

Classification Rulings – HS Committee 58th Session

The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (58th Session – October 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 項次	Product description 貨品說明	Classification 分類決定	HS codes considered 稅則考量	Classification rationale 分類依據
1	Seeds of fruits of the genus <i>Capsicum</i> , for sowing. The seeds have been separated from the rest of a pepper, cleaned, and treated with the fungicide Thiram.	1209.90	09.04 and 12.09	GIRs 1 and 6.
1	種植用番椒屬果實之種子，該種子已從果實分離，並經清潔、以福美雙殺菌劑處理。	第 1209.90 目	第 09.04 及 12.09 節	解釋準則一及六
2	Chilli stew containing dark chocolate and cocoa, i.e., a frozen, ready-to-eat stew preparation, consisting of beef (70 %), several kinds of vegetables and spices, dark chocolate (0.7 %) and cocoa (0.3 %). It is presented in a packing for retail sale of 400 g.	1602.50	16.02 and 18.06	GIRs 1 (Note 2 to Chapter 16) and 6.
2	含黑巧克力、可可的辣椒燉煮牛肉，即是由 70%牛肉、數種蔬菜及香料、0.7%黑巧克力及 0.3%可可組成之冷凍即食燉製品，400 克零售包裝。	第 1602.50 目	第 16.02 及 18.06 節	解釋準則一(第 16 章章註 2)及六
3	Chewable cough and throat tablets containing liquorice and flavouring agents. The product is put in packings for retail sale.	1704.90	17.04 and 30.04	GIRs 1 and 6.
3	含有甘草及調味劑之可咀嚼止咳喉片，零售包裝。	第 1704.90 目	第 17.04 及 30.04 節	解釋準則一及六
4	Sugar-coated milk chocolate sweets put up for retail sale in two sachets each with a net weight of 45 g inside a tub of plastics with a lid that has a sweets dispenser of plastics on top. The sweets dispenser is shaped as one of the characters of a confectionery brand and is designed to be filled with the sweets and to release them	1806.90	18.06 and 95.03	GIRs 1, 3 (b) and 6.

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	when the character's hand is pressed.			
4	糖衣牛奶巧克力糖，零售包裝型式，內含有 2 小袋淨重 45 克的糖，及上蓋具有塑膠製糖果分配器的塑膠桶，分配器係以糖果品牌的某一角色為其造型，設計用來填充巧克力糖，並於按壓該角色的手部時釋出巧克力糖。	第 1806.90 目	第 18.06 及 95.03 節	解釋準則一、三(乙)及六
5	Sugar-coated milk chocolate sweets containing peanuts, 48 % milk chocolate, 23 % peanuts, presented in a cardboard box containing 140 g of chocolate, with a lid of plastics topped with a toy character of a confectionery brand attached to a spring. The toy can be removed from the spring for play.	1806.90	18.06 and 95.03	GIRs 1, 5 (b) and 6.
5	由 48% 牛奶巧克力及 23% 花生組成的糖衣牛奶巧克力糖，盛裝於一紙盒中，內含 140 克，盒子上蓋以彈簧連接一個有糖果品牌角色的玩具，玩具可自彈簧移出供把玩。	第 1806.90 目	第 18.06 及 95.03 節	解釋準則一、五(乙)及六
6	Small pieces of black mulberry leaves, produced by steaming, fermentation with fungi, drying and roasting. The product is fully fermented, with roasted flavours. It is put up in small sachets (tea bags), containing 2 g. It is intended to be consumed as a beverage after mixing with hot water.	2106.90		GIRs 1 and 6.
6	經蒸、接菌發酵、乾燥及烘烤製成之桑葉細片，該產品係完全發酵，且具烘烤香氣，以每小袋（茶包）2 克包裝，與熱水混合後供作飲料。	第 2106.90 目		解釋準則一及六
7	Small pieces of black mulberry leaves, produced by steaming, fermentation with fungi, drying and roasting. The product is fully fermented, with roasted flavours. It is presented in bulk containers made of woven fabrics, of 30 kg. It is intended to be consumed as a beverage after mixing with hot water.	2106.90		GIRs 1 and 6.
7	經蒸、接菌發酵、乾燥及烘烤製成之桑葉細片，該產品係完全發酵，且具烘烤香氣，裝於 30kg 大編織袋內，與熱水混合後	第 2106.90 目		解釋準則一及六

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	供作飲料。			
8	Ceramic ink consisting of a suspension of inorganic pigments and particles, with a content of 25 to 50 % by weight in organic solvents, in proportions of between 40 to 70 % by weight. It is used by the ceramics industry in digital applications with inkjet devices, similar to printers but adapted for the industrial manufacture of ceramics.	3207.10	3207.10 and 3207.30	GIRs 1 and 6.
8	含 40~70%無機顏料和顆粒所組成之懸浮液（以 25~50%溶於有機溶劑中）的陶瓷油墨。它被陶瓷工業使用在噴墨裝置的數位應用，類似印表機，但適用於陶瓷的工業製造。	第 3207.10 目	第 3207.10 及 3207.30 目	解釋準則一及六
9	Product in the form of a tubular sheath consisting of synthetic textile strip of an apparent width not exceeding 5 mm. The product is presented in rolls, 1500 m long and 70 cm wide, weighing between 112 g and 114 g per metre. It is used to produce bags.	5407.20		GIRs 1 and 6.
9	係由寬度不超過 5mm 之合成纖維扁條製成長 1500m、寬 70cm、重量 112-114g/m 之管套織物，成卷狀，用於製造袋子。	第 5407.20 目		解釋準則一及六
10	Knitted garment made of 80 % cotton, 14 % viscose and 6 % elastane. It has the appearance of a very short T-shirt with sleeves.	6109.10	61.09 and 61.14	GIRs 1 and 6.
10	係材質 80%棉、14%嫚縈、6%彈性纖維製之針織有袖、極短版 T 恤。	第 6109.10 目	第 61.09 及 61.14 節	解釋準則一及六
11	Very short jersey or pullover with long sleeves. It is made of 100 % polyester and is designed for women.	6110.30	61.10 and 61.14	GIRs 1 and 6.
11	係材質 100%聚酯纖維製之女用長袖、極短版套頭衫。	第 6110.30 目	第 61.10 及 61.14 節	解釋準則一及六
12	Outdoor cabinet with air-conditioner, for telecom application, designed for the insertion of electric and electronic apparatus such as rectifiers, batteries and telecommunication equipment. They are designed to be installed directly outdoors on the ground. The internal structure has	8418.69	84.18 and 85.17	GIRs 1, 3 (b) and 6.

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	double compartments : 1) a battery compartment which is composed of four battery racks; and 2) an equipment compartment which provides for “rack” units. They come equipped with a 2000 W DC “air conditioner” on the front door and a DC emergency exhaust fan on the cabinet roof.			
12	適用於電信應用設備之戶外機櫃，配有空調，設計供電氣和電子設備(如整流器、電池和通訊等設備)使用。它們設計為直接安裝在戶外的地面上。其內部結構具有雙隔室：1) 由四個電池架組成的電池室；和 2) 提供“機架”單元的設備室。機櫃前門配備一個 2000W 直流“空調”，機櫃屋頂配備了一個直流應急排風扇。	第 8418.69 目	第 84.18 及 85.17 節	解釋準則一、三(乙)及六
13	Flat base silos, made of corrugated sheets of galvanized steel iron, used for grain storage, ranging from 4,51 m in diameter to 31,60 m in diameter with storage capacity from 50 to 15.000 tonnes. An entrance door is located at the second floor, and an observation hatch on the roof. An inside ladder for entering the silo and an external ladder with safety cage and rest platform for reaching the observation desk are provided. A temperature control system in the silos helps to identify the hot areas and insect activity inside the silos. The system consists of heat cables, grain heat measuring sensors located within cables, fixed and movable heat monitors. The silos are presented with a bottom sweep auger which rotates through 360 degrees around its own axis to unload residual grains at the bottom of the silos. Radial and axial fans are provided for aeration of stored grains. Aeration vents allow easy exhausting of dust and agricultural chemicals. Axial fans are used in the roof and aeration channels are designed and built into the concrete foundation according to silo capacity and characteristics of the grain to be stored.	8479.89	84.36, 84.79 and 94.06	GIRs 1 and 6.
13	平底座筒倉，由鍍鋅鋼鐵波紋板製成，用	第 8479.89 目	第	解釋準則一及六

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	於儲存糧食，直徑從 4.51 米到 31.60 米，儲存容量從 50 到 15,000 噸不等。其二樓位置有一進出門，屋頂位置有一個觀察口。筒倉具有一個進入料倉的內部梯子和一個到達觀察台及休息平台的具安全籠之外部梯子。筒倉中有一溫度控制系統供識別筒倉內的熱區和昆蟲活動。該系統由測熱電纜、電纜內之測熱傳感器、固定和可移動的熱監測器組成。筒倉具有底部可 360 度旋轉之螺旋推進器，以卸載料倉底部的殘餘顆粒。具徑向和軸向風扇用於存儲穀物的通風。具通風孔方便輕易排出灰塵和農用化學品。屋頂設有軸向風扇，通風通道則根據倉儲容量和儲存的穀物特性設計和建造於混凝土基礎中。		84.36、84.79 及 94.06 節	
14	Conical base silos, made of corrugated sheets of galvanized steel iron, used for grain storage, produced within a range of 45 - 65 degrees base angle according to the flow characteristics of the grain stored. Sides, supports and entry doors are manufactured from galvanized steel sheets. They are suited for short term and transitional grain storage. An entrance door and an observation hatch on the roof are provided. An inside ladder for entering the silo and an external ladder with safety cage and rest platform for reaching the observation desk are also provided. A temperature control system in the silos helps to identify the hot areas and insect activity inside the silos. The system consists of heat cables, grain heat measuring sensors located within cables, fixed and movable heat monitors. Radial and axial fans are used for aeration of stored material. Aeration vents allow exhausting of dust and agricultural chemicals.	8479.89	73.09, 84.36, 84.79 and 94.06	GIRs 1 and 6.
14	錐形底座筒倉，由鍍鋅鋼鐵的波紋板製成，用於穀物儲存，根據儲存穀物的流動特性設計 45-65 度底角。側面，支柱和入口門由鍍鋅鋼板製成。它們適合短期和過渡糧食儲存。提供了一個入口門和一個觀察口在屋頂上。筒倉具有一個進入料倉的內部梯子和一個到達觀察台及休息平台的具安全籠之外部梯子。筒倉中有一溫度控	第 8479.89 目	第 73.09、84.36、84.79 及 94.06 節	解釋準則一及六

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	制系統供識別筒倉內的熱區和昆蟲活動。該系統由測熱電纜、電纜內之測熱傳感器、固定和可移動的熱監測器組成。筒倉具有對儲存材料進行氣曝之徑向和軸流風扇。並具通風孔方便排放灰塵和農用化學品。			
15	“Hall element device” with four terminals, consisting of a ferrite substrate with a layer of indium antimonide (InSb) and a ferrite yoke in the role of a magnetic circuit, mounted on a lead frame and wire bonded for connecting to an outer electronic circuit. The device senses magnetism by “Hall effect” and is used for small accurate motors of washing machines, refrigerators, air conditioners, etc.	8543.70	85.41 and 85.43	GIRs 1 and 6.
15	四接腳“霍爾元件裝置”，由帶有銻化銮（InSb）層之鐵氧體基底及作為磁路之鐵氧體磁軛，裝配於引線架（金屬導線架）上並銲接上供連接外部電路之接腳而組成。該裝置係利用“霍爾效應”感應磁場之變化，被用於洗衣機，冰箱，空調等小型精密電動機中。	第 8543.70 目	第 85.41 及 85.43 節	解釋準則一及六
16	Tube Bundle Container, consisting of a number of cylinders (four or six) used for the transportation of compressed natural gas. Each cylinder is equipped with a separate valve and gauge for the discharge and filling of gas. The cylinders are not welded or permanently combined, but enclosed within an outer metal frame of the same dimension as a regular 20 or 40 feet container. The product is also equipped with holes on the frame, which makes it possible to be attached to a road trailer or other modes of transport by securing hooks or fasteners to the holes.	8609.00	73.11 and 86.09	GIR 1.
16	管束式貨櫃，包括用於運輸壓縮天然氣的多個圓筒壓力容器（4 或 6 個）。每個圓筒壓力容器配備有用於氣體的排放和填充的單獨閥和計量器。圓筒壓力容器不是焊接或永久組合在與常規 20 或 40 英尺貨櫃相同尺寸的金屬框架內，而是被包圍封閉在其內。該產品還在框架上配備有孔，這使得	第 8609.00 目	第 73.11 及 86.09 節	解釋準則一

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	可以藉由鉤或緊固件固定到孔來附接到公路拖車或其他模式的運輸。			
17	Self-balancing, electrically-powered, two-wheeled transportation device (commercially known as “hoverboard”, “smart scooter” or “drift vehicle”), designed for carrying a single person, for use within low speed areas such as pavements (sidewalks), paths, and bicycle lanes. The maximal speed of the device is 10 km/h and maximum distance per charge is 15-20 km.	8711.60 (HS 2017) 8711.90 (HS 2012)	87.11 and 95.03	GIRs 1 and 6.
17	自我平衡之電動兩輪運輸載具（商業上稱為「懸浮板」、「智能滑板車」或「漂移車」），設計用於搭載一個人，使用於人行道、小徑及自行車道等低速區域。載具最大速度為10公里/小時，每次充電可行駛最大距離為15-20公里。	第8711.60目 (HS 2017) 第8711.90目 (HS 2012)	第87.11及 95.03節	解釋準則一及六
18	Floating structure, basic sub-assembly ("raft") of 6 cubes of plastics connected together via 2 connector pins and 2 sliding nuts forming a raft. The connector pins and sliding nuts are shipped with the sub-assemblies. The assemblies of 6 cubes of plastics, as presented, provide flotation of 408 kg (68 kg x 6) and a horizontal floating surface above the water of 1.0 metres (width) x 1.5 metres (length).	8907.90		GIRs 1 and 6.
18	浮動構造體，基本子組件-「筏」，通過2個連接銷和2個滑動螺母將6個塑膠立方體連接在一起形成一個筏，連接銷和滑動螺母隨同子組件一起提供。6個塑膠立方體提供408公斤（68公斤×6）的浮力和在水面上1.0公尺（寬）×1.5公尺（長）的水平浮動表面。	第8907.90目		解釋準則一及六
19	Floating structures, consisting of 134 sections (sub-assemblies each consisting of 6 cubes of plastics).	8907.90		GIRs 1, 2 (a) and 6.
19	浮動構造體，由134個部分（筏）組成（每個子組件由6個塑膠立方體組成）。	第8907.90目		解釋準則一、二（甲）及六
20	Solid, cylindrical, threaded product made of extra hard, colour finished titanium alloy, of a length of approximately 12 mm.	9021.10	Note 2 to Section XV, 81.08 and	GIRs 1 and 6.

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	It has a wholly threaded shank with a constant outer diameter of 3 mm and a head. The shank has an asymmetrical thread. The head is also threaded, allowing it to lock into a compression plate in fixation systems, with a recessed socket drive. The product corresponds to the ISO/TC 150 standards for implant screws and is presented for use in the field of trauma surgery for setting fractures. It is to be installed in the body using specific tools. It is presented in a sterilized packing. The product is marked with a number and thereby traceable throughout production, distribution and application.		90.21	
20	實心圓柱螺紋產品，由超硬彩色拋光鈦合金製成，長度約12mm。具有一個外徑為3mm之全螺紋桿及頭部。桿部具有不對稱螺紋，頭部亦具有螺紋供其鎖入具有內凹插口驅動裝置之固定系統中之壓縮板內。該產品符合植體螺栓之 ISO/TC 150 標準，用於骨折接合之創傷外科領域。使用特定工具安裝於體內。無菌包裝。產品標有可追溯生產，分銷和應用之數字。	第 9021.10 目	第 15 類類註 2，第 81.08 及 90.21 節	解釋準則一及六
21	Solid, cylindrical, threaded product (so-called "pangea dual core screw") made of extra hard titanium alloy, of a length of 20 to 45 mm. It has a wholly threaded shank with a constant outer diameter of 4,0 mm and a dual core thread containing a transition zone for the core diameter change. It has also a self-tapping profile and a blunt, threaded tip. The product has a polyaxial (movable) U-shaped, internally threaded head that offers 25° of angulation around its axis allowing its adjustment and a specialized saddle in the locking cap for fixing a rod (presented separately) in its head. The product corresponds to the ISO/TC 150 standards for implant screws and is presented for use in trauma surgery as a part of a system for posterior stabilisation of the spine. It is installed using specific tools. It is not presented in a sterilised packing. The product is marked with a number and	9021.10	Note 2 to Section XV, 81.08 and 90.21	GIRs 1 and 6.

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	thereby traceable throughout production, distribution and application.			
21	長度為 20 至 45mm 的由超硬鈦合金製成之實心圓柱形螺紋產品（又稱“pangea 雙芯螺栓”）。具有一個全螺紋桿，其外徑固定為 4.0mm，雙芯螺紋含有芯直徑改變的過渡區。具有自攻螺紋及鈍螺紋尖端。該產品具有可供沿軸線 25° 角度改變之多軸（可動）U 形之內螺紋頭，及一在鎖定帽蓋中，將桿固定於頭部之特製鞍座。該產品符合植體螺絲之 ISO/TC 150 標準，用於創傷外科作為脊柱後穩定之部分系統。它使用特定工具安裝。使用特定工具安裝於體內。無菌包裝。產品標有可追溯生產，分銷和應用之數字。	第 9021.10 目	第 15 類類註 2，第 81.08 及 90.21 節	解釋準則一及六
22	Covers for seats of motor vehicles consisting of assembled cuts made from leather, textile fabrics or plastics. These covers are equipped with several fixing elements and cut-offs for fixing and adapting them to the seat carcass. They serve as final permanent covers of the seats for specific motor vehicles. After the assembly of the seats, the covers cannot be removed.	9401.90	87.08, 94.01 or classification according to their constituent materials.	GIRs 1 and 6.
22	機動車輛座椅覆蓋物，由皮革、紡織物或塑料拼裝塊所組成。這些覆蓋物配有多個固定用元件和切口，用於固定適配於座椅骨架。作為特定機動車輛座椅之最終永久覆蓋物。在組裝座椅後，無法移除覆蓋物。	第 9401.90 目	第 87.08、94.01 節或根據其構成材料分類	解釋準則一及六
23	A-frame easels (also called Lyre easels), triangular shaped easels with 3 legs - 2 at the front and 1 at the rear. They take their name from the fact that, seen from the front, their shape resembles the letter "A".	9403.60	94.03 and 96.20 (HS 2017)	GIRs 1 (Note 2 to Chapter 94) and 6.
23	A 框畫架（也稱為 Lyre 畫架），具 3 隻腳之三角形畫架- 2 隻腳在前和 1 隻腳在後。貨名由來係由前方看起來之形狀類似於字母“A”。	第 9403.60 目	第 94.03 及 96.20 節 (HS 2017)	解釋準則一(第 94 章章註 2)及六
24	H-Frame easels, shaped like the letter "H". Base measures are 66 cm x 66 cm; also shaped like the letter "H".	9403.60	94.03	GIRs 1 (Note 2 to Chapter 94) and 6.
24	H 框畫架，形狀像字母“H”。底座尺寸為 66 cm x 66 cm，形狀也像字母“H”。	第 9403.60 目	第 94.03 節	解釋準則一(第 94 章章註 2)及六
25	Convertible easels (also called hybrid	9403.60	94.03	GIRs 1 (Note 2

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	easels). They can "convert" from being a normal easel to becoming a table top. Measuring 2.18 m in height x 0.53 m in width x 0.53 m in depth; they hold canvases or panels up to 1.27 m high.			to Chapter 94) and 6.
25	可轉換畫架（也稱為混合畫架）。可由一般畫架“轉換”成桌面。高度2.18m×寬度0.53m×深度0.53m;可用畫布或板最高可達1.27 m。	第 9403.60 目	第 94.03 節	解釋準則一(第 94 章章註 2)及六
26	Toy fan in the form of one of the characters of a confectionery brand equipped with an electric motor powered by one AA battery, on top of a hollow tube with a lid containing a sachet of sugar-coated milk chocolate sweets (70 % milk chocolate), with a net weight of 20 g.	9503.00	18.06 and 95.03	GIR 1 (Note 4 to Chapter 95).
26	裝配有由一個 AA 電池供電電動機之玩具風扇，造形為某糖果品牌字母之一，在具有蓋子之中空管頂部含有一小袋淨重 20g 的糖衣牛奶巧克力糖果（70%牛奶巧克力）。	第 9503.00 目	第 18.06 及 95.03 節	解釋準則一(第 95 章章註 4)
27	Virtual reality set for a video game console, presented in a box for retail sale, consisting of a head-mount display (virtual reality headset), a processing unit, a stereo headphone with earpieces, connecting cables (HDMI, USB and virtual headset), an AC adaptor and a power cord. The virtual reality headset, which resembles goggles, incorporates sensors, video display module (it can display two side-by-side images) and two magnifying lenses allowing the user to see a stereoscopic view of the screen of the video display module. The processor unit is designed to synchronise the virtual reality headset and the video game console (it delivers the video signal from console to the headset and the detected signal from the headset to the console).	9504.50	85.28 and 95.04	GIRs 1 (Note 3 to Chapter 95), 3 (b) and 6.
27	供影像遊戲機使用之虛擬實境套件，零售盒內包括頭戴式顯示器（虛擬實境頭套）、處理單元、立體聲頭戴式耳機、連接線（HDMI，USB 和虛擬頭套）、AC 變流器和電源線。 類似護目鏡之虛擬實境頭套含有傳感器、影像顯示模組（其可以顯示 2 個並排圖像）	第 9504.50 目	第 85.28 及 95.04 節	解釋準則一(第 95 章章註 3)、三(乙)及六。

No 項次	Product description 貨品說明	Classification 分類決定	HS codes considered 稅則考量	Classification rationale 分類依據
	和兩個放大透鏡，允許用戶看到影像顯示模組螢幕之立體圖像。處理器單元設計供與虛擬實境頭套和影像遊戲機同步（其將影像遊戲機之影像信號傳送到頭套，並將所感測到之信號由頭套傳送至影像遊戲機）。			