The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (60th Session – October 2017) 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.

<table>
<thead>
<tr>
<th>No</th>
<th>Product description</th>
<th>Classification</th>
<th>HS codes considered</th>
<th>Classification rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Blanched green shell mussels. The product is obtained by subjecting green shell mussels which have been partially shelled (half-shell) to a blanching/thermal treatment process in order to open the shell. The partially shelled (half shell) is then frozen and packed. The retail package is labelled “Cook before consumption”</td>
<td>0307.32</td>
<td>03.07 and 16.04</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>2.</td>
<td>Quinoa, normally used for human consumption, which has undergone the removal of the saponin layer after harvest. The saponin layer is removed by washing, mechanical processing or by a combination of both. However, the shape of quinoa which has undergone washing or mechanical processing is not different from that of the original grain. Accordingly, the method used to remove the saponin layer is not discernible solely by the shape of the quinoa grain.</td>
<td>1008.50</td>
<td>10.08 and 11.04</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>3.</td>
<td>Powder of konjac tuber consisting of 87.5 % by weight of glucomannan, 8.9 % by weight of moisture, and 1.6 % by weight of ash.</td>
<td>1212.99</td>
<td>12.12 and 13.02</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>4.</td>
<td>The product is refined and modified fish oil from anchovies, with vitamin E (tocopherol) added as an antioxidant. The oil is highly concentrated omega-3 fatty acids EPA (eicosapentaenoic acid) and DHA (docosahexaenoic) bound in the form of triglycerides (400 mg/g of product and 300 mg/g of product, respectively). The triglycerides constitute 90 % of the product, and the remaining 10 % of the ingredients consists mainly of mono- and diglycerides. The product is exported in barrels and will be used in the manufacture of food supplements.</td>
<td>1516.10</td>
<td>15.04, 15.16 and 21.06</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>No</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>----</td>
<td>---------------------</td>
<td>----------------</td>
<td>---------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>5.</td>
<td>Composite meal, frozen and put up in a cardboard box (Box 1). Inside Box 1, in addition to jasmine rice, there is another cardboard box (Box 2). The jasmine rice is filled directly into Box 1 without any further packing. Box 2 sits on top of the portion of rice inside Box 1. Box 2 contains slices of chicken meat, vegetables and a red curry sauce. Before consumption, the meal must be reheated - still in the cardboard boxes - in a microwave oven. The total net weight of the meal is 350 grams.</td>
<td>1904.90</td>
<td>16.02 and 19.04</td>
<td>GIRs 1, 3 (b) and 6.</td>
</tr>
<tr>
<td>6.</td>
<td>Roasted laver (Yakinori) – dried green laver (100 %) for wrapping rice. The manufacturing process includes: washing the cultured green laver; cutting the green laver into rectangular sheets (size 19 cm x 21 cm) using a cutting machine; drying; roasting; inspection and packing.</td>
<td>2008.99</td>
<td>20.08 and 21.06</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>7.</td>
<td>Roasted seaweed – dried seaweed (100 %) for wrapping rice. Manufacturing process: the dried seaweed must be inspected using a metal detector and an impurities detector, before being placed in a roasting machine and then packed.</td>
<td>2008.99</td>
<td>20.08 and 21.06</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>8.</td>
<td>Seasoned laver – laver (90 %), corn oil (6 %), sesame oil (3 %) and salt (1 %). The manufacturing process includes: freezing the laver at a temperature of -18 °C; roasting the laver at a temperature of 180 °C – 200 °C for 5 seconds; seasoning the laver by adding salt, sesame oil and corn oil (during the process, green tea powder, kimchi powder or olive oil may be added to enhance the taste); reroasting the laver at a temperature of 330 °C for 5 seconds.</td>
<td>2008.99</td>
<td>20.08 and 21.06</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>No</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>----</td>
<td>---------------------</td>
<td>----------------</td>
<td>---------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>9.</td>
<td>Mixture of 50% by weight of dried basil (Ocimum basilicum) and 50% by weight of dried wild marjoram (Origanum vulgare). The product is put up in a plastic bag for retail sale, containing 5 grams. It is intended to be used as a seasoning for sauces.</td>
<td>2103.90</td>
<td>21.03 and 21.06</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>10.</td>
<td>“Crab Flavour”, is a free-flowing yellow-orange powder. It consists of various odoriferous substances (natural aromatics, identical to natural aromatics, and aromatic preparations), carriers, food additives, dyes and fats. It is an ingredient to be used in the manufacture of a flavouring preparation (“Crab Flavour”), which is subsequently utilised in the manufacture of snacks (crisps, crackers). The product is presented in polyethylene containers of 25 kg.</td>
<td>2103.90</td>
<td>21.03 and 21.06</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>11.</td>
<td>This product is based on fish oil from anchovies, and consists of fatty acids in ethyl ester form (enriched in omega-3 fatty acids EPA and DHA). Furthermore, vitamin E (tocopherol) has been added to the product as an antioxidant. The product is exported in barrels and will be used in the manufacture of food supplements.</td>
<td>2106.90</td>
<td>15.04, 15.16 and 21.06</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>12.</td>
<td>Tobacco capsule, for use with a specialized device consisting of a “cartridge” and “battery”</td>
<td>2403.99</td>
<td>24.03</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>No</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>----</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------</td>
<td>---------------------</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>13</td>
<td>Silica fume, also called “Microsilica®”, is an amorphous silica polymorph. The product is composed of ultrafine amorphous silicon dioxide (≥ 80 % by weight) particles formed as a by-product during the manufacture of silicon or ferrosilicon alloys. Silica fume is formed when silicon monoxide, emitted as the quartz reduces, mixes with oxygen. The main impurities include carbon, silicon, silicon carbide and oxides of alkaline (earth) metals. As silica fume generated from raw materials which vary in composition depending on the source, the concentration of individual impurities in silica fume will vary up to a maximum of 5 % by weight. The total amount of the impurities will not exceed 20 % by weight. Silica fume is a very effective pozzolanic material used as an additive to Portland cement concrete to improve its properties, in particular its compressive strength, bond strength, and abrasion resistance.</td>
<td>2811.22</td>
<td>26.21 and 28.11</td>
<td>GIR 1(Note 1a to Chapter 28) and 6</td>
</tr>
<tr>
<td>14</td>
<td>Two products called “casimersen (INN) and “golodirsen (INN).</td>
<td>2934.99</td>
<td>29.34 and 39.11</td>
<td>GIRs 1 and 6</td>
</tr>
<tr>
<td>15</td>
<td>Nicotinic acid (“niacin”), also known as vitamin B₃, is an organic compound with the formula C₆H₅NO₂ and, depending on the definition used, one of the 20 to 80 essential human nutrients. This colourless, watersoluble solid is a derivative of pyridine, with a carboxyl group (COOH) at the 3-position. Nicotinamide (“niacinamide”), is another form of vitamin B3 where the carboxyl group has been replaced by a carboxamide group (CONH₂). Nicotinic acid and nicotinamide are convertible to each other.</td>
<td>2936.29</td>
<td>2936.24 and 2936.29</td>
<td>GIRs 1 and 6</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>2936.29</td>
<td>2936.24 and 2936.29</td>
<td>GIRs 1 and 6</td>
</tr>
<tr>
<td>No</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>----</td>
<td>---------------------</td>
<td>----------------</td>
<td>---------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>17.</td>
<td>The product is a white coloured cream enclosed in a plastic bottle. Accompanying documentation provided indicates that it is a mild cleansing/moisturizing product to wash the entire face and neck, moisturize the skin and then to be rinsed off with water. The stated surfactant components are disodium cocoamphodiacetate and PEG-100 stearate.</td>
<td>3401.30</td>
<td>33.04 and 34.01</td>
<td>GIRs 1 and 6</td>
</tr>
<tr>
<td>18.</td>
<td>The product is a clear brown coloured gel with brown grains that is enclosed in a plastic bottle labelled in part, “Nu skin liquid body lufra, 250 ml, Manufactured in the U.S.A.” The accompanying documentation provided indicates that it is a mild, soap-free cleansing/exfoliator product to wash the face and body, exfoliate the skin and then to be rinsed off with water. In addition to containing finely ground walnut husks, the stated surfactant components are sodium C14-16 olefin sulfonate, ammonium laureth sulfate, cocamidopropyl betaine, sodium methyl oleoyl taurate, and PEG/PPG-18/18 dimethicone.</td>
<td>3401.30</td>
<td>33.04 and 34.01</td>
<td>GIRs 1 and 6</td>
</tr>
<tr>
<td>19.</td>
<td>Paddle used for kayaking and with Stand Up Paddle (SUP) Boards, consisting of a 3 piece, break-apart paddle made of plastics, with adjustable height and shaped handle. It has an additional paddle blade that can be snapped-on instead of the removable T-handle, converting the SUP paddle into a kayak paddle. The angled shape and size of the blade is indicated to provide better and longer stroke than a regular kayak paddle.</td>
<td>3926.90</td>
<td>39.26 and 95.06</td>
<td>GIRs 1and 6</td>
</tr>
<tr>
<td>No</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>----</td>
<td>-------------------------------------------------------------------------------------</td>
<td>----------------</td>
<td>-----------------------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>20</td>
<td>A cover made of plastics and specifically designed for smartphones. The cover has a magnet that interlocks with a built-in Hall Integrated Circuit in the front part of the smartphone. The magnet senses whether the cover is open or closed and allows the cover to perform the User Interface. A transparent window on the front of the cover provides the ability to respond to incoming calls and check messages without opening the cover.</td>
<td>4202.32</td>
<td>39.26 and 42.02.</td>
<td>GIR 1 and 6</td>
</tr>
<tr>
<td>21</td>
<td>Footwear made of plastics known as “sandals for adults” and “sandals for children”. The footwear in question consists of outer soles and uppers of plastics; assembled by the injection moulding process; the upper does not cover the toe, heel and/or ankle but covers the whole foot area. The upper is neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, hence there are no holes in the outer sole part which may cause penetration of water to the foot.</td>
<td>6402.99</td>
<td>64.01 and 64.02.</td>
<td>GIR 1 and 6</td>
</tr>
<tr>
<td>22</td>
<td>The products are shower enclosures: aluminium framed, and chrome corner entry enclosures with glass doors not exceeding 6mm thick, chrome polished finish, chrome aluminium profile, plastic grey wheels and plastic connection parts, plastic handle, magnetic strips and rubber seal, compensation channel for easy wall mounting, on all sides and tempered Superior gliding system. The dimensions are size: 900 mm x 900 mm; height 1850 mm. No shower tray and the second product have a superior gliding system, neat chrome finish. Width: 900 mm x 900 mm; height: 1850 mm; door glass: 5 mm thick, tempered safety glass and no shower tray.</td>
<td>7020.00</td>
<td>70.07, 70.20 and 76.10 (b).</td>
<td>GIR 1 and 3</td>
</tr>
<tr>
<td>No.</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>-----</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>-----------------</td>
<td>-----------------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>23</td>
<td>Glass shower enclosures with square hinge frameless enclosure with 8 mm tempered safety glass; chrome stabilizing arms, superior brass hinged pivot system, algae-resistant magnetic latex seals and, neat chrome finish; door width : 900 mm; panel width : 900 mm; height : 1850 mm; door width : 900 mm; panel width : 900 mm; height : 1850 mm; door glass : 8 mm thick, tempered glass; panel glass : 8 mm thick, tempered glass. No shower tray.</td>
<td>7020.00.</td>
<td>70.07, 7020 and 76.10</td>
<td>GIR 1</td>
</tr>
<tr>
<td>24</td>
<td>The manganese-aluminium briquettes consist of compacted metal powder in the form of grey cylinders, tablets, pillow block briquettes, or other similar compressed solids (collectively, “briquettes”). They consist 75–95% of pure manganese powder, 5−25% of pure aluminium powder, up to 1% of a surfactant in the form of an oil hydrocarbon, and, upon individual customer request, up to 1% of a fluxing agent in the form of, e.g., aluminium inorganic salts. The briquettes are used to produce certain aluminium alloys in particular those of the 3000 series in which manganese is the chief alloying element.</td>
<td>8111.00</td>
<td>38.24 and 81.11</td>
<td>GIRs 1 (Notes 3 and 7 to Section XV)</td>
</tr>
<tr>
<td>No</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>----</td>
<td>------------------------------------------------------------------------------------</td>
<td>----------------</td>
<td>---------------------</td>
<td>------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>25.</td>
<td>Chromium-aluminium briquettes are compacted metal powder in the form of grey cylinders, tablets, pillow block briquettes, or other similar compressed solids (collectively, “briquettes”). They consist 75–90 % of 99 % pure chromium powder, 10–25 % of pure aluminium powder, up to 1 % of a surfactant in the form of an oil hydrocarbon, and, upon individual customer request, up to 1 % of a fluxing agent in the form of, e.g., aluminium inorganic salts, potassium fluoroaluminate, potassium fluorosilicate, or potassium fluorotitanate. The briquettes are used to produce certain aluminium alloys, specifically those of the 7000 series in which chromium is an alloying element.</td>
<td>8112.29</td>
<td>38.24 and 81.12</td>
<td>GIRs 1 (Notes 3 and 7 to Section XV) and 6.</td>
</tr>
<tr>
<td>26.</td>
<td>Horizontal Laminar Flow Clean Bench : made of steel and designed for a variety of industries and applications, such as intravenous (IV) admixture preparation, drug compounding, plant cell culture, media preparations, pharmaceutical procedures, electronic assembly and limited experimental research. It is used to protect only the product and not the operator or the environment. It comes equipped with a blower/motor system, motor speed controller, HEPA supply filter with removable screen, washable, re-useable pre-filter, and fluorescent lamps for the work surface.</td>
<td>8414.80</td>
<td>84.14 and 84.21</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>27.</td>
<td>Vegetable cutter, weighing 7.5 kg equipped with a 220 V electric motor, designed for cutting vegetables in different types of cut, slice, grated and shred, by interchangeable blades. The machine consists of body covers, stand frame, handle and slicing blade mounted on a slicing cabinet with motor. The slicing capacity for cabbages is 90 kg per hour by using dual-blade disk slicer.</td>
<td>8438.60</td>
<td>84.38 and 85.09</td>
<td>GIRs 1 and 6.</td>
</tr>
<tr>
<td>No</td>
<td>Product description</td>
<td>Classification</td>
<td>HS codes considered</td>
<td>Classification rationale</td>
</tr>
<tr>
<td>----</td>
<td>---------------------</td>
<td>----------------</td>
<td>---------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>28.</td>
<td>Vegetable Cutter, weighing 5 kg equipped with a 220 V electric motor, designed for slicing vegetables into coarse, medium and fine pieces. The machine is compact with a weight of 5kg. This machine consists of a blade kit with coarseness adjusting plates and a motor. Its slicing capacity for cabbages is 120-200 kg per hour (2.0 - 3.6 kg per minute).</td>
<td>8438.60</td>
<td>84.38 and 85.09</td>
<td>GIRs 1 and 6</td>
</tr>
<tr>
<td>29.</td>
<td>The product is an electronic interactive whiteboard (“Smart Board”), size 78 inches, consisting of a touch-sensitive, dry-erase surface with multi-touch functionality, which accepts touch input from a pen or a finger. The whiteboard features integrated speakers. The product is generally delivered complete with two pens, device driver software and a user guide. The interactive whiteboard can serve as a surface to display the screen of an ADP machine, projected by the video projector. It is able to accept or deliver data in a form which can be used by the ADP machine.</td>
<td>8471.60</td>
<td>84.71 and 90.17</td>
<td>GIRs 1(Note 5 (C) to Chapter 84) and 6.</td>
</tr>
<tr>
<td>30.</td>
<td>Finished inner ring for a flanged tapered roller bearing (internal diameter : 54 mm).</td>
<td>8482.99</td>
<td>84.82 and 87.08</td>
<td>GIRs 1 (Note 2 (b) to Section XVI) and 6.</td>
</tr>
<tr>
<td>31.</td>
<td>Packaged insulated gate bipolar transistor (IGBT) module consisting of 6 switches in parallel connection with the IGBT and Free Wheeling Diode (FWD), and 3 NTC (Negative Temperature Coefficient) Thermistors. The module is used inside of an inverter of hybrid, electric or fuel cell vehicles to convert DC power to AC power.</td>
<td>8504.40</td>
<td>85.04 and 85.36</td>
<td>GIRs 1 (Note 2 (a) to Section XVI) and 6.</td>
</tr>
</tbody>
</table>
## Classification Rulings – HS Committee 60th Session

<table>
<thead>
<tr>
<th>No</th>
<th>Product description</th>
<th>Classification</th>
<th>HS codes considered</th>
<th>Classification rationale</th>
</tr>
</thead>
</table>
| 32. | Future book set”, consisting of four components, packaged together in a paperboard box for retail sale:  
- Two “Future Books”(a Reading and a “Play Book”), which essentially are printed books of paper material without any electric elements such as the electric circuit inside.  
- A "Future Book Pad" which actually is a book-shaped plastic pad made to fit the size and shape of “the Future Book”. The Pad incorporates a loudspeaker, an electronic film which represents coordinates, a printed circuit assembly, a socket for sound pack and a battery. Users unfold the pad.  
- A “sound pack” which is a storage device having a capacity of 128 MB. It stores audio content of the book. The sound pack is to be inserted into the socket of the "Future Book Pad", which reproduces the audio content stored in the sound pack.  
--An Emission Pen used for pointing and indicating a specific spot on the book. | 8519.81 | 49.01, 85.19, 85.23 and 95.03 | GIRs 1, 3 (b) and 6. |
<p>| 33. | Colour monitor, comprising of a 27-inch flat-panel display. It is capable of directly connecting to an ADP machine via one VGA or two HDMI connectors. This monitor does not include a channel selector, a video tuner or speakers. | 8528.52 | 85.28 | GIRs 1 and 6 |
| 34. | Colour monitor, comprising of a 32-inch flat-panel display. It is capable of directly connecting to an ADP machine via two HDMI, three USB 2.0, or one Display Port 1.2 connector. This monitor does not include a channel selector, a video tuner or speakers. | 8528.52 | 8528.52 and 8528.59 | GIRs 1 and 6 |
| 35. | Colour monitor, comprising of a 55-inch (138.78 cm) flat-panel display. It is capable of directly connecting to an ADP machine via the following connectors: one HDMI, one DVI-D, one VGA, one YPbPr, one USB 2.0, one RJ-45 (Ethernet), an infrared (IR) input/output jack and an audio input/output jack. | 8528.52 | 8528.52 and 8528.59 | GIRs 1 and 6 |</p>
<table>
<thead>
<tr>
<th>No</th>
<th>Product description</th>
<th>Classification</th>
<th>HS codes considered</th>
<th>Classification rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>36.</td>
<td>Thin-film Solar Module (dimensions : L x W x H : 1409 x 1009 x 46 mm). The front of the module, fitted with an anodized aluminium alloy frame with low iron non-tempered glass, contains 630 photovoltaic cells arranged in 14 strings of 45 photovoltaic solar cells which are connected in series. These strings are connected in parallel and have two terminals of polarity (+) and (-). A junction box (dimensions : L x W x H : 74 x 74 x 18 mm) is attached to the rear of the module. Inside the junction box is one bypass diode, to protect the cells. Two connection “solar cables” (double insulation, protection of UV, water, temperature and ozone) of a length of 900 mm and having “solar connectors” are also connected to the terminals of the strings inside the junction box.</td>
<td>8541.40</td>
<td>85.01 and 85.41</td>
<td>GIR 1 (Note 2 to Chapter 85) and 6.</td>
</tr>
<tr>
<td>37.</td>
<td>IC checking instrument, the instrument is used to check and analyze IC. The internal software system of the instrument writes the checking program before the IC to be measured is placed. Then the output data including wave, frequency, voltage, current, etc, is collected. At the same time, this instrument can also check wafers by changing the connecting parts.</td>
<td>9030.82</td>
<td>9030.82 and 9030.90</td>
<td>GIR 1 and 6</td>
</tr>
<tr>
<td>38.</td>
<td>A set containing three cans of modelling compound in different colours, head with ears, electric drill, tweezers, dentist tool, mirror or braces roller and toothbrush presser, made of plastics.</td>
<td>9503.00</td>
<td>34.07 and 95.03</td>
<td>GIR 1 and 3 (b)</td>
</tr>
<tr>
<td>39.</td>
<td>A set containing five cans of modelling compound in different colours; 4 cutters to create circle, square, star, and heart-shaped cookies, a textured rolling pin and an extruder, made of plastics.</td>
<td>9503.00</td>
<td>34.07 and 95.03</td>
<td>GIR 1 and 3 (b)</td>
</tr>
<tr>
<td>40.</td>
<td>Stand Up Paddleboard (SUP) with Medium Density Expanded Polystyrene (EPS) core, wood reinforcement and glass.</td>
<td>9506.29</td>
<td>95.06</td>
<td>GIRs 1 and 6</td>
</tr>
</tbody>
</table>