HARMONIZED SYSTEM

EXPLANATORY NOTES

2012 Edition

(English text)

Amending Supplement n°1

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(21 sheets)

1°) Remove the following sheets and substitute those annexed:

I-0102-1 and I-0103-1
IV-17-1 and IV-1701-1
IV-2106-1 and 3
IV-2206-1 to IV-2207-1
VI-2932-4 and VI-2633-1
VI-29-Annex-11 and 12
VI-3824-6 and 7
X-4813-1 to X-4815-1
XIV-71-Annex-3 and 4
XVI-8428-4 and 5
XX-9504-1 and 2

IV-24-1 and IV-2401-1
IV-2826-3 and 4
VI-3002-1 and 2
XI-5906-1 and 2
XV-7308-1 and 2
XVII-87-1 and 2
XX-94-3 and XX-9404-1

Note: Only the page modified by a new Amending Supplement has a reference to this Amending Supplement.
A vertical line in the margin indicates where the text has been modified.

*: The replacement of this sheet was necessitated by printing errors.
01.02 - Live bovine animals (+).

- Cattle :
  0102.21 - - Pure-bred breeding animals
  0102.29 - - Other
- Buffalo :
  0102.31 - - Pure-bred breeding animals
  0102.39 - - Other
  0102.90 - Other

This heading covers all animals of the sub-family Bovinae, whether or not domestic and irrespective of their intended use (e.g., stock, raising, fattening, breeding, slaughter). These include, inter alia:

(1) **Cattle** :

This category covers bovine animals of the genus *Bos*, which is divided into four sub-genera: *Bos*, *Bibos*, *Novibos* and *Poephagus*. These include, inter alia:

(A) The common ox (*Bos taurus*), the Zebu or humped ox (*Bos indicus*) and the Watussi ox.

(B) The Asiatic oxen of the sub-genus *Bibos*, such as the gaur (*Bos gaurus*), the gayal (*Bos frontalis*) and the banteng (*Bos sondaicus* or *Bos javanicus*).

(C) Animals of the sub-genus *Poephagus*, such as the Tibetan yak (*Bos grunniens*).

(2) **Buffalo** :

This category covers animals of the genera *Bubalus*, *Syncerus* and *Bison*. These include, inter alia:

(A) Animals of the genus *Bubalus*, including the Indian or water buffalo (*Bubalus bubalis*), the Asiatic buffalo or arni (*Bubalus arni*) and the Celebese anoa or pigmy buffalo (*Bubalus depressicornis* or *Anoa depressicornis*).

(B) African buffaloes of the genus *Syncerus*, such as the dwarf buffalo (*Syncerus nanus*) and the large Caffrarian buffalo (*Syncerus caffer*).

(C) Animals of the genus *Bison*, i.e., the American bison (*Bison bison*) or “buffalo” and the European bison (*Bison bonasus*).

(D) The Beeffalo (a cross between a bison and a domestic beef animal).

(3) **Other**, including the four-horned antelope (*Tetracerus quadricornis*) and the spiral-horned antelopes of the genera *Taurotragus* and *Tragelaphus*.

Subheading Explanatory Note.

Subheading 0102.21 and 0102.31

For the purposes of subheadings 0102.21 and 0102.31, the expression “pure-bred breeding animals” covers only those breeding animals which are regarded as “pure-bred” by the competent national authorities.
01.03

01.03 - Live swine (+).

0103.10 - Pure-bred breeding animals

- Other:

0103.91 - Weighing less than 50 kg
0103.92 - Weighing 50 kg or more

This heading covers both domestic pigs and wild pigs (e.g., wild boars).

Subheading Explanatory Notes.

Subheading 0103.10

For the purposes of subheading 0103.10, the expression “pure-bred breeding animals” covers only those breeding animals which are regarded as “pure-bred” by the competent national authorities.

Subheadings 0103.91 and 0103.92

For the purposes of subheadings 0103.91 and 0103.92, the specified weight limits relate to the weight of each animal.
Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 °.

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 ° or more but less than 93 °. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

GENERAL

This Chapter covers not only sugars as such (e.g., sucrose, lactose, maltose, glucose and fructose), but also sugar syrups, artificial honey, caramel, molasses resulting from the extraction or refining of sugar and sugar confectionery. Solid sugar and molasses of this Chapter may contain added colouring matter, flavouring matter (e.g., citric acid or vanilla) or artificial sweeteners (e.g., aspartame or stevia), as long as they retain their original character as sugar or molasses.

The Chapter does not include:

(a) Sugar confectionery containing cocoa or chocolate (other than white chocolate) in any proportion, and sweetened cocoa powders (heading 18.06).

(b) Sweetened food preparations of Chapter 19, 20, 21 or 22.

(c) Sweetened forage (heading 23.09).

(d) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose), and aqueous solutions thereof (heading 29.40).

(e) Medicaments containing sugar (Chapter 30).
17.01 - Cane or beet sugar and chemically pure sucrose, in solid form (+).

- Raw sugar not containing added flavouring or colouring matter:

  1701.12  - - Beet sugar
  1701.13  - - Cane sugar specified in Subheading Note 2 to this Chapter
  1701.14  - - Other cane sugar

- Other:

  1701.91  - - Containing added flavouring or colouring matter
  1701.99  - - Other

Cane sugar is derived from the juices of the sugar cane stalk. Beet sugar is derived from the juices obtained by extraction from the root of the sugar beet.

Raw or crude cane or beet sugars occur in the form of brown crystals or other solid forms, the colour being due to the presence of impurities. Their sucrose content by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 ° (see Subheading Note 1). They are generally destined for processing into refined sugar products. Raw sugar may, however, be of such a high degree of purity that it is suitable for human consumption without refining.

Refined cane or beet sugars are produced by the further processing of raw sugar. They are generally produced as a white crystalline substance which is marketed in various degrees of fineness or in the form of small cubes, loaves, slabs, or sticks or regularly moulded, sawn or cut pieces.

In addition to the raw or refined sugars mentioned above, this heading covers brown sugar consisting of white sugar mixed with small quantities of, e.g., caramel or molasses, and sugar candy consisting of large crystals produced by slow crystallisation of concentrated solutions of sugar.

It should be noted that cane and beet sugar fall in this heading only when in the solid form (including powders); such sugar may contain added flavouring or colouring matter.

Sugar syrups of cane or beet sugar, consisting of aqueous solutions of sugars, are classified in heading 17.02 when not containing added flavouring or colouring matter and otherwise in heading 21.06.

The heading further excludes preparations in solid form (including granules or powders) which have lost the character of sugar, of a kind used for making beverages (heading 21.06).

The heading also includes chemically pure sucrose in solid form, whatever its origin. Sucrose (other than chemically pure sucrose) obtained from sources other than sugar cane or sugar beet is excluded (heading 17.02).

Subheading Explanatory Note.

Subheadings 1701.12, 1701.13 and 1701.14

Raw cane sugar in trade always contains more than 0.1 % of invert sugar while the invert sugar content of raw beet sugar is normally less than 0.1 %. These two types of raw sugars may also be distinguished from each other by their difference in odour which develops on overnight storage in stoppered containers of samples in aqueous solution.
Chapter 24

Tobacco and manufactured tobacco substitutes

Note.
1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

Subheading Note.
1.- For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

GENERAL

Tobacco is obtained from various cultivated varieties of the genus Nicotiana of the Solanaceae family. The size and shape of the leaves differ from one variety to another.

The harvesting method and curing process depend on the variety (type) of tobacco. The plant may be cut whole, at average maturity (stalk cutting), or the leaves may be picked separately, according to their state of maturity (priming). Thus, tobacco may be cured either as whole plants (on the stalk) or as separate leaves.

The various methods of curing are sun curing (in the open air), air curing (in closed sheds with free circulation of air), flue curing (in hot air flues), or fire curing (with open fires).

Before packing for shipment, the dried leaves are treated in order to ensure their preservation. This may be done by controlled natural fermentation (Java, Sumatra, Havana, Brazil, Orient, etc.) or by artificial re-drying. This treatment, and the curing, affect the flavour and aroma of tobacco, which undergoes spontaneous ageing after packing.

Tobacco so treated is packed in bundles, bales (of various shapes), in hogsheads or in crates. When so packed, the leaves are either aligned (Orient) or tied in hands (several leaves tied together with a band or with another tobacco leaf), or simply left as loose leaves. They are always tightly compressed in order to ensure preservation.

In some cases, in addition to (or instead of) fermentation, flavouring or moistening substances are added (casing) in order to improve the aroma or keeping qualities.

This Chapter covers not only unmanufactured and manufactured tobacco but also manufactured tobacco substitutes which do not contain tobacco.
24.01

24.01 - **Unmanufactured tobacco; tobacco refuse.**

2401.10 - Tobacco, not stemmed/stripped

2401.20 - Tobacco, partly or wholly stemmed/stripped

2401.30 - Tobacco refuse

This heading covers:

(1) **Unmanufactured tobacco** in the form of whole plants or leaves in the natural state or as cured or fermented leaves, whole or stemmed/stripped, trimmed or untrimmed, broken or cut (including pieces cut to shape, but **not** tobacco ready for smoking).

Tobacco leaves, blended, stemmed/stripped and “cased” (“sauced” or “liquored”) with a liquid of appropriate composition mainly in order to prevent mould and drying and also to preserve the flavour are also covered in this heading.

(2) **Tobacco refuse**, e.g., waste resulting from the manipulation of tobacco leaves, or from the manufacture of tobacco products (stalks, stems, midribs, trimmings, dust, etc.).
21.06 - Food preparations not elsewhere specified or included.

2106.10 - Protein concentrates and textured protein substances

2106.90 - Other

Provided that they are not covered by any other heading of the Nomenclature, this heading covers:

(A) Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

(B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter 38).

However, the heading does not cover enzymatic preparations containing foodstuffs (e.g., meat tenderisers consisting of a proteolytic enzyme with added dextrose or other foodstuffs). Such preparations fall in heading 35.07 provided they are not covered by a more specific heading in the Nomenclature.

The heading includes, inter alia:

(1) Powders for table creams, jellies, ice creams or similar preparations, whether or not sweetened.

   Powders based on flour, meal, starch, malt extract or goods of headings 04.01 to 04.04, whether or not containing added cocoa, fall in heading 18.06 or 19.01 according to their cocoa content (see the General Explanatory Note to Chapter 19). The other powders are classified in heading 18.06 if they contain cocoa. Powders which have the character of flavoured or coloured sugars used as sweetener fall in heading 17.01 or 17.02 as the case may be.

(2) Flavouring powders for making beverages, whether or not sweetened, with a basis of sodium bicarbonate and glycyrrhizin or liquorice extract (sold as “Cocoa-powder”).

(3) Preparations based on butter or other fats or oils derived from milk and used, e.g., in bakers’ wares.

(4) Pastes based on sugar, containing added fat in a relatively large proportion and, sometimes, milk or nuts, not suitable for transformation directly into sugar confectionery but used as fillings, etc., for chocolates, fancy biscuits, pies, cakes, etc.

(5) Natural honey enriched with bees’ royal jelly.

(6) Protein hydrolysates consisting mainly of a mixture of amino-acids and sodium chloride, used in food preparations (e.g., for flavouring); protein concentrates obtained by the elimination of certain constituents of defatted soya-bean flour, used for protein-enrichment of food preparations; soya-bean flour and other protein substances, textured. However, the heading excludes non-textured defatted soya-bean flour, whether or not fit for human consumption (heading 23.04) and protein isolates (heading 35.04).
(7) Non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.

The heading excludes preparations of a kind used for the manufacture of beverages, based on one or more odoriferous substances (heading 33.02).

(8) Edible tablets with a basis of natural or artificial perfumes (e.g., vanillin).

(9) Sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

(10) Preparations (e.g., tablets) consisting of saccharin and a foodstuff, such as lactose, used for sweetening purposes.

(11) Autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).

(12) Preparations for the manufacture of lemonades or other beverages, consisting, for example, of:

- flavoured or coloured syrups, being sugar solutions with natural or artificial substances added to give them the flavour of, for example, certain fruits or plants (raspberry, blackcurrant, lemon, mint, etc.), whether or not containing added citric acid and preservatives;

- syrup flavoured with an added compound preparation of this heading (see paragraph (7) above) containing, in particular, either cola essence and citric acid, coloured with caramelised sugar, or citric acid and essential oils of fruit (e.g., lemon or orange);

- syrup flavoured with fruit juices which have been modified by the addition of constituents (citric acid, essential oil extracted from the fruit, etc.) in such quantities that the balance of the fruit juice constituents as found in the natural juice is clearly upset;

- concentrated fruit juice with the addition of citric acid (in such a proportion that the total acid content is appreciably greater than that of the natural juice), essential oils of fruit, synthetic sweetening agents, etc.

Such preparations are intended to be consumed as beverages after simple dilution with water or after further treatment. Certain preparations of this kind are intended for adding to other food preparations.
(13) Mixtures of ginseng extract with other ingredients (e.g., lactose or glucose) used for the preparation of ginseng “tea” or beverage.

(14) Products consisting of a mixture of plants or parts of plants (including seeds or fruits) of different species or consisting of plants or parts of plants (including seeds or fruits) of a single or of different species mixed with other substances such as one or more plant extracts, which are not consumed as such, but which are of a kind used for making herbal infusions or herbal “teas”, (e.g., those having laxative, purgative, diuretic or carminative properties), including products which are claimed to offer relief from ailments or contribute to general health and well-being.

The heading excludes products where an infusion constitutes a therapeutic or prophylactic dose of an active ingredient specific to a particular ailment (heading 30.03 or 30.04).

The heading also excludes such products classifiable in heading 08.13 or Chapter 9.

(15) Mixtures of plants, parts of plants, seeds or fruit (whole, cut, crushed, ground or powdered) of species falling in different Chapters (e.g., Chapters 7, 9, 11, 12) or of different species falling in heading 12.11, not consumed as such, but of a kind used either directly for flavouring beverages or for preparing extracts for the manufacture of beverages.

However, products of this type whose essential character is given by their content of species falling within Chapter 9 are excluded (Chapter 9).

(16) Preparations, often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

(17) Preparations in the form of granules or powders consisting of sugar, flavouring or colouring matter (e.g., plant extracts or certain fruits or plants such as orange, blackcurrant, etc.), antioxidants (e.g., ascorbic acid or citric acid or both), preserving agents, etc., of a kind used for making beverages. However, preparations which have the character of sugar fall in heading 17.01 or 17.02, as the case may be.

The heading further excludes:

(a) Preparations made from fruit, nuts or other edible parts of plants of heading 20.08, provided that the essential character of the preparations is given by such fruit, nuts or other edible parts of plants (heading 20.08).

(b) Micro-organisms of heading 21.02 put up as food supplements for human consumption (heading 21.02).
22.06 - Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.

This heading covers all fermented beverages other than those in headings 22.03 to 22.05.

It includes *inter alia*:

1. **Cider**, an alcoholic beverage obtained by fermenting the juice of apples.
2. **Perry**, a fermented beverage somewhat similar to cider made with the juice of pears.
3. **Mead**, a beverage prepared by fermenting a solution of honey in water. (The heading includes *hydromel vineux* - mead containing added white wine, aromatics and other substances.)
4. **Raisin wine**.
5. **Wines obtained by the fermentation of fruit juices**, other than juice of fresh grapes (fig, date or berry wines), or of vegetable juices, with an alcoholic strength by volume exceeding 0.5 % vol.
6. **“ Malton ”**, a fermented beverage prepared from malt extract and wine lees.
7. **Spruce**, a beverage made from leaves or small branches of the spruce fir or from spruce essence.
8. **Saké or rice wine**.
9. **Palm wine**, prepared from the sap of certain palm trees.
10. **Ginger beer and herb beer**, prepared from sugar and water and ginger or herbs, fermented with yeast.

All these beverages may be either naturally sparkling or artificially charged with carbon dioxide. They remain classified in the heading when fortified with added alcohol or when the alcohol content has been increased by further fermentation, provided that they retain the character of products falling in the heading.

This heading also covers mixtures of non-alcoholic beverages and fermented beverages and mixtures of fermented beverages of the foregoing headings of Chapter 22, e.g., mixtures of lemonade and beer or wine, mixtures of beer and wine, having an alcoholic strength by volume exceeding 0.5 % vol.

Some of these beverages may also contain added vitamins or iron compounds. These products which are sometimes referred to as “food supplements” are designed to maintain general health or well-being.

This heading *excludes* fruit juices (apple, pear, etc.) and other beverages having an alcoholic strength by volume not exceeding 0.5 % vol (headings 20.09 and 22.02 respectively).
22.07 - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.

2207.10 - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher

2207.20 - Ethyl alcohol and other spirits, denatured, of any strength

Ethyl alcohol is not classified with the other acyclic alcohols of heading 29.05 but is excluded from Chapter 29 by Note 2 (b) to that Chapter.

The heading covers:

(1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher.

(2) Ethyl alcohol and other spirits, denatured, of any strength.

Fermented beverages and spirituous beverages contain ethyl alcohol obtained by the fermentation of certain kinds of sugar by means of yeast or other ferments. Undenatured ethyl alcohol of headings 22.07 or 22.08 is produced when a fermented product is treated by subsequent purification processes (e.g., distillation, filtration, etc.) such that its characteristics as a fermented product are lost, producing a clear, colourless, non-sparkling liquid exhibiting only the smell and taste of ethyl alcohol. Ethyl alcohol may also be produced synthetically.

Ethyl alcohol and other spirits, denatured, are spirits mixed with substances to render them unfit for drinking but not to prevent their use for industrial purposes. The denaturants used vary in different countries according to national legislation. They include wood naphtha, methanol, acetone, pyridine, aromatic hydrocarbons (benzene, etc.), colouring matter.

This heading also covers neutral spirits, i.e., ethyl alcohol containing water from which the secondary constituents (higher alcohols, esters, aldehydes, acids, etc.) present in the first distillate have been almost completely removed by purification processes (e.g., fractional distillation).

Ethyl alcohol is used for many industrial purposes, e.g., as a solvent in the manufacture of chemicals, varnishes, etc., for heating or lighting, for the preparation of spirituous beverages.

The heading does not cover:

(a) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol (heading 22.08).

(b) Other spirits (unless denatured) (heading 22.08).

(c) Solid or semi-solid fuels with a basis of alcohol (often sold as “solidified alcohol”) (heading 36.06).
(7) **Zinc fluoride** (ZnF$_2$). White powder, insoluble in water. Used for impregnating wood, in the preparation of enamels and in galvanising.

(8) **Antimony fluorides.** The action of hydrofluoric acid on antimony oxides gives antimony trifluoride (SbF$_3$), crystallising in deliquescent white needles, soluble in water, and antimony pentafluoride (SbF$_5$), a viscous liquid which dissolves in water with a hissing sound to form a hydrate (with 2 H$_2$O). These salts are used in ceramics, as mordants in dyeing or textile printing.

(9) **Barium fluoride** (BaF$_2$). Prepared from hydrofluoric acid and barium oxide, sulphide or carbonate. A white powder, sparingly soluble in water; toxic. Used as a pigment in ceramics or enamels, as an antiseptic in embalming, as an insecticide, etc.

This heading excludes non-metal fluorides (heading 28.12).

(B) FLUOROSILICATES

Fluorosilicates are the salts of the hexafluorosilicic acid (H$_2$SiF$_6$) of heading 28.11.

(1) **Disodium hexafluorosilicate** (sodium fluorosilicate) (Na$_2$SiF$_6$). Prepared from silicon fluoride, a by-product of the manufacture of superphosphates. White powder, only sparingly soluble in cold water. Uses include the manufacture of opaque glass and enamels, synthetic stones, anti-acid cements, rat poisons, insecticides; the extraction of beryllium metal (electrolytic); the refining of tin by electrolysis; coagulating latex; as an antiseptic.

(2) **Dipotassium hexafluorosilicate** (potassium fluorosilicate) (K$_2$SiF$_6$). White, odourless, crystalline powder, slightly soluble in water, soluble in hydrochloric acid. Uses include the manufacture of vitreous enamel frits, ceramics, insecticides, synthetic mica; in metallurgy of aluminium and magnesium.

(3) **Calcium hexafluorosilicate** (calcium fluorosilicate) (CaSiF$_6$). White, crystalline powder; very slightly soluble in water; used as white pigment in ceramics.

(4) **Copper hexafluorosilicate** (copper fluorosilicate) (CuSiF$_6$.6H$_2$O). Blue, crystalline powder, soluble in water and toxic. Used for the production of mottled effects or as a fungicide.

(5) **Zinc hexafluorosilicate** (zinc fluorosilicate) (ZnSiF$_6$.6H$_2$O). Crystalline powder, soluble in water; reacts with calcium compounds to give a coating of calcium fluorides. Used for hardening concrete, for zinc electroplating, as an antiseptic or fungicide (wood infections).

(6) **Barium hexafluorosilicate** (barium fluorosilicate) (BaSiF$_6$). White powder used against the Colorado beetle and other insects, and to exterminate noxious animals.
(7) Other fluorosilicates. Magnesium fluorosilicate and aluminium fluorosilicate; like zinc fluorosilicate, these are used for hardening concrete. Chromium fluorosilicate and iron fluorosilicate are used in the dyestuff industry.

The heading does not include topaz, a natural aluminium fluorosilicate (Chapter 71).

(C) FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS

(1) Trisodium hexafluoroaluminate (sodium hexafluoroaluminate) (Na$_3$AlF$_6$), synthetic cryolite, obtained as a precipitate on mixing aluminium oxide dissolved in hydrofluoric acid with sodium chloride, or by fusion of aluminium sulphate together with sodium fluoride. Occurs in whitish crystalline masses. It is used as a substitute for natural cryolite (heading 25.30) in the metallurgy of aluminium, in pyrotechnics, in enamels, in glass-making or as an insecticide.

(2) Fluoroborates. Sodium fluoroborate (disinfectant), potassium fluoroborate (used in enamels), chromium fluoroborate and nickel fluoroborate (used in electro-plating), etc.

(3) Fluorosulphates. In particular ammonium antimony fluorosulphate ((NH$_4$)$_2$SO$_4$SbF$_6$) or “Haen salt”; soluble crystals which corrode glass and metal. Used as a mordant in dyeing.

(4) Fluorophosphates, for example, those obtained from natural magnesium fluorophosphate (wagnerite) (heading 25.30) or aluminium lithium fluorophosphate (amblygonite) (heading 25.30).

(5) Fluorotantalates (obtained in the metallurgy of tantalum); fluorotitanates, fluorogermainates, fluoroniobates, fluorozirconates (obtained in the metallurgy of zirconium), fluorostannates, etc.

This heading includes metal fluoride oxides (of beryllium, etc.) and complex fluoride oxide salts but it excludes fluoride oxides of non-metals (heading 28.12).

Fluoroformates, fluoroacetates or other organic complex fluorine salts are excluded (Chapter 29).
(9) **Piperonylic acid.**

(10) **1-(1,3-Benzodioxol-5-yl)propan-2-one** (3,4-methylenedioxyphenylacetone). White to yellowish crystals. Used as a precursor in the production of methylenedioxyamphetamine and methylenedioxymethamphetamine (see the list of precursors at the end of Chapter 29).

Hydromercuridibromofluorescein is to be classified in heading **28.52.**

* * *

Certain substances of this heading, which are regarded as narcotic drugs or as psychotropic substances under international instruments, are indicated in the list appearing at the end of Chapter 29.

This heading **excludes**:

(a) Ketone peroxides (heading **29.09**).

(b) Epoxides with a three-membered ring (heading **29.10**).

(c) Cyclic polymers of aldehydes (heading **29.12**) or of thioaldehydes (heading **29.30**).

(d) Anhydrides of polybasic carboxylic acids and cyclic esters of polyhydric alcohols or phenols with polybasic acids (heading **29.17**).

Subheading Explanatory Note.

Subheading 2932.20

Lactones containing an additional hetero-atom, other than the oxygen atom of a lactone group (e.g., dilactone), **in the same ring** should not be classified in the subheadings for lactones. In such cases, the additional hetero-atom should be taken into account in determining the classification. Thus, for example, anhydromethylenecitric acid should be classified in subheading 2932.99 and **not** in subheading 2932.20.

If the ester function forms part of two or more rings and if one of these rings does not contain an additional hetero-atom (other than the oxygen atom of a lactone group), then the molecule should be considered as a lactone.

To be classified in subheading 2932.20, lactones must have the different lactone groups separated by at least one carbon atom at each end. However, this subheading **does not include** those products in which the carbon atoms separating and adjacent to the lactone groups form an oxo group (>C=O), an imino group (>C=NH) or a thioxo group (>C=S).
29.33 - Heterocyclic compounds with nitrogen hetero-atom(s) only (+).

- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:

2933.11 - Phenazone (antipyrin) and its derivatives
2933.19 - Other

- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:

2933.21 - Hydantoin and its derivatives
2933.29 - Other

- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:

2933.31 - Pyridine and its salts
2933.32 - Piperidine and its salts
2933.33 - Alfenanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradol (INN), pirritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof
2933.39 - Other

- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:

2933.41 - Levorphanol (INN) and its salts
2933.49 - Other

- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:

2933.52 - Malonylurea (barbituric acid) and its salts
2933.53 - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof
2933.54 - Other derivatives of malonylurea (barbituric acid); salts thereof
2933.55 - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof
2933.59 - Other
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30.02 - Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.

3002.10 - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes

3002.20 - Vaccines for human medicine

3002.30 - Vaccines for veterinary medicine

3002.90 - Other

This heading covers:

(A) **Human blood** (e.g., human blood in sealed ampoules).

(B) **Animal blood prepared for therapeutic, prophylactic or diagnostic uses.**

Animal blood not prepared for such uses falls in **heading 05.11**.

(C) **Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.**

These products include:

1) **Antisera and other blood fractions, whether or not modified or obtained by means of biotechnological processes.**

Sera are the fluid fractions separated from blood after clotting.

The heading covers, *inter alia*, the following products derived from blood: “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, blood globulins, serum globulins, and haemoglobin. This group also includes modified haemoglobins obtained by means of biotechnological processes, e.g., cross-linked haemoglobins such as hemoglobin crosfumaril (INN), hemoglobin glutamer (INN) and hemoglobin raffimer (INN).

The heading further includes blood albumin (e.g., human albumin obtained by fractionating the plasma of whole human blood), prepared for therapeutic or prophylactic uses.

Antisera are obtained from the blood of humans or of animals which are immune or have been immunised against diseases or ailments, whether these are caused by pathogenic bacteria and viruses, toxins or allergic phenomena, etc. Antisera are used against diphtheria, dysentery, gangrene, meningitis, pneumonia, tetanus, staphylococcal or streptococcal infections, snake bite, vegetable poisoning, allergic diseases, etc. Antisera are also used for diagnostic purposes, including in vitro tests. Specific immunoglobulins are purified preparations of antisera.

The heading **does not cover** blood albumin not prepared for therapeutic or prophylactic uses (**heading 35.02**) or globulins (other than blood globulins and serum globulins) (**heading 35.04**). The heading also **excludes** medicaments which are not separated from the blood but which in some countries are described as “sera” or “artificial sera”; they include isotonic solutions based on sodium chloride or other chemicals and suspensions of pollen which are used against allergic diseases.
30.02

(2) **Immunological products, whether or not modified or obtained by means of biotechnological processes.**

Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. They can be defined as follows:

(a) **Monoclonal antibodies (MAB)** - specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.

(b) **Antibody fragments** – active parts of an antibody protein obtained by means of e.g., specific enzymatic splitting. This group includes inter alia single-chain (scFv) antibodies.

(c) **Antibody conjugates and antibody fragment conjugates** – conjugates which contain at least one antibody or an antibody fragment. The simplest types are a combination of the following:

(i) antibody – antibody;
(ii) antibody fragment – antibody fragment;
(iii) antibody - antibody fragment;
(iv) antibody – other substance;
(v) antibody fragment – other substance.

Conjugates of types (iv) and (v) include, for example, enzymes (e.g., alkaline phosphatase, peroxidase or betagalactosidase) or dyes (fluorescin) covalently bound to the protein structure, which are used for straightforward detection reactions.

This heading also covers interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

(D) **Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.**

These products include:

(1) **Vaccines.**

The most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties.

Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.

The heading also covers mixtures consisting of vaccines or toxoids (such as Diphtheria, Tetanus and Pertussis (DPT) vaccine).

(2) **Toxins (poisons), toxoids, crypto-toxins and anti-toxins.**

(3) **Cultures of micro-organisms (excluding yeasts).** These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).

Milk or whey containing small quantities of lactic ferments is classifiable in Chapter 4.
(32) **Certain unmounted cut elements of piezo-electric materials (other than quartz, tourmaline, etc., of heading 71.03 or 71.04).**

The materials most commonly used for the production of the piezo-electric elements of this heading are:

(a) Rochelle salt (or Seignette salt, i.e., potassium sodium tartrate tetrahydrate); ethylenediamine tartrate; orthophosphates of ammonium, rubidium or caesium or mixed crystals thereof.

(b) Barium titanate; lead zirconate titanate; lead metaniobate; lead strontium titanate zirconate; calcium titanate; etc.

The elements are obtained by precision cutting, relative to their electrical axes, of high quality cultured crystals. Prior to cutting such crystals fall in their appropriate headings in **Chapter 28** or **29** if they constitute separate chemically defined compounds; otherwise they fall in this heading.

The heading also covers polycrystalline polarised elements of the products cited in subparagraph (b) above, provided they are unmounted.

(33) **Anti-slip transmission belt preparations** consisting of fatty substances, abrasives, etc., even if containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.

(34) **Intermediate products of the manufacture of certain therapeutic substances (for example, antibiotics), obtained with the aid of micro-organisms by fermentation, filtration and first stage extraction, generally containing not more than 70 % of active substances; for example, “alkaline cakes”, which are intermediate products of the manufacture of chlorotetracycline (aureomycin) and which consist of inactive mycelium, filter aids, and 10 % to 15 % of chlorotetracycline.

(35) **Articles producing a lighting effect by the phenomenon of chemiluminescence**, e.g., lightsticks in which the lighting effect is obtained by a chemical reaction between oxalic acid type esters and hydrogen peroxide in the presence of a solvent and a fluorescent compound.

(36) **Starting fluid for petrol engines**, consisting of diethyl ether, 70 % or more by weight of petroleum oils and also other constituents, the diethyl ether being the basic constituent.

(37) **Modelling paste in powder form** (for use after mixing with water). The powder consists of about 30 % rye flour and about 30 % wood cellulose, together with cement, glue and chalk. The heading does not include, however, modelling pastes of **heading 34.07**.

(38) “**Flatting pigment(s)**” consisting of the aluminium salt of a modified resinic acid, the particles being coated with a cellulose ether to protect them against solvents and to prevent sedimentation.

(39) “**Fish-scale paste**” or “**fish guano**”, consisting of a crude silvery paste obtained by treating fish scales with white spirit, and, because of its guanine content, used after refining to make pearl essence.

(40) **Thallium bromoiiodide crystals**, consisting of a solid solution of bromide and iodide, used for their optical properties (high transparency to infra-red radiation).
(41) **Gelling agent**, a non-chemically defined product, consisting of a montmorillonite which has been subjected to a special treatment rendering it organophilic, put up in the form of a creamy-white powder, used in the manufacture of many organic preparations (paints, varnishes, vinyl polymer dispersions, waxes, adhesives, mastic compounds, cosmetics, etc.).

(42) **Fatty acids, industrial**:

(i) Dimerised.

(ii) Trimerised.

(iii) Esterified with amyl alcohol and subsequently epoxidised.

(43) **Agglomerated mixture** of technical molybdic oxide, carbon and boric acid, prepared for use as an alloying material in steel-making.

(44) **Powder described in trade as “grey oxide” or “black oxide” and sometimes improperly called “lead dust”**, being a specially prepared mixture of lead monoxide (65 to 80 %) and lead metal (the balance), obtained by controlled oxidation of pure lead in a ball mill process and used in the manufacture of storage battery plates.

(45) **Mixtures of isomers of two different organic compounds**, divinylbenzene isomers (typically 25 to 80 %) and ethylvinylbenzene isomers (typically 19 to 50 %), used as polymerizing agents in polystyrene resins in which only the divinylbenzene isomers take part in the cross-linking process.

(46) **Mixtures, used as thickeners and emulsion stabilisers in chemical preparations or as binders in the manufacture of abrasive grindstones**, consisting of products of either separate headings or the same heading of Chapter 25, whether or not with materials classified in other Chapters and having one of the following compositions:

- mixture of various clays;
- mixture of various clays and feldspar;
- mixture of clay, powdered feldspar and powdered natural borax (tincal);
- mixture of clay, feldspar and sodium silicate.

(47) **Mixtures used as plant growing media, such as potting soils**, consisting of products classifiable in Chapter 25 (earth, sand, clay), whether or not they contain small quantities of the fertilising elements nitrogen, phosphorus or potassium.

Mixtures of peat and sand or clay, the essential character of which is given by the peat, are, however, excluded (heading 27.03).

(48) **Copying pastes with a basis of gelatin**. These are used to duplicate drawings, to coat printing machine rollers, etc. The composition of these pastes varies, but the essential constituent is gelatin, to which is added, in varying proportions, dextrin and barium sulphate, or (if the pastes are to be used for the manufacture of inking rollers for printing machines) glycerol or sugar and fillers (kaolin, etc.)

These pastes are classified here whether presented in bulk (boxes, drums, etc.) or ready for use (generally on a paper or textile backing).

The heading excludes inking rollers for printing machines coated with copying paste (heading 84.43).
48.13 - Cigarette paper, whether or not cut to size or in the form of booklets or tubes.

4813.10 - In the form of booklets or tubes
4813.20 - In rolls of a width not exceeding 5 cm
4813.90 - Other

The heading covers all cigarette paper (including plug wrap and tipping paper, used for wrapping the filter mass and for assembling the filter-tip and the cigarette, respectively), regardless of its size or presentation. Generally, the cigarette paper is in one of the following forms:

1. In leaves or booklets (printed or not) containing a number of loose leaves of paper of a size sufficient for a single cigarette. These are for rolling cigarettes by hand.

2. Tubes of the dimensions of a cigarette.

3. In rolls cut to size (generally not exceeding 5 cm in width) for use on cigarette machines.

4. In rolls of a width exceeding 5 cm.

This paper, often laid or watermarked, is of good quality (frequently of hemp or linen rag pulp), but very thin and relatively strong. It may be free from loading or lightly charged with special fillers. It is usually made from white paper but may also be coloured, and is sometimes impregnated with substances such as potassium nitrate, wood creosote or liquorice.

Cigarette paper may be coated at one end with wax, metal pigments or other non-absorbent substances and the tubes are sometimes tipped with cork, straw, silk, etc. Paper in the form of tubes may also be fitted with filters, generally consisting of small plugs of absorbent paper, cellulose wadding or cellulose acetate fibres, or the tip ends may be reinforced with paper of heavier quality.
48.14

48.14 - Wallpaper and similar wall coverings; window transparencies of paper.

4814.20 - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics

4814.90 - Other

(A) WALLPAPER AND SIMILAR WALL COVERINGS

In accordance with Note 9 to this Chapter, the expression “wallpaper and similar wall coverings” applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration and answering to one of the following descriptions:

(1) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics to render the paper washable or even scrubbable. These are commonly known as “wallpaper”.

“Lincrusta” also belongs to this group. It consists of heavy paper material coated with a drying mixture composed of oxidised linseed oil and fillers, the coating being embossed and surface-decorated in a manner rendering the paper suitable for wall or ceiling decoration.

(2) Having an uneven surface resulting from the incorporation, during manufacture, of particles of wood, straw, etc. These wall coverings are commonly known as “ingrain” paper. They may be surface-decorated (e.g., painted) or undecorated. Undecorated ingrain paper is usually painted after being hung on the wall.

(3) Coated or covered on the face side with plastics, the layer of plastics having been grained, embossed, coloured, design-printed or otherwise decorated. These wall coverings are washable and are more resistant to abrasive wear than those described in Item (i) above. Products having a poly(vinyl chloride) layer are often called “vinyl wall coverings” or “vinyl wallpaper”.

(4) Entirely or partly covered on the face side with plaing material, whether or not bound together in parallel strands or woven. Some of these wall coverings have a layer of plaing material bound by spun textile fibre.

(b) Borders and friezes, being narrow strips of paper, treated as above (e.g., embossed, design-printed, surface-decorated with a mixture of drying oil and fillers, coated or covered with plastics), whether or not in rolls and suitable for wall or ceiling decoration.

(c) Wall coverings of paper made up of several panels which are printed so as to make up a scene, design or motif when applied to a wall (also known as photo murals). The panels may be of any dimensions and may be presented in rolls or in sheets.
(B) WINDOW TRANSPARENCIES OF PAPER

These products are made from thin, hard and highly-glazed translucent or transparent paper. They are printed in a variety of ornamental designs, frequently coloured to imitate stained glass, and are used either for decorative purposes or simply to reduce the transparency of windows. They may also be printed with texts or illustrations, e.g., for advertising or display purposes.

They may be supplied in rolls, or in sizes and shapes ready for pasting on to the glass of windows or doors. They are sometimes also coated with adhesive.

* * *

This heading excludes:

(a) Self-adhesive wall coverings consisting solely of a sheet of plastics affixed to a protective layer of paper which is removed at the time of application (Chapter 39).

(b) Wall coverings consisting of veneer or cork backed with paper (heading 44.08, 45.02 or 45.04).

(c) Products similar to wall coverings but of heavier and more rigid construction, consisting, for example, of a layer of plastics on a base of paperboard, usually presented in wider rolls (e.g., 183 cm), used as both floor coverings and wall coverings (generally heading 48.23).

(d) Transfers (decalcomanias) somewhat similar in appearance to window transparencies (heading 49.08).

(e) Textile wall coverings on a base of paper (heading 59.05).

(f) Wall coverings consisting of aluminium foil backed with paper (heading 76.07).
48.15

[48.15]
59.06 - Rubberised textile fabrics, other than those of heading 59.02.

5906.10 - Adhesive tape of a width not exceeding 20 cm

- Other:

5906.91 - - Knitted or crocheted

5906.99 - - Other

This heading covers:

(A) Textile fabrics impregnated, coated, covered or laminated with rubber, including dipped fabrics (other than those of heading 59.02), of a weight:

(1) not exceeding 1,500 g/m², irrespective of the proportions of textile and rubber; or

(2) if exceeding 1,500 g/m², containing more than 50 % by weight of textile material.

These rubberised fabrics are used principally for the manufacture of waterproof apparel, special radiation protection garments, pneumatic articles, camping equipment, sanitary goods, etc.

Certain upholstery fabrics, lightly coated on one side with rubber latex, are not necessarily waterproof but nevertheless remain in this heading.

These fabrics should not be confused with fabrics assembled in layers with rubber adhesives, such as those used for coachwork or for footwear. A cross-section of these latter fabrics shows no thickness of rubber and they normally fall in Chapters 50 to 55.

(B) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04.

(C) Weftless fabrics composed of parallel textile yarns agglomerated by gumming or calendering with rubber, irrespective of their weight per square metre. These products are used for the manufacture of tyres, rubber tubes, transmission or conveyor belts or belting, etc.

(D) Adhesive tape, including electrical insulating tape, in which the backing is of textile fabric, whether or not previously rubberised, and the adhesive of rubber.

The heading excludes:

(a) Adhesive tapes impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Rubberised fabrics of the kind described in paragraph (A) (2) above but containing not more than 50 % by weight of textile material (heading 40.05 or 40.08).

(c) Plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (heading 40.08).
(d) Conveyor or transmission belts and belting, generally consisting of a carcass composed of several plies of textile fabric (whether or not rubberised) covered with vulcanised rubber (heading 40.10).

(e) Carpets, linoleum and other floor coverings backed with rubber to ensure greater flexibility and adhesion to the floor (Chapter 57 or heading 59.04 as the case may be).

(f) Quilted textile products of heading 58.11.

(g) Textile fabrics (whether or not felt-lined) consisting of several layers of fabric assembled with rubber and vulcanised under pressure, of the kind used for the manufacture of card clothing, printing blankets or other similar articles of a kind used for technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams), of heading 59.11.

(h) Rubberised fabrics made up as described in Part (II) of the General Explanatory Note to Section XI (generally Chapters 61 to 63).
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Sinhaleite
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Spinel (all colours)
Pleonaste Black Spinel
Sphene
Topaz (all colours)
Tourmaline (all colours)
Anchroite
Dravite
Indigolite
Rubellite
Tourmaline Cat’s-eye
Tughtupite
Turquoise
Turquoise Matrix
Variscite
Verdite

Zircon (all colours)
Zoisite (all colours)
Tanzanite
Thulite
73.08 - Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel (+).

7308.10 - Bridges and bridge-sections
7308.20 - Towers and lattice masts
7308.30 - Doors, windows and their frames and thresholds for doors
7308.40 - Equipment for scaffolding, shuttering, propping or pit-propping
7308.90 - Other

This heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc. Such structures sometimes incorporate products of other headings such as panels of woven wire or expanded metal of heading 73.14. Parts of structures include clamps and other devices specially designed for assembling metal structural elements of round cross-section (tubular or other). These devices usually have protuberances with tapped holes in which screws are inserted, at the time of assembly, to fix the clamps to the tubing.

Apart from the structures and parts of structures mentioned in the heading, the heading also includes products such as:

- Pit head frames and superstructures; adjustable or telescopic props, tubular props, extensible coffering beams, tubular scaffolding and similar equipment; sluice-gates, piers, jetties and marine moles; lighthouse superstructures; masts, gangways, rails, bulkheads, etc., for ships; balconies and verandahs; shutters, gates, sliding doors; assembled railings and fencing; level-crossing gates and similar barriers; frameworks for greenhouses and forcing frames; large-scale shelving for assembly and permanent installation in shops, workshops, storehouses, etc.; stalls and racks; certain protective barriers for motorways, made from sheet metal or from angles, shapes or sections.

The heading also covers parts such as flat-rolled products, “wide flats” including so-called universal plates, strip, rods, angles, shapes, sections and tubes, which have been prepared (e.g., drilled, bent or notched) for use in structures.

The heading further covers products consisting of separate rolled bars twisted together, which are also used for reinforced or pre-stressed concrete work.

The heading does not cover:

(a) Assembled sheet piling (heading 73.01).

(b) Coffer ing panels intended for pouring concrete, having the character of moulds (heading 84.80).
(c) Constructions clearly identifiable as machinery parts (Section XVI).

(d) Constructions of Section XVII such as railway and tramway track fixtures and fittings, and mechanical signalling equipment, of heading 86.08; chassis frames for railway rolling-stock, etc., or motor vehicles (Chapter 86 or 87), and the floating structures of Chapter 89.

(e) Movable shelved furniture (heading 94.03).

Subheading Explanatory Notes.

Subheading 7308.30

This subheading also covers security doors of steel, for all types of dwellings.
83.03 - Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.

This heading covers containers and strong-room doors designed for securing valuables, jewels, documents, etc., against theft and fire.

Safes and strong-boxes of this heading are steel containers of which the walls are armoured (i.e., made of high-strength alloy steel) or of sheet steel reinforced with, for example, reinforced concrete. They are used in banks, offices, hotels, etc. They are fitted with very secure locks and often with air-tight doors and double walls, the intervening space usually being filled with heat-resistant materials. The heading includes strong-room doors (whether or not with door frames) and safe deposit lockers for strong-rooms as used in banks, safe deposits, factories, etc., where larger storage space is required.

The heading also includes metal cash or deed boxes (with or without internal compartments). These are portable boxes (incorporating a key-operated or a combination lock), sometimes with double walls, which by virtue of their design, constituent material, etc., offer reasonable protection against theft and fire. Collecting-boxes, money-boxes, etc., also fall in the heading, provided they have similar provisions for security; otherwise they are classified according to the constituent metal or as toys.

The heading does not cover:

(a) Security doors of steel, for all types of dwellings (heading 73.08).

(b) Containers specially designed to resist fire, impact and crushing and whose walls in particular do not offer any serious resistance to attempts at breaking them open by drilling or cutting (heading 94.03).
83.04 - Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.

The heading covers filing cabinets, card-index cabinets, sorting boxes and similar office equipment used for the storage, filing or sorting of correspondence, index cards or other papers, provided the equipment is not designed to stand on the floor or is not otherwise covered by Note 2 to Chapter 94 (heading 94.03) (see the General Explanatory Note to Chapter 94). The heading also includes paper trays for sorting documents, paper rests for typists, desk racks and shelving, and desk equipment (such as book-ends, paperweights, ink-stands and ink-pots, pen trays, office-stamp stands and blotters).

The heading does not, however, cover waste paper baskets which are classified according to the constituent metal (e.g., in heading 73.26).
(III) OTHER SPECIAL LIFTING OR HANDLING MACHINERY

(A) **Locomotive or wagon traversers** for transferring locomotives, trucks, etc., from one track to another.

(B) **Wagon pushers of various kinds**, e.g.:
   
   1. Appliances fixed between the rails, consisting essentially of two reciprocating power-driven pistons which engage on the axles and thus push the trucks forward.
   
   2. Hydraulic ram or piston type machines for pushing mining trucks into the pithead cages, etc.
   
   3. Self-propelled one-wheel machines running on one rail of the permanent way. They have to be supported by a walking operator in the same way as wheelbarrows, and are powered by small petrol engines. It should, however, be noted that small tractors, also sometimes known as “wagon pushers” and used for that purpose, are excluded (heading 87.01).

(C) **Mechanical loaders** for picking up coal, ores, excavated earth, pebbles, sand or other bulk materials. These machines are usually combined with a conveyor or an elevator (shaker type conveyor-loader, pick-up conveyor-loader, etc.).

(D) **Auxiliary mechanical appliances for manipulating pneumatically, hydraulically or electrically operated hand tools** (drills, hammers, etc.). These appliances help to support the tool or push it forward into the work, e.g., pneumatically operated tool supports and pushers; drilling rigs and carriages (“Jumbos”); mechanical “balancers” for suspending tools during working. But the heading excludes simple static supports, etc.

(E) **Industrial robots** specifically designed for lifting, handling, loading or unloading.

(F) **Mechanical ladders** consisting of sliding sections operated by a mechanism (e.g., pulley tackle or winch).

(G) **Mechanically adjustable wheeled platforms** (“dollies”) for mounting and manipulating cinematographic cameras.

(H) **Mechanical remote control manipulators**, for radioactive products, fixed or mobile, consisting of an arm outside the shielded cell, which is guided manually, and an arm inside the cell, which reproduces the operator’s movements. Transmission of the movements is by means of mechanical, hydraulic or pneumatic appliances or by electric pulses.

   Manipulators used independently in the hand (like a hand tool) fall in heading 82.03, 82.04 or 82.05.

(I) **Platforms, whether or not self-propelled**, for the handling of containers or palettes used in airports for loading or unloading of aircraft. This equipment consists principally of an elevated platform supported by two diagonal cross-members. It is provided with a moving belt to transport the cargo. This equipment is not intended to transport containers or palettes, even over short distances, but is positioned empty beside the aircraft and operates only from that position.
(K) **Palletisers.** electrically driven machines designed to align empty bottles automatically in regular rows (using powered or roller conveyors) and then to transfer them perfectly aligned onto a pallet for stacking layer upon layer. These palletisers, which do not fill, close, seal, label or band bottles, can stand alone or be incorporated in a processing line containing other machines which carry out such functions as filling or shrink-wrapping.

(L) **Patient lifts.** These are devices with a supporting structure and a seat for the raising and lowering of seated persons, e.g., in a bathroom or onto a bed. The mobile seat is fixed to the supporting structure by means of ropes or chains.

(M) **Stair lifts.** These are lifting devices, fitted with a load platform, which are fixed to banisters, stairway walls or the stairs and are used to move disabled persons or wheelchairs with their occupant up or down stairs.

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Lifting or handling devices are often used with furnaces, converters, rolling mills, etc., e.g., machines for inserting, handling or withdrawing the pieces being worked; for manipulating doors, covers, hearths, etc.; tipping or tilting machines. When these machines form independent units clearly distinct from the furnaces, etc., they are classified in this heading even if presented with the furnaces, etc. Examples include:

1. **Coke oven discharging machines** running to and fro behind the row of ovens, and equipped with a mechanical piston which opens the doors and empties the retorts.
2. **Ram or piston operated charging machines for Siemens Martin converters, etc.**
3. **Special lifting machines** for raising the covers of metallurgical annealing or “soaking” pits, or for lifting out the ingots.
4. **Ingot, forging, etc., manipulators, tilters, etc.**
5. **Machines** used in certain types of furnaces for inserting or removing, by the action of cylinders fitted with rams or pistons, the objects being treated in the furnace.

It should, however, be noted that the heading excludes lifting or handling machines designed to be incorporated in furnaces, converters, etc., or to form a complete unit therewith, provided they are presented with the furnaces, etc. (see headings 84.17, 84.54, 84.55, etc.). When presented separately they remain in this heading.

It should be noted that mechanical stokers, mechanical grates and similar appliances are also excluded (heading 84.16).

### PARTS

**Subject** to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts of the machines of this heading are classified in heading 84.31.
Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children’s bicycles. Other children’s cycles fall in heading 95.03.

GENERAL

This Chapter covers the following vehicles, with the exception of certain mobile machines of Section XVI (see the Explanatory Notes to headings 87.01, 87.05 and 87.16):

(1) Tractors (heading 87.01).

(2) Motor vehicles designed for the transport of persons (heading 87.02 or 87.03) or goods (heading 87.04) or for special purposes (heading 87.05).

(3) Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, and tractors of the type used on railway station platforms (heading 87.09).

(4) Armoured fighting vehicles, motorised (heading 87.10).

(5) Motorcycles and side-cars; cycles and carriages for disabled persons, whether or not motorised (headings 87.11 to 87.13).

(6) Baby carriages (heading 87.15).

(7) Trailers and semi-trailers, and other vehicles, not mechanically propelled, i.e., vehicles for towing by another vehicle, pushing or pulling by hand or drawing by animals (heading 87.16).

The Chapter also covers air-cushion vehicles designed to travel over land or over both land and certain tracts of water (swamps, etc.) (see Note 5 to Section XVII).

An incomplete or unfinished vehicle, whether or not assembled, is classified as the corresponding complete or finished vehicle provided it has the essential character of the latter (see General Interpretative Rule 2 (a)), as for example:
(A) A motor vehicle, not yet fitted with the wheels or tyres and battery.

(B) A motor vehicle not equipped with its engine or with its interior fittings.

(C) A bicycle without saddle and tyres.

This Chapter also covers parts and accessories which are identifiable as being suitable for use solely or principally with the vehicles included therein, subject to the provisions of the Notes to Section XVII (see the General Explanatory Note to the Section).

*     *

It should be noted that amphibious motor vehicles are classified as motor vehicles of this Chapter. But aircraft specially constructed so that they can also be used as road vehicles remain classified as aircraft (heading 88.02).

The Chapter also excludes:

(a) Vehicles and parts thereof, cross-sectioned, designed for demonstrational purposes, unsuitable for other uses (heading 90.23).

(b) Wheeled toys designed to be ridden by children, and children’s cycles (other than children’s bicycles) (heading 95.03).

(c) Winter sports equipment such as bobsleighs, toboggans and the like (heading 95.06).

(d) Vehicles used on roundabouts or in other fairground amusements (heading 95.08).
It should, however, be noted that furniture is excluded if it incorporates more than minor components (e.g., monograms, bands, ferrules, etc.) of precious metal or of metal clad with precious metal (Chapter 71).

Articles of furniture presented disassembled or unassembled are to be treated as assembled articles of furniture, provided the parts are presented together. This applies whether or not the furniture incorporates sheets, fittings or other parts of glass, marble or other materials (e.g., a wooden table with a glass top, a wooden wardrobe with a mirror, a sideboard with a marble top).

PARTS

This Chapter only covers parts, whether or not in the rough, of the goods of headings 94.01 to 94.03 and 94.05, when identifiable by their shape or other specific features as parts designed solely or principally for an article of those headings. They are classified in this Chapter when not more specifically covered elsewhere.

Parts of prefabricated buildings of heading 94.06, presented separately, are in all cases classified in their own appropriate headings.

In addition to the exclusions referred to in the individual Explanatory Notes below, this Chapter also excludes:

(a) Beadings and mouldings, of heading 44.09.

(b) Grooved strips of particle board, covered with plastics or other materials, intended to be cut and then folded along these cuts into a “U” shape so as to form parts of furniture (e.g., partitions of a drawer) (heading 44.10).

(c) Sheets of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69, whether or not cut to shape, unless they are combined with other parts which clearly identify them as parts of furniture (e.g., a mirror-door for a wardrobe).

(d) Springs, locks and other parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), and similar goods of plastics (Chapter 39).

(e) Toy furniture and toy lamps or lighting fittings (heading 95.03).

(f) Collectors’ pieces and antiques (Chapter 97).
94.01 - Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof (+).

9401.10 - Seats of a kind used for aircraft
9401.20 - Seats of a kind used for motor vehicles
9401.30 - Swivel seats with variable height adjustment
9401.40 - Seats other than garden seats or camping equipment, convertible into beds
  - Seats of cane, osier, bamboo or similar materials:
    9401.51 - Of bamboo or rattan
    9401.59 - Other
      - Other seats, with wooden frames:
        9401.61 - Upholstered
        9401.69 - Other
      - Other seats, with metal frames:
        9401.71 - Upholstered
        9401.79 - Other
    9401.80 - Other seats
    9401.90 - Parts

Subject to the exclusions mentioned below, this heading covers all seats (including those for vehicles, provided that they comply with the conditions prescribed in Note 2 to this Chapter), for example:

Lounge chairs, arm-chairs, folding chairs, deck chairs, infants’ high chairs and children’s seats designed to be hung on the back of other seats (including vehicle seats), grandfather chairs, benches, couches (including those with electrical heating), settees, sofas, ottomans and the like, stools (such as piano stools, draughtsmen’s stools, typists’ stools, and dual purpose stool-steps), seats which incorporate a sound system and are suitable for use with video game consoles and machines, television or satellite receivers, as well as with DVD, music CD, MP3 or video cassette players.

Armcars, couches, settees, etc., remain in this heading even if they are convertible into beds.

The heading does not, however, include:

(a) Steps (usually headings 44.21 and 73.26).
(b) Seat-sticks (heading 66.02).
(c) Articles of heading 87.14 (e.g., saddles).
(d) Adjustable-speed revolving chairs for reflex-testing (heading 90.19).
(e) Chairs and seats of heading 94.02.
(f) Stools and foot-stools (whether or not rocking) designed to rest the feet, and linen and similar chests having a subsidiary use as seats (heading 94.03).
95.04 - Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment (+).

9504.20 - Articles and accessories for billiards of all kinds

9504.30 - Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment

9504.40 - Playing cards

9504.50 - Video game consoles and machines, other than those of subheading 9504.30

9504.90 - Other

This heading includes:

(1) Billiard tables of various types (with or without legs), and accessories therefor (e.g., billiard cues, cue rests, balls, billiard chalks, ball or slide type markers). But the heading excludes mechanical counters (roller-type and the like) (heading 90.29), meters which employ a clock movement to indicate the time in play or the amount payable based on that time (heading 91.06), and billiard-cue racks (classified in heading 94.03 or according to their constituent material).

(2) Video game consoles and machines as defined in Subheading Note 1 to this Chapter.

Video game consoles and machines whose objective characteristics and principal function are such that they are intended for entertainment purposes (game-playing) remain classified in this heading, whether or not they fulfil the conditions of Note 5 (A) to Chapter 84 regarding automatic data processing machines.

The heading also includes parts and accessories of video game consoles and machines (for example cases, game cartridges, game controllers, steering wheels), provided they fulfil the conditions of Note 3 to this Chapter.

However, the heading excludes:

(a) Optional peripherals (keyboards, mouses, disk storage units, etc.) which fulfil the conditions of Note 5 (C) to Chapter 84 (Section XVI).

(b) Optical discs recorded with game software and used solely with a game machine of this heading (heading 85.23).

(3) Tables of the furniture type specially constructed for games (e.g., tables with a draught-board top).

(4) Special tables for casino or parlour games (e.g., for roulette or for miniature horse races); croupiers’ rakes, etc.

(5) Table football or similar games.
(6) Machines, operated by coins, banknotes, bank cards, tokens or by other means of payment, of the kind used in amusement arcades, cafés, funfairs, etc., for games of skill or chance (e.g., machines for revolver practice, pintables of various types).

(7) Automatic bowling alley equipment, whether or not equipped with motors and electro-mechanical features.

For the purpose of this heading the expression “automatic bowling alley equipment” applies not only to equipment where the pins are arranged in triangular form but also to other types (e.g., those in which the pins are arranged in a square).

(8) Skittles and indoor croquet requisites.

(9) Sets comprising slot-racing motor cars with their track layouts, having the character of competitive games.

(10) Dartboards and darts.

(11) Card games of all kinds (bridge, tarot, “lexicon”, etc.).

(12) Boards and pieces (chessmen, draughtsmen, etc.) for games of chess, draughts, dominoes, mah-jong, halma, ludo, snakes and ladders, etc.

(13) Certain other accessories common to a number of games of this heading, for example, dice, dice boxes, counters, suit indicators, specially designed playing cloths (e.g., for roulette).

The heading also excludes:

(a) Lottery tickets, “scratch cards”, raffle tickets and tombola tickets (generally heading 49.11).

(b) Card tables of Chapter 94.

(c) Seats which incorporate a sound system and are suitable for use with video game consoles and machines, television or satellite receivers, as well as with DVD, music CD, MP3 or video cassette players (heading 94.01).

(d) Puzzles (heading 95.03).

Subheading Explanatory Note.

Subheading 9504.50.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment; these are to be classified in subheading 9504.30.