity, which passes through the main transformer and is transmitted to converters in the M-Cars. The converters transform the electric current from AC to DC and send it to an inverter. The inverter changes the DC into three-phase AC to activate the electric motors.</p>		<p>the "Electric Multiple Unit (EMU) as a single unit" in heading 86.03 as opposed to classifying each car separately.</p>	(a) and 6.
18	<p>一組用於城市鐵路之動力分散式電動推進鐵路客車，亦稱為電車組(Electric Multiple Unit, EMU)。該電車組由兩節動力車廂(M-Cars)及一節無動力車廂(T-Cars)組成，每節車廂長22.6公尺、寬2.9公尺及高3.8公尺。電車組具有46個座位和298站位，最多可容納344名乘客。在無動力車廂上方之集電弓，經由主變壓器，提供電力給動力車廂之變流器。該變流器將交流電轉換為直流電並送至逆變器，逆變器則將直流電轉換為三相交流電以驅動電動機。</p>	第8603.10目	<p>將整個“電車組”視為單一分類單元，歸列於稅則第8603目，而不以每節車廂個別分類。</p>	解釋準則一、二(甲)及六