

Amendments to the Compendium of Classification Opinions –HS Committee 57th Session

The following list contains the decisions taken by the Harmonized System Committee (57th Session – March 2016) 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	0307.99	1	增	Freeze-dried cuttle fish (<i>Sepia officinalis</i>) in powder form, obtained from fresh cuttle fish. It is intended for use in food preparations. Application of GIRs 1 and 6.
1	0307.99	1	增	冷凍乾燥墨魚粉(學名：<i>Sepia officinalis</i>，歐洲烏賊) 以鮮墨魚製成，用於調製食品。 適用解釋準則一及六
2	2106.90	32	增	Food preparation in the form of dried powdered alcohol, consisting of ethyl alcohol (30.5 % by weight) and dextrin (69.5 % by weight), and having a moisture content of 2.5 (±1.5) % by weight. It is obtained by spray-drying, and the dextrin is used as a carrier agent (an excipient) for the ethyl alcohol. It is easily soluble in water and is intended to be used in various food preparations. Application of GIRs 1 and 6.
2	2106.90	32	增	酒精粉末食物調製品 ，係乙醇(重量百分比，30.5%)及糊精(重量百分比，69.5%)所組成，經噴霧乾燥而得，水分含量 2.5(±1.5)% (重量百分比)，其中糊精用作乙醇之載體(賦形劑)。本產品易溶於水，常被用於各種食品調製。 適用解釋準則一及六

項次	HS CODE	編號	增修	貨品說明
3	2106.90	33	增	<p>Non-dairy cream in liquid form consisting mainly of water, hardened vegetable oil and sugar, with a creamlike colour, used as decoration and filling for cakes, desserts, mousse, etc., as substitute for whipped cream. It is presented in a 1-litre packaging.</p> <p>Application of GIRs 1 and 6.</p>
3	2106.90	33	增	<p>仿乳油，主要由水、硬(氫)化植物油和糖組成，具乳油色之液態產品，用作蛋糕、甜點、慕斯等的裝飾和餡料，作為乳油的替代品，1公升裝。</p> <p>適用解釋準則一及六</p>
4	2911.00	1	增	<p>Peroxyketals.</p> <p>Application of GIR 1 (Note 3 to Chapter 29).</p>
4	2911.00	1	增	<p>過氧化縮酮</p> <p>適用解釋準則一(第 29 章章註 3)</p>
5	3208.10	1	增	<p>Solution of a modified alkyd resin, containing white spirit (93.95 % by weight) and alkyd resins (6.05 % by weight). This solution is presented in metal drums of 200 litres or in bulk.</p> <p>It is used in varnishing and painting products (e.g., as a binder in compositions for wood impregnation and decoration or to modify the composition of paints and varnishes).</p> <p>Application of GIRs 1 (Note 4 to Chapter 32) and 6.</p>
5	3208.10	1	增	<p>改質醇酸樹脂溶液，含有石油精（重量百分比 93.95%）及醇酸樹脂（重量百分比 6.05%）。此製品以 200 公升金屬桶裝或大包裝。</p> <p>用於凡立水及漆類產品（例如作為木材浸漬及粉飾組成成分中之膠合劑或以改質漆類及凡立水的組成成分）。</p> <p>適用解釋準則一（第 32 章章註 4）及六</p>
6	3208.10	2	增	<p>Solution of a modified alkyd resin, containing white spirit (98.88 % by weight) and alkyd resins (1.12 % by weight). This solution is presented in metal drums of 200 litres or in bulk.</p> <p>It is used in varnishing and painting products (e.g., as a binder in compositions for wood impregnation and decoration or to modify the composition of paints and varnishes).</p> <p>Application of GIRs 1 (Note 4 to Chapter 32) and 6.</p>
6	3208.10	2	增	<p>改質醇酸樹脂溶液，含有石油精（重量百分比 98.88%）及醇酸樹脂（重量百分比 1.12%）。此製品以 200 公升金屬桶裝或大包裝。</p> <p>用於凡立水及漆類產品（例如作為木材浸漬及粉飾組成成分中之膠合劑或以改質漆類及凡立水的組成成分）。</p> <p>適用解釋準則一（第 32 章章註 4）及六</p>



項次	HS CODE	編號	增修	貨品說明
7	3302.90	1	增	<p>Preparation with a basis of odoriferous substances in alcoholic solution, consisting of ethyl alcohol with an alcoholic strength by volume of 96.1 % (99.47 % by weight), odoriferous substances (0.5 % by weight), diethyl phthalate (denaturant and fixative for the odoriferous substances) (0.02 % by weight), and brilliant green (Green S, E-142) (dye, antiseptic and disinfectant) (0.003 % by weight).</p> <p>The odoriferous substances consist mainly of limonene (approximately 80 % by weight), citral, linalool and geraniol isolated from essential oils. The product is used as a raw material in the manufacture of perfumes, eau de Cologne, etc.</p> <p>Application of GIRs 1 (Note 2 to Chapter 33) and 6.</p>
7	3302.90	1	增	<p>以溶於酒精溶液的芳香物質為基料的製品，成分為酒精強度 96.1% vol（重量百分比 99.47%）、芳香物質（重量百分比 0.5%）、苯二甲酸二乙酯（芳香物質的變性劑及固定劑）（重量百分比 0.02%）及亮綠(Green S, E-142）（染料，防腐劑及消毒劑）（重量百分比 0.003%）。</p> <p>其中芳香物質主要包含由自精油分離出的檸檬烯（重量百分比約 80%）、檸檬醛、芳樟醇及香葉醇組成。此產品用作香水、古龍水等製造的原料。</p> <p>適用解釋準則一（第 33 章章註 2）及六</p>
8	3824.90	21	增	<p>Mixture, in liquid (syrup) form, containing maltitol (50 - 55 % by weight), sorbitol (D-glucitol) (less than 8 % by weight), water and trace amounts of reducing sugars (less than 0.2 % by weight). The mixture is obtained from potato or corn starch by partial catalytic hydrogenation (the reaction being deliberately interrupted) of maltose syrups or high maltose syrups.</p> <p>It is intended to be used as a sugar substitute in the production of, e.g., dietary preparations, pharmaceutical products, cosmetics, or chewing gum.</p> <p>Application of GIRs 1 and 6.</p>
8	3824.90	21	增	<p>混合物，液態(糖漿)狀，含麥芽糖醇(重量百分比 50~55%)、山梨糖醇(D-葡萄糖醇)(重量百分比少於 8%)、水及微量的還原糖(重量百分比少於 2%)。此混合物係由麥芽糖漿或高濃度麥芽糖糖漿(來自馬鈴薯或玉米澱粉)經部分觸媒氫化(故意中斷反應)而得。</p> <p>用作製程中糖代用品，例如：膳食調製品、醫藥品、化粧品或口香糖。</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	6104.63	1	增	<p>Women' s trousers made of light-weight knitted fabric (87 % polyester, 13 % elastane) reaching down to the ankles. These trousers have an elasticated waistband, and the bottom edges are hemmed.</p> <p>This pair of trousers is one component of a woman' s set of garments, which also consists of a long-sleeved T-shirt, which is classified separately in subheading 6109.90. Both garments are presented together, put up for retail sale.</p> <p>Application of GIRs 1 (Note 14 to Section XI) and 6.</p> <p><i>See also Opinion 6109.90/2.</i></p> 
9	6104.63	1	增	<p>以輕質針織布（87%聚酯纖維/13%彈性纖維）製成長及腳踝之女用長褲，該長褲含一彈性腰帶且褲腳處有經車縫。</p> <p>這條長褲是一成套女裝的組件，該成套女裝還包括一件長袖T恤，此長袖T恤另被分類於稅則第 6109.90 目，上述兩件成衣包裝在一起供成套零售用。</p> <p>適用解釋準則一（第十一類類註 14）及六。</p> <p>另詳分類意見 6109.90/2</p> 



項次	HS CODE	編號	增修	貨品說明
10	6109.90	2	增	<p>Women' s long-sleeved T-shirt without a collar, made of light-weight knitted fabric (87 % polyester, 13 % elastane). The bottom edge of the T-shirt and the sleeves are hemmed.</p> <p>This T-shirt is one component of a woman' s set of garments, which also consists of a pair of trousers, which is classified separately in subheading 6104.63. Both garments are presented together, put up for retail sale.</p> <p>Application of GIRs 1 (Note 14 to Section XI) and 6.</p> <p>See also Opinion 6104.63/1.</p> 
10	6109.90	2	增	<p>以輕質針織布（87%聚酯纖維/13%彈性纖維）製成無領女用長袖T恤，T恤的底部及袖口處皆經車縫。</p> <p>這件長袖T恤是一成套女裝的組件，該成套女裝還包括一件長褲，此長褲另被分類於稅則第 6104.63 目，上述兩件成衣包裝在一起供成套零售用。</p> <p>適用解釋準則一（第十一類類註 14）及六。</p> <p>另詳分類意見 6104.63/1</p> 
11	6307.90	7	增	<p>Child carrier consisting of an anatomically shaped textile seat (which is attached to an aluminium frame), padded shoulder straps and hip belt, an anchor point, safety harness, a detachable face</p>

項次	HS CODE	編號	增修	貨品說明
				<p>pad, handles and compartments to hold various ancillary items. It is designed for carrying a child in a seated position on an adult' s back. It has a maximum weight load of 20 kg. When the child has been removed, it can be zipped back up and worn as a rucksack.</p> <p>Application of GIRs 1 (Note 7 (f) to Section XI), 3 (b) and 6.</p> 
11	6307.90	7	增	<p>幼兒攜帶裝備，其結構包含一可拆解之成形紡織座椅（附著於一個鋁框架上）、含軟墊之肩帶和髖腰帶、錨點、安全帶、可拆卸的臉墊、手柄和一可容納各種輔助物品之隔層。它是專為一成年人可背負一呈坐姿的幼兒所設計。其最大乘載重量為 20 公斤。當不背負幼兒時，可將拉鍊拉上後成一後背包。</p> <p>適用解釋準則一（第十一類類註 7(f)）、三(乙)及六。</p> 
12	6307.90	8	增	<p>Baby carrier (100 % cotton canvas exterior and 100 % sateen cotton lining) consisting of a sturdy waist belt and padded form-fitting shoulder straps to make it comfortable for carrying a growing child. It is designed for carrying a growing child from newborn up</p>

項次	HS CODE	編號	增修	貨品說明
				<p>to a maximum weight load of approximately 20 kg. The carrier can be used to carry a child in different ways.</p> <p>Application of GIRs 1 (Note 7 (f) to Section XI), and 6.</p> 
12	6307.90	8	增	<p>幼兒攜帶裝備（外層為 100%棉製帆布、內裡為 100%棉製緞面布），包含牢固的腰帶和軟墊形式的合身肩帶，可舒適的攜帶一成長中的幼童。它設計供背負一從新生兒到最大重量約為 20 公斤的幼童。該裝備可以使用不同的方式背負幼童。</p> <p>適用解釋準則一（第十一類類註 7(f)）及六</p> 
13	6912.00	2	增	<p>Laundry ball, with a diameter of approximately 10 cm, consisting of two perforated casings of plastics which are joined together and containing two magnets and four types of small ceramic “pellets” (beads). It is used in a washing machine of the household-type to clean clothes by a physical process.</p> <p>Application of GIRs 1 and 3 (b).</p>

項次	HS CODE	編號	增修	貨品說明
				
13	6912.00	2	增	<p>洗衣球，直徑大約為 10 厘米的，由兩個連接在一起的多孔塑料殼內含兩個磁體和四種類型的小陶瓷“顆粒”（珠子）組成。用於家用洗衣機，通過物理過程清潔衣服。</p> <p>適用解釋準則一及三(乙)</p> 
14	9403.20	5	增	<p>Audio/video floor stand made of aluminium (dimensions (H x W x D) : 195 cm x 89 cm x 69 cm) on castors, also known as a “conference TV cart” . The stand is presented unassembled. It is designed to be used in conference rooms, classrooms, meeting rooms, training rooms, trade shows, marketing events, etc.</p> <p>Application of GIRs 1 (Note 2 to Chapter 94), 2 (a) and 6.</p>

項次	HS CODE	編號	增修	貨品說明
				
14	9403.20	5	增	<p>附腳輪之鋁製影音設備落地架(尺寸(高 X 寬 X 深) 195 cm x 89 cm x 69 cm)，又稱”會議電視推車”。未組裝。設計供會議室、教室、集會室、訓練室、貿易展、行銷活動等使用。</p> <p>適用解釋準則一(稅則第 94 章章註 2)、二(甲)及六</p> 
15	9403.20	6	增	<p>Audio/video floor stand (overall height : 180 cm) on castors, also known as a “wide body TV cart” , constructed mainly of steel. The stand is presented unassembled and without the flat panel display. It is built to accommodate up to a 42-inch (106.7 cm) flat panel display weighing 68 kg.</p> <p>Application of GIRs 1 (Note 2 to Chapter 94), 2 (a) and 6.</p>

項次	HS CODE	編號	增修	貨品說明
				
15	9403.20	6	增	<p>附腳輪之影音設備落地架(全高 180 cm) 195 cm x 89 cm x 69 cm)，又稱”廣體電視推車”，主要由鋼製成。未組裝，無平面顯示器。可供容納最大 68 公斤 42 吋平面顯示器。</p> <p>適用解釋準則一(稅則第 94 章章註 2)、二(甲)及六</p> 
16	9506.91	1	增	<p>Jump ball with a soft one-piece handle, of plastics, presented in three versions, with 45 cm, 55 cm or 66 cm of diameter. The recommended maximum weight of the user is 45 kg, 70 kg and 90 kg, respectively. The inflatable jump ball is intended to exercise the user' s coordination and balance.</p> <p>Application of GIRs 1, 3 (c) and 6.</p>

項次	HS CODE	編號	增修	貨品說明
				
16	9506.91	1	增	<p>附柔軟一體成型握把之塑膠製跳跳球，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。該充氣式跳跳球用於訓練使用者之協調平衡。</p> <p>適用解釋準則一、三(丙)及六</p> 