

Classification of goods in the Combined Nomenclature

A guide to classifying goods

To the User of the Manual

This guide is an auxiliary material for those responsible for filling in the Intrastat questionnaires. It includes both general information about the classification rules of the Combined Nomenclature and detailed guidelines for the classification of certain goods.

The guide "Classification of goods in the Combined Nomenclature" is also available on the website of Statistics Estonia:

- English version:
https://www.stat.ee/sites/default/files/2024-12/klassifitseerimisjuhend_2025_en.pdf
- Estonian version:
https://www.stat.ee/sites/default/files/2024-12/klassifitseerimisjuhend_2025_et.pdf

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Looking forward to further co-operation,

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1. COMBINED NOMENCLATURE

1.1 INTRODUCTION

As international trade boomed in the first half of last century, there was a growing need for the classification of goods and for an underlying nomenclature. The Geneva nomenclature was introduced in 1931 and revised in 1937. It was followed by the Brussels nomenclature in 1959, which was renamed as the Customs Cooperation Council Nomenclature in 1974. Technological advances and changes in the structure of international trade necessitated extensive modifications, leading to the creation of the Harmonised System (HS) which entered into force on 1 January 1988. The HS Convention was signed in 1985 by 31 countries and the European Economic Community. The HS is an international system for the description and classification of goods applied by almost all countries in the world. It is used worldwide as the basic nomenclature for customs tariffs and trade statistics.

Use of the HS facilitates international trade procedures, since commodity codes are an integral part of trade agreements and are used to determine quotas, licences as well as customs tariffs. The collection, comparison and analysis of international trade statistics are also based on commodity codes. The HS simplifies the standardisation of trade documentation. Previously, the existence of multiple classification systems caused extra costs, due to the re-classification of goods when goods transferred from one classification system to another in the international trade process.

The HS is a classification of all physical objects (incl. electricity), but it does not cover services. All physically transported goods can be classified using the HS nomenclature, with each type of goods having a unique code. Major changes to HS codes are done every five years, with the next revision scheduled for 2027. The HS is the basis for the Combined Nomenclature of the European Union.

Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature established the Combined Nomenclature (CN) of the European Union to meet, at one and the same time, the requirements both of the Common Customs Tariff and of the external trade statistics of the Community. The Combined Nomenclature is updated annually to reflect changes in statistical regulations or trade policies as well as various technical and trade-related developments, and to improve or clarify the contents. The revised Nomenclature is implemented from 1 January each year. Bigger revisions are planned to be made in the same year as changes in the HS, on which the CN is based. Changes are required in the entire system of classifications to improve overall cohesion and make it easier to switch between classifications.

The CN is implemented in all European Union (EU) countries; it is also the basis for the commodity nomenclatures used in some other countries.

The Combined Nomenclature is officially available in English, German and French. One of the original versions (in English, German or French) should be consulted whenever there are any disagreements internationally or doubts about the Estonian version of the CN – the three original versions are constantly harmonised. The CN in different languages is available on Eurostat's portal: <https://circabc.europa.eu/ui/group/c1b49c83-24a7-4ff2-951c-621ac0a89fd8/library/256ca323-e1ad-44ed-a355-97e7bdb6e5cc>.

1.2 STRUCTURE OF THE COMBINED NOMENCLATURE

Since the HS is the basis for the Combined Nomenclature, it is understandable that the HS and the CN have the same basic structure. Both are set up as a hierarchy. The HS code is a 6-digit numerical code and, as the CN builds on the HS, two digits are added resulting in 8-digit numerical codes in the CN.

The highest level is **sections**. There are 21 sections designated by Roman numerals. Section number is not part of the commodity code.

Sections are divided into **chapters**. There are 99 chapters. Chapter 77 is reserved for possible future use, when a new chapter needs to be added somewhere within the nomenclature. Starting from chapters, all codes are designated by Arabic numerals. Each chapter has a 2-digit code which is part of the commodity code (the first two digits of the code). In text, the titles of the first nine chapters are written as Chapter 1 etc. But, in commodity codes, the chapter number must always be designated by two digits, as **01, 02** etc. Only some bigger chapters have subchapters, for example, chapter **39** "Plastics and articles thereof". Thus, there are only 33 subchapters,

and they are not included in the commodity code. For example, live geese belong to Section I “Live animals; animal products” and Chapter 1 “Live animals”, which is designated by **01** in the commodity code.

Chapters are further divided into **headings** which have a 4-digit numerical code where the first two digits represent the chapter number. For example, the same live geese belong under heading **0105** “Live poultry”. Headings are divided into **subheadings** (6-digit numerical code) – geese (weighing over 185 g) belong under subheading **010599** along with ducks, turkeys and guinea fowls. This is the HS code for live geese. In the CN, this code is divided further: there is a separate group for geese with the 8-digit code **01059920**, where the part in bold corresponds to the HS code.

Following from these coding principles, it is customary to read the codes in units of two digits: first the chapter number, then adding two digits for the heading code, followed by the subheading and finally the full 8-digit code. This way, it is immediately clear which chapter, which heading etc. you are dealing with. The general structure of the CN moves from simple to more complex, from raw materials to intermediate goods and semi-finished products and then to finished goods. The main principle for distributing articles of goods between sections is either composition and material, or the function of the goods. At the end of many sections, there is a group comprising other goods belonging to this section not elsewhere mentioned; most chapters have ‘Other goods not elsewhere specified’ as the last heading (or one of the last headings). Section **XX** is called “Miscellaneous manufactured articles”.

1.3 GENERAL RULES FOR THE INTERPRETATION OF THE COMBINED NOMENCLATURE

There are general rules provided at the beginning of the Combined Nomenclature. This part of the CN is legally binding and cannot be disregarded in the classification process. Classification of goods shall be governed by the following principles.

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

Above, it was mentioned that goods in the Nomenclature are divided into sections consisting of chapters, with some chapters divided into subchapters. They all have titles, which makes it easier to navigate in the nomenclature. Based on the titles, it is possible to find the necessary part of the nomenclature from the hierarchy, but the sheer number and variety of goods means that they cannot all be covered in these titles. Therefore, the titles serve as reference but not as the basis for classification. For example, Section XV is titled “Base metals and articles of base metal”, while many products of metal – such as machinery consisting primarily of metals – are actually classified into other sections.

The classification of goods must be based on

- the terms of headings (four-digit code);
- Section and Chapter Notes;
- general rules of the CN.

It is not enough to use only the tables of the nomenclature. Careful attention must also be paid to the Section and Chapter Notes (discussed further below) as well as the general rules for the interpretation of the CN. On the rare occasions when the terms of headings or Section or Chapter Notes conflict with the general rules, the terms and Notes take priority. Thus, the Notes to Chapter **31** stipulate that some headings concern only certain specific goods, meaning that goods are not classifiable under these headings as described by Rule 2b.

2a. Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

It means that the same code applies to a finished article and to an incomplete or unfinished article if the incomplete or unfinished article has the essential character of the finished article. There is no fixed definition of the essential character of an article; this should be based on simple logic. For example, a bicycle without a saddle is still considered a bicycle. There are many goods that are unassembled or disassembled for transport purposes, especially for long-distance transport. Furniture, for example, is usually unassembled but comes

packaged with all the parts (some minor components, e.g. screws, might not be included). If there are some parts that are included in a greater number than required for the assembly of a specific number of finished articles (i.e. as a reserve), these 'extra' parts must be classified separately.

This Rule also applies to blanks that are not separately described in any heading. 'Blank' refers to a product that is not ready for immediate use but has the approximate shape and outline of the finished article or a part thereof and requires only finishing to turn it into the finished article or a part thereof. For example, code **83017000** includes keys as well as key blanks. Semifinished products that do not have the shape of the finished product (e.g. plates, tubes, discs etc.) are not blanks and must be classified as plates, tubes, discs etc.

2b. Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

According to this Rule, any heading containing a reference to a material or substance also covers mixtures or combinations of that material or substance with other materials or substances. But this Rule does not expand the scope of the heading to include goods where the addition of another material or substance changes the essential character of the article to the extent that it clashes with the terms of the heading. Mixtures that are mentioned in the terms of the heading or in Section or Chapter Notes must be classified in the corresponding heading, pursuant to Rule 1.

Mixtures and combinations of materials and goods consisting of more than one material or substance which are, prima facie, classifiable under several headings are to be classified according to Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows.

A. The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

Under this Rule, a heading providing a more specific description is preferred to headings providing a more general description. There are no strict rules stipulating which heading provides a more specific description of the goods. There are two general principles, whereby

- description by name is considered more specific than description by class (e.g. hairdryers belong under heading **8510**, not under heading **8467** as 'tools for working in the hand' nor under heading **8509** as 'domestic appliances with self-contained electric motor');
- if the goods match a description better than other descriptions, then this description is considered more specific than the more general description (e.g. grape juice is classified under heading **2009**, not under heading **2202** for non-alcoholic beverages, even though grape juice is also a non-alcoholic beverage).

B. Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

These goods are classified as if they consisted of the material or component which gives them their essential character. It has not been defined what specifically gives the goods their essential character; this can vary for different types of goods. Essential character may be determined, for example, by the nature of the material or component, volume, quantity, mass, value, or the role of component materials in use of the goods.

This rule applies only to the following goods.

1. Mixtures. Minced meat is a typical example of a mixture. Fresh minced meat consisting of 60% pork and 40% beef is classified as minced pork under **0203** due to the higher content of pork. The same applies, for example, to fabric with a composition of 80% wool and 20% synthetic fibres, which is classified as wool fabric. Textiles

are a typical and common example of mixtures. Detailed guidelines for their classification in accordance with this Rule are provided in Note 2 to Section XI. Mixtures of chemical substances are often defined in the terms of headings or in Chapter Notes and are not subject to this Rule.

2. Composite goods consisting of different materials or made up of different components. For example, a leather bag with metal details, where the essential character of the bag is determined by it being made of leather. A jacket with an outer surface of leather, a textile lining and metal buttons is classified as an article of leather – here, the essential character is determined by the outer surface. A hammer with a wooden handle and a metal head is classified as a metal tool, because the functional component is of primary importance and the material of the handle has no particular relevance for operation. Classification is very often determined by the functional component or surface, e.g. work glove with leather palm. Composite goods made up of different components only include goods where the components have been connected in a way that results in an inseparable whole; it could include goods made of separable components provided that the components match and complement one another, forming an inseparable whole, and cannot be sold separately (e.g. ashtray consisting of a stand incorporating a removable ash bowl).

3. Goods put up in sets for retail sale. These goods must always meet all of the following criteria:

- a) They must consist of at least two different products which are, prima facie, classifiable under different headings. For example, six felt-tip pens do not constitute a set for the purposes of this Rule, although classified under one code;
- b) They must consist of products or articles put up in sets in order to meet a specific need or perform a specific function;
- c) They must be packaged so that they can be sold directly to consumers without repackaging (i.e. packaged in the same box).

Sets for retail sale are classified according to the article that gives the set its essential character. Sets for retail sale include, for example, a portion of yogurt packaged together with muesli. This Rule does not apply to assortments, e.g. an assortment of canned fish in a single cardboard container does not constitute a set. Also, items randomly assembled in a single package do not constitute a set for retail sale. For example, if a souvenir set contains a book, a drinking glass and a pen in single package, this is not considered a set for retail sale, even if it is used as a corporate gift, for example.

Chapter Notes sometimes include the definition of a 'set'. For example, sets of textiles are defined in Note 3 to Chapter 62. Some sets are explicitly mentioned in the titles of headings, such as tool sets in heading 8206 and travel sets for personal toilet, sewing or shoe or clothes cleaning in heading 9605.

C. When goods cannot be classified by reference to 3 A or 3 B, they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

Take, for example, fresh minced meat consisting of 50% pork and 50% beef. Pork belongs under heading 0203 and fresh beef under heading 0201; therefore, the product is classified as meat of swine. Rule 3 is only applied if the goods could not be classified based on the previous rules. When applying Rule 3, classification is first attempted according to subrule A, then subrule B and finally subrule C; i.e. the correct code should be identified based on

- specific description,
- essential character,
- last of possible headings.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

This Rule covers goods that are not classifiable according to Rules 1, 2 or 3. It is physically impossible to explicitly list all goods in the nomenclature. Also, new products are constantly developed, meaning that the nomenclature and its auxiliary materials inevitably lag behind. Under Rule 4, goods are compared to analogous goods, in order to determine the most similar articles. This may depend on a range of factors, such a description, nature, purpose etc.

This Rule must be applied with caution. It should be used only as the last option.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

A. Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.

Thus, a container is not classified separately if

- 1) its shape has been specially designed for and adapted to the product. Some containers mimic the product's shape;
- 2) it is suitable for long-term use, i.e. its period of use is comparable to the product's period of use. These containers are also used to protect the product, e.g. during transportation or storage;
- 3) it is supplied with the product. These may be packaged separately for some reason, but if they are supplied separately, it is necessary to determine the corresponding code for the container;
- 4) it is a type of product usually sold together with a container;
- 5) it does not give the product its essential character. For example, a silver caddy with its contents is almost never an ordinary container and must be classified separately.

B. Subject to the provisions of Rule 5 (A) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

This Rule covers all normal packaging which often is not even thought of as separately classifiable, such as the wrapper of a pack of butter or the cardboard box used to package a TV. However, goods cannot be classified with the packing materials or containers, if the packaging is suitable for repetitive use; for example, gas cylinders sold in any petrol station, other gas cylinders, tanks etc. Also, such packaging may often cost more than the goods contained therein.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule, the relative Section and Chapter Notes also apply, unless the context otherwise requires.

This Rule means that Rules 1–5 are also applicable for classification beyond the level of headings; and that Section and Chapter Notes must also be considered (incl. Subchapter Notes). 'Unless the context otherwise requires' refers to cases where the Section or Chapter Notes clash with the terms of subheadings or notes thereto.

In practice, the most important principle is that only subheadings on the same level can be compared. It means that subheadings on level one are compared first; next, subheadings on level two under the correct subheading of level one are compared, and so on, until the correct code is found. In the nomenclature, the levels of subheadings are indicated by dashes in front of the commodity descriptions – it would be a serious error to ignore these level indications (dashes).

Errors resulting from failure to consider the levels of subheadings are common (especially in the case of headings with an extensive and complicated structure), due to lack of attention or awareness. Recently, for example, a common error has been to code exported meat of swine as meat of non-domestic swine (e.g. code **02031990**), failing to consider that heading **0203** is divided on level three into meat of domestic swine and other meat (i.e. meat of non-domestic swine). This probably concerns cuts of meat that are not explicitly listed and respondents want to use a code to classify these cuts as other meat of (domestic) swine, but they do not pay attention to the levels and end up with the code for non-domestic swine.

1.4 NOTES

Most sections and chapters begin with Notes. As evident from the general rules, Notes are critically important and also very useful. For example, the title of Chapter **22** (Beverages, spirits and vinegar) indicates that vinegar should be classified under this chapter. In Estonia, regular cooking vinegar has a strength of 30%. However, Note 1(d) to Chapter **22** states that only vinegar of a concentration below 10% by weight of acetic acid is classified as vinegar under this chapter. Vinegar of a higher concentration is considered acetic acid for the purposes of the CN and classified under heading **2915**.

The CN is hierarchical, meaning that Section Notes apply to all the chapters within the section, unless context suggests otherwise. Chapter Notes usually apply to the entire chapter, unless a specific code is explicitly excluded. Sometimes, Notes serve a wider function; for example, Note 3 to Chapter **41** defines the expression 'composition leather' as used throughout the nomenclature.

Concepts are often defined in the Notes. For example, the Notes to Chapter **02** define the meaning of carcass, shoulder, loin etc. The Notes to Chapter **72** define the meaning of flat-rolled products, wire etc. Sometimes, the definition of a concept in Notes could differ from the definition of the same concept elsewhere in the nomenclature – for example, Note 3a to Chapter **64** defines 'plastics' as used in that chapter for footwear. Notes may resolve specific problems with classification, e.g. Note 1 to Chapter **09** concerning mixtures.

Notes beginning with phrases such as "This Section does not include" or "This Chapter does not cover" are very useful. These are often the first items under Notes. Such Notes exclude specific goods from a given Section or Chapter, with the correct classification code for these goods shown in brackets. For example, Chapter **42** does not cover imitation jewellery of leather (belongs under heading **7117**). Notes 11 and 9a to Chapter **71** define what is meant by 'imitation jewellery', and thus leather earrings, for example, are classified under heading **7117**.

There are also Notes describing what is classified in a given heading (e.g. Note 5 to Chapter **97**).

Many Chapters have Subheading Notes (and also additional notes) which, as the name suggests, concern one or more specific subheadings.

1.5 STEPS OF DETERMINING A COMMODITY CODE

To illustrate the process of finding a commodity code, let's take glasses with corrective plastic lenses and metal frames as an example.

I. Find the correct Section and Chapter

What should be the basis for classification? Should it be the material? If yes, the material of what – the frames or the lenses? Lenses represent the essential character of corrective glasses, thus classification should be based on the material of the lenses which is plastic in Section VII, Chapter **39**. First, the Section and Chapter Notes should be read to see whether there are any comments on glasses. Note 2(u) to Chapter **39** states that "Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments)" are not covered by Chapter **39**. This means that Chapter **90** should be used. Section XVIII has no Notes and the Notes to Chapter **90** do not contain any references to glasses.

II. Find the correct heading

It is **9004** – Spectacles, goggles and the like, corrective, protective or other.

III. Find the correct subheading

There are two subheadings on level one:

- Sunglasses;
- Other.

It is clear that 'Other' is the correct subheading (i.e. articles other than sunglasses).

IV. Find the correct subheading on level two

The subheading 'Other' on level one is divided into two further subheadings:

- With lenses of plastics;
- Other.

There are no further divisions. Thus, this is the right place and the last thing to do is to look up the commodity code in the first column – it is **90049010**. It appears that other glasses (excluding sunglasses) are not divided into corrective, protective and other glasses. Again, there is the risk of seeing the title 'With lenses optically worked' under 'Sunglasses' and using its code, resulting in wrong classification.

Goods should never be classified under the heading 'Other' or under the code 'Other' if the goods have been mentioned somewhere else. If there is not enough information for exact classification, the required data should be obtained from the manufacturer, supplier or another source.

1.6 UNITS

In the Combined Nomenclature, the main unit of measure for all goods is kilogram. The last column in the tables is "Supplementary unit". A dash in this column means that kilogram is the only unit for these goods. If another unit is specified in this column (e.g. p/st), it is required to also indicate the quantity of the goods in supplementary units. The specific units can be found under "Supplementary units" in the CN (also in Estonian).

1.7 ADDITIONAL MATERIALS

In addition to the legally binding elements (incl. general rules for the interpretation of the CN, Section and Chapter Notes, commodity codes and descriptions), there are also the Explanatory Notes to the HS, which are not legally binding but can help in the classification of goods. The Explanatory Notes provide a commentary on the scope of each heading, giving a list of the products included and outlining the criteria for inclusion of goods under this heading as well as other relevant information. The Notes also state which goods are excluded, although they might at first seem to belong to a given heading. These comments often help to identify the correct code. For example, when the code for the leather cover of the seat cushion of an armchair is needed, you might first read the HS Explanatory Notes to heading **9401** (seats). These state that cushions are excluded from the scope and are under heading **9404**. The Notes to heading 9404 state that leather covers for upholstered seats are under heading **4205**. This material is available in Estonian on the website of the Tax and Customs Board: <https://www.emta.ee/ariklient/toll-kaubavahetus/kauba-maksustamine/kaubakoodi-maaramine>.

Commission Regulations on the classification of certain goods, published in the Official Journal of the European Union, are also relevant. These contain decisions on the classification of certain problematic goods, specifying the description and code of the goods and reasons for the decision, sometimes also a photo of the goods. These decisions must be complied with during classification.

Explanatory notes to the Combined Nomenclature of the European Union are published here: [https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52019XC0329\(02\)](https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52019XC0329(02)).

You can also consult CLASS, the classification information system of the European Commission: <https://webgate.ec.europa.eu/class-public-ui-web/#/search>.

The list of CN codes with full descriptions (in Estonian) is available on Statistics Estonia's website at <https://www.stat.ee/intrastat> in the section "Nomenclatures".

The European Commission has prepared classification guidelines for some main groups of goods. The next chapter includes classification guidelines for computers and software, edible fruit and nuts, edible vegetable roots, textiles, footwear, plastics, wood, and COVID-19-related goods and products (these classifications are also available in Estonian). Additional classification guidelines for leather, herbal medicines and rice are available at <https://trade.ec.europa.eu/access-to-markets/en/content/classification-guides-key-products-0>.

2. CLASSIFICATION GUIDELINES FOR CERTAIN GOODS

2.1 CLASSIFYING EDIBLE FRUIT AND NUTS

This guide will help you understand the classification of edible fruit and nuts.

The edible fruit and nuts are classified in the European Classification of Goods (CN) according to

- their 'genus' or plant family – for example citrus fruit such as oranges and grapefruit
- their state – they may be fresh, chilled, frozen, dried or provisionally preserved

Definitions

- **genus** – a group of similar plant types. The term forms the first part of the plant's Latin or botanical name
- **genera** – the plural of genus
- **oleaginous** – oil producing, for example groundnuts
- **species** – a subdivision of a plant family or genus. It forms the second part of the Latin or botanical name
- **vaccinium** – plant family of berry-bearing shrubs, including cranberries, bilberries and blueberries
- **variety (var.)** – this indicates a subdivision of a species

Frozen fruit and nuts

Frozen fruit and nuts are classified under heading code **0811**. They can be either uncooked, or cooked by steaming or boiling in water before being frozen. They may or may not have sugar or other sweeteners added. 'Frozen' means that the product has been cooled to below its freezing point until it is frozen right the way through.

If a fruit product covered by Chapter **08** is not frozen throughout then it cannot be classified under heading code **0811**. Soft frozen or partially frozen fruit must be classified as chilled.

The following types of fruit and nut are specifically listed under heading code **0811**

- strawberries
- raspberries, blackberries, mulberries, loganberries, blackcurrants, white currants, redcurrants and gooseberries
- cranberries, bilberries and blueberries
- tropical fruit
- tropical nuts

Dried fruit and nuts

Chapter **08** covers a variety of dried fruit and nuts. Provided that they still keep the characteristics of dried fruit or dried nuts, these can have absorbed some fluid so that they have become partially re-hydrated. They can also have been treated for one of the following purposes

- to preserve or stabilise the product - for example by moderate heat treatment, sulphuring or adding sorbic acid or potassium sorbate
- to improve or maintain the product's appearance - for example by adding vegetable oil or small quantities of glucose syrup

Frozen tropical fruit

Frozen tropical fruit is covered by the subheadings

- **08119011**
- **08119031**
- **08119085**

This includes tropical fruit, with or without added sugar or other sweeteners. For classification purposes, for all of these subheading codes 'tropical fruit' means

- carambola
- cashew apples
- guavas
- jack fruit
- lychees
- mangoes
- mangosteens
- passion fruit
- pawpaws (or papayas)
- pitahaya
- sapodilla plums
- tamarinds

Tropical nuts

Frozen nuts are covered by the subheading codes

- **08119011**
- **08119031**
- **08119085**

This includes tropical nuts, with or without added sugar or other sweeteners. Tropical nuts that are provisionally preserved are covered under subheading code **08129070**. Subheading code **08135031** covers mixtures of tropical nuts. For classification purposes for all of these subheading codes, 'tropical nuts' means

- areca (or betel nut)
- Brazil nuts
- cashew nuts
- coconuts
- cola nuts
- macadamia nuts

Fresh or dried tropical nuts that are not mixed are covered under heading code **0801**.

Provisionally preserved fruit and nuts

Provisionally preserved fruit and nuts are classified under heading code **0812**. They must not be suitable for eating immediately. They're generally preserved in a solution like sulphur dioxide gas, brine or sulphur water just for transport and storage purposes before being used in the food industry - mainly for making jam. They must stay in that state and remain unsuitable for immediate consumption.

So fruit items that have been preserved but that can be eaten straight from the jar, like glace cherries or strawberry jam, are **not** provisionally preserved and are classified elsewhere. If they can be eaten with no further treatment or processing they're classified in Chapter **20**.

Classification and Latin names for edible fruit and nuts

Common Name	Alternatives	Latin Name	HS Code
Akee		Blighia sapida	081090
Alkekengy	Chinese lantern Strawberry tomato Cape gooseberry	Physalis (various)	081090
Avocado pear		Persea americana	080440
Annona		Annona (various)	081090
Arbutus fruit	Strawberry-tree fruit	Arbutus unedo	081090
Averrhoa	Carambola	Averrhoa carambola	081090
Bael	Bengal quince	Aegle marmelos	081090
Breadfruit		Artocarpus incisa Artocarpus communis	081090
Bullace		Prunus insititia	080940
Carambola	Averrhoa	Averrhoa carambola	081090
Ceriman		Monstera deliciosa	081090
Cherimoya		Annona cherimolia	081090
Chinotto		Citrus aurantium var. myrtifolia	080590
Citron		Citrus medica	080590
Etrog		Citrus medica var. etrog	080590
Filbert	Hazelnut	Corylus maxima	080221 080222
Governor plum	Botoko plum Ramontochi	Flacourtia indica	081090
Gage		Prunus italica	080940
Gean	Sweet cherry	Prunus avium	080929
Granadilla (purple)	Passion fruit	Passiflora edulis	081090
Granadilla (giant)		Passiflora quadrangularis	081090
Jack fruit	Jak fruit	Artocarpus integrifolia	081090
Japanese medlar	Loquat	Eriobotrya japonica	081090
Jujube	T'Sao Chinese date	Zizyphus jujuba	081090
Kiwi fruit	Chinese gooseberry	Actinidia chinensis	081050
Kumquat		Fortunella (various) Citrus japonica/margarita	081090
Langsat	Lanzone boboa	Lansium domesticum	081090
Loquat	Japanese medlar	Eriobotrya japonica	081090
Malaquina (hybrid of orange and mandarin)			080529
Medlar		Mespilu germanica	081090
Mirabelle		Prunus domestica var. syriaca	080940
Mineola			080529
Monreale			080522
Papaw	Papaya	Carica papaya	080720
Persimmon	Kaki Date plum	Diospyros (various)	081090
Pomelo	Shaddock Pummelo	Citrus grandis	080540
Pulasan		Nephelium mutabile	081090
Quince		Cydonia vulgaris	080840
Rambutan		Nephelium lappaceum	081090
Sapodilla	Naseberry Sapota Chiko	Achras sapota	081090
Soursop		Annona muricata	081090
Sorbs	Rowan berry	Sorbus aucuparia	081090
Sweetsop	Custard apple	Annona squamosa	081090
Ugli (hybrid of grapefruit and tangerine)		Citrus	080529
Water chestnut	Caltrops	Trapa natans	080299

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-edible-fruit-and-nuts>

2.2 CLASSIFYING EDIBLE VEGETABLE ROOTS

This guide will help you understand the classification of vegetable roots.

The edible vegetables and roots are classified in the European Classification of Goods (CN) according to

- their genus (plant family) – for example brassicas such as broccoli and cabbage
- their state – they may be fresh, chilled, frozen, dried or provisionally preserved
- their intended use – for example products intended for animal fodder and herbs for pharmaceutical or similar purposes are covered elsewhere

Definitions

- **alliaceous vegetables** – vegetables that belong to the Allium plant family (see below)
- **allium** – vegetables in the Allium family which include onions, shallots, leeks and garlic
- **brassica** – vegetables in the brassica family which include cabbages, kale, brussels sprouts and cauliflowers
- **genus** – group of similar plant types which term forms the first part of the plant's Latin or botanical name
- **genera** – plural of genus
- **leguminous vegetables** – vegetables that belong to the Leguminosae plant family (see below)
- **leguminosae** – vegetables in the Leguminosae family groupings include peas (pisum), beans (phaseolus and vigna) and lentils (lens)
- **species** – subdivision of a plant family or genus which forms the second part of the Latin or botanical name
- **variety (var.)** – this indicates a subdivision of a species

Frozen vegetables

Frozen vegetables are classified under heading code **0710**. They can be either uncooked, or cooked by steaming or boiling in water before being frozen.

Frozen vegetables must be maintained at a temperature of no more than -12°C. This must be consistent throughout the product, to make sure it is thoroughly frozen right the way through.

If a frozen product is not frozen down to -12°C then it can't be classified under heading code **0710**. It must be classified as fresh or chilled. In particular, products described as 'frozen garlic' must be classified under heading code **0703** (fresh or chilled) if they do not meet the freezing temperature requirement.

As well as the types of vegetable specifically listed under subheading codes **071010** to **071090**, the following are also classified under heading code **0710**, if frozen to the required temperature

- truffles
- capers
- marrows and pumpkins
- aubergines
- fennel and cress
- certain herbs, such as parsley and chervil

Roots and tubers

Certain roots and tubers with a high starch or inulin content are classified under heading code **0714**. (Inulin is a naturally-occurring carbohydrate that is extracted from certain roots). Products that are classified under this heading include

- manioc (or cassava)
- sweet potatoes
- Jerusalem artichokes
- arrowroot
- salep (flour made from the dried roots of orchids)
- sago pith

These products may be with or without skin. They can be fresh, chilled, frozen or dried, and may be whole, sliced or in pellet form. Subheading code **07141000** covers pellets of manioc flour and meal. When dispersed in water, at least 95 per cent by weight of the pellet - calculated on the dry matter - must pass through a woven metal wire cloth sieve with a mesh size of 2 mm.

Chinese water chestnuts

Heading code **0714** also covers Chinese water chestnuts. Although they do not have a high starch content, they are included here because of their high inulin content. But the Caltrop variety of water chestnuts is classified as nuts in Chapter **08** under heading code **0802**.

Leguminous vegetables

Leguminous vegetables are classified under heading code **0708** if they are fresh or chilled, and under heading code **0713** if they are dried. Dried products are included whether they are intended for food use or for sowing.

Leguminous vegetables classified under these headings include

- peas (*pisum sativum*)
- beans (*vigna*, *phaseolus* species)
- broad beans and horse beans (*vicia faba*)
- chickpeas (garbanzos)
- lentils (*lens*)

Some legumes are not covered in Chapter **07** and are classified elsewhere. For example, soya beans are classified in Chapter **12** under heading code **1201**. Locust beans are classified in the same chapter, under heading code **1212**.

Provisionally preserved vegetables

Provisionally preserved vegetables are classified under heading code **0711**. They **must not** be suitable for eating immediately. They are generally packed in casks or barrels and are raw ingredients that have been provisionally preserved for transport and storage before being used in food manufacturing. They must stay in that state and remain unsuitable for immediate consumption.

This preservation rule means that vegetables such as olives or gherkins that have been pickled in brine or vinegar (and can be eaten straight from the jar) are **not** provisionally preserved and are classified elsewhere. If they can be eaten with no further treatment or processing they are classified in Chapter **20** under heading codes **2001**, **2002**, **2003** or **2005**.

Herbs and spices

There is no single classification in the tariff for herbs. They can be covered in Chapter **07**, Chapter **09** or Chapter **12**, depending on their purpose and on the part of the plant they come from. For example, leaves are classified in a different chapter from seeds.

Herbs covered in Chapter 07

Some herbs are classified as vegetables and are covered under heading codes **0709** to **0712** in this chapter. They include

- parsley
- chervil
- tarragon
- coriander leaves
- dill leaves
- sweet marjoram

Herbs covered in Chapter 09

Some herbs are classified as spices and are covered in Chapter **09**. These include

- thyme
- bay leaves
- dill seed
- coriander seed
- cumin seed

Herbs covered in Chapter 12

Chapter **12** covers herbs that are classified under heading code **1211** as types of plant used in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes. These include

- basil
- borage
- hyssop
- mint
- rosemary
- rue
- ginseng roots
- sage
- wild marjoram (oregano)

Many of these herbs are also used in cooking, but they can never be classified in Chapter **07** as vegetables. They must always be classified under heading code **1211**.

Classifications and Latin names for edible vegetables

Common Name	Alternatives	Latin Name	HS Code
Artichoke - globe		<i>Cynara scolymus</i>	070991
Artichoke - Japanese or Chinese	Crosnes Chorogi	<i>Stachys asiaboldii</i> <i>Stachys affinis</i>	070690
Artichoke - Jerusalem	Girasole	<i>Helianthus tuberosus</i>	071490
Aubergine	Eggplant Brindjal Bringal	<i>Solanum melongena</i>	0709 or 0710
Bamboo shoot		<i>Bambusa vulgaris</i> <i>Phyllostachys pubescens</i>	070999
Bean shoot	Bean sprout (soy bean) Mung bean	<i>Glycine max</i> <i>Phaseolus aureus</i>	070999
Broccoli - sprouting	Calabrese	<i>Brassica oleracea</i>	070490
Broccoli - headed		<i>Brassica oleracea</i>	070410
Chard	White beet Spinach beet Silver beet Leaf beet Seakale beet	<i>Beta vulgaris</i>	070999
Chayote	Chow chow	<i>Sechium edule</i>	070999
Chervil (other than rooted)		<i>Anthriscus cerefolium</i>	070999
Chervil (rooted)		<i>Chaerophyllum</i>	070690
Chinese cabbage	Pak-choi	<i>Brassica chinensis</i>	070490
Chinese water chestnuts	Pi-tsi	<i>Eleocharis dulcis</i> and <i>Eleocharis tuberosa</i>	071490
Cocoyam - new	Tannia Yautia	<i>Xanthosoma sagittifolium</i>	071490
Crow garlic	Wild leek	<i>Allium ampeloprasum</i>	070390
Dasheen	Eddo Taro Elephant's ear Old cocoyam	<i>Colocasia esculenta</i> <i>Colocasia antiquorum</i>	071490

Common Name	Alternatives	Latin Name	HS Code
Dolichos	Hyacinth bean Bonavist bean Lalab Lubia	Dolichos lablab	070890
Endive	Curly chicory	Cichorium endivia var. crispa	070529
Gourd		Various	070993
Lotus root		Nelumbium nuciferum	071490
Marjoram - sweet (dried)		Origanum majorana Majorana hortensis	071290
Marjoram - sweet (fresh)		Origanum majorana Majorana hortensis	070999
Marrows (vegetable)		Cucurbita pepo var. medullosa	070999
Mustard green	Pak-choi Boy-choi	Brassica chinensis	070490
Okra	Ladies fingers Gumbo Okro Bindi	Hibiscus esculentus	070999
Orache	Garden spinach	A triplex hortensis	070970
Oxalis - notched		Oxalis crenata	070999
Pak-choi	Chinese cabbage	Brassica chinensis	070999
Parsley (not rooted)		Petroselinium crispum	070999
Parsley (turnip rooted)	Hamburgh parsley	Petroselinium crispum var. tuberosa	070999
Parsnip		Pastinaca sativa	070690
Patience	Spinach-dock	Rumex patientia	070999
Pe-Tsai	Wong Bok Chihli	Brassica pekinensis	070490
Pumpkin		Curcubita pepo	070993
Purslain (common)	Purslane	Portulaca	070999
Rocamboles	Sand leek	Allium scorodoprasum	070390
Rhubarb		Rheum rhabarbarum	070999
Salsify	Vegetable oyster Oyster plant	Tragopogon porrifolius	070690
Savory	Winter savory Summer savory	Satureja montana Satureja hortensis	070999
Savoy cabbage		Brassica oleracea var. bullata	070490
Scorznera	Black salsify	Scorzonera hispanica	070690
Seakale		Crambe matitima	070999
Skirret		Sium sisarum	070999
Sorrel		Rumex acetosa	070999
Spring onion		Allium cepa	070310
Sweet potato		Ipomoea batatas	071420
Tarragon		Artemisia dracunculoides	070999
Watercress		Nasturtium officinale Nasturtium microphyllum	070999
Yam		Dioscorea (various)	071490
Zucchini	Courgette	Curcubita pepo var. medullosa	070999

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-edible-vegetable-roots>

2.3 CLASSIFYING HERBAL MEDICINES

This guide will help you understand the classification of herbal medicines.

This guidance covers a range of products that may be referred to as

- herbal medicines or medicaments
- homeopathic and herbal remedies
- supplements, food and dietary
- tonics

Herbal medicines are classified according to

- their purpose - whether they're medicinal or for general health and well-being
- their contents and additives
- the way in which they're made up - for example for retail sale or in measured doses for a specific use

Generally these products are covered in one of the following chapters of the tariff

- Chapter **21** - for food preparations like herbal teas or dietary supplements
- Chapter **22** - for drinks with added ingredients like vitamins - for example fortified tonic wines
- Chapter **29** - for vitamins and similar organic compounds that are separately defined
- Chapter **30** - for herbal medicinal preparations for both humans and animals
- Chapter **23** - for animal feed supplements

Some products may however be classified elsewhere, for example in Chapter **7**, Chapter **8**, Chapter **9**, Chapter **12**, Chapter **13** or Chapter **19**.

Defining herbal medicines, supplements and tonics

When you're classifying medicinal preparations for the purposes of the Tariff, in particular Chapter 30, you may come across certain terms and abbreviations. Some examples are listed below.

Terms used when referring to medicaments

- **active substance** - a chemically defined substance, a chemically defined group of substances, such as alkaloids, polyphenols or anthocyanins, or a plant extract, all of which must have medicinal properties to prevent or treat specific diseases and ailments, or their symptoms
- **excipient** - a non-nutritional substance (like magnesium stearate) added during the production of tablets
- **herbal medicinal preparations** - these are preparations based on one or more active substances (see above) and obtained from a plant, or parts of a plant, by a process such as drying, crushing, extraction or purification
- **homeopathic** medicinal preparations - these are prepared from products, substances or compositions called 'homeopathic stocks' or 'mother tinctures', which are diluted, for example in alcohol or water and where the degree of dilution must be shown (for example D6).
- **provitamin** - a vitamin precursor that's converted by the body into active form as a vitamin
- **vitamins or mineral preparations** - these are preparations based on vitamins that are covered under heading code 2936, or based on minerals, including trace elements, and mixtures of minerals. They're used to treat or prevent specific diseases or ailments - or their symptoms. This type of preparation contains a much higher amount of vitamins or minerals, generally at least three times higher than the recommended daily allowance (see above).
- **RDA** - the recommended daily allowance of a vitamin or mineral needed by the body to remain healthy

The following table from the Annex to Council Directive 90/496/EEC - (amended by Directive 2008/100/EC) - on nutrition labeling of foodstuffs sets out the RDA for a range of vitamins and minerals.

Vitamins	RDA	Minerals	RDA
Vitamin A	800 micrograms	Potassium	2 grams
Vitamin D	5 micrograms	Chloride	800 milligrams
Vitamin E	12 milligrams	Calcium	800 milligrams
Vitamin K	75 micrograms	Phosphorous	700 milligrams
Vitamin C	80 milligrams	Magnesium	375 milligrams
Thiamin	1.1 milligrams	Iron	14 milligrams
Riboflavin	1.4 milligrams	Zinc	10 milligrams
Niacin	16 milligrams	Copper	1 milligram
Vitamin B ₆	1.4 milligrams	Manganese	2 milligrams
Folic Acid	200 micrograms	Fluoride	3.5 milligrams
Vitamin B ₁₂	2.5 micrograms	Selenium	55 micrograms
Biotin	50 micrograms	Chromium	40 micrograms
Pantothenic Acid	6 milligrams	Molybdenum	50 micrograms
		Iodine	150 micrograms

Miscellaneous food preparations

Products that don't treat, cure or prevent diseases or ailments are generally classified under heading code **2106** as food preparations not elsewhere specified or included.

Very many items are classified under this heading code, including

- mixtures of plants, or parts of plants, with other ingredients, like plant extracts. These mixtures are not consumed in this form, but are used to make herbal teas and infusions. They may have a particular purpose, for example to be used as a laxative, purgative or diuretic, or to relieve flatulence. Others claim to provide relief from ailments or to promote general health or well-being.
- mixtures of ginseng extract with other ingredients to make ginseng tea or drink
- food or dietary supplements that are based on substances like plant extracts, fruit concentrates, honey or fructose and that contain added vitamins - the packaging of these preparations often indicates that they're beneficial in maintaining general health or well-being

Although many products like vitamins are usually classified under this heading, it's important to take into account

- the actual contents of the product
- how the product is made up, presented or labelled

These may mean that a product is classified under a different heading. For example vitamins that are mixed with water and other ingredients and are ready for immediate consumption as drinks or tonics are not covered under heading code **2106**. Instead they're covered in Chapter **22**.

Tonics and liquid food supplements

Chapter **22** covers tonics and liquid food supplements that are meant for immediate consumption. These preparations contain added vitamins or iron compounds and are designed to maintain general health or well-being. This type of product is generally covered under one of the following heading codes

- heading code **2202** - non-alcoholic beverages
- heading code **2205** - aromatised wines
- heading code **2206** - mixtures of fermented beverages, mixtures of fermented beverages with non-alcoholic beverages and other fermented beverages
- heading code **2208** - spirituous beverages including products like tonic wine fortified with herbal extracts and/or vitamins, and liquid herbal remedies with a basis of distilled alcohol - these are included under this heading even if they're meant to be taken in very small quantities

Provitamins and vitamins

Separately defined organic compounds, like vitamins, are covered in Chapter **29**. But to be covered in this chapter they must comply with strict conditions that specify the additives that are allowed. These compounds can be dissolved in water or in some other solvent, but the solution must be used only because it's required for safety reasons or for transport purposes. Stabilisers, such as anti-caking agents, can also be added, but only to preserve the compound or for transport purposes.

So if for example an essential trace element like chromium picolinate is prepared as a dietary supplement in the form of tablets or capsules, it would not be covered in this chapter. This is because the added ingredients, like binder, the capsule shell and excipients, haven't been added just for the purposes of preservation or transport. This type of product is covered in Chapter **21** under heading **2106**.

Heading **2936** specifically cover

- provitamins
- vitamins
- derivatives used mainly as vitamins
- mixtures of provitamins, vitamins and vitamin derivatives

Certain specified additives, such as antioxidants, are allowed provided that the amount added is just enough for the vitamins to be preserved or transported.

For classification purposes it's very important that anything added to a compound doesn't make the resulting product particularly suitable for a specific use rather than for general use. For example if vitamins are prepared as food supplements in the form of tablets, capsules or caplets then they're not classified under heading code **2936**. Because of the way they're presented, with an intended daily dosage, they're considered to be suitable for a specific use. They're also excluded from this heading code because the purpose of the additives is for more than just preserving or transporting the vitamins. The additives are there to give the product a convenient and easy to use form.

Herbal medicinal preparations

Herbal medicinal preparations, or medicaments, are covered in Chapter **30** under heading codes **3003** and **3004**. These include preparations used (either internally or externally) to treat or prevent human or animal diseases or ailments. Products that maintain general health and well-being are specifically excluded from this chapter.

If a medicinal preparation is made up into measured doses, like ampules, syringes or capsules, then these must be classified under heading code **3004**.

This heading code also specifically covers the retail sale of

- herbal and homeopathic medicinal preparations
- certain preparations containing vitamins, minerals, essential amino acids or fatty acids

These products must include certain information for consumers on their labels or packaging, or on the accompanying user directions. This information must show

- the specific diseases, ailments or deficiencies (or their symptoms) for which the product is to be used
- the concentration of the active substances that the product is based on
- the dosage
- mode of application

The level of vitamins and minerals in these products must be much higher than the recommended daily allowance (RDA) of these substances for just maintaining general health or well-being.

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-herbal-medicines>

2.4 CLASSIFYING RICE

This guide will help you understand the classification of rice and related products.

It applies to husked rice, milled rice and parboiled rice for direct human consumption, presented in packaged form or loose direct to the consumer. It also applies to other products derived from rice.

Classifying rice and the terminology used

Heading **1006** is broken down into four subheadings

100610 - Rice in the husk (paddy or rough)

Rice which has retained its husk after threshing is referred to as paddy or rough rice. This means that the rice grains are still tightly enveloped by the husk.

100620 - Husked (brown) rice

Husked (brown) rice from which only the husk has been removed. Brown rice is unpolished rice, which has been milled to remove the hull from the kernel but retain the rice bran layer and the germ, which give it a nutty flavor and chewy texture. Long grains of brown rice tend to be less fluffy and tender, and short grains less sticky. Brown rice also takes about twice as long to cook and has a much shorter shelf life (because of the oil in the germ).

Examples of rice falling within this definition are those with the commercial descriptions 'brown rice', 'cargo rice', 'loonzain' and 'riso sabamato'. Husked brown rice (cargo rice) which although the husk has been removed by mechanical hullers, is still enclosed in the pericarp. Husked rice almost always still contains a small quantity of paddy.

100630 - Semi milled or wholly milled rice, whether or not polished or glazed

Rice can also be milled to remove the pericarp (the outer layer of the rice which is still present in brown rice). Rice of this sort has either been semi-milled or wholly milled (also referred to as bleached rice).

Semi-milled rice consists of rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed.

Wholly milled rice consists of whole rice from which the pericarp has been completely removed by passage through special tapering cylinders. Wholly milled rice can also be polished and subsequently glazed in order to improve its appearance. The polishing process (which is designed to embellish the mat surface of the plain milled rice is carried out in brush machines or 'polishing cones'. Glazing consists of coating the grains with a mixture of glucose and talcum in special glazing drums. The heading also includes 'Camolino' rice, which consists of milled rice coated with a film of oil.

Rice can also be referred to as parboiled. This means that the grains of rice, whilst still in the husk and before any other process has been carried out (e.g. husking, milling, etc), has been soaked in hot water or steamed and then dried. The grain structure of parboiled rice is only modified to a minor extent by the process it has undergone and is not classed as cooked rice. Such rice, after milling, polishing, etc, takes from 20 to 35 minutes to cook fully. Parboiled rice is usually puffed in appearance.

100640 - Broken rice

Broken rice is damaged white rice, broken during processing. During the milling process grain fragments, the length of which does not exceed three quarters of the average length of the whole grain, are separated from the white rice, whose shape remains intact. This is classed as broken rice. A grain of broken rice gives a low fibre texture and low nutrient level, while retaining its high energy. Broken Rice contains more grain fragments within the grain. This type of rice is of a lower quality and is usually used for baby formulas, rice cereals, pet foods, rice wine and rice flour, as well as pre-package or canned goods.

Exclusions from 1006

Heading **1006** only includes rice in an uncooked and unprocessed state. This means that products from the milling of rice are excluded and are classified in chapter **11**.

Heading **1006** also excludes rice which has been submitted to a treatment which has considerably modified the grain structure. Pre-cooked rice consisting of worked grains which have been either fully or partially cooked and then dehydrated fall in heading 1904. Partially pre-cooked rice takes 5 to 12 minutes to prepare for consumption, whereas fully precooked rice needs only to be soaked in water and brought to the boil before consumption. 'Puffed' rice obtained by the swelling process and ready for consumption is also classified in heading **1904**.

Classifying according to the size of the grain

Rice is generally classified according to the size of the grain.

The length-to-width ratio of the grain size is also taken into account (to calculate this, divide the average length of the grain by the average width).

Alternatively, arrange four pieces of rice. If the piece along the top is shorter than the other three then the length/width ration equals less than three, if it is the same length or longer then the length/width ration will be equal or greater than three.

Short grain rice (also referred to as round) is almost round, with moist grains that stick together when cooked and is generally used for making rice puddings and the like. This type of rice has grains which are of a length not exceeding 5.2 mm and of a length/width ratio of less than 2. Short grain rice has a short, plump, almost round kernel.

Medium grain rice is shorter and plumper and works well in dishes such as Paella and Risotto. This type of rice has grains of which are of a length exceeding 5.2 mm but not exceeding 6.0 mm and of a length/width ratio of less than 3.

Long grain rice is long and slender, the grains stay separate after cooking. This type of rice, the grains of which are of a length exceeding 6.0 mm.

Cooked rice

Cooked rice dishes are classified under heading 1904. The following are some examples of products included

- ready-made meals, consisting of the following two individually packed components, put up in a set for retail sale: (a) pre-cooked rice (150g), and (b) curry (200g) consisting of coconut milk (72%), chicken meat (20%), a mixture of spices (7%), lemon grass (0.5%) and anchovy extract (0.5%).
- ready-made meals, consisting of the following two individually packed components, put up in a set for retail sale: (a) pre-cooked rice (150 g), and (b) curry (200 g) consisting of coconut milk (50%), beef (20%), potatoes (15%), a mixture of spices (7%), groundnuts (3%), anchovy extract (3%) and onions (2%).
- microwaveable instant fried rice, with green curry and meat. Ingredients include instant rice, meat (16%), seasoning pack.

If a ready-made rice-based meal contains more than 20% of any kind of meat, fish, crustacean or mollusc (calculated as a percentage of the whole dish) it should be classified as a preparation of that meat or fish in Chapter **16**.

Types, varieties and forms of rice

There are many varieties of rice now available, ranging from the familiar white or brown long-grain rice to speciality ones such as basmati and the so-called glutinous rice used in Japanese cooking to make sushi. Rice is also marketed in a variety of convenience packs. Some of these are listed below

Della, Delrose, and Delmont - these varieties combine the qualities of regular long grain rice and basmati rice and have an aroma similar to basmati. However, cooked grains swell in both length and width, like regular long grain rice.

Black Japonica - this is an aromatic rice with a dark black bran. Like brown rice, it is minimally processed to retain its bran layers and takes 45 to 50 minutes to prepare. Cooked grains are slightly chewy with a subtle sweet spiciness.

Brown long-grain rice - this rice retains the natural bran layer which is rich in many vitamins and minerals, including rice bran oil. This long-grain rice is firm in texture, with a slightly nutty flavor.

White long-grain rice - long-grain rice is the separating grain which is delicious in the many international dishes of Asia, India and Spain.

White medium-grain rice - better known as Risotto or Arborio rice. This is the softer cooking medium-grain rice which has the advantage of being able to carry flavors and colours well. Its soft, creamy texture makes it ideal for desserts such as creamy rice pudding. It absorbs as much as five times its weight in liquid.

Arborio rice - a type of short-grain rice traditionally grown in Italy and used to make risotto. The high starch content of Arborio rice gives risotto its characteristic creamy texture.

Easy-cook long-grain white or brown rice - sometimes called parboiled or pre-fluffed rice. It is steamed under pressure before milling which hardens the grain, reducing the possibility of over-cooking. This process also helps to retain much of the natural vitamin and mineral content.

Jasmine or Thai fragrant rice - this long-grain white rice has a delicate Jasmine fragrance. A long-grain variety popular in Thailand and appreciated for its sweet aroma and nutty flavor. It is used as a cheap substitute for Basmati rice.

Kalijira rice - this tiny aromatic rice is grown in Bangladesh, cooks fast and is especially used in rice puddings.

Basmati - a variety of long grain rice. It is an aromatic, fragrant and slender, and is a non-glutinous rice. When cooked it swells only lengthwise, resulting in long slender grains that are very dry, light and separate not sticky. Pakistan and India are the largest cultivators and exporters of rice; it is primarily grown through paddy field farming in the Punjab region. The grains of Basmati are longer than most other types of rice. Cooked grains of Basmati rice are characteristically free flowing rather than sticky. As with most long grain rice, cooked Basmati rice can be uniquely identified by its fragrance. Basmati rice is available as either white or brown. The approved varieties of basmati rice are

- Basmati 370
- Basmati 386 (India)
- Type-3 (Dehradun India)
- Taraori Basmati (HBC-19 India)
- Basmati 217 (India)
- Ranbir Basmati (India)
- Kernel (Basmati Pakistan)
- Pusa Basmati
- Super Basmati

Wild rice - is a tall aquatic grass of North America with a grain which is two or more times the length of the long grain rice varieties of Asia (Oryza). The name wild rice is misleading because it actually the seed of a type of wild grass (Zizania aquatica) which grows in the shallow lake area of North America. Its long slender seeds are dark brown which turn purple when cooked. Despite of its name it is not related to domesticated rice (oryza).

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-rice>

2.5 CLASSIFYING TEXTILES

This guide will help you understand the classification of textiles.

In this section you can find clearly explained definitions of common garments. While it may seem complex at first glance, you should check the attributes of the garments to ensure that they are being correctly classified. Often a small feature or point of difference will mean classifying your garments in a different classification code than you may otherwise assume.

Blouses and shirt blouses

Shirts and **shirt blouses** are classified under heading codes **6106** (if knitted or crocheted) or **6206**. They are defined as garments

- designed to cover the upper part of the body
- with a full or partial opening from the neckline
- with sleeves
- generally with a collar
- with or without pockets
- with no pockets below the waist

The opening is generally situated at the front in a similar way to men's or boys' shirts - however, the opening closes or overlaps right over left. Shirts and shirt blouses of these headings may have an opening with edges that do not overlap.

To be classified under heading code **6106**, knitted or crocheted **blouses** must be

- women's or girls' lightweight garments
- intended to cover the upper part of the body
- of fancy design and usually of a loose-fitting cut
- with or without a collar
- with or without sleeves
- with any type of neckline or at least shoulder straps
- with buttons or other means of fastening, unless very low cut (low cut is defined as having a neckline that falls below an imaginary straight line drawn between the armpits)
- with or without decorative trimmings such as ties, jabots, cravats, lace or embroidery

The majority of the above also apply to blouses of **6206**. However, they do not have to have an opening at the neckline.

These headings do not cover garments with pockets below the waist or with a ribbed waistband or other means of tightening at the bottom of the garment.

If the garments have pockets below the waist, they could be classified under cardigans of heading code **6110** when knitted or crocheted, or jackets of heading code **6104** or **6204** as appropriate.

If the garments have a ribbed waistband or other means of tightening at the bottom of the garment, or have an average of less than ten stitches per linear centimeter, they could be classified under heading codes **6102** or **6110** if knitted or crocheted, or as wind jackets under **6202** if not knitted or crocheted.

Jackets and blazers

To be correctly classified as a jacket or blazer under heading codes **6103**, **6104**, **6203** or **6204**, the outer shell - excluding sleeves and facings or collar - can comprise three or more panels (of which two are at the front) sewn together lengthwise. Remember however, that anoraks, windcheaters, ski jackets and similar garments are classified elsewhere under their dedicated headings.

Jerseys and pullovers

Jerseys and **pullovers** are classified under heading code **6110** if they are

- knitted or crocheted garments intended to cover the upper part of the body
- with or without sleeves
- with any type of neckline
- with or without a collar
- with or without pockets
- generally having welts or ribbing (or other forms of tightening) at the bottom, around the opening, the sleeve-ends or armholes

They can be made of any type of knitted or crocheted material, including light or fine-knit fabrics, of any textile fibre. They may have any form of decoration, including lace or embroidery.

This heading also includes

- garments pulled over the head, such as a sweatshirt, having neither an opening at the neckline nor a fastening system
- garments pulled over the head that have a partial opening at the neckline that is closed by buttons or other means of fastening
- waistcoats and cardigans that have a full length opening at the front
- garments made from lightweight material similar to the type used for T-shirts or similar goods that have a method of tightening at the bottom, such as a drawstring or ribbed waistband

The heading does not include

- women's or girls' blouses
- anoraks, windcheaters, wind jackets and similar articles
- garments that are similar to pullovers but longer, which are generally classified as dresses

Remember that lightweight fine knit roll, polo or turtle-necked jumpers and pullovers have their own subheading codes (**61102010** and **61103010**).

Fine knit means at least 12 stitches per centimeter in both directions. These garments are usually knitted in single jersey. They are lightweight and must be close fitting.

Overcoats, parkas, anoraks, windcheaters, wind jackets and similar articles

These are classified under heading codes **6101**, **6102**, **6201** or **6202**. This heading excludes garments made from fabrics such as felt or non-wovens - these are classified under heading code **6210**.

If they are made from knitted or crocheted fabrics that have a visible non-cellular coating on one surface they are classified under heading code **6113**. If they are made from a woven fabric with a visible non-cellular coating on one surface they are classified under heading code **6210**.

Parkas are defined as loose fitting outer garments designed to provide protection from cold, wind and rain that

- have long sleeves
- vary in length from mid-thigh to knee
- are made from non-lightweight, close-woven fabrics
- have a hood
- feature a complete opening at the front fastened by a zip, studs or Velcro
- have a lining, which is normally quilted or of simulated fur
- have a drawstring or other tightening facility (other than a belt) at the waist
- feature outer pockets

Anoraks are similar, but only range in length from well below waist length to a maximum of mid-thigh. They must have

- a hood
- a complete opening at the front fastened by a zip, press studs or Velcro, often covered by a protective flap
- a lining, which may be quilted or padded
- long sleeves

In addition, anoraks usually have at least one of the following

- a tightening mechanism such as a drawstring at the waist and/or at the bottom of the garment
- sleeve-ends that are close fitting, elasticated or tightened in some other way
- a collar
- pockets

In relation to anoraks, the term 'and similar articles' includes garments that have the features of an anorak except for either a hood or a lining.

Windcheaters are garments that are designed to afford some protection from the weather and extend to the hips or just below. Made from close-woven fabric, they do not have a hood but do have

- long sleeves
- a complete opening at the front fastened by a zip
- a lining that is not quilted or padded
- a collar
- a means of tightening at the lower part of the garment, normally at the bottom

Wind jackets are commonly referred to as blousons. Usually a full, loose fitting cut and extending to the waist or just below, they have long sleeves that extend below the bottom of the garment. They can be, but are not necessarily, weather protective. They feature

- a close fitting neckline, with or without a collar
- a complete or partial opening at the front with any form of fastening
- sleeve ends, normally close fitting, elasticated or tightened
- tightening at the bottom of the garment

Wind jackets can also have outer pockets, a lining or hood.

In relation to wind jackets, the term 'and similar articles' includes garments that have the above features except for one of the following

- no close fitting necklines
- no opening at the front with a close-fitting or other neckline
- an opening at the front with no means of fastening

Car coats are loose fitting outer garments with long sleeves and are worn over all other clothing for protection against the weather. They have a more formal appearance than parkas and are generally made from non-lightweight fabrics such as tweed or loden cloth. Car coats can vary in length from below the crotch to mid-thigh and can be single or double breasted.

Car coats generally have

- a complete opening at the front that can be fastened with buttons, press studs and/or a zip
- a lining which may be detachable, padded or quilted
- a centre back vent or side vents

Pockets or collars can be featured on car coats but they don't have hoods or a means of tightening at the waist and/or bottom of the garment, although they may have a belt.

The expression 'and similar', as far as car coats are concerned, includes garments, which have the same characteristics as car coats but have a hood.

Overcoats, capes, cloaks and similar articles

Overcoats and similar articles cover the body to at least the mid-thigh. They must meet minimum standard sizes for men and women, measured from the collar seam at the nape (seventh vertebrae) to the bottom edge with the garment laid flat.

	Men	Women
Small	86 centimeters	84 centimeters
Medium	90 centimeters	86 centimeters
Large	92 centimeters	87 centimeters

Shirts for men or boys

To be classified as a male shirt, the garment must be left over right fastening in front or a left over right flap and have long or short sleeves.

Remember that garments with a right over left fastening or a flap are usually classified as women's garments.

Shirts are classified under heading codes **6105** if of knitted or crocheted fabric or **6205** if not of knitted or crocheted fabric. Shirts made of non-lightweight material are also included under these headings.

If the shirt features belt loops and belts, the essential characteristics of the garments and how they are intended to be worn need to be taken into consideration and they could, in some cases, instead be classified under jackets in **6103** or **6203** or knitted cardigans in **6110**.

If the garment has pockets below the waist, it could be classified under jackets or cardigans accordingly. If they have a ribbed waistband or other means of tightening at the bottom of the garment or have an average of less than ten stitches per linear centimeter, heading codes **6101**, **6201** or **6110** should be used as appropriate.

If the garment does not have sleeves, it could be classified under **6109**, **6110**, **6114** or **6211** as appropriate.

T-shirts, singlets and vests

A T-shirt is defined as

- a lightweight knitted or crocheted garment
- of a vest type
- of cotton or man-made fibre
- not napped, nor of pile or terry fabric
- with or without pockets
- with long or short close fitting sleeves
- without buttons or fastenings
- without collar
- without opening in the neckline

They can be of one or more colours and have decoration in the form of advertising, pictures or inscriptions of words created through printing, knitting or other similar processes. However, the decoration must not be lace. The bottom of the garment is usually hemmed and never has any means of tightening or ribbed waistband.

In classification terms, there is no distinction between men's and women's T-shirts - all are classified under heading code **6109**. This heading also covers other forms of singlets and vests, but it does not cover men's or boys' shirts (heading code **6105**), women's or girls' blouses (heading code **6106**) or garments with hoods.

Singlets and vests include such garments even if they are

- of a fancy design
- worn next to the body
- without a collar
- with or without sleeves (including those with shoulder straps)

However, if the garment has a partial front opening at the neckline - fastened, overlapping or unfastened - it is excluded from this heading and usually classified under heading codes **6105** or **6106**. If it's a man's sleeveless garment, it may be classified under heading code **6114**. Any ribbed waistband, drawstring or other means of tightening at the bottom will also mean exclusion from this heading.

Long garments that extend significantly below the waist and do not need another garment to be worn on the lower part of the body must be classified as dresses. There are specific lengths that must be considered when making this choice.

Skirts and divided skirts

Skirts and divided skirts are garments designed to cover the lower part of the body, normally starting at the waist and can extend to the ankles or below and are worn in combination with an upper garment. They are classified under heading codes **6104** and **6204**.

Where skirts also feature braces, they are still usually classified as skirts. If the garments also feature bibs at the front and/or back, they are still classified as skirts provided they cannot be worn without the addition of an upper garment. If they can be worn on their own they are classified as dresses.

Divided skirts are skirts that, while covering the legs separately, still hang as a skirt and have a cut and width that is clearly different from shorts or trousers.

Sarongs

Where a sarong has a shaped tie fastening, it should be classified as a skirt under heading codes **6104** or **6204**, as appropriate. If it's a square of fabric which has been further worked, such as with hemmed or rolled edges, it should be classified as a scarf or shawl. If it has unfinished edges, it should be classified as a fabric.

Trousers, dungarees and shorts

Trousers, dungarees and shorts are classified under heading codes **6103**, **6104**, **6203** or **6204** as appropriate.

Trousers are defined as garments that

- cover each leg separately
- cover the knees and usually reach down to or below the ankles

If a garment features braces, it is still classified as trousers if that remains the garment's essential character. However, woven working trousers, other than those of wool or fine animal hair, can be regarded as industrial and occupational clothing if they meet the appropriate criteria.

Bib and Brace overalls (also known as dungarees) may or may not cover the knee and may also be classified as industrial and occupational clothing if they meet the criteria.

Shorts are garments that have all the other features as trousers but don't cover the knee. Shorts are classified within the same group as trousers, but never classified as trousers. Additionally, they are never classified as industrial or occupational clothing.

Dresses

Dresses are defined as garments that are intended to cover the whole body, starting from the shoulders, and can extend to the ankles or below. To be classified as a dress, the garment must be capable of being worn without any other garments other than underwear. They are classified under heading codes **6104** and **6204** as appropriate.

Where the upper part comprises braces with bibs on the front or back, they are classified as dresses only if they can be worn without any other garments other than underwear. If not, they should be classified as skirts.

Items that you may consider classifying elsewhere, such as T-shirts, blouses or pullovers that are long and extend well below the waist may need to be classified as dresses if they exceed specific lengths. These lengths are

Size	Chest	Maximum length
S	91.5-96.5 centimeters	80 centimeters
M	96.6-101.5 centimeters	80 centimeters
L	101.6-111.5 centimeters	81 centimeters
XL	111.6-117.75 centimeters	82 centimeters
XXL	111.76-127 centimeters	83 centimeters

The maximum length measurement is taken from the highest point on the shoulder seam to the bottom of the hem.

Suits and ensembles

A suit is defined as a set of garments comprising two or three pieces with their outer surfaces made up of identical fabrics. The component parts can be

- a suit coat and jacket with an outer shell that consists of four or more panels (excluding the sleeves), designed to cover the upper part of the body. A tailored waistcoat can also be included if the front is made from the same fabric as the outer surface of the other components of the set and the back is made of the lining of the suit coat or jacket.
- a garment designed to cover the lower part of the body, such as trousers, breeches or shorts (but not swimwear), a skirt or divided skirt with neither braces nor bibs

If more than one component is designed to cover the lower part of the body (such as a divided skirt and trousers), trousers for men and skirts for women will be considered part of the suit, while the remaining items must be classified individually.

Where a suit or ensemble to be classified under heading codes **6103, 6104, 6203** or **6204** features trimmings or decorations not found on all components, the items will remain classified as suits or ensembles provided the trimmings or decorations are of minor importance and only found on a small number of places on the garments, such as on collars and sleeve ends or on lapels and pockets.

The following are always classified as suits, regardless of whether they meet the above conditions

- morning dress - comprising a plain jacket (cutaway) with rounded tails hanging well down at the back with striped trousers
- evening dress - generally made of black fabric, the jacket of which is shorter at the front, does not close and has narrow skirts cut in at the hips and hanging down behind
- dinner jacket suits - where the jacket is similar in style to an ordinary jacket but has shiny silk or imitation silk lapels

Specific issues with ensembles

To be classified as an ensemble, the components must be made up entirely in a single identical fabric. The fabric used can be unbleached, dyed, of yarns of different colors or printed. Sets of garments are not regarded as ensembles when their components are made up in different fabrics, even if the difference is due only to their respective colors.

Additionally if sewn-on ribbing of a different fabric is present on any of the components, the set is excluded from classification as an ensemble.

The packaging can take various forms and each component can be in its own packaging, but when presented to Customs, the ensemble must be presented as a single unit in a form ready for retail sale. Retail packaging includes plain poly bags, labelled retail poly bags or boxes containing one ensemble. Using adhesive tape to bind two poly bags together does not qualify.

In most cases, an ensemble must only contain one item that covers the upper half of the body. A garment that covers both the upper and lower parts of the body, such as one which falls from the shoulders down to below mid-thigh, cannot form part of an ensemble. However, there are specific exceptions where ensembles include two upper garments, one of which is a pullover that presented together form a twinset. A lower garment must also be included. Waistcoats may form a second upper garment of an ensemble classified under Chapter 61 and Chapter **62**. However, garments classified under heading codes **6107, 6108, 6109, 6207** and **6208** cannot be part of an ensemble.

Clothing accessories

Ear muffs

Ear muffs are not regarded as apparel and are classified along with other made up clothing accessories under heading codes **6117** and **6217**.

Gloves, mittens and mitts

Gloves made from a combination of textile fabrics are usually classified according to the fabric that appears on the palm side (including the finger fronts and the parts between the fingers) under heading codes **6116** or **6216** as appropriate. If the whole of the front side is not one single fabric, it should be classified according to its predominant material over the whole of the glove. Some sports gloves are an exception. If their essential character is defined by a material on a different part (for example, a goalkeeper's gloves used for ice hockey where the fabric on the back protects the hand) they should be classified under that material.

Some other gloves are classified elsewhere

- gloves lined with fur skin, artificial fur or with fur skin or artificial fur on the outside other than as trimming are classified under heading codes **4303** or **4304**
- gloves or mitts for babies are classified under heading codes **6111** or **6209**
- friction gloves for massage or toilet use are classified under heading code **6302**
- loofah friction gloves are classified under heading code **4602**
- gloves, mittens and mitts made from paper, cellulose wadding or web of cellulose fibres are classified under heading code **4818**

Legwarmers

These items that do not cover the feet are classified under heading code **6406**.

Specialist clothing

Nightwear

Men's or boys' pyjamas are classified under subheading codes **61072100** to **61072900**, or **62072100** to **62072900** as appropriate.

Women's or girls' pyjamas are classified under subheading codes **61083100** to **61083900**, or **62082100** to **62082900** as appropriate.

In general terms, to be classified as pyjamas the garments must be clearly identifiable as intended exclusively or mainly as nightwear.

Pyjamas comprise two garments - one for the upper part of the body, generally a jacket-type garment or pullover and another for the lower part of the body, usually trousers or shorts of a simple cut. The components must be of corresponding or compatible size and of matching cut, constituent fabric, colours, decorations and degree of finish to show clearly that they are designed to be worn together. They must be of a suitable fabric to wear at night, have a loose fitting cut and not have any potentially uncomfortable features such as large or bulky buttons nor excessive applied decorations.

Pyjama trousers when presented without an upper garment, and Chinese style satin pyjamas, cannot be classified as nightwear. Sets of knitted garments comprising a pair of shorts and a T-shirt-style upper are not

classified as pyjamas. However, sets of garments known as 'baby dolls', comprising a very short nightdress and matching briefs, can be classified as pyjamas.

Nightdresses are defined as being

- between less than knee length to ankle length
- made from either light or heavy fabric. Garments made from light fabrics may be elaborately decorated with lace ribbons, piping, gathers, bows or embroidery. Those made from heavier fabrics are generally more simply styled but may be brushed and/or printed and have some decoration.

They cannot be classified as nightdresses if the garments have

- linings
- fastening cords or ribbons with decorative attachments (for example, of metal) that would make them unsuitable for wearing in bed
- fibbons, laces or cords for tying at the back of the neck
- excessive elastication at the top of the garment or substantial gathering at the waist that would make it uncomfortable to wear in bed

Lightweight loose fitting long T-shirt style garments and those that have any features that would make them uncomfortable or unsuitable to wear in bed, whether they look like nightdresses or not, cannot be classified as such, even if they are decorated with night-time themes.

One-piece nightwear that covers both the upper and lower body and envelops each leg separately are covered later in the chapter - heading codes **610791** to **610799**, or **620791** to **620799** for men's or boys', headings codes **610891** to **610899**, or **620891** to **620899** for women's or girls'.

Industrial and occupational clothing

Industrial and occupational clothing - items worn solely or mainly to provide protection (physical or health) and made from tough or non-shrink fabric - is usually classified under Chapter **62**.

Usually these types of clothing do not feature decoration, other than perhaps marks or indications of the intended purpose of the clothing. Usually made from cotton, synthetic or artificial fibres or a mixture of these textiles, they feature safety seams or double seams to increase their strength and are often fastened with press studs, zips, Velcro strips or crossed or knotted closure using laces or similar items.

Pockets are generally stitched on and slit pockets are usually made of the same fabric as the garment.

Only garments of a commercial size of 158 (having a body height of 158 centimeters) or more can be considered industrial or occupational garments. Uniforms and official garments (such as judges' gowns or church vestments) are not considered industrial or occupational garments.

Typical industrial occupational clothing, such as boiler suits or coveralls, is used by mechanics, factory workers, bricklayers, farmers, etc. It also includes aprons and dust coats for doctors, nurses, charwomen, hairdressers, bakers and butchers.

Babies' garments and clothing accessories

Babies' garments are classified under heading codes **6111** and **6209** as appropriate. They must be intended for infants of a body height not more than 86 centimeters (commercial size 86). This applies even if features such as the method of fastening would, for identical garments above commercial size 86, require classification as boys' or girls' garments.

Layette articles - garments clearly designed for newborn babies - should always be classified under these headings, regardless of their dimensions. For example, christening robes and gowns, capes, pixie suits or babies' booties without applied soles.

Under Commission Regulation (EC) No 651/2007, sleeping bags with sleeves or armholes designed for children or adults (ie over 86 centimeters) are excluded from **6111** or **6209** and classified under codes covering 'other garments' under **6114** or **6211** as appropriate.

There are specific and detailed measurements that define the maximum sizes of many garment types for them to fall into commercial size 86 centimeters.

Track suits

Track suits are defined by the general appearance and nature of their fabric and the fact they are clearly meant to be worn exclusively or mainly for sporting activities. They are classified under heading codes **6112** or **6211** as appropriate. Bear in mind however that there are different criteria for knitted and woven track suits.

Track suits comprise two garments

- a garment to cover the upper part of the body down to, or slightly below, the waist. This garment has long sleeves with ribbed or elasticised bands, zip fasteners or other tightening elements at the cuffs. Similar tightening elements, also including drawstrings, are usually found at the bottom of the garment. It may be with or without an opening or have a complete or partial opening at the front. When it has a complete opening at the front, the fastening system must be a zip, press studs or Velcro. However, when the opening is partial, it may in some circumstances be fastened with any type of buttons. It may be fitted with a hood, collar or pockets.
- a garment - a pair of trousers - which may be either close or loose fitting, with or without pockets, with an elasticated waistband, drawstring or other means of tightening at the waist. There must be no opening at the waist and therefore no buttons or other fastening systems. Trousers may be fitted with ribbed or elasticated bands, slide fasteners (zippers) or other tightening elements at the bottom of trouser legs which generally go to ankle level. They may or may not have foot straps.

Knitted tracksuits must not be lined, but the inner surface of the fabric may be raised (napped).

Woven tracksuits may be lined. Components of a tracksuit made up with an outer shell of a single identical fabric should be classified under one heading under heading code **6211**. Sets of garments such as shell suits whose components are made up in separate fabrics - even if the only difference is color - must be separately classified as upper and lower parts under heading code **6211**.

Ski suits

Ski suits, defined as garments or sets of garments that, given their appearance and fabric, are clearly intended to be worn principally for cross country or alpine skiing, are classified under heading codes **6112** and **6211** as appropriate.

They comprise either

- a ski overall - a one-piece garment designed to cover the upper and lower parts of the body - in addition to sleeves and collars, they may also include pockets or footstraps
- a ski ensemble - a set of garments made up of two or three pieces and put up together for retail sale that includes one garment such as an anorak, windcheater, wind jacket or similar, closed by a slide fastener (zipper), possibly also including a waistcoat and a pair of trousers, breeches or a bib and brace overall

The ski ensemble may also consist of the overall described above with a type of padded, sleeveless jacket.

All the components of a ski ensemble must be made up of the same texture, style and composition and be of corresponding or compatible size. They can however be of different colors.

Swimwear

Swimwear is defined as garments that, given their general appearance, cut and nature of fabric, are recognisably intended to be worn solely or mainly as swimwear. They are generally made of man-made fibres and are classified under heading codes **6112** or **6211** as appropriate.

Swimming shorts must have inner briefs sewn to the garment or at least a lining in the front of the crotch and be tight at the waist, such as having a drawstring or fully elasticated waist.

Swimming shorts may have pockets, provided that

- the outside pockets have a firm fastening system to close the pocket completely, such as a zip or Velcro
- the inside pockets are fixed to the waist and have an overlap closing system that must assure complete closure of the pocket opening

Swimming shorts cannot have a front opening or opening at the waist, even if closed with a closing system.

Unless all these conditions are met, the garments must be classified as shorts under heading codes **6103**, **6104**, **6203** or **6204**.

Asian garments and turbans

Saris are designed to be worn draped around the body from the shoulder to the ankles. They cover part of the upper body and the whole of the lower body. They are made from woven fabric and are classified under heading code **6211** if they meet the criteria stated below. They are worn with a choli, or blouse, which covers the shoulders and the bust, and a waist petticoat.

Saris are rectangular pieces of woven fabric approximately 4.5 to 5.5m in length and 122 centimeters wide. They are made from lightweight fabrics of silk, cotton or man-made fibres but are not made of wool. They have two selvages running along the length of the fabric. In order to be classified as a garment, at least one of the two shorter edges must be finished off by hemming, fringing, drawn thread work or any other method specified in Note 7 to Section **XI** of the Tariff.

Saris with two selvages and two raw ends are classified as fabric in the piece even though they may be wearable in this form.

Saris may be made in any color, plain or with any form of decoration or pattern including embroidery, hand printing or embellishments of gold and silver thread.

The methods of manufacture and appearance of the principle types of saris entering into international trade are

- silk saris made on a hand loom with a contrasting border along one edge of the length of the fabric. In some cases, the end design to be worn across the shoulder also has a contrasting border and knotted fringe, while the remaining two sides may be decorated, frequently to a lesser degree. These articles are usually made individually and are mainly imported from India.
- machine-made artificial silk saris of rayon. These are often embellished with yarns of different colors to imitate embroidery and may be finished by fringing or drawn thread work.
- machine-made, continuous fibre, polyester and georgette saris. Usually patterned all over, these are made in the length, cut to size and hemmed at both ends. They are imported mainly from Hong Kong and Japan.

Occasionally a sari is approximately one meter longer than the standard length. This additional piece of material may be detached by the wearer and used to make the choli, or blouse, referred to above.

The point of division between the sari proper and the additional piece is made obvious by a line of drawn thread work across the width of the fabric or by a change in the pattern. Such 'composite' articles are classified as saris providing at least one of the shorter ends is made up within the terms of Note 7 to Section **XI** of the Tariff. In other cases, they are to be classified as fabric in the piece.

Other products (for example, shawls) that are imported in a similar condition are classified as 'made-up' articles (for example, as shawls under heading code **6214**) or piece goods according to these criteria.

The **choli** is a short top, which does not reach the waist. It is usually classified as an 'other garment' under heading **6114** or **6211** as appropriate.

Kurta salwar or shalwar kameez are not usually classified as suits or ensembles. A kameez is a garment designed to cover the body from the shoulders to the knee, although in some cases this garment may be slightly shorter. It is usually classified as a dress under heading codes **6104** or **6204** as appropriate. A shalwar is a garment designed to cover the lower part of the body and is usually classified as trousers under heading codes **6104** or **6204** as appropriate.

A **dupatta** is a scarf or shawl, often worn with this outfit. It can be classified as an accessory to the dress, as long as it is made of the same fabric and matching in color and design. When imported separately, it should be classified under heading code **6117** or heading code **6214** as appropriate.

Lehengha or **ghagra suits** may be classified as ensembles if they meet the criteria. Please see specific issues with ensembles for more details. If it does not meet the criteria for an ensemble then the garments would be classified separately. This outfit is made up of an upper garment, which is normally a jacket (classified under heading codes **6104** or **6204**) and a skirt (classified under heading codes **6104** or **6204**).

Turbans are not classified as garments but as 'other made up textiles' and are classified under heading code **6307**.

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-textiles>

2.6 CLASSIFYING FOOTWEAR

This guide will help you to classify footwear.

Footwear is classified in the European Classification of Goods (CN) according to

- the material that the 'upper' and the 'outer sole' is made from (this can be any material except asbestos)
- its type and purpose
- other characteristics such as whether the shoe covers the ankle, the size, the height of the heel, and whether it's intended for men or women

Defining footwear

The upper

The upper is the part of a shoe, boot, slipper or other item of footwear that's above the sole. The upper doesn't include the tongue or any padding around the collar.

If the upper is made of more than one material then you have to decide which material covers the greatest external area. You should ignore any accessories and reinforcements like

- ankle patches
- edging
- ornamentation
- buckles, tabs, eyelet stays and similar attachments

The outer sole

The outer sole is the part of a shoe, boot, slipper or other item of footwear that comes into contact with the ground during use. The outer sole doesn't include any separate attached heel.

To establish what the outer sole is made of, you have to identify the material that has the greatest surface area in contact with the ground. You should ignore any accessories and add-ons such as

- spikes
- bars
- nails
- protectors and similar attachments

Reinforcements are parts such as leather or plastic patches that are attached to the outside of the upper to give it extra strength. They may or may not be attached to the sole. To be treated as a reinforcement, an attached part must cover material that's suitable for use as an upper, not just lining material. If an attached part covers just a small area of lining material it's treated as part of the upper and not as a reinforcement.

So that you can be sure of classifying footwear correctly, it might be necessary for you to cut the external material to see what's underneath it and find out which parts are reinforcements and which parts make up the real upper.

Other useful definitions

When you're classifying footwear it's useful to know what the other parts of a boot or shoe are called. Some examples are listed below

- **collar** - the area that forms the rim of a boot's or shoe's upper
- **eyelet** - the reinforcement around the edge of a lace hole, usually made of metal or plastic
- **eye stay** - the area of a shoe or boot on which the eyelets are located
- **foxing** - a thin strip, often made of rubber, attached round the edge of some shoes and boots
- **heel counter** - a patch of material attached to the outside of the heel area of a boot's or shoe's upper to stiffen it

- **heel tab** - a patch of material attached to the outside of the heel area of a boot's or shoe's upper beneath the collar
- **toe cap** - a patch of material used to reinforce the outside of the toe area of the upper
- **tongue** - a flap of upper material attached to the vamp that covers the instep of the wearer - the tongue typically lies between and beneath the two eye stays
- **vamp** - the part of the upper behind the toe cap - the vamp can include the toe if the shoe or boot has no toe cap

Types of footwear

When you classify footwear it's important to identify what type of footwear it is and any particular purpose it might have.

For classification purposes the upper is the part of the shoe that covers the sides and top of the foot.

Some of the more common types of footwear covered in Chapter **64** are listed below

- **clogs** - usually the uppers are made in one piece and are fixed to the soles by rivets. Sometimes clogs are made in a single piece and don't have - or need - a separate, applied outer sole, in which case they're classified according to the material they're made from and not covered in this chapter.
- **espadrilles** - these are also called beach shoes and have plaited fibre soles that are no thicker than 2.5 centimeters. They don't have heels.
- **flip-flops** - these are also referred to as thongs. The thongs - or straps - are fixed by plugs that lock into holes in the sole.
- **hiking or walking boots** - note that these aren't classified as sports footwear
- **Indian sandals** - these have leather outer soles and leather uppers. The upper consists of straps that cross the instep and go around the big toe.
- **moccasins (American Indian type)** - these use a single piece of material - traditionally soft leather - to form both the sole and the upper (or part of the upper). This makes it difficult to identify where the outer sole finishes and the upper begins.
- **neoprene footwear** - this is typically used in diving and water sports. If the neoprene upper is covered or laminated with textile on both sides, then it's classified as being made of textile. If the upper has no textile covering, or it's covered only on one side, then it's classified as being made of rubber.
- **safety footwear** - footwear in which the toe caps are made of metal
- **sandals** - the front part of the upper (the vamp) consists either of straps or of material with one or more pieces cut out of it
- **shoes** - this term covers footwear, including trainers, that aren't described elsewhere in this guide
- **slippers** - these include mules as well as other indoor footwear such as ballet slippers and ballroom dancing shoes. If the outer sole is made of plastic or rubber (approximately 1 centimeter thick) and then covered by a very thin, insubstantial layer of textile material, the slippers are classified as having 'plastic/rubber' outer soles. In some cases, all or part of the plastic or rubber outer sole is covered with a thicker, more durable textile material which is dotted with polyvinyl chloride (PVC). This is to prevent the wearer from slipping. These slippers are classified according to the material that has the most contact with the ground. If the slipper has a plastic or rubber sole that's covered with a textile covering, the slipper can only be classified under heading code **6405** if the textile is proved to be durable.

Common materials used to make footwear

Products covered in this chapter can be made of any material except asbestos, which is classified in heading code **6812**. Examples of materials commonly used in footwear include

- rubber
- plastics

- leather, composition leather and fur skin
- textiles - including felt and non-wovens
- plaiting materials
- wood
- cork

Rubber and plastics include woven fabrics and other textiles with a visible external layer of one of these materials.

Plastic sheeting

This is any flat material made of plastics covered in Chapter **39**. It may be shaped by gluing, sewing, welding or molding (vacuum forming).

Cellular plastic sheeting

This is a type of plastic with many cells throughout the material. Cells can be open, closed or a mix. It's commonly used in manufacturing footwear classified under heading code **6402**. It's often used as a substitute for leather and described as 'imitation leather', 'synthetic leather', 'PU (polyurethane) leather', 'vinyl leather' or 'PVC (polyvinyl chloride) leather'.

Textile material

This is any flat material made of woven or knitted textile fibers. Textile fibers include plastic strips less than 5 millimeters wide.

Artificial straw and other plaiting materials

These materials are classified as textiles if they're made of

- materials classified under heading code **5308** - yarn of other vegetable textile fibers, paper yarn
- materials classified under heading code **5404** - synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 millimeter, strip and the like (for example artificial straw) of synthetic textile materials of an apparent width not exceeding 5 millimeters

Footwear made of materials normally classified under heading code **5404** is classified under heading code 6404. But if the width of the fibers or strips is more than 1 millimeter (for synthetic monofilament) or more than 5 millimeters (for strip and the like) then the material is treated as 'other material' and the footwear is classified under heading code **6405**.

Neoprene is a cellular rubber with many cells throughout the material. Cells can be open, closed or a mix. It's normally covered on at least one side by knitted textile fabric. Water sports footwear is often made from neoprene.

Leather, composition leather and patent leather

Leather is the hide or skin of animals such as

- cows and other bovine species
- goats and kids
- sheep and lambs - without their wool
- swine
- reptiles like snakes and crocodiles

Animals used for leather mustn't be on the endangered species list. To check, please visit the [CITES website](#).

Patent leather is leather coated with a varnish, lacquer or pre-formed plastic sheet. It has a shiny, mirror-like surface. The varnish or lacquer used can be pigmented or non-pigmented and may be based on

- vegetable oil that dries and hardens - linseed oil is normally used
- cellulose derivatives like nitro-cellulose
- synthetic products (including thermoplastics) - polyurethane plastics are normally used

If pre-formed plastic sheet is used to coat leather, it's usually made from polyurethane or polyvinyl chloride (PVC).

The surface of patent leather isn't necessarily smooth. It could be embossed - maybe to imitate crocodile skin - or artificially crushed, crinkled or grained. But it must still have a shiny, mirror-like finish.

To be classified as patent leather, the thickness of the coating mustn't be more than 0.15 millimeters.

This group of materials also includes leather coated with pigmented paint or lacquer to give a metallic sheen. These paints and lacquers consist of pigments like mica, silica and similar flakes in a binding substance like vegetable oil that dries and hardens, or plastic. Leather treated like this is known as 'imitation metallised leather'.

Patent laminated leather is leather coated with a sheet of pre-formed plastic thicker than 0.15 millimeters but less than half the total thickness of the finished material. It has the same mirror-like finish as patent leather and is sometimes known as 'patent coated leather'.

This group of materials also includes leather coated with metal powder or leaf - for example silver, gold or aluminium.

If leather is covered by a sheet of pre-formed plastic thicker than 0.15 millimeters, but more than half the total thickness of the finished material, then it's covered in Chapter **39**.

Footwear parts and accessories

Footwear parts are classified under heading code **6406**. They can be made out of any material except asbestos, which is classified in Chapter **68** under heading code **6812**.

Footwear parts classified under heading code **6406** include

- **parts of uppers**, like toe caps and vamps, that aren't attached to an outer sole. They can be stitched, glued or attached in some other way to an inner or middle sole, or insole.
- **pieces of leather** that have been cut approximately to the shape of an upper
- **stiffeners** - these are pieces of hard material like plastic that are inserted into a shoe or boot between the heel or toe section and its reinforcement or lining. They're designed to give these areas greater strength and rigidity.
- **inner and middle soles, and outer soles** with no other shoe parts attached to them. If an outer sole does have another shoe part attached, it's treated as a complete item of footwear and classified according to the material from which the outer sole and shoe part are made.
- **arch supports and insoles**
- **heels** - these can be any type and made of any material. They could be designed to be glued, nailed, or screwed on. Heel parts, like top pieces, are also included.
- **studs, spikes** and other similar items for sports footwear

Two or more footwear parts assembled together are also classified under heading code **6406** as long as they don't essentially form a completed item of footwear. This is the case whether they're attached to an inner sole or not.

Fittings that can be worn inside footwear are also classified as footwear parts under heading code **6406**. These include

- removable insoles
- hose protectors
- removable internal heel cushions

Items like eyelets, zips, press studs and buckles aren't classified as footwear parts even if they're going to be used in footwear manufacturing. They're classified elsewhere under their appropriate headings - for example zips are classified in Chapter **96** under heading **9607**.

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-footwear>

2.7 CLASSIFYING LEATHER

This guide will help you understand the classification of leather items.

Leather items are classified in the European Classification of Goods, CN, according to

- their composition
- their type and purpose
- other characteristics, such as whether or not they're handmade

Types of leather and its other common materials

Articles covered in this chapter are made from leather, composition leather and in some cases certain other materials such as textiles or plastic sheeting.

The headings below will help you to identify different types of material.

Plastic sheeting

Plastic sheeting is any flat material made of plastics covered in Chapter 39. It may be shaped by gluing, sewing, welding or molding (vacuum forming).

Textile material

A textile material is any flat material made of textile fibres that have been woven or knitted. Textile fibres could include plastic strips that are less than 5 millimeters wide.

Cellular plastic sheeting

Cellular plastic sheeting is a type of plastic that has many cells throughout the material. The cells can be open, closed or a mixture of both. It's commonly used for making cases and containers classified under heading code **4202**. It's often used as a substitute for leather and described as 'imitation leather', 'synthetic leather', 'PU leather', 'vinyl leather' or 'PVC leather'.

Neoprene

Neoprene is a cellular rubber that has many cells throughout the material. The cells can be open, closed or a mix of both. It's normally covered on at least one side by a knitted textile fabric.

Leather, composition leather and patent leather

Leather is the hide or skin of animals such as

- cows and other bovine species
- goats and kids
- sheep and lambs - without their wool
- swine
- reptiles like snakes, crocodiles and lizards

Animals used for leather must not be on the endangered species list. To check this, check the Trade Helpdesk for the CITES regulation.

Patent leather is leather that's been coated with a varnish, lacquer or preformed plastic sheet. It has a shiny mirror-like surface. The varnish or lacquer used can be pigmented or non-pigmented and may be based on

- vegetable oil that dries and hardens - linseed oil is normally used
- cellulose derivatives like nitro-cellulose
- synthetic products (including thermoplastics) - polyurethane plastics are normally used

If preformed plastic sheet is used to coat the leather, it's usually made from polyurethane or polyvinyl chloride (PVC).

The surface of patent leather isn't necessarily smooth. It could be embossed - maybe to imitate crocodile skin - or artificially crushed, crinkled or grained. But it must still have a shiny mirror-like finish.

To be classified as patent leather, the thickness of the coating or sheet must not be more than 0.15 millimeters. This group of materials also includes leather that is coated with pigmented paint or lacquer to give it a metallic sheen. These paints and lacquers consist of pigments like mica, silica and similar flakes in a binding substance like vegetable oil that dries and hardens, or plastic. Leather that's been treated like this is known as 'imitation metallised leather'.

Patent laminated leather is leather that's been coated with a sheet of preformed plastic that is thicker than 0.15 millimeters but less than half the total thickness of the finished material. It has the same mirror-like finish as patent leather and is sometimes known as 'patent coated leather'.

If the leather has been covered by a sheet of preformed plastic that is thicker than 0.15 millimeters, but more than half the total thickness of the finished material, then it's covered in Chapter **39**.

Saddlery and other equipment for animals

Saddlery and other equipment for animals are classified under heading code **4201**. They can be made of any material, including leather, composition leather, fur skin or textiles. Some of the items classified under this heading are listed below.

Equipment for horses

- saddles and harness for riding, draught and pack animals. Harness equipment includes reins (lunge, side and draw), bridles, girths, martingales, head collars, breast plates, stirrup leathers, breaking and schooling rollers, training rollers and traces
- knee pads
- blinkers and anti-cribbing collars
- boots - including tendon, fetlock, travelling, overreach and brushing boots
- saddle cloths and pads (also called numnahs)
- saddle bags and carriers
- saddle covers
- specially shaped horse blankets (if these are not specifically shaped, they're classified under heading code **6301**)
- hoof protector boots, worn over the hoof for medication, in snow, roadwork, transportation, competition work and everyday riding
- leather stud guards
- poll guards - these protect the top of the horse's head and have openings for the ears
- mane tamers and tail guards
- lead ropes
- fly protection items like fringes, veils, nose nets, neck and body covers

Equipment for other animals

- decorated trappings for circus animals (but not decorations like plumes)
- muzzles
- collars and leads
- trappings for dogs or cats
- dog coats

Harness items for children or adults are classified elsewhere under heading codes **3926**, **4205** and **6307**.

Luggage, bags and other cases

Luggage items like bags, cases and other similar containers are classified under heading code **4202**. This heading code covers **only**

- the items that are specifically named
- similar containers

Articles classified under this heading code can be made from leather or from a variety of other materials, as identified by the different subheadings. They can be either rigid or soft.

Articles classified under heading code **4202** are listed below.

Trunks, suitcases, vanity cases, executive cases, briefcases, school satchels and similar containers

The outer surface of these items can be made from any material. 'Similar containers' include

- hat boxes
- camera accessory cases
- cartridge pouches
- sheaths for hunting or camping knives, but not for swords, bayonets, daggers or similar weapons - these are classified under heading code **9307**
- portable toolboxes and cases specially shaped or internally constructed to hold particular tools - if they aren't specially shaped or constructed they're generally classified under heading code **3926** or **7326**

Some container-type items are **not** similar to the articles listed under this heading and so are classified elsewhere. These include items such as book covers, photo frames, tobacco jars, sweetmeat boxes and glass or ceramic flasks. These are classified under heading code **4205** if they're made of - or covered with - leather or composition leather.

Handbags, clutch bags and items normally carried in a pocket or handbag

Handbags may or may not have a shoulder strap. Items normally carried in a pocket or handbag include

- spectacle cases
- note cases, wallets and purses
- key cases
- cigarette, cigar and pipe cases
- tobacco pouches
- mobile phone cases (**without** clips or straps)

Handbags and other items must have an outer surface made from, or mainly covered with

- leather, composition leather or patent leather
- plastic sheeting
- textile materials
- hard rubber (vulcanised fibre)
- paperboard

They may also be mainly covered with paper. Spectacle cases are an exception - they can be made of any material.

Travelling bags, toilet bags, cosmetic or make-up bags, rucksacks and sports bags

These can have an outer surface of

- leather, composition leather or patent leather
- plastic sheeting
- textile materials

Other bags and containers

These include a range of different items

- writing cases, pen and pencil cases, needle cases (for sewing and knitting needles)
- tool and jewelry rolls
- shoe cases and brush cases
- jewelry boxes - normally lined with textile material
- zip-fastened garment bags
- shopping bags (but not disposable plastic bags)
- duffle bags
- laptop-computer cases and portable CD/DVD-player cases - usually with a strap
- CD cases - usually with a strap
- mobile-phone cases **with** clips or straps
- decorative storage boxes
- document holders
- musical-instrument cases

With the exception of musical-instrument cases - which can be made from any material - these items must have an outer surface made from, or mainly covered with

- leather, composition leather or patent leather
- plastic sheeting
- textile materials

They may also be mainly covered with paper.

Clothing and accessories

Clothes and clothing accessories that are made from leather or composition leather are classified under heading code **4203**. But this heading doesn't cover real or artificial fur articles. These are classified under heading code **4303** or **4304**.

Items classified under heading code **4203** include

- **garments and apparel** - such as dresses, skirts, trousers, jackets, coats, waistcoats, underwear (including bras and knickers), overcoats, aprons, shorts and protective clothing
- **gloves, mittens and mitts** - including gloves that are specially designed for use in sporting activities as well as protective gloves used in the workplace - note that women's and children's gloves are classified under subheading code **42032990** (Other)
- **belts and bandoliers** - a bandolier is a shoulder belt worn across the chest - this also covers leather strips that have been cut and tapered at one end, ready to make into belts
- **other clothing accessories** - including neck ties, wrist straps, protective sleeves and braces

Miscellaneous leather or composition leather items

Miscellaneous items that are made of leather or composition leather are classified under heading code **4205**.

These include

- luggage labels
- razor strops
- boot laces
- handles for parcel carriers
- corner reinforcements - eg. for trunks and suitcases
- unstuffed pouffe cases - but not stuffed pouffes, which are classified under heading code **9404**
- straps for general use

- harness mats - but not saddle cloths, which are classified under heading code **4201**
- reading covers for books
- blotting pads
- leather or goatskin water bottles and other containers
- parts of braces
- leather-covered buckets, clasps and similar items
- cases, tassels and so on for umbrellas, sunshades or walking sticks
- sword knots
- chamois leather - but only if it's cut to special shapes or has serrated edges - otherwise it's classified under heading code **4114**
- nail-polishers covered with buckskin
- other pieces of leather or composition leather cut to shape
- leather organisers

Articles made of gut or other animal materials

Items made from animal gut and other animal materials are classified under heading code **4206**. These include articles made from

- **catgut** - formed by twisting strips of animal gut (especially sheep's gut) that's been cleaned and dried. Catgut is mainly used in the manufacture of tennis and other rackets, fishing tackle and machinery parts. Note that this heading doesn't cover sterile catgut - classified in Chapter **30** under heading code **3006**, or gut used to make musical instrument strings - classified in Chapter **92** under heading code **9209**.
- **goldbeater's skin** - this is the prepared blind gut of sheep or other ruminant animals - this heading covers items made of goldbeater's skin as well as pieces of goldbeater's skin that are square, rectangular or cut to other shapes
- **bladders** - such as tobacco pouches
- **tendons** - for example, made up into machinery belting or laces for machinery belting
- **'artificial' guts** - these are made by gluing together split natural (animal) guts

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-leather>

2.8 CLASSIFYING PLASTICS

This guide will help you understand the classification of plastics items.

In addition, this guide provides an outline of the basic chemistry related to polymers, a simple summary of manufacturing processes and practical tips on classifying specific finished or processed goods.

If you are importing polymers in primary forms, it's essential to know the chemical composition and what the predominant monomer is within the polymer.

For processed and finished items, it's useful to know the composition details of the polymer used and the manufacturing process. Remember that if the defining characteristic of the good is its manufacture from plastic, such as a plastic bottle or a plastic hose, it will be classified in Chapter **39** of the Tariff. If, however, the item is mentioned elsewhere in the Tariff, such as a toy made from plastic, it should be classified under the appropriate heading.

Polymers in primary forms

The definition of 'primary forms' is

- liquids and pastes, including dispersions (ie emulsions and suspensions) and solutions
- blocks or irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms

Polymers are large molecules made from monomers, and their constituent parts are called monomeric units. A monomer is a molecule or compound, usually containing carbon, which is capable of conversion to polymers, synthetic resins or elastomers by combination with itself or other similar molecules or compounds.

There are many different polymers that exhibit different characteristics and properties and are used for different purposes. For example, polyvinyl chloride (PVC) is commonly used in the building industry for use in double glazing frames. Polypropylene and polyethethylene terephthalate (PET) are commonly used in the manufacture of bottles.

To correctly classify your polymers in primary forms, you need to identify the predominant monomer

- polymers of ethylene (heading **3901**)
- polymers of propylene (heading **3902**)
- polymers of styrene (heading **3903**)
- polymers of vinyl chloride or other halogenated olefins (heading **3904**)
- polymers of vinyl acetate or of other vinyl esters and other vinyl polymers (heading **3905**)
- acrylic polymers (heading **3906**)
- polyacetals, other polyethers and epoxide resins, polycarbonates, alkyd resins, polyallyl esters and other polyesters (heading **3907**)
- polyamides (heading **3908**)
- amino-resins, phenolic resins and polyurethanes (heading **3909**)
- silicones (heading **3910**)
- petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones (heading **3911**)

Copolymers are produced by the simultaneous polymerisation of two or more dissimilar monomers. They contain more than one type or repeat of monomeric unit. For example, the copolymer poly (ethylene co vinyl chloride) is created by polymerising an ethylene and vinyl chloride.

In Tariff classification, the term 'copolymer' covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.

However, they are produced, copolymers - including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers - are classified under the heading code covering the predominant comonomer. If no comonomer predominates, you should classify the goods in the heading code which is last in numerical order that is relevant to each of the comonomers.

Chemically modified polymers, where only appendages to the main polymer chain have been changed by chemical reaction, are classified under the heading code for the unmodified polymer.

Processed or finished products

When classifying processed or finished plastic products, it's helpful to know as much about them as possible, including the

- function or role of the goods
- polymer that they are made from
- method of manufacture

The function or role of the goods is essential to classifying them correctly. The composition and method of manufacture may also be required to classify the goods correctly, although this is not always the case. However, it's a very good idea to have all this information to hand as it will speed the classification process for you.

Manufacturing techniques

Polymers in primary forms are processed using three different processes to create finished products

- **injection moulding** is used to form plastics into hollow shapes - for example, bottles and containers, toys or petrol tanks
- **compression moulding** is used to form specific shapes using a mould - for example, knobs and handles for saucepans, irons or cookers or electrical fittings such as plugs, sockets and lamp fittings
- **extrusion** creates shapes by forcing material through a metal forming die - for example, film, sheet, rods, profile shapes, tubes or pipes

Specific types of finished or processed goods

If waste, parings and scrap (heading code **3915**) have been transformed into a primary form, they should be classified as such, using the appropriate heading code between **3901** and **3914**.

When classifying **tubes, pipes and hoses** (heading code **3917**), you should bear in mind that the definition covers all hollow products, whether semi-manufactured or finished, that are used for moving gases or liquids, such as ribbed garden hoses, perforated tubes or lay-flat tubing. However, if the goods have an internal cross-section that is not round, oval, rectangular or any other regular polygon, they should be classified as profile shapes.

To classify **wall or ceiling coverings** made of plastic (heading code **3918**), they must be wider than 54 centimetres and comprise plastics fixed permanently on a backing other than paper. The plastic layer must also be decorated, either by embossing, colouring, design-printing or graining. This is to differentiate them from some wallpapers.

There are very specific products covered under **builders' ware of plastic** (heading code **3925**).

This heading code specifically covers

- reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres
- structural elements used in floors, walls or partitions, and ceilings or roofs
- gutters and gutter fittings
- doors, windows and their frames, and thresholds for doors
- Balconies, balustrades, fencing, gates and similar barriers
- shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof
- large-scale shelving for assembly and permanent installation, for example in shops, workshops and warehouses
- ornamental architectural features, for example flutings, cupolas and dovecotes
- fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings - for example knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates

In some cases, textiles may be added to plastic products to provide reinforcement. If the plastic is cellular and has been covered on one face only with the textile fabric, you should classify it under the appropriate heading code in Chapter 39. If the plastic is covered on both faces, the goods should be classified as a textile, using the appropriate heading code in Chapter 59.

Common abbreviations for plastics and polymers

Abbreviation	Item
ABS	Acrylonitrile-butadiene-styrene
BDS	Butadiene-styrene block copolymer
CA	Cellulose acetate
CB	Cellulose butyrate
CE	Cellulose / cellophane
EVA	Ethylene-vinyl acetate
GPPS	General-purpose polystyrene
GRP	Glass-reinforced polyester
HDPE	High-density polyethylene
HIPS	High-impact polystyrene (toughened polystyrene)
LDPE	Low-density polyethylene
LLDPE	Linear Low-density polyethylene
MF	Melamine formaldehyde
OPP	Orientated polypropylene
PA	Polyamide (nylon)
PA 6	Nylon 6
PA 6 6	Nylon 6 6
PA 4 6	Nylon 4 6
PA 6 10	Nylon 6 10
PA 11	Nylon 11
PA 12	Nylon 12
PBT	Polybutylene terephthalate
PC	Polycarbonate
PE	Polyethylene
PET	Polyethylene terephthalate

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-plastics>

2.9 CLASSIFYING WOOD

This guide will help you understand the classification of wood and wooden articles.

Wood and wooden articles are classified in the European Classification of Goods, CN, according to

- how much they've been worked
- their nature and purpose
- the type of wood they're made from

Some articles - though not all - must meet specific size requirements to be classified under certain heading codes.

Specialist terms are often used to describe both woodworking processes and articles made of wood. Timber and wooden items may be classified according to whether they are - or are made from - coniferous, deciduous or tropical wood.

Glossary of wood flooring terms

Some of the wood flooring terms used in this guide - and in the Tariff - are listed and explained below

- **basket pattern** - assembly of fingers, blocks or strips placed edge to edge, to make up a square, the side of which is the same length as the finger, block or strip
- **brick pattern** - parquet made up of pieces of equal length and width, where the end joint is at the centre of the juxtaposed element
- **engineered wood** - layers of hardwood compressed together, like solid wood. It can be sanded and renovated after laying
- **French flooring** - flooring made up of pieces that have a random length and a series of widths, arranged in a parallel direction
- **herringbone** - parquet made up of pieces of the same size, with the ends cut at a right angle, laid perpendicular to one another, at an angle of 45 degrees in relation to the direction of the walls or battens
- **Hungarian pattern** - parquet made up of pieces of the same size, with the ends cut at an angle of 45 and 60 degrees, that are laid end to end at a right angle or at an angle of 120 degrees, forming parallel patterns
- **laminated** - laminated wood shouldn't be confused with laminated plastic or paper. Some modern laminated flooring uses a photographic representation of wood on plastic or paper that's applied to high density fibreboard or a similar product. This type of laminate doesn't age and usually can't be sanded and renovated like solid wood.
- **multi-layer flooring** - wood flooring with a top layer thickness of at least 2.5 millimetres before installation
- **parquet** - wood flooring with a top layer thickness of at least 2.5 millimetres before installation
- **parquet panel** - pre-assembled laying unit made up from parquet pieces
- **planking** - this is available in various widths, either with tongue and groove in lengths or as plain square-edged planks that simply butt up against one another
- **solid wood block parquet** - uniform brick-like blocks - usually oak - laid in a herringbone, brick, ladder or basket formation
- **solid wood parquet** - Made up of different coloured hardwood sections to create decorative patterning. This type of floor is usually allowed to acclimatise to the building where it's to be laid, as the timber's moisture content can vary. This causes expansion and contraction so the wood needs time to stabilise.
- **strip pattern** - parquet made up of an assembly of equal width but random length strips
- **veneer** - a single thin or fine layer of wood that has been glued to a manufactured base. Veneer floors are generally fitted 'floating' - which means they're not fixed to a sub-floor. They lie on a foam or cork underlay and must have a flat, even surface beneath them.
- **wood block** - floors made up from small strips or blocks of wood, around three inches wide and nine inches long, arranged in herringbone, basket-weave and other geometric patterns

- **wood laminate** - has thin layers of wood that are glued to a manufactured base
- **wood planks** - come in long lengths with widths of 10 centimetres or more
- **wood strip** - boards are narrower and shorter than planks and have up to three strips of wood per board

Fuel wood, wood chips, waste wood and wood charcoal

Fuel wood is classified under subheading code **440111** (coniferous) or **440112** (non-coniferous). There's no limit to the size that fuel wood can be, but it's generally in the form of short pieces of logs, split logs or billets. Fuel wood may also be in the form of

- twigs
- faggots
- rough sticks
- vine stems
- tree stumps and roots

Logs used for pulping or for manufacturing matchsticks **aren't** classified as fuel wood. This is because - unlike fuel logs - they're carefully graded, they may be bark peeled and they're generally not broken, split, curved, knotty or forked. These logs are classified under heading code **4403**.

Wood in chips or particles is classified under subheading codes **440121** and **440122**. However, the following types of wood **aren't** classified under these subheading codes

- chipwood that's used for plaiting or making sieves, chip-boxes, pill-boxes and so on - this is classified under heading code **4404**.
- wood shavings that are used in vinegar manufacturing or for clarifying liquids - these are also classified under heading code **4404**.
- wood wool and wood flour - these are classified under heading code **4405**.

Sawdust, wood waste and scrap wood are classified under subheading code **440131** (wood pellets) and **440139** (Other). They consist of wood that's not usable as timber and include

- saw mill or planing mill rejects
- manufacturing waste
- broken planks
- old crates
- bark and shavings
- waste and scrap joinery and carpentry
- spent dyewood and tanning wood bark

Waste and scrap wood are used in particular in paper manufacturing, particle board and fibreboard manufacturing as well as for fuel. All waste and scrap wood that's intended for use as fuel - regardless of whether it's been formed into common fuel types like logs, briquettes or pellets - is **always** classified as waste wood under subheading **440131** and never as fuel wood.

Pulpwood in rounds or quarter split isn't classed as waste or scrap wood. Instead it's classified under heading code **4403**.

Wood charcoal - which is obtained through carbonising wood out of contact with the air - is classified under heading code **4402**. This heading code also includes charcoal obtained through carbonising coconut shells, other shells and nuts. Charcoal may be in the form of

- blocks
- sticks
- granules
- powder
- briquettes
- tablets

- balls

Charcoal that's agglomerated with tar is also classified under heading code **4402**.

Rough wood and roughly squared wood

Rough wood is timber in its natural, felled state, usually with the branches chopped off. It may be stripped of its outer and inner bark and have any rough protrusions removed to make transport easier and also to prevent decay. Rough wood is classified under heading code **4403** and may include

- fence posts - in primary form only
- timber for sawing
- telephone, telegraph and similar poles
- unpointed and unsplit piles
- pickets, stakes, poles and props
- round pit-props
- logs for pulping, which may or may not be quarter split
- round logs for manufacturing veneer sheets and so on
- logs for manufacturing matchsticks, woodware and so on
- tree stumps and roots of special woods and certain growths, such as those used for making veneers or smoking pipes

Roughly trimmed wood which is used for making walking-sticks, umbrellas, tool handles and similar products **isn't** classified under heading code **4403**. Instead it's classified under heading code **4404**.

Rough wood treated with paint, stains, creosote or other preservatives is classified under subheading code **440311** (coniferous) or **440312** (non-coniferous). Wood may be injected or impregnated to preserve it, to make it more durable, to make it fire resistant and to protect it from shrinking. The process may involve the wood being soaked in open vats of hot liquid for a long period and then left in the liquid until it cools. Alternatively the wood can be treated in an autoclave, in a vacuum or under pressure. Treatment products include creosote, dinitrophenols and dinitrocresols.

Poles made of coniferous wood are often treated in this way and, to be classified under subheading code **440311**, they must be at least 6 meters long but no longer than 18 meters. Their circumference at the butt end must be at least 45 centimetres but mustn't be greater than 90 centimetres.

Roughly squared wood is a tree trunk - or a section of a tree trunk - that has had its round surfaces reduced to flat surfaces by an axe, adze or by coarse sawing to form wood that has a roughly rectangular - including square - cross-section. Roughly squared wood is classified under heading code **4403**.

Heading code **4403** also includes

- half-squared wood - this is wood that has been prepared on two opposite faces only, ready to be cut at a sawmill for further use as roofing timber
- certain timbers - such as teak - that have been split by wedges or hewn into baulks along the grain

However, wood cut into the form of railway or tramway sleepers - cross-ties - isn't classified under heading code **4403**. Instead, it's classified under heading code **4406**. Wood cut into the form of planks, beams and so on **isn't** classified under heading code **4403** either. Instead, it's classified under heading codes **4407** and **4418**.

Classifying lightly worked wood, wood wool and wood flour

Lightly worked wood is wood that has been worked a little more than rough wood. It's classified under heading code **4404** and includes

- **hoopwood lengths** are split rods of willow, hazel, birch, and so on, which may have the bark still on or may be roughly shaved. Hoopwood is used for manufacturing items like barrel hoops and hurdles and it's usually bundled or coiled
- **split poles** are stems or branches of trees that are split along their length. They're usually used as supports in horticulture and agriculture, for fencing or - in some cases - for ceiling or roofing laths.

- **pointed piles, pickets and stakes** are round or split poles that are pointed at the ends and may or may not be peeled or impregnated with preservative. They're not sawn lengthwise. This category includes fence posts.
- **wooden sticks** are of a length and thickness that are clearly suitable for manufacturing products like walking sticks, whips, golf-club shafts, handles for tools, umbrellas, besoms and so on.
- **chipwood** is normally produced from one of the common softer woods and is used to manufacture sheets and boards
- **wood shavings** are usually beech or hazel and look like coiled chipwood. They're mainly used in vinegar manufacturing or for clarifying liquids. The difference between wood shavings classified under heading code **4404** and waste shavings that are classified under heading code **4401** is that wood shavings have a uniform thickness, width and length and are evenly coiled.

Blanks for brush bodies and for boot or shoe lasts **aren't** classified under heading code **4404**. Instead, they're classified under heading code **4417**.

Wood wool is made from fine slivers of wood that are curled or twisted to form a tangled mass. The slivers are a regular size and thickness and are of considerable length. Wood wool is made from coniferous wood and is presented in pressed bales. It's classified under heading code **4405**.

Wood flour is a powder that's made by grinding sawdust, shavings or other wood waste. It can also be obtained by sifting sawdust, of which 8 per cent or less of its weight is retained by a sieve that has a mesh size of 0.63 millimetres. Wood flour is classified under heading code **4405** and is mainly used in particle board and linoleum manufacturing.

Sleepers and sawn or chipped wood

Railway and tramway sleepers - or cross-ties - are lengths of unplaned wood commonly used to support railway and tramway tracks. They're classified under heading code **4406**. This heading code also includes switch ties, which are longer, wider and thicker than sleepers.

The edges of sleepers and switch ties may be roughly chamfered and may have holes or seatings for fixing the rails or chairs. Sleepers and switch ties may also be strengthened at the ends by staples, nails, bolts or steel strips to prevent them from splitting.

Sleepers and switch ties that have been impregnated with creosote or other preservatives are classified under subheading code **440691** (coniferous) or **440692** (non-coniferous). For classification purposes, 'impregnated' means **only** that they have been treated with creosote or other preservatives for their long-term preservation. It **doesn't** include sleepers and switch ties that have been treated with fungicide or insecticide to protect them from fungi or parasites during shipment or storage. These are considered to be 'not impregnated' and are classified under subheading code **440611** (coniferous) or **440612** (non-coniferous).

Sawn or chipped wood is simply prepared timber that has been sawn or chipped along the grain or cut by slicing or peeling. It can be any length but must be thicker than 6 millimetres. It may or may not be planed, sanded or finger-jointed. Sawn or chipped wood is classified under heading code **4407**. Some examples of this type of timber are

- sawn lengths of various sizes
- beams
- planks
- fitches
- boards
- laths

Sheets of sliced or peeled - rotary cut - wood are also included.

Note that for classification purposes the term 'planed' **doesn't** cover dressed timber that has been planed to remove bumps and some of the rough saw marks - sometimes referred to as having been 'hit or missed'. Timber that's dressed in this way should be classified within the correct subheading code beyond 'Planed' as 'Other'.

Complete sets of boards that are intended for making packing cases or crates - with or without accessories such as corner or foot reinforcements - **aren't** classified under subheading code **4407**. Instead, they're classified under heading code **4415**.

Wood sheets for veneering and plywood, boards and planks

Wood sheets that are used for **veneering** and for making **plywood** or similar laminated wood are classified under heading code **4408**. To be classified under this heading code, these sheets mustn't be thicker than 6 millimetres. But they can be spliced, taped, stitched or glued together edge to edge to make larger sheets for use in plywood and similar laminated wood. Sheets may also be

- planed
- sanded
- end-jointed
- finger-jointed, possibly in a zig-zag pattern

Sheets for veneering may also be produced by slicing blocks of laminated wood - as a substitute for veneer sheets made by the traditional method.

The classification of sheets for plywood isn't affected if a defect has been patched with paper, plastic or wood.

Boards and planks and other wood that's continuously shaped along any of its edges or faces - either to make assembly easier or to create contours - is classified under heading code **4409**. 'Continuously shaped' timber may be tongued and grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded and similarly shaped. It may also be planed, sanded or finger-jointed and includes

- wood and rounded wood for pegs
- beadings and mouldings, including moulded skirting and other moulded boards
- strips and friezes for parquet flooring that are continuously shaped

Moulded wood built up by superimposing a mould onto another piece of moulded or unmoulded wood **isn't** classified under heading code **4409**. Instead, it's classified under heading codes **4418** or **4421**.

Strips and friezes that haven't been worked beyond planing, sanding or end-jointing **aren't** classified under heading code **4409** either. Instead, they're classified under heading codes **4407** and **4408**.

The following are also not classified under heading code **4409**

- plywood or veneered strips and friezes. These are classified under heading code **4412**.
- strips of plywood or veneered wood for parquet flooring. These are classified under heading code **4412**.
- planed or other worked boards presented in sets as box boards. These are classified under heading code **4415**.
- wood that has been mortised, tenoned, dovetailed or similarly worked at the ends. Also wood assembled into panels, such as carpentry, joinery and parquet flooring panels. These are all classified under heading code **4418**.
- panels that are made up of laths of roughly sawn wood, assembled with glue for transportation or for working on later. These are classified under heading code **4421**.
- wood that has been bronzed or had metal leaf added. This is generally classified under heading code **4421**.

Particle board, oriented strand board and similar, fibreboard

Particle board, oriented strand board (OSB) and similar boards such as waferboard are classified under heading code **4410**.

Particle board, commonly known as chipboard, is a flat product that's manufactured in various sizes by pressing or extrusion. It's classified under subheading code **441011** and is generally made from

- wood chips or particles resulting from the reduction of round wood
- wood residues
- fragments of wood or other ligneous materials such as bagasse, bamboo, cereal straw and flax

These materials are agglomerated by a resin or other organic binder to form the particle board.

Particle board is usually sanded and may be impregnated with one or more substances to provide waterproofing, resistance to rot, insect attack, fire or the spread of flame, chemicals and so on. Extruded particle board may have holes running internally from end to end.

Veneered particle board - with or without holes running internally from end to end - **isn't** classified under heading code **4410**. Instead, it's classified under heading code **4412**.

OSB evolved from waferboard. OSB is different from waferboard in that the wood strands are oriented and not randomly placed. Both are engineered from strands, flakes or wafers sliced from small diameter, round wood logs and bonded with an exterior-type binder under heat and pressure. OSB is classified under subheading code **441012**.

Waferboard is a structural panel board made from large, thin wafers of wood or other ligneous material. The wafers look like pieces of veneer and are coated with waterproof glue and bonded together under heat and pressure. Waferboard is classified under subheading code **441090**.

Heading code **4410** also includes

- particle board and similar wood board that's covered with plastics, paint, paper, textile materials or metal
- particle board and laminated panels made up of several particle boards covered on one or both faces with fibreboard
- laminated panels consisting of several particle boards and several fibreboards assembled in any order

Cellular wood panels that have particle board on both faces **aren't** classified under heading code **4410**. Instead, they're classified under heading code **4418**.

Fibreboard is made from wood and other ligneous materials and may or may not be bonded with a resin or other organic substance. Fibreboard can be shaped - for example curved, corrugated or perforated - and cut or formed to shapes other than square or rectangular. It may also be

- surfaced
- edge worked
- coated or covered with textile, plastics, paint, paper or metal

For classification purposes, sanding is not considered to be a mechanical working.

Fibreboard is classified under heading code **4411** and may be high, medium or low density.

Fibreboard obtained by the "**dry production process**" includes in particular **medium density fibreboard (MDF)** which is manufactured in a process in which additional thermosetting resins are added to the dried wood fibres in order to assist the bonding process in the press. The density generally ranges from 0.45 g/cm³ to 1 g/cm³. In the unworked state it has two smooth surfaces. Medium density fibreboard of a density exceeding 0.8 g/cm³ is sometimes also referred to by the trade as "**high density fibreboard (HDF)**".

MDF is classified under subheading code **441112** to **441114** depending on the thickness.

Fibreboard obtained by the "**wet production process**", (hardboard, medium board or softboard) is also covered by this heading - (subheading **441192** to **441194** depending on the density).

In its unworked state hardboard has one smooth and one rough surface. But it can have two smooth surfaces created by a special surface treatment.

Heading code **4411** also includes door facings made of fibreboard with a density exceeding 0.8g/cm³ that are rimed and moulded to the shape and style of a traditional panel door.

Plywood, veneered panels and densified wood

Plywood, veneered panels and similar laminated wood products are classified under heading code **4412**. These products may be worked to form shapes - for example curved, corrugated or perforated - and cut or formed to shapes other than square or rectangular. They may also be

- surfaced
- edge worked
- coated or covered with textile, plastics, paint, paper or metal

Plywood that's made from coniferous species often has defects - or hollows - on the outer ply that have been repaired with wood inlays or plastic filler compounds during the manufacturing process. These materials aren't considered to be additional substances and don't affect the classification of plywood under heading code **4412**.

Plywood may be unsanded or further prepared by sanding. The term 'unsanded' includes 'touch-sanded', which is the process of smoothing irregularities on the outer ply caused by patching, plugging or filling.

The types of product that are classified under heading code **4412** include

- blockboard
- laminboard
- battenboard

They also include

- plywood or veneered panels, used as flooring panels and sometimes referred to as 'parquet flooring' - these panels have a thin veneer of wood fixed to the surface to make them look like flooring panels made up of parquet strips
- laminated wooden panels for doors - known as 'door blanks' - that have a blockboard type core. The exposed edges of the core may be made up of pieces of wood known as 'lippings' and the edges may also be veneered. These panels may have been further worked, for example by adding hinges or other door furniture.

Densified wood is classified under heading code **4413**. It may be in the form of blocks, plates, strips and profile shapes and is most commonly beech, hornbeam, robinia and poplar.

Densification can be done at the same time as impregnation by gluing very thin sheets of wood - usually beech - with thermosetting plastics under heavy pressure at a high temperature, so that the wood is deeply impregnated and compressed as well as bonded.

Frames, tools and kitchenware

Wooden **frames** for paintings, photographs, mirrors and similar objects are classified under heading code 4414. They may be any shape or size and either cut in one piece from a solid block of wood or built up from beadings or mouldings. Frames may also be made of inlaid wood or marquetry and be fitted with backs, supports and plain glass.

Wooden **tools**, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and shoe trees are all classified under heading code **4417**. This heading code also includes paint brush handles, shaving brush handles and so on.

The following wood items **aren't** classified under heading code **4417**:

- wood that's only roughly trimmed or rounded for making tool handles - these are classified under heading code **4404**;
- wood that has only been sawn into blocks or other forms ready to be made into articles classified under heading code **4417**, but not yet shaped to the stage of blanks - these are classified under heading code **4407**;
- wooden handles for table knives, spoons and forks - these are classified under heading code **4421**.

Kitchenware and tableware made of wood is classified under heading code **4419** and includes only functional items, like

- spoons
- forks
- salad servers
- platters, bowls and serving dishes
- rolling pins
- butter patters
- pestles
- trays
- bread boards
- plate racks

Ornamental items and furniture aren't covered. Also, wooden parts of tableware and kitchenware that aren't made solely from wood **aren't** classified under heading code **4412**. Instead, they're classified under heading code **4421**.

Cases, casks, caskets and wooden ornaments

Wooden **packing cases, boxes, crates, drums** and similar containers are classified under heading code 4415. These items may be simply nailed together, dovetailed or jointed in some other way. They may be fitted with hinges, handles, fasteners, feet or corner pieces and lined with a material like metal or paper. Previously used containers that can be used again are classified under heading code **4415** too.

The following items are also classified under heading code **4415**

- **cable drums** - these are large, empty drums used to hold and transport electric, telephone and similar cables and often have a diameter that's greater than 1 meter
- **load boards** - these are portable platforms onto which a number of goods may be loaded such as platforms, post platforms, collar-type box platforms, side-rail platforms and end-rail platforms
- **Pallets** - these are either load boards with two decks that are separated by bearers or with a single deck that's designed to be handled by a fork-lift truck or pallet truck
- **Box pallets** - these have at least three vertical sides that are fixed, removable or collapsible and are designed to be stacked with a double decked pallet or another box pallet

Complete sets of wooden boards that are unassembled and are intended to be made into packing cases, crates and other containers are classified under subheading code **441510**. These boards may be sawn, sliced or peeled and may be presented in a single consignment. The bottoms, sides, lids and fastenings may or may not be arranged in a series.

Incomplete sets of wooden boards that are intended to be made into packing cases, crates and other containers **aren't** classified under heading code **4415**. Instead they're classified under heading code **4421**.

Wooden casks, **barrels, vats, tubs and other coopers' products and parts - including staves** - are classified under heading code **4416**. This includes casks and barrels that have a body that bulges in the middle and two closed ends. Vats and tubs usually have one closed end and may have a removable lid.

Staves are planed, bent planks that are pared or chamfered at one or both ends. They have a groove that's called a 'croze' designed to help with assembly. Staves may be

- sawn on only one of its main surfaces and not prepared any further
- cylindrically sawn on at least one of its main surfaces and not prepared any further

New casks or barrels that are imported for use in the whisky trade are sometimes prepared for use by adding a few gallons of sweet sherry mixture to each cask. The casks are then left for several months and rolled over periodically. The residue of sherry mixture is removed before shipment.

Ornamental wood and wooden ornaments are classified under heading code **4420**. These include

- wood marquetry and inlaid wood
- caskets and cases for jewellery, cutlery and similar items
- snuff boxes, small boxes that can be carried in a pocket, handbag or on the person, stationery cases, needlework boxes, tobacco jars and sweetmeat boxes
- statuettes and other ornaments
- wooden furniture that isn't covered in Chapter **94**, such as coat or hat racks, clothes brush hangers, ashtrays, letter trays for office use, pen-trays and ink stands

Panels of wood marquetry and inlaid wood are classified under subheading code **442090**. Marquetry generally consists of thin pieces of wood - and possibly other materials, such as base metal, shell and ivory - that are glued to a wooden backboard as decoration.

Builders' joinery and carpentry and miscellaneous wood items

Builders' joinery and carpentry articles are classified under heading code **4418**. They include cellular wood panels, assembled flooring panels, shingles and shakes.

Joinery means builders' fittings like doors, windows, stairs and door and window frames. **Carpentry** means woodwork such as beams, rafters and roof struts that are used for structural purposes or for scaffolding, arch supports and so on. It also includes assembled shuttering for concrete building work and glue laminated timber - or 'glulam'.

A **shingle** is wood sawn lengthwise that's thicker at one end - the butt - and thinner at the other end - the tip. A **shake** is wood that's split to reveal the natural texture of the wood.

Solid laminated wood panels with thick cores are classified under subheading code **441821** or **441829**, provided that they've been further worked so they're clearly only for use as doors and their frames and thresholds. For example, they could have recesses for handles, locks and hinges cut into them. Unworked panels - sometimes known as solid core door blanks - **aren't** classified under this subheading code, even if their edges are veneered. Instead, they're classified under heading code **4412**.

Assembled flooring panels are classified under subheading code **441873** or **441879**. These panels consist of a 'wear layer', made of blocks, strips, friezes and so on, that's assembled on a backing of an appropriate material, like wood, particle board, paper, plastic and cork. Panels for mosaic floors are prefabricated panels made up of a number of separate square or rectangular elements. They may include cabochons, which are uncut, highly polished gemstones. The strips are laid out according to a certain pattern, such as chequered, basket-weave and herringbone.

Shuttering is classified under subheading code **441840**. It's used for all types of concrete construction work, for example for foundations, walls, floors, columns, pillars, props and tunnel sections. Generally, shuttering is made from resinous planks and beams. Plywood panels that are used for shuttering **aren't** classified under this subheading code even if they're coated on one or both sides and are clearly meant to be used as concrete shuttering. Instead, they're classified under heading code **4412**.

Cellular wood panels are also classified under subheading code **441890**.

Miscellaneous wood items are classified under heading code **4421** and include

- wooden articles made by turning or by any other method
- animal housing, like rabbit hutches, hen coops, beehives and kennels
- troughs, theatrical scenery, joiners' benches, ladders, steps, trestles, labels for horticulture, toothpicks, fencing panels, roller blinds, coat hangers, oars, coffins and so on
- incomplete sets of planks that are just parts of wooden packing cases, for example lids
- wooden racks and shelves which may or may not be assembled, provided that they can't be identified as furniture
- garden fencing made of trellis work nailed cross-wise and then stretched out - known as 'accordion system' fencing
- skewers and pointed sticks used for presenting certain foods
- wooden handles for table knives, spoons and forks
- strips of wood that are toothed or slotted on one edge to make book matches
- roller blinds imported in sets, usually consisting of a wooden roller fitted at one end with a metal cap and spring, a metal cap for the other end, two brackets, a wooden lath and a rail and track
- fibreboard toilet seats, which don't have a visible grain and which are commonly coated with an acrylic paint

Wood flooring

There is no single commodity code that covers all types of wood flooring. Instead, classification depends on what it's made of, in some cases how it's made and the type of wood used - solid wood, wood fibre woods, tropical, plastic or wood laminate and so on.

Sheets of sliced or peeled - rotary cut - wood and strips and friezes for parquet flooring are classified under heading code **4407**. This type of wood is not fully prepared and doesn't give the finished appearance of parquet flooring. It hasn't been worked beyond planing, sanding or end-jointing.

Wood that's continuously shaped - for example tongued or grooved - along any of its edges or faces is classified under heading code **4409**.

Flooring with an MDF (medium-density fibreboard) core which is tongued and grooved ('lock system') and a surface of a photographic wood image on paper simulating a parquet panel which has an overlay of melamine resin (varnish) for protection and has a base made of impregnated paper is classified under **4411**.

Strips of plywood or veneered wood for parquet flooring - which may or may not be continuously shaped along any of their edges or faces - are classified under heading code **4412**. This heading code also includes plywood panels or veneered panels that are used as flooring panels and that have a thin veneer of wood fixed to the surface to make them look like flooring panels made up of parquet strips. These may or may not be continuously shaped along any of their edges or faces.

Parquet strips that are assembled into panels or tiles are classified under heading code **4418**.

Non-assembled strips and friezes for parquet flooring - consisting of narrow pieces of board which have been continuously shaped along any of their edges or faces - are classified under heading code **4409**.

Cellular wood panels and assembled parquet panels or tiles - including those consisting of parquet strips assembled on a support of one or more layers of wood - are classified under heading code **4418**.

Characteristics of wood flooring

Solid and veneered wood can be sanded and matures with age. The grade is determined by the number of visible knots, colour variations and other markings that are found in the wood. 'Prime' grades that have few or minor knots and variations are more expensive and less rustic looking than those without a uniform appearance.

Many solid wood floors are supplied factory finished, meaning they've been sanded and sealed before delivery.

Veneered floors are all factory finished and - as they're a combination of hardwood and softwood layers - they're generally more stable than solid wood and less likely to develop gaps between the boards.

Panels and strips of wood flooring are given a tongue and groove construction to eliminate draughts. This makes them stronger and easier to fit, unlike the older style, square-edged planks or blocks.

Original hardwoods such as oak and elm are giving way to cheaper softwood alternatives like pine.

Source: <https://trade.ec.europa.eu/access-to-markets/en/content/classifying-wood>

2.10 CLASSIFYING COMPUTERS AND SOFTWARE

Description

Computers, computer parts and computer software covered in Chapter **84** and Chapter **85** of the European Classification of Goods (CN) may be classified according to:

- their function;
- their design, build and performance;
- whether they have more than one function, including functions unrelated to computers;
- whether they are part of a complete system or an individual separate unit.

This guide will help you classify computers and software correctly.

Classifying complete computers

Items that are classified under heading **8471** as “automatic data processing machines” – computers are machines that must be capable of all the following operations:

- storing the processing programs that run on them and at least the data that’s needed to run a program;
- being freely programmed in accordance with the requirements of the user;
- performing arithmetical computations specified by the user;
- executing, without human intervention, a processing program for which they need to modify their execution by making logical decisions throughout the process.

Note 5a to Chapter **84** defines the term “automatic data processing machine” for the purposes of heading **8471**. Essentially, goods that are classified as computers must be able to use standard operating software and to perform functions like word processing and spreadsheet applications. They must incorporate a hard disk drive.

A computer may take the form of a system made up of several separate units, for example a keyboard, monitor, base unit and so on. With some exceptions, a unit is treated as part of a computer system if it meets all of the following conditions:

- it is of a type solely or principally used in a computer system;
- it can be connected to the central processing unit (CPU) either directly or through one or more other units;
- it can accept or deliver data in a form usable by the system, such as codes or signals.

Keyboards, X–Y coordinate input devices like joysticks and mouse devices, and disk storage units only need to meet the last two conditions.

Desktop and tower systems

Standard desktop and tower systems must have at least:

- a CPU – the base unit or “system box”;
- an input unit – for example a keyboard;
- an output unit – for example a monitor.

They can also include other units like printers and scanners. Built in “extras” such as network cards and television cards are also treated as part of the system. Desktop and tower computer systems are classified under CN code **84714900**.

Servers

Network file servers that have **both** a keyboard and a monitor are, like desktop computer systems, classified under CN code **84714900**.

Network file servers that do not have both a keyboard and a monitor are classified as individual separate units. The base unit itself is classified under CN code **84715000**. If a monitor is present (D-sub 15-pin only – not video), then that would be classified separately under CN code **85285210**, while a keyboard would be classified separately under CN code **84716060**.

Printer servers and firewall systems **are not** treated as computer servers, but as data communication apparatus. They are classified under subheading **851762**.

Small portable computers

These include laptop and notebook computers and personal digital assistants with similar capabilities to laptops. To be classified under CN code **84713000** they must weigh less than 10 kilograms and have at least:

- a CPU;
- a keyboard;
- a display;
- a means of loading programs.

To classify a portable computer correctly, please also refer to the following item descriptions.

Palm-held portables

These are electronic personal organisers that do not usually have a full keyboard. They generally have pre-defined functions like a diary and an address book. They are classified under CN code **85437090**.

Other portable computers

Portable computers that do not meet the above requirements can include touch screen, luggable and industrial computers. There is no maximum weight, but they must include at least the following within the same housing:

- a CPU;
- an input unit;
- an output unit.

A touch screen usually counts as both an input and an output unit.

These types of portable computer are classified under CN code **84714100**.

Classifying separate computing units – monitors, screens and projectors

Output devices such as monitors, screens and computer projectors are classified as separate units if they do not make up part of a complete system like a desktop computer. The subheading code under which they are classified depends mainly on:

- their type – for example cathode ray tube (CRT) or liquid crystal display (LCD);
- their purpose – for computer output only or dual use.

Note that when computer monitors and projectors are separate units, they are never classified under heading code **8471**.

Plasma, LCD and other flat panel display monitors

It is necessary to decide whether an LCD monitor not combined with any other apparatus is classified under CN code **852852**, or as an “other” monitor under CN code **85285900**.

Subheading **852852** covers: monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading **8471**, not being a CRT monitor.

CN code **85285900** covers other monitors than mentioned above.

To decide which CN code applies, an overall assessment of the functions performed by the monitor is necessary as well as their degree of performance. This assessment may take into account features such as aspect ratio, resolution, screen size, etc.

The following Commission Implementing Regulations have classified various monitors in the two subheadings **852852** and **852859**:

- Regulation No 111/2014
- Regulation No 112/2014
- Regulation No 114/2014
- Regulation No 310/2014

Monitors that are not capable of receiving a signal directly from a computer, or cannot receive a signal from a computer at all, are classified under CN code **85285900**.

Commission Implementing Regulation 459/2014 classifies various products as monitors under CN code **85285900**. Products that include a USB interface that is designed purely for e.g. the transfer of media files or for reproducing audio or video from a USB memory stick, etc., will be classified under CN code **85285900**. Please see such products in Annex I, II and IV to the Regulation.

LCD or light-emitting diode (LED) monitors that include a television tuner are classified under CN codes 85287240 or 85287280 as reception apparatus for television respectively.

Cathode ray tube (CRT) Monitors are classified under CN codes **85284200** or **85284900**.

Projectors

Those only capable of directly connecting to and designed for use with an automatic data processing machine of heading **8471** are classified under CN code **85286200**.

Dual purpose projectors can display signals from a computer and also from other devices, such as:

- video and DVD recorders;
- television tuners;
- camcorders.

These types of dual purpose projectors are often known as video projectors. Flat panel projectors using technologies like LCD and digital light processing (DLP) and other types of projector, such as CRT, are classified under subheading **852869**:

- Monochrome apparatus – **85286920**
- Others – **85286980**

LED video wall

These are module screen panels designed for outdoor viewing such as in a sports stadium, entertainment venues, etc. The units comprise several modules made of tiles, each tile contains red, green and blue LED, the panel is presented with a video processor and a signal processor allowing images and video to be displayed. They are classified under CN code **85285299**. However, LED tiles whether or not connected in tiles without a video processor and therefore unable to display a video source directly onto the screen are classified under CN code **85299092**.

LCD video wall

These LCD modules are intended for multiple screen configuration up to eg 5x5 m, are designed for indoor viewing such as video presentation, public information, still or moving image advertising etc. The integrated computer is designed for video processing and control of the network. The LCD modules are classified under CN code **85285291**.

Other types of screen

Electronic whiteboards are classified under CN code **84716070**.

Non-electric projection screens are classified in Chapter **90** under CN code **90106000**.

Classifying computer printers and scanners

Computer printers and scanners are classified as separate units if they do not make up part of a complete computer system. Note that when printers, including multifunctional machines, are separate units, they are never classified under heading **8471**.

Computer printers

All types of printer – laser, inkjet, thermal transfer, ribbon and so on – are classified under CN code **84433210** as long as they are intended as output devices for computers. Other types of printer are classified under CN code **84433900**.

Scanners

Flat-bed and film-type scanners are classified under CN code **84716070**.

Combined printers and scanners

Multifunctional machines that combine a laser printer, scanner, photocopier and sometimes a fax are classified under subheadings **844331**, **844332** or **844339**.

Ink cartridges

Ink cartridges with a print head are classified under CN code **84439910**.

Ink cartridges without a print head are classified in Chapter **39** under CN code **39233010** if they are empty, and in Chapter **32** under heading **3215** if they have been refilled. Cartridges with a "chip" to measure the ink level are also classified under heading **3215**.

Classifying computer keyboards, mouse devices and other computing input devices

Computer input devices, such as keyboards, are classified as separate units if they do not make up part of a complete computer system.

Computer keyboards

Computer keyboards are classified under CN code **84716060**.

X–Y coordinate input devices

Input units like mouse devices, trackballs, graphic tablets and light pens are classified under CN code **84716070**. This CN code includes both standard corded devices and cordless units.

Electronic whiteboards are also input devices and are classified under CN code **84716070**.

Classifying computer hubs, adapters and other network units

Network units include machines for receiving, converting, transmitting and regenerating voice, images or other data. They include various types of switching and routing apparatus. Note that when network apparatus are separate units, they are never classified under heading **8471**.

All of the following items are classified under subheading **851762**:

- modems, including external modems and Integrated Services Digital Network (ISDN) adapters;
- external local area network (LAN) units, including adapters, bridges and hubs;
- wide area network (WAN) units, including gateways and ISDN cards;
- network cards for ethernet, token ring and other network technology.

Wireless fixed access units (Wi-Fi) are also classified under this CN code. These are transmitter/receiver units that enable wireless access to fixed line networks. They can take the form of printed circuit boards or complete units in a housing.

Wireless Global System for Mobile Communication (GSM) and General Packet Radio Service (GPRS) modules

These are transmitter/receiver units that allow remote wireless access to personal digital assistant (PDA) equipment through cellular mobile telephone networks. They are also classified under subheading **851762**.

Cables fitted with connectors

Coaxial cables fitted with connectors are classified under CN code **85442000**.

Cables used to connect modems to telephone sockets are classified under CN code **85444210**.

Data cables and power cables used for voltage not exceeding 1,000 volts are classified under CN code **85444290**.

Classifying computer sound, picture and graphics devices

Webcams and other digital cameras that do not record, save or store images are classified as television cameras under subheading **85258**. They are designed to form images for onward transmission, by line or by radio, to other apparatus.

Other digital cameras

These are cameras that record or save images on a memory card or module, disk, tape or other storage device.

Still image digital cameras with video capture capabilities are classified under subheading **85258** if they meet the following criteria:

- They are capable, using the maximum storage capacity, of recording in a quality at or exceeding 800 x 600 pixels at 23 frames per second, at least 30 minutes in a single sequence of video.
- Some cameras can continuously record video for longer than 30 minutes, but the captured images are recorded in separate files that last less than 30 minutes. Unless the camera is automatically switched off after 30 minutes, the capturing of images in separate files that last less than 30 minutes does not influence the duration of the continuous video recording capability of the camera.

Video cameras – digital camcorders – are classified under subheading **85258** if the files can be transferred to the apparatus from an automatic data-processing machine or another external device via the USB or DV-in interface.

Note that when webcams, digital cameras and digital camcorders are separate units, they are never classified under heading **8471**.

There are several Commission Implementing Regulations relating to cameras:

- Regulation No 876/2014;
- Regulation No 1231/2007 (Items 3 to 5);
- Regulation No 1249/2011.

Speakers

Speakers can be passive or active units. Active units include an amplifier in the housing or cabinet. The CN code under which speakers are classified depends on the number of “drive units” – the actual loudspeaker cones or ribbons – in each cabinet.

Speakers with a single drive unit in each cabinet are classified under CN code **85182100**.

Speakers with more than one drive unit in each cabinet are classified under CN code **85182200**.

Note that when speakers and microphones are separate units, they are never classified under heading **8471**.

MP3 players

MP3 players are classified as sound recording or reproducing apparatus. The CN code under which they are classified depends on whether or not they have a built-in radio or video device.

MP3 players with no radio are classified under CN code **85198100**. Those with a built-in radio are classified under CN code **85271300**. If they can record or play video, they are classified under CN code **85219000** whether they have a radio or not.

Graphics cards

These can be basic 2D graphics adapters, 2D/3D cards or 3D graphics accelerators that work through an existing graphics card, or through a grabbing or editing card. They are classified under CN code **84718000**.

Sound cards

Sound cards on their own are classified under CN code **84718000**.

Television tuner cards

Television PCI tuner card assemblies are classified under CN code **85287111**. Products contained in a housing are considered to have lost their character as electronic assemblies, and are classified under CN code **85287119**.

Classifying other separate computing units

Various other computer units are classified as separate units if they do not make up part of a complete computer system.

Base units

Base units, or “system boxes”, should contain at least a central processing unit (CPU) and main memory. They are classified under CN code **84715000**.

External drives

Central storage units, like Redundant Array of Independent Disks (RAID) systems for networks, can be magnetic disk, tape or optical drives. They are classified under CN code **84717020**.

RAID controllers without drives are classified under CN code **84717098**.

External drives for use with a single computer are classified according to the drive type, as follows:

- optical drives, such as CD, DVD and MO (magneto-optical) drives, are classified under CN code **84717030** whether they are read-only or read and write. (CD drives can retrieve signals from CD-ROMs, audio CDs and photo CDs and include a jack for earphones, a volume control or a start/stop button);
- hard disk drives, including removable disk drives and micro drives, are classified under CN code **84717050**;
- floppy drives, including super floppy, are classified under CN code **84717070**;
- tape drives are classified under CN code **84717080**;
- pen drives – portable USB memory devices – are classified under CN code **85235110**.

CD and DVD duplicators

Standalone machines for bulk copying CD or DVD disks are classified under CN code **85219000**.

Card readers

The following types of card reader are all classified under CN code **84719000**:

- magnetic card readers;
- smart card readers (a smart card is a card which has embedded in it one or more electronic integrated circuits – a microprocessor, random access memory (RAM) or read-only memory (ROM) – in the form of “chips”. It can contain contacts, a magnetic stripe or an embedded antenna, but does not include any other active or passive circuit elements);
- memory card readers, including Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card and PC Card.

Global Positioning System (GPS) Modules

These units provide a position determining function to devices like personal digital assistants (PDAs) and laptops by means of a cable or wireless connection. They are classified under CN code **85269120** if they are in the form of an assembly, or under CN code **85269180**.

External USB hubs

These are classified under subheading **851762**.

Dongles

Dongles are USB interface devices that provide a means of communicating (Bluetooth or WI-FI) with a computer. Dongles are classified under subheading **851762**.

Hardware encryption devices connected to a computer via USB interface for deactivation of software or to protect the data in the computer are classified under CN code **84718000**.

Encryption security devices

These are access code generators that allow users to log on to a network remotely. They cannot be connected directly to a computer. Encryption security devices are classified under CN code **85437090**.

Classifying internal upgrades and parts

Many computer parts and accessories are classified under heading **8473**. However, some items are treated as complete units, not parts, and classified under other headings.

Parts

The following items are classified as parts rather than as complete units under heading **8473**.

Central processing units (CPUs) are made up of two or more electronic integrated circuits. They may come packaged with certain other components, usually a heatsink and sometimes a cooling fan. Some examples include processors. They are classified under CN code **84733020**.

CPU heatsinks on their own are classified under CN code **84733080**.

Motherboards that are not fully populated with CPU and random access memory (RAM) are treated as electronic parts and classified under CN code **84733020**.

Computer casings with or without a power supply are classified under CN code **84733080**.

Barebone units usually consist of a computer case, a motherboard and a power supply. They are classified under CN code **84733080**.

Memory modules designed for use only, or mainly, with computers and computer units that are classified under heading **8471** are classified under heading **8473**. Memory modules for use only, or mainly, with apparatus that are classified under a different heading are classified as part of the apparatus. Memory modules designed for use with a range of apparatus are classified under heading **8548**.

Standard dynamic random access memory (DRAM) and modules of metal oxide semiconductor (MOS) technology, like single in-line memory module (SIMM) and dual in-line memory module (DIMM), are classified under CN code **84733020**.

Other standard memory modules, including non-volatile types like static random access memory (SRAM) modules, are classified under CN code **84733020**.

Complete units

The following items are classified as complete units rather than as parts under various different CN codes.

Power supply units (PSUs) that are specially made and suitable for use with computer units like base systems or printers are classified under CN code **85044030**.

Combined CPU fan and heatsink units for personal computers are classified under CN code **84145915**.

Motherboards that are **complete** with a CPU and RAM are treated as a complete computer base unit and classified under CN code **84715000**.

Internal drives are classified according to the drive type, as follows:

- optical drives, like CD, DVD and MO, are classified under CN code **84717030** whether they are read-only or read and write;
- hard disk drives, including removable disk drives, are classified under CN code **84717050**;
- card readers for semiconductor media are classified under CN code **84717098**;
- floppy drives, including super floppy, are classified under CN code **84717070**;
- tape drives are classified under CN code **84717080**.

Other expansion cards are also classified as complete units rather than as parts. The following expansion cards are all classified under CN code **84719000**:

- input/output (I/O) cards;
- serial and parallel port cards;
- USB cards and adapters;
- SCSI (Small computer system interface) and IDE (Integrated Drive Electronics) controller cards.

Various other types of computer expansion card are also classified under this CN code.

Memory modules designed to be used with apparatus other than computers and computer units classified under heading **8471** are classified under subheading **854800**.

Machines with a specific function that are not computers

A “computer part” is an integral component of a computer. Various computer parts are classified as separate units if they do not make up part of a complete computer system.

A “computer accessory” gives a computer an additional function, but is not an integral component. It is an interchangeable part or device that is designed to adapt a machine to:

- do a particular operation;
- perform a particular service;
- increase its range of operations.

Classifying computer parts

Note 2 to Section **XVI** sets out the legal basis for classifying (computer) parts.

Many integral computer parts are classified under heading **8473**.

A part that is an integral part of a computer, but is specifically covered by a heading in Chapter **84** or Chapter **85**, is classified under that heading. For example, because coaxial cable is specifically covered by heading **8544**, it is classified under this heading and not as a computer part under heading **8473**. However, there are certain headings to which this rule does not apply because they are designated parts headings. They are listed in Note 2a to Section **XVI** and are:

- **8409**
- **8431**
- **8448**
- **8466**
- **8473**
- **8487**
- **8503**
- **8522**
- **8529**
- **8538**
- **8548**

Some parts are suitable for use solely or principally with a particular kind of machine or with a number of machines classified under the same heading, but are not specifically covered by a heading in Chapter **84** or Chapter **85**. These are classified either under one of the headings listed above or under the same heading as the machine or machines that they are suitable for.

Parts that are equally suitable for use solely or principally with goods classified under heading **8517**, and under heading **8525** to **8528**, are always classified under heading **8517**. This rule is set out in Note 2b to Section **XVI**.

Any other parts that are suitable for use with a number of machines classified under different headings are classified, as appropriate, under one of the following headings:

- **8409**
- **8431**
- **8448**
- **8466**
- **8473**
- **8503**
- **8522**
- **8529**
- **8538**

If none of the above heading codes is suitable, they are classified under heading **8487** or **8548**. This rule is set out in Note 2c to Section **XVI**.

Classifying computer accessories

Many computer accessories are classified under heading **8473**, which deals specifically with parts and accessories for machines that include computers. Only a few headings in Chapter **84** and Chapter **85** cover computer accessories. If the item, or items, for which the accessories are intended is classified under a heading that does not cover accessories, then the accessories themselves are classified elsewhere in the Tariff according to their function or constituent material.

Classifying software

Software classification depends on the media on which it has been recorded and the nature of the software. Media include:

- CD, DVD, Laserdisc, Minidisc and other laser-read disks. Even though there are differences in the manufacturing and recording or writing processes, these are all designed to be read by some kind of laser system once recorded.
- Floppy disk.
- Magnetic tape.
- Magnetic stripe cards.
- Memory cards.
- Cartridges for video games consoles.

For the purposes of Tariff classification, software categories include:

- programs and data;
- sound recordings;
- computer games;
- films, pictures and image files;
- games for video games consoles.

Programs and data

These include word processing programs, spreadsheets, desktop publishing programs, painting or drawing programs, route planners, encyclopaedia, business or phone directories, catalogues, device drivers, system boot-disks and backup disks. Programs and data are classified according to the media they are recorded on. If they are recorded on:

- CD, Laserdisc, Minidisc or other laser-read disks then they're classified under CN code **85234920**,
- DVD, then they're classified under CN code **85234910**,
- magnetic tape and floppy disc, then they're classified under CN code **85232919**.

Sound recordings

These include music disks, language courses, wildlife recordings, train enthusiasts' sound bites, talking books and so on. Sound recordings are classified according to the media they are recorded on. If they are recorded on:

- Minidisc, then they're classified under CN code **85232919**;
- any other laser-read disk, for example CD, SACD or DVD, then they are classified under CN codes **85234910** or **85234920**.

Computer games

These include flight simulators, "shoot 'em ups", sports games, car racing games, strategy games and so on for use **only** on an automatic data processing machine (computer). Computer games are classified according to the media they are recorded on. If they are recorded on:

- CD, Laserdisc, Minidisc or other laser-read disk then they're classified under CN code **85234920**;
- floppy disk then they're classified under CN code **85232919**.

Films, pictures and image files

These include movies, videos, photo CDs, clip art collections, photo collections and karaoke disks. Films, pictures and image files are classified according to the media they are recorded on. If they are recorded on:

- DVD, then they are classified under CN code **85234910**;
- any other laser-read disk, then they are classified under CN code **85234920**;
- floppy disk, then they are classified under CN code **85232919**.

Games for video games consoles

These are classified according to the media on which they are recorded. If they are recorded on:

- DVD, then they are classified under CN code **85234910**;
- any other laser-read disk, then they are classified under CN code **85234920**;
- cartridges, then they are classified along with games consoles in Chapter **95** under CN code **95045000**.

Software on memory cards and magnetic stripe cards

Software that is recorded onto a memory card, for example, Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card, PC Card or PCMCIA Card, is classified under CN code **85235200**.

Software that is recorded onto a magnetic stripe card is classified under CN code **85232100**.

Classifying blank media

Blank media include:

- CD, DVD, Minidisc and other laser-read disks;
- flash memory cards;
- magnetic tapes and disks;
- removable hard disks;
- micro drives;
- floppy disks, floppy disk cookie only and super floppy disks.

CD, DVD, Minidisc and other laser-read disks

Blank (unrecorded disks) are classified under subheading **852341**. Depending on the capacity of the disks, they are classified under CN codes **85234110**, **85434130** or **85234190**.

Blank Minidiscs. These use magnetic optical technology for recording and erasing. They have a magnetic layer and are rigid magnetic disks. Blank Minidiscs are classified under CN code **85232915**.

- Other blank magneto-optical disks. These are classified under CN code **85232915**.
- DVD-R disks. The technology of these disks is assumed to be similar to the CD-R disk in that they use laser technology for both reading and writing. DVD-R disks are classified under subheading **852341**.

DVD+RW discs. These use the Phase-change technology for recording and erasing and are classified under subheading **852341**.

Flash memory cards

These cards contain two or more flash memory integrated electronic circuits mounted on a base. There are different types of flash memory card, including Compact Flash, Smart Media, Secure Digital (SD), Multimedia Card (MMC), Memory Stick, XD Picture Card, PC Card and PCMCIA Card. Flash memory cards are classified under CN code **85235110** if unrecorded. Recorded they are classified under CN code **85235190**.

Magnetic tapes and disks

These include compact cassettes, VHS and mini-DV and are classified under CN code **85232915**.

Removable hard disks – disk only, not the complete drive

This type of disk is usually supplied with some software utilities pre-loaded, so it is classified as recorded software under CN code **85238010**.

Micro drives

These are miniature hard disk drives for use in a PC card or similar slot. They are classified under CN code **84717050**.

Floppy disks

These include standard floppy disks, floppy disk cookie only and super floppy disks, for example the LS120 type. They are all classified under CN code **85232915**.

Source: <https://trade.ec.europa.eu/tradehelp/classifying-computers-software>

2.11 CLASSIFICATION OF COVID-19 RELATED GOODS AND PRODUCTS

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes
1	Medical devices	Respirators for intensive and sub-intensive care	ex 90192010
		Medical ventilators (artificial respiration apparatus)	ex 90192020 ex 90192090
		Flow splitters	ex 901920
		Other oxygen therapy apparatus including oxygen tents	ex 90192090
		Extracorporeal membrane oxygenation	ex 90192090
2	Monitors	Multi-parameter monitors, including their portable versions	ex 85285291
			ex 85285299
			ex 85285900
3	Pumps	- Peristaltic pumps for enteral nutrition	ex 90189050
		- Infusion pumps for medicines	ex 90189084
		- Suction pumps	ex 84138100
		Aspiration probes	ex 90189050
4	Tubes	Endotracheal tubes	ex 90189060 ex 90192090
		Sterile tubes	ex 39172110 to ex 39173900
5	Helmets	CPAP/NIV helmets	ex 90192090
6	NIV full-face masks	NIV full-face and oronasal masks	ex 90192090
7	Suction systems/machines	Suction systems	ex 90192090
		Electric suction machines	ex 90192090 ex 90184990 ex 90189084 ex 85437090
8	Humidifiers	Humidifiers	ex 8415
			ex 85098000
			ex 84798997
			ex 90192090
9	Laryngoscopes	Laryngoscopes	ex 90189020
10	Medical consumables	- Intubation kits	ex 901890
		- Laparoscopic scissors	
		Syringes, with or without needles	901831
		Tubular metal needles and needles for sutures	ex 901832
		Needles, catheters, cannulae	ex 901839
		Vascular access kits	ex 90189084
11	Monitoring stations Patient monitoring devices - Electro-diagnostic apparatus	- Central monitoring stations for intensive care	ex 901890
		- Pulse oximeters	ex 90181910
		- Patient monitoring devices	ex 90181910
		- Electro-diagnostic apparatus	ex 90181990
12	Portable ultrasound scanner	Portable ultrasound scanner	ex 90181200
13	Electrocardiographs	Electrocardiographs	ex 90181100
14	Computed tomography systems/ scanners	- Computed tomography systems	ex 902212
			ex 90221400
15	Masks	- Textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. This includes the masks known as N95 Particulate Respirators.	ex 63079010 ex 63079093 ex 63079095
		Paper surgical masks	ex 48189010 ex 48189090
		Gas masks with mechanical parts or replaceable filters for protection against biological agents. Also includes such masks incorporating eye protection or facial shields.	ex 90200010
16	Gloves	Plastic gloves	ex 39262000
		Medical/surgical rubber gloves	40151200

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes
		Other rubber gloves	ex 40151900
		Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	ex 611610
		Textile gloves that are not knitted or crocheted	ex 62160000
17	Face shields	- Disposable and reusable face shields	ex 39262000
		- Plastic face shields (covering more than the eye area)	ex 39269060
18	Glasses/goggles	- Protective glasses/goggles	ex 90049010 ex 90049090
19	Coveralls	Apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber	ex 40159000
		Protective garments	ex 39262000
	- Impermeable gowns – various types – different sizes	Apparel and clothing accessories	ex 48185000
	- Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03).	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	ex 61130010 ex 61130090
		Other garments, knitted or crocheted	ex 6114
		Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun-bonded garments.	ex 621010
		Other protective garments of textiles of rubberised textile fabrics or woven fabrics that are impregnated, coated, covered or laminated (fabrics of headings 59.03, 59.06 or 59.07).	ex 621020 ex 621030 ex 621040 ex 621050
		- Other protective garments	Other protective garments (eg gowns, suits, aprons, overalls) for the protection of the wearer against potentially infectious material (not knitted nor crocheted)
20	Boot covers/overshoes	Boot covers/overshoes	ex 39269097 ex 40169997 ex 48189010 ex 63079098
21	Head caps	Peaked caps	ex 65050030
		Hats and other headgear, hairnets of any material	ex 65050090
		Other headgear, whether or not lined or trimmed	ex 6506
22	Thermometers	Liquid filled thermometer for direct reading	ex 90251120
		Includes standard "Mercury-in-glass" clinical thermometer	ex 90251180
		Digital thermometers, or infrared thermometers for placing on the forehead	ex 90251900
23	Hand washing soap	Soap and organic surface-active products and preparations for toilet use	ex 34011100 ex 34011900
		Soap and organic surface-active products and preparations	ex 34012010
		Soap in other forms	ex 34012090
		Organic surface-active agents (other than soap) -Cationic	ex 34024100
		Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	ex 34013000
24	Wall-mounted hand disinfectant dispenser	Wall-mounted hand disinfectant dispenser	ex 84798997
25	Hydroalcoholic solution in litres	2207 10: undenatured, containing by volume 80% or more ethyl alcohol	ex 22071000

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes
		2207 20: denatured, of any strength	ex 22072000
		2208 90: undenatured, containing by volume less than 80% ethyl alcohol	ex 22089091 ex 22089099
26	3% hydrogen peroxide in litres	Hydrogen peroxide, whether or not solidified with urea	ex 28470000
		Hydrogen peroxide in bulk	
	Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	Hand sanitizer	ex 380894
		Other disinfectant preparations	
27	Emergency trolleys	Carriages for disabled persons (wheelchairs)	ex 87139000
		Stretchers and trolley stretchers for moving patients inside hospitals, clinics	ex 94029000
28	RNA extractors	RNA extractors	ex 902789
29	COVID-19 Test kits/ Instruments and apparatus used in Diagnostic Test	- Coronavirus disease test kits; - Diagnostic reagents based on immunological reactions	ex 38221900
		Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid test.	ex 38221900
		Instruments used in clinical laboratories for In Vitro Diagnosis	ex 90278990
		Sampling kits	ex 901890 ex 902789
		Swab and Viral transport medium set: vial, containing a culture media for the maintenance of a viral sample and a cotton or synthetic material tipped swab to collect the sample put up together	ex 38210000
30	Swabs	Wadding, gauze, bandages, cotton sticks and similar articles	ex 30059010 ex 30059099
31	Equipment for setting up field hospitals	Hospital beds	ex 94029000
		Tents	ex 63062200 ex 63062900
		Plastic Tents	ex 39269097
32	Medicines/Vaccines		
	Medicines	- Hydrogen peroxide presented as a medicament	ex 30039000
		- Paracetamol, - Hydrochloroquine, - Lopinavir/Ritonavir, - Remdesivir	ex 30049000
		- Tocilizumab (unmixed, mixed or put up in measured doses)	ex 30021300 ex 30021400 ex 30021500
	Vaccines	COVID-19 vaccines	30024110
33	Medical, surgical or laboratory sterilizers	Medical, surgical or laboratory sterilizers	ex 84192000
34	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	ex 29051200
35	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	ex 2909
36	Formic acid	Formic acid (and salts of it)	ex 29151100 ex 29151200
37	Salicylic acid	Salicylic acid and its salts	ex 29182100
38	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	63079092
39	Nonwovens, whether or not impregnated, coated, covered or laminated	Nonwovens, whether or not impregnated, coated, covered or laminated	ex 56031110 ex 56039480

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes
	Pads made primarily of non-woven textiles, but further worked	Pads made primarily of non-woven textiles, but further worked into other forms, e.g. hemmed pads or pads assembled into multiple layers, also made-up non-woven pads for hospital beds	ex 63079098
40	Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	Paper bed sheets	ex 481890
41	Laboratory, hygienic or pharmaceutical glassware	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	ex 70171000 ex 70172000 ex 70179000
	Laboratory, hygienic or pharmaceutical articles of plastics	Laboratory, hygienic or pharmaceutical articles of plastics	ex 39269097
42	Flowmeter, Thorpe tube for oxygen 0-15L/min	The Thorpe tube flowmeter is composed of inlet and outlet ports, a regulator, a valve and a clear tapered measuring tube. It is suitable for connection with various medical gas sources, such as centralized system, cylinders, concentrators or compressors. Standard (absolute, non-compensated) and pressure-compensated flowmeter versions, suitable for specific flow ranges.	90268020
			90268080
			90261021
			90261081
43	Colorimetric end tidal CO2 detector	Sizes compatible with child and adult endotracheal tube. Single use.	902789
44	X-Ray film or plates	Flat, Sensitised and unexposed	37011000
		In rolls, Sensitised and unexposed	37021000
45	Decontamination / sanitizing tunnels or chambers	Portable decontamination chambers consisting of a tent fitted with spraying equipment or walk-in or walk-through spraying chambers designed to wash down people in order for decontamination or sterilisation purposes	ex 84248970

Ex: means that the content of the description comes partly from the code which can be found opposite