

19570400

Heading: 0511.99.90

Status: F

Instrument:

Date:

9/10/2009

Change_Date:

9/10/2009

Description:

Reason:

Artificial bone chews or dog chews, being natural beef hide pressure formed into the shape of a bone. They are used by puppies and grown dogs as a chewing aid or toy. Other shapes of beef hide are used for other pets e.g. shapes for birds. The articles are also available in chemically dehaired rawhide.

he Harmonized System Explanatory Notes includes parchment dressed leather in Chapter 41 but available technical information stresses that hides which have not been subjected to an irreversible tanning process which alters the molecular structure are not identifiable as leather. Neither Chapter 41 nor 42 have headings which describe these goods. Chapter 5 is the remaining consideration. The tanning industry identifies the goods as "untanned hide pieces". It is considered the goods are classified to 0511.99.00 as other animal products not elsewhere specified or included.

End of Chapter 5

Number of records for Chapter: 2

Section II - VEGETABLE PRODUCTS

Chapter 7 Edible vegetables and certain roots and tubers

19873500	Heading: 0711.20.00	Status: F
Instrument:	Date: 30/06/2010	Change_Date: 30/06/2010
Description:	Reason:	
Olives shipped in brine, being either whole olives, whole and pitted olives or sliced olives.	Olives shipped in brine, being either whole olives, whole and pitted olives or sliced olives are classifiable to 0711.20.00 provided that they meet the following two criteria.	
	A. The brine salt content is greater than 6%, and	
	B. The olives are not suitable for immediate consumption, or immediate use as an ingredient in other foods, in their imported state.	
	0711.20.00 does not cover olives that meet one or more of the following criteria. Such olives are classified to 2005.70.00.	
	* Olives that have undergone pasteurisation.	
	* Olives stated to be fit for immediate consumption (or words to that effect) on the Certificate of Analysis, Product Analysis Report, manufacturer's specifications or like document.	
	* Olives which have been packed for retail sale, including for sale to food manufacturers for direct incorporation into other foods or food products.	

20350800	Heading: 0714.30.10	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Yams, frozen.	While in some places the terms sweet potato and yam are used interchangeably, they refer to different vegetables. Sweet potatoes are the edible roots of Ipomoea batatas. Yams are tubers of any of various climbing vines of the genus Dioscorea and are unrelated to the both the potato and sweet potato. Yams (Dioscorea spp.) that are fresh, chilled, frozen or dried are classifiable to 0714 and are classified to 0714.30.10 if frozen.	

20351100	Heading: 0714.30.90	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Yams, fresh, chilled or dried.	While in some places the terms sweet potato and yam are used interchangeably, they refer to different vegetables. Sweet potatoes are the edible roots of Ipomoea batatas. Yams are tubers of any of various climbing vines of the genus Dioscorea and are unrelated to the both the potato and sweet potato. Yams (Dioscorea spp.) that are fresh, chilled, frozen or dried are classifiable to 0714 and are classified to 0714.30.90 when fresh, chilled or dried.	

19873600 Heading: 2005.70.00

Status: F

Instrument: Date: 30/06/2010 Change_Date: 30/06/2010

Description: Reason:

Olives in brine, being either whole olives, whole and pitted olives or sliced olives.

Olives in brine, being either whole olives, whole and pitted olives or sliced olives are classifiable to 2005.70.00 when they are ready for consumption and/or have undergone their final preservation method.

These olive include the following.

1. Olives that have undergone pasteurisation.
2. Olives stated to be fit for immediate consumption (or words to that effect) on the Certificate of Analysis, Product Analysis Report, manufacturer's specifications or like document.
3. Olives which have been packed for retail sale, including those that have been for sale to food manufacturers for direct incorporation into other foods or food products.

Olives which have not completed their primary processing, and hence are not in an edible state without further manufacturing processes, can be classified to 0711.20.00 provided that they meet the following two criteria.

* The brine salt content is greater than 6%, and

* the olives are not suitable for immediate consumption, or immediate use as an ingredient in other foods, in their imported state.

End of Chapter 7

Number of records for Chapter: 4

Chapter 9 Coffee, tea, maté and spices

19570800 Heading: 0902.30.00

Status: F

Instrument: Date: 9/10/2009 Change_Date: 9/10/2009

Description: Reason:

Tea bags containing black tea in leaf form.

Terms of heading 0902 apply. Tea bags are merely tea leaves in a bag, not further processed to a preparation of tea included in the terms of heading 2101.

End of Chapter 9

Number of records for Chapter: 1

Chapter 10 Cereals

20351200 Heading: 1008.60.00

Status: F

Instrument: Date: 17/01/2012 Change_Date:

Description: Reason:

Triticale grain being a hybrid of wheat and rye.

As a hybrid of grains of 1001 and 1002, triticale is a grain different from both parents and is classified in its own right in 1008.60.00.

End of Chapter 10

Number of records for Chapter: 1

Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

20351300 Heading: 1202.42.00

Status: F

Instrument: Date: 17/01/2012 Change_Date:

Description: Reason:

Raw blanched peanuts

The blanching process is not part of the process whereby the nuts are prepared for eating, rather it relates to the removal of the skins. As such, it does not form part of the cooking process and accordingly the goods are more specifically described as "ground nuts, not roasted or otherwise cooked" of heading 1202 than "nuts and other edible parts of plants, otherwise prepared or preserved" of heading 2008. (AAT decision Re: Gaganis Bros. Imported Food Wholesalers Pty. Ltd. and Collector of Customs Ref. S90/68 refers). As peanuts are shelled prior to blanching, they fall to 1202.42.00

19571300	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Dried pyrrosia lingua	Reason: Goods are of a kind used in perfumery, or pharmacy, or insecticidal, or fungicidal or similar purposes, therefore complying with the terms of heading 1211. Other similar goods are noted in the inclusions listing of Heading 1211 in Harmonized System Explanatory Notes. This opinion adds to that listing.	
19571200	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Birch bark powder.	Reason: Goods are of a kind used in perfumery, or pharmacy, or insecticidal, or fungicidal or similar purposes, therefore complying with the terms of heading 1211. Other similar goods are noted in the inclusions listing of Heading 1211 in Harmonized System Explanatory Notes. This opinion adds to that listing.	
19571100	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Calendula flowers pulverised into a powdered form.	Reason: Goods are of a kind used in perfumery, or pharmacy, or insecticidal, or fungicidal or similar purposes, therefore complying with the terms of heading 1211. Other similar goods are noted in the inclusions listing of Heading 1211 in Harmonized System Explanatory Notes. This opinion adds to that listing.	
19571400	Heading: 1211.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: 100% pure ground Guarana seed (Paullinia Capuana) put up in edible capsules used as a herbal food supplement.	Reason: Identified as ground guarana seed put up in measured doses for use as a food supplement. Excluded from heading 3004 by Note 1(a) to Chapter 30. The Harmonized System Explanatory Notes clarify that while "the term " medicaments " within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term " pharmacy " has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents)". Guarana is accepted as fitting in the broader definition of "pharmacy" although it is not a recognised therapeutic or prophylactic product.	
End of Chapter 12	Number of records for Chapter: 5	

Section III - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS

Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

20163200	Heading: 1517.90.00	Status: F
Instrument:	Date: 20/06/2011	Change_Date: 20/06/2011
Description:	Reason:	
Microencapsulated animal oils, being powders made by encapsulating droplets of edible oils in an edible coating, such as gelatine. The resulting product has the appearance of a powder, with the fineness dependent on the size of the encapsulated drops. These products are suitable for use as a food ingredient. The product was MEG-3 Powder.	These goods are preparations of oils, not simply oils. These goods are ready for marketing to food manufacturers and hence are a completed preparation. A "preparation" is "something prepared, manufactured or compounded". Whilst not normally used as a food in their own right, these products are used as an ingredient in foods and are safe to eat. Therefore, these are edible products of animal oils. This classification was affirmed by the AAT in Re Pacific Resources International Pty Ltd and Chief Executive Officer of Customs [2011] AATA 285.	

End of Chapter 15	Number of records for Chapter: 1
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Section IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TO

Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

19571500	Heading: 1602.31.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Turkey pies, pasties or similar goods which include turkey as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof .	Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.31.00.	
19571600	Heading: 1602.32.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Chicken pies, pasties or similar goods which includes poultry of the species Gallus domesticus as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof .	Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.32.00.	
19571700	Heading: 1602.39.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Ducks pies, pasties or similar goods which include ducks of Heading 0105 as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof .	Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.39.00.	
19571800	Heading: 1602.49.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Pork or hams pies, pasties or similar goods which include swine meat and/or meat offal as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.	Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.49.00.	
19571900	Heading: 1602.50.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Steak pies, pasties or similar goods which include bovine meat and/or meat offal (e.g. steak & kidney) as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.	Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.50.00.	

Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products

19673100	Heading: 1901.90.00	Status: F
Instrument:	Date: 23/12/2009	Change_Date: 23/12/2009
Description:	Reason:	
Flavoured and sweetened whipped cream, whether or not presented in an aerosol can. Note: this only covers goods which do not contain cocoa or which contain less than 5 % by weight of cocoa calculated on a totally defatted basis. It does not cover ice cream (2105) or cream put up as a beverage (2202 if non-alcoholic).	This covers flavoured whipped cream, for example vanilla flavoured whipped cream. Flavourings are ingredients that are not permitted in the products of 0402, which only allows for sugar or other sweetening matter to be added to milk or cream. 1901 allows for goods based upon goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
19618100	Heading: 1905.90.00	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Pre-baked bread, being bread almost completely cooked but requiring a further few minutes baking before consumption.	The goods are identified as bakers' wares, being bread.	
19572400	Heading: 1905.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Savoury pappadums (or pappadams), being lentil crackers with added flavourings.	The goods are identified as other bakers' wares.	
End of Chapter 19		Number of records for Chapter: 3

Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants

19672600	Heading: 2002.10.00	Status: F
Instrument:	Date: 23/12/2009	Change_Date: 23/12/2009
Description:	Reason:	
Goods which may be labelled 'pizza sauce' but which consists solely of crushed tomatoes and salt or crushed tomatoes, salt and basil. The level of salt and/or basil in the goods covered is to be of a sufficiently low level that they do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being 'tomatoes'.	These goods are used as ingredients in the making up of pizzas, or other manufactured foods. Provided that overall product still has the character of crushed tomatoes, it may still be classified in 2002.10.00. As described in 19672500, the criteria required to enable this classification is that the additional ingredients serve only to highlight, complement but not overwhelm the essential character of the tomatoes. When too much of an optional ingredient or combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes. Highly spiced or flavoured commodities are not covered in 2002.10.00.	

19672200 Heading: 2002.10.00

Status: F

Instrument: Date: 22/12/2009 Change_Date: 23/12/2009

Description: Reason:

Tomato products, being whole tomatoes or tomatoes in pieces, with or without salt, citric acid and/or an incidental quantity of basil, oregano or the like, provided such additions do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being 'tomatoes'.

This precedent is derived from certain findings in the U.S. Court of International Trade case Nestle Refrigerated Food Co v. United States which examined the correct identification of a tomato product designed and used solely as a base for the manufacture of particular pasta sauces by the importer.

The Australian Customs and Border Protection Service agrees with the U.S. court that optional ingredients can be added to the tomatoes without excluding them from heading 2002. The optional ingredients must serve to highlight, complement but not overwhelm the essential character of the tomatoes. When too much of an optional ingredient or combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes. The court found that the addition of a small number of basil leaves did not materially alter the nature of the tomatoes, finding that any basil flavour was incidental to the tomato flavour and that the basil was "not enough to elevate the tomato product to the level of a recognizable sauce." Tomatoes, whole or in pieces, or pureed or similar forms, which are prepared or preserved in accordance with the terms of the heading, remain in 2002 whether or not containing additional ingredients, provided that they do not materially alter the texture, consistency, aroma and flavour of the product.

19672500 Heading: 2002.90.00

Status: F

Instrument: Date: 23/12/2009 Change_Date: 23/12/2009

Description: Reason:

Mashed tomatoes in a bottle, being tomato puree with or without salt, citric acid and/or an incidental quantity of basil, oregano or the like, provided such additions do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being 'tomatoes'.

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19841600 Heading: **2008.19.00**

Status: F

Instrument:

Date: 28/05/2010 Change_Date: 28/05/2010

Description:

Reason:

"Coconut jelly" being either "nata de coco", a food product produced by the bacterial fermentation of coconut water and carrageenan, or similar fermented coconut water products.

This is a preparation that involves fermenting coconut water, the clear liquid found within the seeds of young coconuts, and allowing it to solidify to a jelly like texture before cutting into cubes or strips. It is normally sweetened and usually has added natural or artificial flavours and colourings.

This good is a chewy, translucent, jelly-like product and generally has the appearance of clear chunks immersed in a viscous liquid.

Although it has a jelly-like consistency, it is not a jelly produced by cooking such as the jellies of 2007.

This type of 'coconut jelly' is used for adding to flavoured tea to make 'bubble tea', as an ingredient in both savoury and sweet dishes and as a snack or dessert on its own.

The preparation and additives remove the goods from the scope of Chapter 8.

The good is prepared, sweetened and fermented coconut water and hence it falls to 2008. Additives such as those normally added to coconut jelly, e.g. flavours, colours, stabilisers and preservatives, do not change the essential character of the good from being sweetened prepared and preserved coconut water.

If the product has significant additional ingredients and doubt exists as to whether these change the character of the good to something other than that described here, it is recommended that tariff advice be sought.

The water is part of the seed of the coconut rather than the surrounding fruit.

Classification is to 2008.19.00

19871900 Heading: **2008.19.00**

Status: F

Instrument:

Date: 29/06/2010 Change_Date: 29/06/2010

Description:

Reason:

Coconut (Coconute) Jelly Flesh being boiled coconut pulp, sweetened with sugar. The processing of the pulp results in a hard jelly substance. There may also be added artificial or natural flavourings and a preservative such as potassium sorbate added. The processed pulp is usually imported in sugar syrup but classification remains the same if it is imported without the syrup.

The good is a preparation of coconut pulp being the meat or flesh of the coconut seed.

The coconut pulp is cooked by boiling it. The product is ready to eat when imported and is used as a topping on deserts and in drinks.

Although it has a jelly-like consistency, it is not a fruit jelly as per the jellies of heading 2007, which are made from fruit juices. Neither is it a jam. These products are set by the action of natural or added pectin.

Additives such as flavours, colours and preservatives normally added to the coconut jelly do not change the essential character of the good from being sweetened prepared and preserved coconut meat. If more substantial additions occur that may change the character of the product, then application for a tariff advice is recommended.

The good is coconut meat that is prepared and preserved with sugar and falls to 2008.19.00.

19673200 Heading: **2008.20.00**

Status: F

Instrument:

Date: 23/12/2009 Change_Date: 23/12/2009

Description:

Reason:

Dried pineapple that is prepared by blanching, osmotic dehydration in a sugar syrup, followed by air dehydration

These goods were the subject of a WCO decision which sent them to 2008.20 as they are more than simply a dried fruit and are not a form of sugar preservation specified in 2006 (which covers drained, glaze and crystallised goods).

19670500	Heading: 2008.99.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Salty plum: being salted dried mume fruit, with added sweeteners, and often colouring and flavouring. Mume fruit is often known as "Japanese Plum" or "Japanese Apricot".	Salty plums are a salty snack food. These goods are a processed form of dried fruit that is salted and sweetened (usually using artificial sweeteners). Although sweetened, the taste is often very salty. Various colours and flavours may be added. These goods have been processed further than being simply dried fruit and are classifiable to 2008.99.00	
20110200	Heading: 2008.99.00	Status: F
Instrument:	Date: 14/04/2011	Change_Date: 17/01/2012
Description:	Reason:	
Canned or bottled, uncooked, pasteurised, single-fruit purees, other than those of 2008.20.00 to 2008.80.00.	This heading covers canned or bottled fruit puree which has not been cooked.	
	The Macquarie defines 'pasteurise' as "to swiftly heat (milk, etc.) to a high temperature and then swiftly cool to a low temperature, in order to destroy certain micro-organisms and prevent or arrest fermentation."	
	Pasteurisation is a method for partially sterilising food. Unlike cooking, it does not aim to alter the substance of the food in order to prepare it for eating. Hence pasteurisation in the absence of other cooking does not require a fruit puree to be classified to 2007.	
	Classification is to 2008, and, if made of a single fruit other than those named in 2008.20.00 to 2008.93.00, is classified to 2008.99.00.	
19703400	Heading: 2008.99.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 1/02/2010
Description:	Reason:	
Canned baby corn (maize) of a non-sweet corn variety.	Baby corn is not a particular variety of maize but very young cobs picked before pollination. Thus they may be obtained from a range of maize varieties. Classification of baby corn will vary depending on whether they are sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) or a different variety such as a dent corn or field corn (<i>Zea mays</i> var. <i>indentata</i>) or a flint corn (<i>Zea mays</i> var. <i>indurata</i>).	
	Only sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) is included by Chapter 7 Note 2 as a vegetable. The other varieties of maize are classified in 1005 as cereals. Hence, under Chapter 20 Note 3, only sweet corn can be considered as covered by the word "vegetable" in headings 2001, 2004 and 2005.	
	Canned baby corn from non-sweet corn varieties is classified to 2008.99.00 as other edible parts of plants otherwise prepared or preserved.	
	Note: the vast majority of canned baby corn imported falls to this heading.	

19703500 Heading: **2009.90.00**

Status: F

Instrument: Date: 1/02/2010 Change_Date: 1/02/2010

Description: Reason:

Reconstituted fruit juice where water is added to fruit juice concentrates in either a similar or lesser proportion than would be found in the original juices

Such products are classifiable in this heading whether or not they also contain sugar, other sweetening agents, preservatives, standardising agents (e.g. citric acid or tartaric acid) products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or flavour fixatives (e.g., sorbitol) provided the good still retains the character of juice.

Where the juice content is of only one type of fruit, it will go to the relevant subheading of 2009 e.g. reconstituted orange juice with a Brix value exceeding 20 will be classified in 2009.19.00.

Where the water content significantly exceeds the proportion of water that would normally be found in such juices, and hence the product does not have the character of fruit juice, then classification is under heading 2202. An example of this would be 'natural lemonade' which consists primarily of water (usually carbonated) and sugar and to which either lemon juice or lemon juice concentrate is added to flavour the water. This is a beverage of 2202 as the high proportion of water does not allow it to be identified as sweetened lemon juice or sweetened & reconstituted lemon juice.

End of Chapter 20

Number of records for Chapter: 14

Chapter 21 Miscellaneous edible preparations

19572700 Heading: **2106.10.10**

Status: F

Instrument: Date: 9/10/2009 Change_Date: 9/10/2009

Description: Reason:

Food preparations made primarily from protein concentrates, whey and/or isolated soy (singularly or in combination). Note that this precedent does NOT cover such goods when they contain cocoa - see Precedents 19572200 and 19572300.

This precedent clarifies the classification of food preparations where protein concentrates, whey protein and / or isolated soy protein form the bulk of the ingredients, forming a larger percentage (singularly or together) than the remaining combined ingredients of the good. These preparations may be presented as drinks, powdered drinks, bars or in other form. The may be flavoured (other than by cocoa) and contain various other ingredients for example fructose, lecithin, salt and other food additives. Australian Customs considers that these goods are specifically described by subheading 2106.10, 'Protein concentrates and textured protein substances'. Classification is to tariff item 2106.10.10 vide Interpretative Rules (IRs) 1 and 6.

19740300 Heading: **2106.90.90**

Status: F

Instrument: Date: 1/03/2010 Change_Date: 1/03/2010

Description: Reason:

Multi vitamins/minerals: combinations of a number of different vitamins combined with other substances, such as minerals, fats, sweeteners, flavourings, etc., put up in capsule or tablet form for supplementing the nutritional intake of vitamins and minerals in humans.

The goods are food supplements for the maintenance of general health and well being and therefore are excluded from 3004 by Note 1(a) to Chapter 30. They are also excluded from heading 2936 as the good contains a mix of substances not allowable under Note 1 to Chapter 29. Classification is to 2106 as a food preparation not elsewhere specified or included.

19656900 Heading: 2106.90.90

Status: F

Instrument: Date: 8/12/2009 Change_Date: 8/12/2009

Description:

Reason:

Powdered multi-vitamin and mineral drink concentrate comprising vitamins, minerals, fructose, glucose, citric acid and potassium bicarbonate put up for in packs for retail sale.

Excluded from 3004 by Note 1(a) to Chapter 30.

Excluded from heading 2936 as the good is mixed with substances not allowable under Note 1 to Chapter 29.

Goods are excluded from Chapter 38 by Note 1(b).

Goods are powdered concentrates, not goods of Chapter 22.

Classification is to 2106 as a food preparation not elsewhere specified or included.

End of Chapter 21

Number of records for Chapter: 3

Chapter 22 Beverages, spirits and vinegar

19670600 Heading: 2202.10.00

Status: F

Instrument: Date: 21/12/2009 Change_Date: 21/12/2009

Description:

Reason:

Flavoured water packaged in individual-serve plastic packs designed to be frozen and eaten as a popsicle.

At the time of importation these goods are liquid beverages. They may be consumed in a liquid state or frozen. The packs are sealed and no dilution is required. As they are not frozen upon importation 2105 is not applicable. Classification of these goods is to 2202.10.00.

End of Chapter 22

Number of records for Chapter: 1

Section V - MINERAL PRODUCTS

Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement

20351400	Heading: 2528.00.00	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Colemanite being the ore of calcium borate used to replace boric acid in the manufacture of glass fibres.	Terms of heading 2528 include natural borate minerals as extracted, including concentrates formed in evaporite deposits. Calcium borate is a natural borate and, as colemanite, is found in playa lakes and other evaporite deposits.	

19572900	Heading: 2530.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
This precedent clarifies the meaning of levigated as used in Note 1 to Chapter 25 and has application throughout Chapter 25.	Chapter 25 relates to crude minerals, and Note 1 of Chapter 25 specifies what processes such minerals can undergo whilst still staying within Chapter 25. In the context of mineral processing, levigation refers to processes clearly understood by industry. It can refer to the classification of a material in regard to particle size by determining the rate of settling from a suspension. However, in terms of active processing of minerals, levigation is the separation of fine powder from coarser material by forming a suspension of the fine material in a liquid.	

End of Chapter 25	Number of records for Chapter: 2
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Section VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

19573000	Heading: 2835.26.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Synthetic bone ash that is tricalcium phosphate (Ca ₃ (PO ₄) ₂) in a form which complies with Note 1(a) to Chapter 28.	A bulky, white, amorphous powder that is odorless and tasteless, practically insoluble in water and in alcohol, but soluble in hydrochloric or nitric acid. Synthetically made replacement for natural bone ash.	
	(This classification does not cover natural calcium phosphate - which is excluded from this Chapter and classified to heading 2510)	

End of Chapter 28

Number of records for Chapter: 1

Chapter 29 Organic chemicals

19573100	Heading: 2908.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
2,4,6,-Trinitrophenol (picric acid).	Identified as a nitrated derivative of phenol.	

19573200	Heading: 2921.11.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Distilled oleyldimethylamine, being a surfactant.	Although the goods are identified as a surface active agent, they are excluded from Chapter 34 by Note 1 (b). The goods are an amine function compound that conforms to Note 1(a) to Chapter 29	

19573300	Heading: 2924.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Dimethylol urea in aqueous solution, WITHOUT added perfume, whether or not containing formaldehyde resulting from dissociation of the product, used as a textile dressing.	This is the classification when imported in a form which complies with the requirements of Chapter 29.	
	When imported with added perfume as a preparation of a kind used in the textile industry, classification is to 3809 91 00	

19573400	Heading: 2933.69.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Trimethylol melamine in aqueous solution, WITHOUT added perfume, whether or not containing formaldehyde resulting from dissociation of the product, used as a textile dressing.	This is the classification when imported in a form which complies with the requirements of Chapter 29.	
	When imported with added perfume as a preparation of a kind used in the textile industry, classification is to 3809 91 00	

End of Chapter 29

Number of records for Chapter: 4

Chapter 30 Pharmaceutical products

20351500	Heading: 3002.10.90	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Diagnostic kit for in vitro detection of the HIV virus in human blood sera or plasma by enzyme-linked immunosorbent assay (ELISA). The principal components of the kit are (i) microplate wells coated with purified HIV-I and HIV-II antigens and (ii) a peroxidase conjugate consisting of anti-human IgG and IgM goat antibodies.	Classified to this heading by IR 3(b) as the modified immunological products give the essential character of this diagnostic kit.	
Any existing HIV antibodies in the test sera or plasma specimens introduced into the microplate wells bind to the HIV antigens during a 30-minute incubation period at 40 degrees C. Following washing of the wells with a special washing solution to remove unbound substances, the conjugate is added to the wells and incubation occurs for an additional 30 minutes. Following further washing and drying to remove unbound conjugate, a chromogen solution is added, and a colourgenerating reaction is left to develop at room temperature for 30 minutes, at the end of which time a stopping solution is added.		
The optical density of each well is measured within 30 minutes after the reaction is stopped and serves to indicate whether and how much HIV-specific antibodies occur in the test specimens.		

19573600	Heading: 3005.90.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Temporary artificial skin, being microporous foam sheeting packaged in sealed sterile polyethylene foil envelopes. In this state the goods are soft and pliable, but on drying it becomes firm. The goods are used to treat soft tissue injuries such as infected wounds and burns.	The goods are a cutaneous dressing, similar in kind to the prepared frozen or lyophilised (dried) strips of animal skin tissue, used as temporary dressings for direct application to areas of skin loss, open tissue wounds, surgical infections, etc. They are put up in forms for retail sale for medical purposes.	

End of Chapter 30

Number of records for Chapter: 2

Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations

19574100	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Injectable intracutaneous gels for wrinkle elimination and lip enhancement (including those containing hyaluronic acid)	As clarified in the Harmonized System Explanatory Notes (HSEN) these products are classifiable 3304 - "Beauty or make-up preparations and preparations for the care of the skin (other than medicaments) ...". Note 1(d) to Chapter 30 excludes "Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;". This means that even if goods have pharmaceutical or disinfectant constituents, they can not be classified in Chapter 30 if classifiable in 3304. Wrinkles and beauty (or a perceived lack of it) are not illnesses and therefore the product is not a medicament and is included in 3304. This was also the conclusion of the World Customs Organisation at its 30th Session of the Harmonized System Committee and this meeting led to the specific inclusion of these goods in the HSEN to 3304.	

19573900	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Vitadye lotion, being a product that is used by sufferers of vitiligo. Vitiligo is a condition in which completely white patches develop in the skin. The goods are applied externally to affected bodily areas, and, by chemically reacting with the skin's natural pigment, it will darken the skin over a gradual period of time to match the colour of the unaffected areas around it.	The subject goods do not treat the condition, but are a cosmetic camouflage. The goods are identified as a synthetic suntan lotion.	
19573700	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cosmetics put up in sets for use by young children. The sets the subject of this opinion contain real cosmetics. They may also contain other small items such as a mirror or comb but with the cosmetics being the items which provide the essential character of the set: the set being a 'cosmetic set'.	While the cosmetics may be of low value and are intended for children at play, this does not automatically make these goods toys of Chapter 95. Classification of goods sold as toys must take into account the nature of the goods, any utilitarian value or function, and the impact of terms of headings, legal Notes and the Interpretive Rules. Chapter 33 must also be considered. Heading 3304 covers 'beauty or make-up preparations' within its terms of heading and Chapter 33 Note 3 states that heading 3304 applies to products - "suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use". Section 6, Note 2 states that goods classifiable in heading 3304 - "by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature". These goods are real cosmetics so are both 'make-up preparations' and suitable for use as make-up preparations. They are sold in retail packings for use, by children, as make-up preparations.	
19573800	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Lip balms for care of the skin or providing colour or gloss. Care of the skin includes moisturising, providing sun protection or soothing chapping.	Certain lip ointments are used to treat cold sores, fever blisters etc, and can be identified as a medicament due to the active ingredients included. Lip ointments identified as a medicament are classified to heading 3004. Other lip balms and lip ointments, not containing active ingredients, cannot be identified as medicaments. These types are used as sun blocks, moisturisers etc, and are identified as preparations for the care of the skin and classified to heading 3304.	
19574000	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
A cosmetic make up kit comprising assorted lipsticks, eye shadow of various colours, blush, applicator brush and applicator foam stick and presented in a plastic or cardboard container. This opinion does not cover goods where the container is of a quality or type that it is clearly designed to be used long after the cosmetics are exhausted. This opinion only covers those kits where the container's characteristics clearly indicate it is only intended for use in storing and transporting the cosmetic goods sold in the container.	The goods are identified as a cosmetic kit with the cosmetics of 3304 giving the essential character. At the subheading level, classification to essential character is usually not appropriate where there is a balanced range of lip, eye and skin cosmetics. Classification will normally proceed at the subheading level on the basis of last occurring being 3304.99.00.	

19574400	Heading: 3808.50.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
This precedent clarifies the meaning of insecticide as used in Heading 3808	Insecticide as used in Heading 3808 refers to a substance or preparation for the killing of insects either by direct or indirect means. It ALSO covers substances which operate as repellents or attractants, or which operate to control insect populations in other ways such as by sterilisation or by chemicals which interfere with biochemical and physiological processes in insects. Reference: Chief Executive Officer of Customs v Biocontrol Ltd 2006 FCA 107 (16 February 2006)	
19574600	Heading: 3808.91.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
This precedent clarifies the meaning of insecticide as used in Heading 3808	Insecticide as used in Heading 3808 refers to a substance or preparation for the killing of insects either by direct or indirect means. It ALSO covers substances which operate as repellents or attractants, or which operate to control insect populations in other ways such as by sterilisation or by chemicals which interfere with biochemical and physiological processes in insects. Reference: Chief Executive Officer of Customs v Biocontrol Ltd 2006 FCA 107 (16 February 2006)	
19574700	Heading: 3808.91.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cockroach trap comprising a paperboard sheet covered with both an attractant and a sticky substance but not containing any poison.	The cockroach trap is identified as an insecticide, operating to attract and trap insects.	
	Insecticide as used in Heading 3808 refers to a substance or preparation for the killing of insects either by direct or indirect means. It ALSO covers substances which operate as repellents or attractants, or which operate to control insect populations in other ways such as by sterilisation, by chemicals which interfere with biochemical and physiological processes in insects or by trapping. The Harmonized System Explanatory Notes give as an example fly papers (including those coated with glue not containing poisonous matter).	
19574800	Heading: 3808.91.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Flea collars, being collars for dogs and cats, impregnated with an insecticide that does not contain any of the substances specified in Chapter 38 Subheading Note 1.	A flea collar is identified as being an insecticidal device made in the form of a collar. The insecticide is considered to provide the essential character of the good. The collar is a form for retail sale. As these goods are classifiable to 3808 by reason of being put up in measured doses or for retail sale, and are not goods to which Note 1 of Section VI applies, Note 2 to Section VI applies and the goods are to be classified in 3808 and in no other heading of the Nomenclature. Only those collars where the insecticide does not contain goods specified in Chapter 38 Subheading Note 1 can be classified to 3808.91.90. Care should be taken to ensure that the active ingredient is not listed under a common name or synonym of a listed chemical.	
19574900	Heading: 3808.92.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Grape guards or sulphur pads (so called), being paper envelopes containing compartments (cells) of anhydrous sodium disulphite, an unstable salt which releases sulphur dioxide (gas). The goods are designed to prevent fungal disease such as Botrytis rot in bunches of table grapes during storage and transport.	Identified as a fungicide. As these goods are classifiable to 3808 by reason of being put up in measured doses or for retail sale, and are not goods to which Note 1 of Section VI applies, Note 2 to Section VI applies and the goods are to be classified in 3808 and in no other heading of the Nomenclature.	

19575000	Heading: 3808.94.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Absorbent powder, used to absorb and sterilise blood and body fluid spillages such as urine or vomit on floors and hard surfaces. The powder contains polyacrylate and cellulose fibres as fluid absorbing gelling and binding agents, 0.5% sodium citrate to keep blood spillages liquid to facilitate effective sterilisation and absorption and 10% w/w available chlorine as a sterilising agent. The powder is put up in 150g bottles and can absorb up to 10 times its own weight. Powder is sprinkled over a spillage, forming a solidified mixture, and left for 10 minutes to ensure complete sterilisation.	Identified as a disinfectant and classified to subheading 3808.40. The goods are put up for retail sale and intended to destroy pathogenic germs. As these goods are classifiable to 3808 by reason of being put up in measured doses or for retail sale, and are not goods to which Note 1 of Section VI applies, Note 2 to Section VI applies and the goods are to be classified in 3808 and in no other heading of the Nomenclature.	
19575500	Heading: 3808.94.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Disinfectant based on bromine used to sanitize spa pools. The disinfectant is in the form of sticks that are housed in a container that has adjustable outlets. The outlets may be closed, partially opened or fully opened, depending on the bromine level of the pool. When the disinfectant sticks have been used up, the container may be unscrewed and new sticks may be inserted. The replacement sticks may be bought without the adjustable container.	The goods are identified as being a chemical disinfectant that is put up for retail sale. As these goods are classifiable to 3808 by reason of being put up in measured doses or for retail sale, and are not goods to which Note 1 of Section VI applies, Note 2 to Section VI applies and the goods are to be classified in 3808 and in no other heading of the Nomenclature.	
19575100	Heading: 3808.94.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Brominating tablets for use in spas and hot tubs imported in bulk drums for repacking for retail sale.	<p>Whilst the tablets are not for retail sale as imported, i.e. they require repacking, they can however be classified to this heading on the basis that they are put up in forms for retail sale. The goods are in such a form, being measured doses in tablet form, that there can be no doubt that they will normally be sold by retail once repacked.</p> <p>As these goods are classifiable to 3808 by reason of being put up in measured doses or for retail sale, and are not goods to which Note 1 of Section VI applies, Note 2 to Section VI applies and the goods are to be classified in 3808 and in no other heading of the Nomenclature.</p> <p>Whilst the tablets may have some fungicide properties, they are primarily a disinfectant.</p>	
19575600	Heading: 3808.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Acaricide (miticide), being a control chemical for house dust mites, having a basis of benzyl benzoate and put up for retail sale as a 'miticide'.	Mites are minute animals of the Acarina order, are related to spiders, ticks and scorpions and are of the Arachnida class. Insects are of the Insecta class. Identified as a similar product to those of the heading, put up for retail sale, and classified to subheading 3808.90.	

19576200	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Fabric relaxant in a pressurised spray can, for spraying on clothing or fabric to remove creases or wrinkles. Chemical constituents are as follows: propellant type propane and isobutane, silicone glycol copolymer surfactant, ethanol, dimethyl diammonium c	Identified as a preparation of a kind used in the textile industry not elsewhere specified or included.	
19575700	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Mixtures of addition compounds of low molecular weight presenting various degrees of methylolisation, sometimes containing free formaldehyde and whether or not etherified (such as: monomethylol and dimethylol ureas; trimethylol and pentamethylol melamines; dimethylol ethyleneurea and etherified polymethylol melamine), used as textile dressings	A preparation of a kind used in the textile industry, not elsewhere specified or included.	
19575800	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Dimethylol urea in aqueous solution, WITH ADDED PERFUME, whether or not containing formaldehyde resulting from dissociation of the product, used as a textile dressing.	A preparation of a kind used in the textile industry, not elsewhere specified or included. When without perfume and complying to the requirements of Chapter 29, classification is to 2924.19.00	
19575900	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Mixtures of two diazonium salts diluted to standard strength by the addition of sodium sulphate and sodium chloride, and producing, with a coupler, on certain textile fibres, an insoluble dye the shade of which would be unobtainable with a single di-azonium salt.	A preparation of a kind used in the textile industry, not elsewhere specified or included.	
19576000	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Trimethylol melamine in aqueous solution, WITH ADDED PERFUME, whether or not containing formaldehyde resulting from dissociation of the product, used as a textile dressing.	A preparation of a kind used in the textile industry, not elsewhere specified or included. When without perfume and complying to the requirements of Chapter 29, classification is to 2933.69.00	
19576100	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Hansa flame retardant for textiles.	Identified as a flame retardant preparation based on phosphorous, of a kind used in the textile industry, not elsewhere specified or included.	

19670700

Heading: 3822.00.50

Status: F

Instrument:

Date:

21/12/2009

Change_Date:

21/12/2009

Description:

Reason:

Certified Reference Material (CRM) consisting of, or produced from, any of the following: human blood; animal blood; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines; toxins; cultures of micro-organisms and similar products.

A Certified Reference Material (CRM) has one or more values certified by a technically valid procedure and accompanied by a certificate issued by a certifying body. The certificate indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes

NOTE: The term "Standard Reference Material" (SRM) is the name of a Certified Reference Material which been certified and distributed by the National Institute of Standards and Technology (NIST) a non-regulatory federal agency within the U.S. Department of Commerce.

Where products that would otherwise be classifiable to 3002 meet the requirements laid out in Chapter 38 Note 2(A) then classification must be to heading 3822.

End of Chapter 38

Number of records for Chapter: 17

Section VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Chapter 39 Plastics and articles thereof

19576300	Heading: 3917.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Sausage casings of hardened protein or of cellulosic materials. They are used as casing for fresh frying sausages, frankfurters, devon sausage, salami and like sausage products.	Note 8 to Chapter 39 states that "Tubes, pipes and hoses" of 3917 also includes sausage casings and other lay-flat tubing.	
19873700	Heading: 3923.90.00	Status: F
Instrument:	Date: 30/06/2010	Change_Date: 30/06/2010
Description:	Reason:	
Plastic tubular containers with one end threaded and secured with a screw type cap and the other end left open. The outer surface of the plastic tube bears printing that gives such information as brand names, ingredients, properties etc.	These containers are used for packing goods, such as cosmetic preparations, for retail sale and fall to 3923.90.00.	
These containers are intended to be filled with a product, for example shampoo, and then the open end will be sealed with clamps, using a thermal process	This reflects the classification decision taken by the World Customs Organization.	
19670800	Heading: 3923.90.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Plastic hangers being solely or principally for use in the in-store conveyance and packaging of garments and garment accessories.	These hangers are principally designed for the moving of garments in a retail environment and acting as a form of packing that allows the goods to be stored and displayed on racks. They may be imported separately or they may be imported with garments on the hangers.	
Indications that they are intended for conveyance and packaging as their sole or principle purpose may include such features as:	They may also have features that allow for the display of information (e.g. sizing tags) or for limited advertising (e.g. brand markings permanently marked on the hangers). However, it is considered that these are secondary to the principle use as articles for the conveying or packing of goods. They are not of the type that would normally be used as household hangers.	
* the incorporation of sizing indicators such as colour coded tags;	The list of features given in the description is indicative of the type of features that may show that the hangers are goods of 3923.	
* the presence of brand or store labelling printed, moulded or otherwise permanently incorporated into the hangers;	This classification does not apply to hangers that are designed to be used in the post-retail environment, particularly households, for the hanging of garments which are classifiable in 3924.90.00.	
* sizing and design particular to a type of garment not normally hung in the household, e.g. underwear; or		
* flimsy or low-value construction and intended to be discarded, recycled or for limited reuse.		

19928500 Heading: 3924.90.00

Status: F

Instrument: Date: 26/08/2010 Change_Date: 26/08/2010

Description: Reason:

Plastic drinking bottles of the types usually called "sports bottles" and are designed specifically for repetitive filling and re-use and are intended for sale to the ultimate purchaser as empty bottles. These bottles usually have either a pop-top opening or plastic straw and stopper construction and may have either a separate push top or flip top cover to protect the drinking top/straw.

The types of bottles covered by this precedent are not designed for the packaging and conveyance of commodities to the consumer and hence have no tamper-proof or tamper-evident features such as snap rings.

While 3923 covers plastic bottles for the conveyance or packing of goods, these bottles are not designed to be filled with beverages and sold in a filled condition to the ultimate consumer. They are designed to be filled by the consumer and to hold beverages for drinking. While the consumer may convey the bottle from one place to another before, or while, drinking, the purpose of these bottles is to hold the beverage in a fashion that facilitates its consumption while the consumer is in motion.

3924 covers tableware, kitchenware and other household articles of plastic. The Macquarie Dictionary relevantly defines household as (noun) "the people of a house collectively; in previous times, a family, including servants, etc.; a domestic establishment" and (adjective) "of or relating to a household; domestic". The types of articles covered by 3924 are those that are used in the normal course of living (in, or by the members of, the household) as opposed to goods appropriate to the spheres of industry or commerce.

3924 covers articles for the preparation, serving or consumption of food and beverages in domestic situations as well as the types of goods typically used in or around the home. These goods remain here even when they may be used in other settings. For example picnic sets, take-away plastic cutlery, lunch boxes, furniture slip covers etc remain classified although they may be used outside of the home or in commercial settings.

These bottles are not tableware, nor are they kitchenware. However they are classifiable as other household articles to 3924.90.00.

19670900 Heading: 3925.20.00

Status: F

Instrument: Date: 21/12/2009 Change_Date: 21/12/2009

Description: Reason:

Pet doors, commonly known as "cat" or "dog" flaps," being a plastic fitting with a hinged flap, designed to be fitted onto house doors to enable pets access.

Chapter 39, Note 11(d) that lists the items covered by heading 3925 specifically includes "Doors, windows and their frames and thresholds for doors."

The Macquarie Dictionary defines a door as "a moveable barrier of wood or other material, commonly turning on hinges or sliding in a groove, for closing and opening a passage or opening onto a building, room or cupboard, etc." The goods in question fit within that definition in that they are a moveable barrier of plastic, turning on a top hinge, for opening and closing a passage into a building or room.

In addition, doors in subheading 3925.20.00 are not qualified in any way, i.e. there is no stipulation that the doors must necessarily be for human use, nor is there any such requirement in the Harmonized System Explanatory Notes to 3925.

Therefore, the subject goods are classified as builder's wares of plastic, at heading level and at subheading level as a door vide IR 1 & 6.

19576400 Heading: 3926.20.29

Status: F

Instrument: Date: 9/10/2009 Change_Date: 9/10/2009

Description: Reason:

Babies' pilchers of plastic material. Pilchers are worn over the babies' nappy. Their main function is to prevent moisture seeping from the babies' wet nappy and thus protect other clothing, bedding etc.

Pilchers are identified as garments not clothing accessories.

19671000	Heading: 3926.40.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Animal figurines made from poly resin designed for display, e.g. Beatrix Potter style figures.	Although these articles may be attractive to children, they are considered to be ornamental goods. Classification is to 3926.40.00.	
19671200	Heading: 3926.90.90	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Plastic belt buckles.	Considered to be a part for a clothing accessory rather than a clothing accessory. Classified as an 'other article of plastic'.	
19671100	Heading: 3926.90.90	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Inflatable plastic mattresses, cushions or pillows.	Excluded from Chapter 94 by Chapter 94 Note 1(d). Classified as other articles of plastic.	
19576500	Heading: 3926.90.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Throw over style PVC dust covers for computer terminals. The covers, which are designed to be placed over ADP terminals when not in use, help guard against damage caused by dust, accidental spillage, general grime etc.	8473 is the heading for parts and accessories for ADP machines, however, even if the goods are considered to be accessories, they are excluded by the terms of heading 8473 which qualify parts and accessories by stating "other than covers, carrying cases and the like". The goods are classified to the 3926, which also covers other plastic covers that protect from dust and dirt - the Harmonized System Explanatory Notes give as examples "dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics".	
End of Chapter 39		Number of records for Chapter: 10
Chapter 40 Rubber and articles thereof		
19875700	Heading: 4011.10.00	Status: F
Instrument:	Date: 2/07/2010	Change_Date: 2/07/2010
Description:	Reason:	
New pneumatic tyres for use on four-wheel drive vehicles.	While four wheel drive vehicles, that fit the criteria in Chapter 87 Additional Note 4, are not classified as passenger motor vehicles for the purposes of 8703, they remain motor vehicles. Classification of new pneumatic tyres for these vehicles falls to 4011.10.00 which covers new pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars).	
End of Chapter 40		Number of records for Chapter: 1

Section VIII - RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS;

Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

19576600	Heading: 4202.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Steel suitcase	Reason: Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers of 4202 (the goods preceding the semi-colon) can be made of any material with only three exceptions. Products made of netting is excluded is excluded by Chapter 42 Note 1(c). Goods made of plaiting materials are excluded from 4202 by Chapter 42 Note2(A)(b). Chapter 42 Note2(B) also excludes from 4202 goods where the essential character of the good is given by materials of Chapter 71. Therefore suitcases of base metals remain classifiable in 4202.	
19726900	Heading: 4202.31.10	Status: F
Instrument:	Date: 17/02/2010	Change_Date: 17/02/2010
Description: Leather document holder, also known as a travel wallet, being a small, book-like folding case for carrying papers, passport, airline tickets, credit cards etc in the pocket or handbag.	Reason: The term wallet also covers document holders of this nature.	
19726800	Heading: 4202.92.90	Status: F
Instrument:	Date: 17/02/2010	Change_Date: 17/02/2010
Description: Backpacks with novelty shapes, for example animal head shaped bags, or with decorative illustrations or representations of cartoon, film, television or toy characters.	Reason: Backpacks are a specific utilitarian article. While the addition of decorative elements or alterations of shape may make them more attractive to children or others, they do not become a toy but remain a backpack of 4202.92.90.	
19727000	Heading: 4202.99.00	Status: F
Instrument:	Date: 17/02/2010	Change_Date: 17/02/2010
Description: Plastic case designed for storing an archery bow or bows and related equipment. These cases are specially shaped or fitted to house the contents securely and are made of moulded plastics. This only covers the cases when imported without the bow/s and related equipment.	Reason: These goods are similar containers to binocular cases, camera cases, musical instrument cases or gun cases. As they are covered by the first section of the terms of 4202, they are not subject to the restriction on materials the terms provide for those containers in the second section of the terms. The cases fall to 4202.9 and being made of moulded plastic, without an outer surface of plastic sheeting or other material, they fall to 4202.99.00.	
19576700	Heading: 4203.21.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description: Sporting gloves of leather or composition leather, including boxing gloves and cricket gloves.	Reason: While Chapter 42 excludes "Articles of Chapter 95 (for example, toys, games, sports requisites);" in Chapter 42 Note 1(l), it specifically includes sporting gloves in Chapter 42 Note 3 where it states in relevant part: "For the purposes of heading 4203, the expression " articles of apparel and clothing accessories " applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), ...". Leather sporting gloves, without furskin or artificial fur, fall to 4203.21.90	
End of Chapter 42		Number of records for Chapter: 5

Chapter 43 Furskins and artificial fur; manufactures thereof

19576800	Heading: 4303.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Leather jackets - fur lined, whether of not also having a non-fur zip out removable lining covering the fur lining.	Note 4 to Chapter 43 states: "Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be". As jackets are not excluded by Note 2, furskin lined jackets are classified to 4303.10.00 regardless of whether there is a removable inner lining to protect the fur.	

End of Chapter 43

Number of records for Chapter: 1

Section IX - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTUR

Chapter 44 Wood and articles of wood; wood charcoal

19576900	Heading: 4412.31.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Plywood - coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) but still having the character of plywood. Opinion on whether the words "consisting solely of sheets of wood (other than bamboo)" exclude surface-covered plywood.	Plywood consists of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle. Each component sheet is known as a "ply". Subheading 4412.3 refers to "Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness". The phrase "consisting solely of sheets of wood (other than bamboo)," places a requirement that all of the plies, that is the sheets making up the plywood, are wood (other than bamboo). The phrase does not prevent covering or coating material (paper, paint etc) from being on the surface of the finished plywood, provided that the covering or coating does not give the goods the essential character of articles of other headings. The Harmonized System Explanatory Notes to heading 4412 give clarifying guidance on this. For tariff item 4412.31.00 it is also a requirement that at least one outer ply of the plywood is made of a tropical wood specified in Chapter 44 Subheading Note 1.	
19577100	Heading: 4412.32.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Plywood - coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) but still having the character of plywood. Opinion on whether the words "consisting solely of sheets of wood (other than bamboo)" exclude surface-covered plywood.	Plywood consists of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle. Each component sheet is known as a "ply". Subheading 4412.3 refers to "Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness". The phrase "consisting solely of sheets of wood (other than bamboo)," places a requirement that all of the plies, that is the sheets making up the plywood, are wood (other than bamboo). The phrase does not prevent covering or coating material (paper, paint etc) from being on the surface of the finished plywood, provided that the covering or coating does not give the goods the essential character of articles of other headings. The Harmonized System Explanatory Notes to heading 4412 give clarifying guidance on this. Tariff item 4412.32.00 requires that at least one outer ply of the plywood is made of a non-coniferous wood.	
19577300	Heading: 4412.39.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Plywood - coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) but still having the character of plywood. Opinion on whether the words "consisting solely of sheets of wood (other than bamboo)" exclude surface-covered plywood.	Plywood consists of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle. Each component sheet is known as a "ply". Subheading 4412.3 refers to "Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness". The phrase "consisting solely of sheets of wood (other than bamboo)," places a requirement that all of the plies, that is the sheets making up the plywood, are wood (other than bamboo). The phrase does not prevent covering or coating material (paper, paint etc) from being on the surface of the finished plywood, provided that the covering or coating does not give the goods the essential character of articles of other headings. The Harmonized System Explanatory Notes to heading 4412 give clarifying guidance on this. Tariff item 4412.39.00 covers plywood of 4412.3 which does not have any outer ply made of a tropical wood specified in Chapter 44 Subheading Note 1 or an outer ply made of any other non-coniferous wood.	
End of Chapter 44	Number of records for Chapter: 3	

Section X - PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP)

Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard

19659800	Heading: 4819.50.00	Status: F
Instrument:	Date: 9/12/2009	Change_Date: 9/12/2009
Description: Padded envelopes with an interior lining of protective artificial plastic, used to send articles through the mail.	Reason: Identified as a packing container of 4819. HSEN to 4819 state that the heading covers "containers of various sizes generally used for the packing, transport, storage or sale of merchandise" and "These articles may have reinforcements or accessories of non-paper materials". The envelopes of 4817 are considered to be restricted to stationery of the kind used in correspondence.	

End of Chapter 48	Number of records for Chapter: 1
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Chapter 49 Printed books, newspaper, pictures and other products of the printing industry; manuscripts, typescripts and plans

19659900	Heading: 4909.00.00	Status: F
Instrument:	Date: 9/12/2009	Change_Date: 9/12/2009
Description: Musical greeting cards being greeting cards incorporating a microchip, which play a tune when opened.	Reason: The microchip does not change the basic identity of the cards. The Harmonized System Explanatory Notes to 9208 give guidance by stating that "Also, articles such as wrist watches, cups and greeting cards containing electronic musical modules are not regarded as goods of this heading. Such articles are classified in the same headings as the corresponding articles not incorporating such modules."	

End of Chapter 49	Number of records for Chapter: 1
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Section XI - TEXTILES AND TEXTILE ARTICLES

Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

19577500	Heading: 5907.00.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Guidance for the classification of fabric with a coating, covering or impregnation that causes a shine. This also relates to 5903 where plastic coating, covering or impregnation may also cause a similar effect.	Chapter 59 Notes 2 and 5 exclude from headings 5903 and 5907 respectively, "fabrics in which the impregnation, coating or covering cannot be seen with the naked eye" and direct that 'for the purpose of this provision, no account should be taken of any resulting change of colour'. This issue has been examined within the WCO (Classification Opinion 590700/1) and Australia in regard to fabrics with aluminium coatings. With these fabrics, aluminium wire is melted, transformed into gas, and then vacuum deposited on one side of the fabric. The metal layer is less than 10 microns thick, does not penetrate the yarns of the fabric and is not uniformly deposited on the fabric. The vacuum deposition process used produced such a thin layer of metal that no build up of metal is evident in the intersections of the yarns nor was the metal itself visible with either the naked eye or under a microscope. The yarns in the warp and weft were as distinct as in the non-coated version of the same fabric. What was visible was a shiny appearance on one side of the fabric. After examination, the WCO concluded that the shiny surface was produced by metallisation, which changed the fabric's reflectivity characteristics, and hence was more than simply a change of colour within the meaning of Chapter 59 Note 5. Classification of the aluminised fabric is therefore within heading 5907. Where a fabric appears to have a shine, sheen or lustre, it may or may not be caused by a coating, covering or impregnation. Processes such as polishing or calendaring can also be used to apply sheen or lustre to fabric. Likewise some fibres and colours naturally appear more reflective than others. Where it appears a fabric has a shininess that may indicate coating, technical evidence should be sought to clarify the nature of the fabric. Where there is not detectable change to the base fabric, then Note 5 applies and the fabric is excluded from 5907. This substance of this Opinion also applies in regard to 5903.	

End of Chapter 59

Number of records for Chapter: 1

Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted

19577600	Heading: 6103.41.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted knitted or crocheted trousers and shorts designed for males (men or boys) being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19577700	Heading: 6103.42.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for males (men or boys) being cotton trousers or shorts incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	

19577800	Heading: 6103.43.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted knitted or crocheted trousers and shorts designed for males (men or boys) being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19577900	Heading: 6103.49.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted knitted or crocheted trousers and shorts designed for males (men or boys) being trousers or shorts of fibres other than those covered by the previous subheadings of 6103.4, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578000	Heading: 6104.61.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578100	Heading: 6104.62.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being cotton trousers or shorts incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578200	Heading: 6104.63.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578300	Heading: 6104.69.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	

19578400	Heading: 6105.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - with the shirt being a man or boy's cotton shirt, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19578500	Heading: 6105.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - with the shirt being a man or boy's shirt of man-made fibres, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19578600	Heading: 6105.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - with the shirt being a man or boy's shirt of other textile materials, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19578700	Heading: 6106.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - with the shirt being a woman or girl's cotton shirt, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19578800	Heading: 6106.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - with the shirt being a woman or girl's shirt of man-made fibres, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	

19579000	Heading: 6106.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - with the shirt being a woman or girl's shirt of other textile materials, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19579100	Heading: 6109.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cotton T-shirt and cap set. No other garments included.	In regard to t-shirt and cap sets, caps are considered accessories to the garment with the set being classified as if a t-shirt.	
19579200	Heading: 6111.20.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Babies' knitted, unlined pilchers of cotton. Pilchers are worn over the babies' nappy. Their main function is to prevent moisture seeping from the babies' wet nappy and thus protect other clothing, bedding etc.	Pilchers are identified as garments not clothing accessories.	
19579300	Heading: 6111.30.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Babies' knitted, unlined pilchers of synthetic fibres. Pilchers are worn over the babies' nappy. Their main function is to prevent moisture seeping from the babies' wet nappy and thus protect other clothing, bedding etc.	Pilchers are identified as garments not clothing accessories.	
19579400	Heading: 6111.90.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Babies' knitted, unlined pilchers of wool. Pilchers are worn over the babies' nappy. Their main function is to prevent moisture seeping from the babies' wet nappy and thus protect other clothing, bedding etc.	Pilchers are identified as garments not clothing accessories.	
19579500	Heading: 6112.41.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Child's unisex nylon swimsuit fitted with pockets designed to hold flotation cylinders. The cylinders, which can be progressively removed, provide adjustable buoyancy support for children learning to swim.	Identified as a children's unisex swimsuit incorporating an additional feature viz. pockets for flotation cylinders. Excluded from heading 6307 as they are a made up article of textile material more specifically included by another heading of Section XI.	

Instrument:

Date: 6/04/2011 Change_Date:

Description:

Reason:

This precedent gives guidance on what forms of compression hosiery Customs and Border Protection will accept as medical hosiery that may quote of Item 40B of Schedule 4.

Compression hosiery is excluded from Chapter 90 on the basis of Chapter 90 Note 1(b). However if Note 1(b) did not exist, some compression hosiery designed to support a limb or limbs for medical purposes would be classifiable in Chapter 90. It is this range of medical hosiery that is eligible to receive the benefit of Item 40B of Schedule 4.

Graduated compression hosiery is elastic hosiery designed to compress the leg or legs, but which exerts the strongest pressure at the ankle, reducing proportionately up the leg. The compression strength or pressure of graduated medical compression stockings is expressed in mmHg (millimetres of mercury) of pressure the garment exerts at the narrowest part of the ankle. The mmHg is expressed as a range, for example stockings rated 20-30mmHg will, depending on the ankle size of the wearer, exert between 20 and 30mmHg pressure at the ankle.

There are two principal forms of medical hosiery –anti-embolism stockings (non-graduated) and graduated compression hosiery.

Compression hosiery has a range of uses dependent upon the compression level and design. Medical uses of graduated compression hosiery include, but are not limited to, treatment of lymphoedema, varicose ulcers or thrombophlebitis.

Non-graduated compression hosiery applies the same compression along its length.

An anti-embolism stocking, also called TED (thrombo-embolic devices) stocking, is a non-graduated light compression stocking for use for non-ambulatory patients. It acts by accelerating venous return in patients who are lying down and hence helps to prevent thrombosis. These have an inspection opening just above or below the toes in order to check blood flow without removing the stockings. As the patient is not mobile, higher compression and graduated pressure is not required in these stockings. Customs and Border Protection will accept such hosiery as being entitled to quote Item 40B.

It should be noted that the strength of graduated compression hosiery from Europe is normally specified in terms of classes and, optionally, by mmHg, while hosiery from the USA is expressed in mmHg. However, European and American methods of measuring mmHg vary and hence are often not directly comparable.

Some manufacturers now refer to graduated compression socks or stockings for mobile patients or for graduated compression travel socks as anti-embolism stocking/s or TED stocking/s. Customs and Border Protection assess this graduated hosiery as per other graduated compression hosiery in order to determine eligibility.

Provided the hosiery is solely or principally for medical purposes, Customs and Border Protection will accept as medical hosiery graduated compression hosiery with either a compression level of European Class 2 or that has a starting point of its compression range at 20 mmHg or above.

Not all compression hosiery is made specifically for medical purposes as compression hosiery also has a number of general well being or other uses. For example, light graduated compression can reduce the normal tendency to mild fluid retention that can occur in the lower legs during either prolonged standing or sitting. By doing this, it reduces the feelings of fatigue and ache from long standing, walking or sitting in the workplace or during travel. Hence there is compression hosiery manufactured to improve the comfort and feelings of well-being of people such as production line workers, nurses, long-distance travellers or other people who have to undergo prolonged periods of sitting, standing or walking. Light to moderate graduated compression sports garments, including hosiery, are used by some athletes and sports people to improve sports performance.

Customs and Border Protection will also accept as medical hosiery TED (thrombo-embolic devices) / anti-embolism stockings designed for use on non-ambulatory patients with an inspection panel for checking blood flow to the foot.

These are forms of compression hosiery that, while that may be beneficial to health, are designed primarily for improving comfort or performance and hence would not be classifiable to Chapter 90 in the absence of Chapter 90 Note 1(b).

Customs and Border Protection will not routinely accept hosiery other than the above as medical hosiery entitled to the benefit of Item 40B. It is strongly recommended that if your goods may be entitled to Item 40B, but not covered by the descriptions above, that you request a Tariff Advice from Customs and Border Protection.

Generally, graduated compression hosiery with a starting compression range of 20 mmHG and above (or European Class 2 or above) is intended solely or principally for medical use. Hence Customs and Border Protection will normally accept such hosiery as being entitled to quote Item 40B. However, this does not apply if the specific goods are designed and manufactured for a non-medical primary purpose.

Access to Item 40B is intended for medical hosiery excluded from Chapter 90 by Note 1(b). Item 40B does not apply to hosiery whose principal purpose is not medical.

Examples of compression hosiery NOT entitled to Item 40B include sports performance enhancement compression wear designed and sold for use the enhancing the sporting performance of healthy athletes, light compression hosiery for reducing the fatigue of standing and light compression travel socks designed principally to improve comfort during air travel.

Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted

19589700	Heading: 6203.41.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for males (men or boys) being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19589800	Heading: 6203.42.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for males (men or boys) being cotton trousers or shorts incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19589900	Heading: 6203.43.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for males (men or boys) being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19590000	Heading: 6203.49.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for males (men or boys) being trousers or shorts of fibres other than those covered by the previous subheadings of 8203.4, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19590100	Heading: 6204.61.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19590200	Heading: 6204.62.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being cotton trousers or shorts incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	

19590500	Heading: 6204.62.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Woven track suit pants of cotton, imported without tops.	Identified as a unisex garment, being trousers, and hence classified under Note 8 to Chapter 62 as trousers for women and girls. Trousers imported without the corresponding top can not be classified to 6211 as a track suit as a track suit consists of two garments - a garment to cover the upper part of the body and a pair of trousers with no opening at the waist and therefore no buttons or other fastening system. The Harmonized System Explanatory Notes to heading 6112 elaborate on what is considered a track suit.	
19590300	Heading: 6204.63.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19590600	Heading: 6204.63.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Woven track suit pants of nylon or other synthetic fibres, imported without tops.	Identified as a unisex garment, being trousers, and hence classified under Note 8 to Chapter 62 as trousers for women and girls. Trousers imported without the corresponding top can not be classified to 6211 as a track suit as a track suit consists of two garments - a garment to cover the upper part of the body and a pair of trousers with no opening at the waist and therefore no buttons or other fastening system. The Harmonized System Explanatory Notes to heading 6112 elaborate on what is considered a track suit.	
19590400	Heading: 6204.69.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of fibres other than those covered by the previous subheadings of 8203.4, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19590700	Heading: 6205.20.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - man or boy's cotton shirt.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	

19590800	Heading: 6205.30.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - man or boy's shirt of man-made fibres.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19590900	Heading: 6205.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - man or boy's shirt of other textile materials.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19591000	Heading: 6206.10.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - woman or girl's shirt of silk or silk waste.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19591100	Heading: 6206.20.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - woman or girl's shirt of wool or fine animal hair.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19591200	Heading: 6206.30.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - woman or girl's cotton shirt.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	

19591300	Heading: 6206.40.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - woman or girl's shirt of man-made fibres.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19591500	Heading: 6206.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale - woman or girl's shirt of textile materials not covered by the previous subheadings of 6206.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19657500	Heading: 6208.91.00	Status: F
Instrument:	Date: 8/12/2009	Change_Date: 8/12/2009
Description:	Reason:	
Bath wraps being a rectangular shaped unisex garment made of woven cotton material. Also known as "shave wraps" or "sauna wraps". The goods have hemmed edges and velcro fastenings. They usually include elasticized material in the hem on the side intended to go around the upper torso (women) or waist (men).	As they are unisex, Note 8 to Chapter 62 requires that they be classified in the headings covering women's or girls' garments. Identified as a similar article to the garments specified in the terms of heading 6208. Bath wraps share with the garments specified in 6208 the following common characteristics: (1) they all serve the purpose of protecting the wearer's modesty; (2) they cannot appropriately be worn as outer garments in the street; (3) they are tailored and hemmed, and (4) they do not have a function of restraining or securing parts of the body or other items of clothing as is possessed by the garments in heading 6212. (AAT decision Re: Endeavour Imports (Vic.) Pty. Ltd. and Collector of Customs Ref. V90/487 refers).	
19657600	Heading: 6208.92.00	Status: F
Instrument:	Date: 8/12/2009	Change_Date: 8/12/2009
Description:	Reason:	
Elasticised pants containing less than 20% of elastomeric fibres with the predominant other fibre being man-made, e.g. pants made of a fabric which contains 85% nylon and 15% elasthane (an elastomeric fibre).	Although these may be described as a panty girdle, Additional Note 1 to Chapter 62 requires 20% or more elastomeric fibres for classification to 6212. Therefore these garments fall to 6208	
19591600	Heading: 6209.20.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Babies' woven, unlined pilchers of cotton. Pilchers are worn over the babies' nappy. Their main function is to prevent moisture seeping from the babies' wet nappy and thus protect other clothing, bedding etc.	Pilchers are identified as garments not clothing accessories.	

19775600 Heading: 6302.10.00

Status: F

Instrument: Date: 6/04/2010 Change_Date: 6/04/2010

Description: Reason:

Clarification of the term "bed linen" as used in 6302.

Bed linen, in the context of the sub-headings of 6302, consists of the following.

* Cases for pillows, bolsters or like articles used solely or principally as part of the furnishings of a bed.

* Sheets for beds.

* Covers for eiderdowns, duvets, quilts or similar articles used solely or principally as part of the furnishings of a bed.

* Covers for mattresses provided that the cover is not stuffed or internally fitted with any material or of cellular rubber or plastics. (Covers that are stuffed or internally fitted with any material or of cellular rubber or plastics are considered bed furnishings in their own right and classified under 9404).

Bed linen does not cover bedspreads as these are considered bed furnishings in their own right and are classifiable to 6304.

It should be noted that pillows, bolsters or like articles include body pillows, U-shaped pillows and decorative bolsters provided that these articles are used solely or principally as part of the furnishings of a bed.

6302.21.00 covers such goods when they are printed, made of cotton and are not knitted or crocheted - e.g. woven cotton, printed pillowcases.

19841400 Heading: 6306.22.00

Status: F

Instrument: 9610475 Date: 28/05/2010 Change_Date: 28/05/2010

Description: Reason:

Clarification of the TCO 9610475 in regard to self-erecting, flexible rib frame tents.

Eligible Tents

Self-erecting tents are tents that will self erect (no human or other external mechanical action required) when released from being physically held in a non-erect form.

The frame ribs, being the structural members which support the shape of the tent, are curved and composed of materials which 'remember' their arched (rib) shape and will automatically resume that shape unless held to another.

These tents, when released from the restraint, whether of a bag, straps or other holding device or of a particular twist & fold configuration or both, pop-up into a fully erected tent - hence they are also known as pop-up tents.

In order to be eligible to use TCO 9610475, tents must be of the self-erecting type described above. They must also be made of synthetic fibres.

Non-eligible Tents

Only the types of tent described above are eligible.

Tents that are 'quick erect' or 'quick set' tents which utilise sewn in poles, hinged poles, central drawstrings to pull up the tent or other methods of simplifying and speeding up erection of the tent are not eligible tents. These tents, while they are quicker to put up, still require erection and hence are not self-erecting.

In the case of the invention of a self-erecting tent which does not have a flexible rib frame, that is it does not have a frame consisting of flexible and curved structural members that support the shape of the tent, then this would not be eligible.

A flexible rib frame tent that does not self-erect is not eligible.

A self-erecting flexible rib frame tent that is not classifiable as a 'tent of synthetic fibres' in 6306.22.00 is not eligible.

20347300

Heading: 6309

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

6309 covers worn clothing and worn textile articles as well as rags. Chapter 63 Note 3 puts limitations on what is covered by the heading.

Where the goods meet the requirements given, classification in 6309.00.00 applies.

The following are requirements that must be met before classification in this heading can be considered.

1. They must show signs of appreciable wear.

2. They must be presented in bulk (e.g. loose in shipping containers) or in bales, sacks or similar bulk packings, or in bundles tied together without external wrapping, or packed roughly in crates.

3. They must consist solely of the following articles:

- * clothing and clothing accessories (e.g. garments, shawls, scarves, stockings and socks, gloves and collars) and parts of such clothing or clothing accessories;
- * blankets and travelling rugs, household linen (e.g., bed sheets and table linen) and furnishing articles (e.g., curtains and table covers); and/or
- * footwear and headgear of all kinds and of any material other than of asbestos (e.g., leather, rubber, textile materials, straw or plastics).

The following can NOT be classified in 6309.00.00 and are classified with the corresponding new articles.

- * Any textile articles not mentioned in the above list, e.g., sacks and bags, tarpaulins, tents and camping goods).
- * New articles with faults in weaving, dyeing, etc.
- * Shop-soiled articles.
- * Furnishing articles specified in Chapter 57 or heading 58.05 (carpets and other textile floor coverings, hand woven rugs and tapestries).
- * Articles falling in Chapter 94 (e.g. mattress supports, articles of bedding and similar furnishing articles fitted with springs or stuffed or internally fitted, for example, mattresses, quilts, eiderdowns, cushions, pouffes, pillows, etc).

End of Chapter 63

Number of records for Chapter: 4

Section XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, R

Chapter 64 Footwear, gaiters and the like; parts of such articles

20176300	Heading: 6406.10.90	Status: F
Instrument: 0501207	Date: 6/07/2011	Change_Date:
Description: Footwear uppers.	Reason: Heading 6406 in Schedule 3 of the Customs Tariff Act 1995 includes goods described as: 6406 PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES);... 6406.10 - Uppers and parts thereof, other than stiffeners: 6406.10.10 --- Parts, of metal 6406.10.90 --- Other Uppers, with or without attached soles other than outer soles, are classified to subheading 6406.10.90. Schedule 2 of Customs Regulation 185 of the Customs Regulations 1926 (the Excluded Goods Schedule) lists 'Footwear uppers' in Column 3 as goods for which a Tariff Concession Order can be made. TCO 0501207 was made with the wording 'Uppers, footwear'. Classification of goods for this TCO must be to 6406.10.90. This classification includes uppers with or without attached soles other than outer soles. In relation to the manufacture of footwear, the term 'upper' generally relates to an assembly of the parts that cover the toes, the top of the foot, the sides of the foot and the back of the heel. However, some footwear manufacturing methods include the insole prior to the lasting of the shoe, and therefore the insole is a part of the upper. For example, the insole of a moccasin is created out of a continuation of the upper. In the Strobel or Sewn Sock method of footwear manufacture, the insole is sown into the upper. In both cases, the uppers will include an insole. This precedent clarifies that the term 'Uppers, footwear' in TCO 0501207 refers to the formed part of a shoe, boot, slipper or other item of footwear, whether or not attached to soles, but does not include footwear parts with the outer sole attached or parts that make contact with the ground.	

End of Chapter 64

Number of records for Chapter: 1

Section XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRO

Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials

19579600	Heading: 6815.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Natural pebbles and stones that have been polished, whether by tumbling or other means, of the type commonly used for decorative or landscaping purposes. This does not include stones of Chapter 71.	These goods have been subjected to a process (polishing) that excludes the goods from Chapter 25. Note 1 of Chapter 25 specifies allowable processes for the purposes of the chapter. Any processes outside of this list are allowable only if the context or Note 4 requires them to be allowed. In this regard, polishing is only provided for in the case of meerscham by Note 4. Polished natural pebbles and stones, which have not been otherwise worked or shaped to assume the character of an article falling elsewhere, are classifiable to heading 6815.99.00	
End of Chapter 68		Number of records for Chapter: 1

Chapter 69 Ceramic products

19579800	Heading: 6913.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Porcelain or china oil burner.	The distinction between household articles and other goods used or kept in a house when looking at headings 6911, 6912, 6913 and 6914 is that household articles are domestic goods that have utility value and are used for maintaining and keeping a house other than tableware or kitchenware. Examples of 'household articles' given in the Harmonized System Explanatory Notes (HSEN) for headings which include the term 'household articles' include ash trays, hot water bottles, matchbox holders, dustbins, buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust-covers (slipovers). The HSEN identify perfume burners as ornamental or decorative articles of 6913. Oil burners, which may use perfumed or unscented oils and which may or may not have provision for heating a perfumed substance, are regarded as being like goods. Classification is to 6913.	
19579700	Heading: 6913.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Ceramic oil burner (other than of porcelain or china).	The distinction between household articles and other goods used or kept in a house when looking at headings 6911, 6912, 6913 and 6914 is that household articles are domestic goods that have utility value and are used for maintaining and keeping a house other than tableware or kitchenware. Examples of 'household articles' given in the Harmonized System Explanatory Notes (HSEN) for headings which include the term 'household articles' include ash trays, hot water bottles, matchbox holders, dustbins, buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust-covers (slipovers). The HSEN identify perfume burners as ornamental or decorative articles of 6913. Oil burners, which may use perfumed or unscented oils and which may or may not have provision for heating a perfumed substance, are regarded as being like goods. Classification is to 6913.	
End of Chapter 69		Number of records for Chapter: 2

Chapter 70 Glass and glassware

19579900	Heading: 7003.12.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cathedral glass in sheets and not wired, being a cast or rolled, non-transparent glass, having an irregular surface impressed during casting or rolling. This opinion only covers such glass that has any of the following characteristics: coloured throughout the mass (body tinted); opacified by the impressing; flashed; or having an absorbent, reflecting or non-reflecting layer. This opinion does not cover glass that is further worked (for example, glass that is edge worked or surface worked after manufacture is not classified in this opinion). This opinion also does not cover glass made to look like cathedral glass but which is manufactured by a process other than casting or rolling.	When the glass sheets meet the restrictions given in the description, classification falls to 7003.12.00	

19580000	Heading: 7003.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cathedral glass in sheets and wired (wire mesh embedded in the glass) being a cast or rolled, non-transparent glass, having an irregular surface impressed during casting or rolling. This glass is covered whether or not wired, coloured in the mass, cut to shape, flashed or with an absorbent, reflecting or non-reflecting layer applied. This opinion does not cover glass made to look like cathedral glass but which is manufactured by a process other than casting or rolling. This opinion does not cover glass further worked (for example, glass that is edge worked or surface worked after manufacture is not classified in this opinion).	Wired glass sheets of this nature, not further worked than allowable in 7003, are classified to 7003.20.00	

19580100	Heading: 7013.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Perfume bottles or flasks for personal use, without spray attachments and unfilled, of lead crystal. This opinion only covers those bottles that are imported without the mount; the mount being the spray head and either a pneumatic pressure bulb or a piston device through which the scent is delivered. Bottles with the mount are classifiable to heading 9616.	Perfume bottles are considered articles of 7013 glassware of a kind used for toilet. These bottles must be made of lead crystal, imported empty and without a scent spray head and mechanism to fall to this classification. Such bottles normally possess ornamental design features, the capability of being permanently re-usable and are intended to have a spray head and spray mechanism (also referred to as a mount) attached after import.	

19580200	Heading: 7013.99.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Glass perfume bottles or flasks for personal use, without spray attachments and unfilled. This opinion only covers those bottles that are imported without the mount; the mount being the spray head and either a pneumatic pressure bulb or a piston device through which the scent is delivered. Bottles with the mount are classifiable to heading 9616.	Perfume bottles are considered articles of 7013 glassware of a kind used for toilet. These bottles must be imported empty and without a scent spray head and mechanism to fall to this classification. Such bottles normally possess ornamental design features, the capability of being permanently re-usable and are intended to have a spray head and spray mechanism (also referred to as a mount) attached after import.	

Section XIV - NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, ME

Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

19580500	Heading: 7101.22.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Pearls temporarily strung for the convenience of transport without a fitting of metal or other material	Pearls which have been graded according to size, quality or shade and temporarily strung simply for convenience of transport, with a knot tied very tightly against the end pearl at each end of the string, no knots between the pearls and no clasp or other fitting attached, will be classified within heading 7101. As the pearls have been worked to enable stringing, classification is to 7101.22.00. Pearls which are permanently strung are classified to their appropriate heading, usually 7116.10.00.	
19580600	Heading: 7113.11.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, of silver, whether or not plated or clad with other precious metal. This opinion covers rosaries and other prayer beads normally carried in the pocket, in the handbag or on the person, or made up as a bracelet (e.g. a rosary bracelets, being a one-decade rosary worn around the wrist) necklace or other item worn on the person. The goods may also contain, in addition to the silver, pearls (natural, cultured or imitation), precious or semi-precious stones (natural, synthetic or reconstructed), imitation stones, or parts of tortoise-shell, mother of pearl, ivory, amber (natural or agglomerated), jet or coral.	Covered by Chapter Note 9 to Chapter 71 as articles of jewellery.	
19580700	Heading: 7113.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, of a precious metal other than silver, whether or not plated or clad with other precious metal. This opinion covers rosaries and other prayer beads normally carried in the pocket, in the handbag or on the person, or made up as a bracelet (e.g. a rosary bracelets, being a one-decade rosary worn around the wrist) necklace or other item worn on the person. The goods may also contain, in addition to the silver, pearls (natural, cultured or imitation), precious or semi-precious stones (natural, synthetic or reconstructed), imitation stones, or parts of tortoise-shell, mother of pearl, ivory, amber (natural or agglomerated), jet or coral.	Covered by Chapter Note 9 to Chapter 71 as articles of jewellery.	
19580800	Heading: 7116.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Pearl prayer beads, including rosaries, whether or not containing precious metal or metal clad with precious metal as a minor constituent.	Pearl beads containing precious metal or metal clad with precious metal as a minor constituent (e.g. a pearl necklace with a gold fastener) are still covered in this heading. If the precious metal components are more than a minor constituent (e.g. a gold link chain with pearl beads) classification is to 7113.	

19581000	Heading: 7116.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, of precious or semi-precious stones (natural, synthetic or reconstructed) whether or not containing precious metal or metal clad with precious metal as a minor constituent.	Prayer beads containing precious metal or metal clad with precious metal as a minor constituent (e.g. a rose quartz rosary with a gold fastener) are still covered in this heading. If the precious metal components are more than a minor constituent (e.g. a gold link chain with rose quartz beads) classification is to 7113.	
19580900	Heading: 7116.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Pendant drops (platelets, balls, etc.) of rock crystal quartz, for lighting fittings.	Included in Chapter 71 by Chapter 71 Note 1(a) so excluded from Chapter 94 by Chapter 94 Note 1(c).	
19581300	Heading: 7117.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal imitation jewellery with a festive design, decoration, emblem or motif, for example Christmas themed earrings.	Goods classifiable in 7117, being included in the Chapter 71 Note 11 definition of imitation jewellery, remain in that heading regardless of their value, quality or design. While 9505 is a prima facie possible heading, the Harmonized System Explanatory Notes (HSEN) clarify that 9505 is not intended to cover normal articles with a festive design, decoration, emblem or motif. Echoing this intent, there is also no automatic exclusion of goods of Chapter 95 from Chapter 71 as there is from many other chapters. Looking at the two possible headings, imitation jewellery is defined by Chapter Note in Chapter 71. 7117, "Imitation Jewellery, provides a more specific description than 9505 "Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes". Therefore under IR 3(a) the goods are classifiable to 7117.	
19581200	Heading: 7117.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, made as a bracelet (e.g. a rosary bracelets, being a one-decade rosary worn around the wrist) or a necklace, of base metal whether or not plated with precious metal. This opinion covers those prayer or rosary bracelets and necklaces that do not incorporate natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.	Covered by Chapter Note 11 to Chapter 71 as imitation jewellery.	
19581100	Heading: 7117.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal imitation jewellery for children, of a kind normally sold in the toy-department of a store. This opinion includes jewellery identified with a particular toy or toy brand but intended to be worn by a child.	Low-value imitation jewellery such as ear-rings and necklaces and other goods which are listed in Note 8(a) to Chapter 71 are still considered to be jewellery even when sold for children to wear for play purposes. Goods classifiable in 7117, being included in the Chapter 71 Note 11 definition of imitation jewellery, remain in that heading regardless of their value, quality or the age profile of their intended market.	

19617900	Heading: 7117.19.00	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Magnetic jewellery, being manufactured from magnetised, non-precious metal in jewellery forms such as necklaces and bracelets. These items are sometimes advertised as having therapeutic benefits. They are however in a form where they identifiable as being an item of personal adornment regardless of whether they offer such benefits or not.	These goods are manufactured to a style and quality which renders them covered under Chapter 71 Note 9(a) as "small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia);". These goods are therefore covered under Chapter 71 Note 11 as imitation jewellery for the purposes of heading 7117.	
19581400	Heading: 7117.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Non-metal imitation jewellery for children, of a kind normally sold in the toy-department of a store. This opinion includes jewellery identified with a particular toy or toy brand but intended to be worn by a child.	Low-value imitation jewellery such as ear-rings and necklaces and other goods which are listed in Note 8(a) to Chapter 71 are still considered to be jewellery even when sold for children to wear for play purposes. Goods classifiable in 7117, being included in the Chapter 71 Note 11 definition of imitation jewellery, remain in that heading regardless of their value, quality or the age profile of their intended market.	
19581500	Heading: 7118.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Gold coin of the United States of America.	Gold coin of the USA, regardless of when it was minted or issued, is considered to be legal tender. It is thus excluded from heading 9705 by application of Additional Note 1 (a) to Chapter 97. Legal tender is regarded as coin or other currency of a value and physical specification prescribed under the laws of the country of issue, for use as a medium of exchange that cannot, in that country, be legally refused when offered in payment of a debt.	
End of Chapter 71		Number of records for Chapter: 12

Section XV - BASE METALS AND ARTICLES OF BASE METAL

Chapter 73 Articles of iron or steel

19581600	Heading: 7307.29.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Stainless steel pipe repair clamps, designed for use in the repair of piping systems. The clamps, which are fitted to existing pipes, are used to repair leaks, holes, fractures etc.	The subject goods are legitimately identified as "pipe fittings" of heading 7307 as they are, in fact, fitted to pipes. The term "pipe fittings" is not restricted to pipe connecting pieces used to make turns, junctions and reductions in piping systems.	
19719700	Heading: 7308.30.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Coffee silos, of a capacity greater than 300 litres, being partitioned into vertical cells with each cell having a device (electro-magnetic or operated by a hand lever according to the type of silo) for operating the opening through which the coffee is distributed, but having no other mechanical equipment.	These silos are used for the storage of green or roasted coffee and are divided into cells so that by opening particular cells different blends can be made during the removal of the coffee. However, no mechanical or thermal equipment to process or act on the contents (e.g. no dryers, agitators etc) is installed. The classification of these goods was considered by the World Customs Organization. Where no mechanical equipment is used other than an electro-magnetic or hand operated opening and closing device for the silo itself, the goods were considered to still fall to 7309.00.00. COCO 730900/1 refers.	
19719600	Heading: 7308.30.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Automatic sliding steel door for lifts (elevators) with accompanying opening and closing mechanism and intended to be fitted into the walls at the entrance to the lift shaft on each floor of a building. The door and mechanism does not travel up and down the building with the lift cage.	Classification of these goods was clarified by the World Customs Organization in COCO 730830/1. Goods are classifiable as doors in 7308.30.00.	
19581700	Heading: 7309.00.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prefabricated grain silos and storage bins, of steel, not fitted with mechanical or thermal equipment.	Identified as similar containers, of steel, to reservoirs, tanks and vats and not as prefabricated buildings of 9405. As silos are containers used for storage purposes, they are not identified as buildings.	
19719500	Heading: 7313.00.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Razor wire, otherwise known as barbed tape, being a mesh of metal strips with sharp edges.	Razor wire, a form of barbed obstacle hoop, is included in 7313.00.00. as clarified by Additional Note 1 to Chapter 73 - "In heading 7313, "twisted hoop" includes barbed obstacle hoop, which may be presented in coils and/or in diamond concertina pattern."	

19719400	Heading: 7317.00.90	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Collated fasteners: being collated nails, pins, brads or staples designed to be used with a nailing gun, stapling gun, pinner or similar device.	7317 covers nails, including those subcategories of nails referred to by other names such as pins and brads, as well as various other fasteners whether presented as individual articles or collated into strips or coils for use with pneumatic tools or other powered tools.	
It does not cover the types of staples used for fastening paperwork, upholstery or packaging that are covered in 8305.	A nail is a slender object of hard metal, typically steel, usually with a sharp or chisel point, used as a permanent fastener to hold separate pieces together. It may or may not have a head. Nails are typically driven into wood or other materials by a hammer or by a nail gun driven by compressed air or a small explosive charge. Once in, it holds materials together by friction in the vertical direction and shear strength in lateral directions. The point of the nail is also sometimes bent over or clinched to prevent it from pulling out.	
	7317 covers those articles called pins, brads, tacks and staples that are part of the same class of goods as nails. It does not include goods such as staples of 8305 or pins of 7319 that are intended for the temporary fastening of materials such as paper or cloth.	

19715400	Heading: 7318.11.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Coach screws	The Harmonized System Explanatory Notes describe coach screws as large wood screws with square or hexagonal un-slotted heads, used to fix railway lines to the sleepers and to assemble rafters and similar heavy woodwork.	
	Coach screws are generally used for loads greater than a normal wood screw would be capable of holding, but where it is not possible to use a bolt as either the end must be sunk in to the timber or there is no access to the end in order to attach a nut.	
	The principle difference between coach screws and other wood screws is the larger size of a coach screw and that they are turned using a wrench or spanner.	
	Coach screws are sometimes referred to as screw spikes, lag screws or lag bolts.	

19715500	Heading: 7318.12.00	Status: F
Instrument:	Date: 9/02/2010	Change_Date: 9/02/2010
Description:	Reason:	
Wood screws (other than coach screws)	Wood screws are metal screws designed to fix something to wood or to fasten wood to wood.	
	Wood screws generally have a tapered shank, gimlet point (sharp, pointed end) and a coarser thread (fewer threads per centimetre) than similar sized metal screws. They are normally only threaded for approximately 2/3rds of their shank. This helps avoid bridging (a gap between the two pieces) when joining two pieces of wood.	
	Wood screws are often self-tapping: the sharp threads cutting into the wood around the pilot hole, making the female thread as they enlarge the hole. They may also be self-drilling so that the point is capable of penetrating the wood without a pilot hole being drilled first. Regardless of whether they are self-tapping or self-drilling, screws identifiable as wood screws remain in 7318.12.00.	
	Some wood screws may be atypical in regard to the above description. For example, small wood screws may be fully threaded. Where in doubt, a good guide is whether the screws conform to an Australian or International Standard for wood screws. If doubt still remains, advice on the specific goods should be sought from Customs and Border Protection.	

19718100	Heading: 7318.14.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Self-tapping screws.	<p>Self-tapping screws are screws which are capable of either cutting or forming a female thread in the hole into which they are screwed. 7318.14.00 covers both forms of self-tapping screws. Self-tapping screws are generally fully threaded.</p> <p>7318.14.00 does not cover wood screws even if self-tapping. See 19715400 (coach screws of 7318.11.00 and 19715500 (wood screws of 7318.12.00).</p> <p>Threaded concrete and masonry anchors that use screws or bolts are not classified here but in 7318.15.00 even if self-tapping (see 19715600) as they are identified as screw anchors rather than simply self-tapping screws. It should be noted that some masonry anchors use other threaded articles rather than screws or bolts and are not classified in 7318.15.00 but 7318.19.00 - see 19717900.</p> <p>Self-tapping surgical bone screws (see 19710100) are excluded by Section XV Note 1(h).</p>	

19715600	Heading: 7318.15.00	Status: F
Instrument:	Date: 9/02/2010	Change_Date: 9/02/2010
Description:	Reason:	
Clarification of anchor bolts in relation to goods variously referred to as screw-bolts, screw-bolt anchors or screw anchors.	<p>A basic anchor bolt is a bolt which has the head embedded in concrete but with the thread protruding and so available to support a load through which it passes and to which it is made firm by tightening the nut of the bolt. These bolts/rods are cast in place when the concrete is poured. Basic anchor bolts also include headed bolts, bent bar anchors, plate anchors or through bolts. Bent bar anchors are made as bent rods are usually 'J' or "L" shapes but include eye bolt and U-bolt shapes.</p> <p>Alternative anchors exist which can be placed after concrete is set. An epoxy/chemical anchor bolt is a similar metal bolt or rod which is designed to be held by epoxy resin in a hole drilled into the concrete or brick by epoxy resin. Mechanical anchor bolts (sleeve anchors or wedge anchors) are held in a hole drilled into the concrete by an attachment to the bolt itself which expands and holds it in when the nut is tightened and are referred to as expansion bolts. Sleeve anchors work by the expansion of a cylindrical metal sleeve or shield into the base material as the bolt is tightened. Wedge anchors work by means of a wedge or wedges that are forced into the base material when the bolt is tightened.</p> <p>A newer form of concrete and masonry anchor bolt is the type referred to as screw-bolts, screw-bolt anchors or screw anchors.</p> <p>These goods generally cut a thread into the base material but they can be distinguished from normal self-tapping screws by their design features which indicate that they are intended for permanent embedment and load carrying. The specifications will explicitly include their tension and shear load values.</p> <p>Anchor bolts, expansion bolts, screw-bolts, screw-bolt anchors or screw anchors are classified to 7318.15.00 under 'other screws and bolts, whether or not with their nuts or washers'.</p>	
These goods are threaded articles which are designed to be placed in masonry or concrete to hold a structure or machinery in place.		
Anchor bolts are designed for permanent embedment and are not intended to be removed. The main requirements in design relate to the load capacity of the bolt, its tension and shear load failure values and its ability to resist pull-out.		

19717900	Heading: 7318.19.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Masonry or drywall anchors consisting of a plastic outer sheath and a metal nail/screw like article being a shank of hardened steel, pointed at one end so as to be driven in like a nail, the other end being threaded or tapped, with or without a slotted head.	<p>Both the plastic and metal components are equally essential to the character of the good as a masonry or drywall anchor and classification is to the last occurring heading vide IR3(c).</p> <p>The metal component has been classified as a threaded article of 7318.19.00 (see 19717800).</p>	

19717800 Heading: **7318.19.00**

Status: F

Instrument: Date: 10/02/2010 Change_Date: 10/02/2010

Description: Reason:

Nail/screw like article being a shank of hardened steel, pointed at one end so as to be driven in like a nail, the other end being threaded or tapped, with or without a slotted head.

These goods share characteristics of both nails and screws, being driven in like a nail but also being threaded, and in the case of those with a slotted head, capable of being withdrawn with a screwdriver. These goods are commonly used in conjunction with sheaths in masonry or drywall anchors.

As the good can not be identified as either a nail or screw in either form or function, classification falls to 7318 19 00 as an other threaded article.

This is in accordance with COCO 731819/1 issued by the World Customs Organization.

19928600 Heading: **7323.93.00**

Status: F

Instrument: Date: 26/08/2010 Change_Date: 26/08/2010

Description: Reason:

Stainless steel drinking bottles of the types usually called "sports bottles", designed specifically for repetitive filling and re-use and intended for sale to the ultimate purchaser as empty bottles.

These bottles are not designed to be filled with beverages and sold in a filled condition to the ultimate consumer. They are designed to be filled by the consumer and to hold beverages for drinking. While the consumer may convey the bottle from one place to another before, or while, drinking, the purpose of these bottles is to hold the beverage in a fashion that facilitates its consumption while the consumer is in motion. 7323 covers tableware, kitchenware and other household articles of iron or steel. The Macquarie Dictionary relevantly defines household as (noun) "the people of a house collectively; in previous times, a family, including servants, etc.; a domestic establishment" and (adjective) "of or relating to a household; domestic". The types of articles covered by 7323 are those that are used in the normal course of living (in, or by the members of, the household) as opposed to goods appropriate to the spheres of industry or commerce.

7323 covers articles for the preparation, serving or consumption of food and beverages in domestic situations as well as the types of goods typically used in or around the home. These goods remain here even when they may be used in other settings. For example buckets, frying pans, letter boxes etc remain classified although they may be used outside of the home or in commercial settings.

While 7310 covers "tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l", 7323 covers the goods more specifically. These bottles are not tableware, nor are they kitchenware. However they are classifiable as other household articles to 7323.93.00.

19719800 Heading: **7323.93.00**

Status: F

Instrument: Date: 10/02/2010 Change_Date: 10/02/2010

Description: Reason:

Stainless steel bowls, being attachments for electric food mixers, imported separately from the food mixers. The bowls are sized and shaped to fit on the pedestal of the mixer.

Separately imported bowls are identified as accessories, and not as parts, for a food mixer (electro-mechanical domestic appliance of heading 8509). A mixing bowl or similar utensil is an attachment having its own identity. It is not a part i.e. a portion or division of a whole. The whole, in this instance, is an electric food mixer of 8509. The bowls are identified as accessories. As accessories for goods of 8509 are not specifically mentioned either in the terms of the heading or in a relevant legal note, they are classified in their own right. The bowls are thus classified to subheading 7323.93 as kitchen articles of stainless steel.

19719900	Heading: 7325.99.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Steel corner castings, being parts for shipping containers. The castings are used principally as lifting points to facilitate the handling of the containers by cranes and straddle carriers.	Shipping containers are classified to heading 8609. The castings are specially designed for, and used on, shipping containers and can thus be identified as "parts" for those containers. However there is no provision for parts to be classified within 8609, either by the terms of the heading or by a Section or Chapter Note. The castings are, therefore, classified according to constituent material. As the goods are of cast steel, classification is to heading 7325.99.00.	
19581800	Heading: 7326.90.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal mesh handbags of steel.	Steel mesh handbags are excluded from 4202 by the terms of the heading. Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of 4202 may only be of leather or composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. As there is no more specific heading within Chapter 73, the handbags fall to the residual heading of 7326.	
19875600	Heading: 7326.90.90	Status: F
Instrument:	Date: 2/07/2010	Change_Date: 2/07/2010
Description:	Reason:	
Steel hose clips, collars or clamps for attaching to pipes and tubes.	<p>These goods are not classified to 7307, as they do not form part of the bore when in use and hence are not considered to be a pipe fitting. The Harmonized System Explanatory Notes clarify as follows.</p> <p>"This heading does not however cover articles used for installing pipes and tubes but which do not form an integral part of the bore (eg hangers, stays and similar supports which merely fix or support the tubes and pipes on walls, clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, connecting pieces, etc.) (heading 73.25 or 73.26)."</p> <p>The goods not classified to 8205 as an examination of the heading shows the use of the word clamp is used in the context of tools for holding, being vices, clamps and the like, whereas these goods installation components. The Harmonized System Explanatory Notes clarify as follows.</p> <p>"Vices, clamps and the like, including hand vices, pin vices, bench or table vices, for joiners or carpenters, locksmiths, gunsmiths, watchmakers, etc, but not including vices forming accessories or parts of machine-tools. This group also includes cramps and bench holdfast which, like vices, serve as holding tools (eg joiners' cramps, floor cramps and toolmakers' clamps)."</p> <p>These goods are classified in 7326. The Harmonized System Explanatory Notes clarify as follows.</p> <p>" The heading includes : (1) ... clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, etc.; ..."</p> <p>Classification falls to 7326.90.90.</p>	
19617600	Heading: 7326.90.90	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Metal broom or mop handles. These are made of steel and include, on one end, a threaded plastic fitting used to receive either a broom or a sponge mop. They may also have a plastic cap on the other end.	9603 does not cover parts. As these goods are not more specifically covered elsewhere, they fall to the residual heading of 3726.90.90.	

Chapter 74 Copper and articles thereof

19581900	Heading: 7419.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal mesh handbags of brass.	Brass mesh handbags are excluded from 4202 by the terms of the heading. Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of 4202 may only be of leather or composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. As there is no more specific heading within Chapter 74, the handbags fall to the residual heading of 7419.	

Chapter 76 Aluminium and articles thereof

19582100	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Aluminium wingbands, of a kind used with poultry or other birds for identification purposes.	Identified as an other article of aluminium not more specifically covered elsewhere.	
19582000	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Ladders made of aluminium.	Aluminium ladders are classified to other articles of aluminium, not to household articles. The Harmonized System Explanatory Notes (HSEN) clarify that the heading includes "Aluminium articles corresponding to the iron and steel articles referred to in the Explanatory Notes to headings 7325 and 7326". 7326 covers "ladders and steps" and therefore the corresponding aluminium ladders are classified to 7616.	
19582200	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal mesh handbags of aluminium.	Aluminium mesh handbags are excluded from 4202 by the terms of the heading. Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of 4202 may only be of leather or composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. As there is no more specific heading within Chapter 76, the handbags fall to the residual heading of 7619.	
19582300	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Precision pinhole and slit discs made of aluminium. The goods are used for the lateral positioning or alignment of lasers. The subject goods are placed in the alignment holder which is situated on the laser. The goods are interchangeable.	The goods are identified as being articles of aluminium. They are not parts of lasers.	

Chapter 78 Lead and articles thereof

19582400	Heading: 7806.00.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Radiation protection aprons, vests, skirts, coats and other shields worn for specific body-parts, being composite articles of lead and a textile or plastic material, worn during x-rays procedures by radiological workers or patients to protect from the effects of radiation.	IR 3(b) applies. The lead is considered to give the apron its essential character as it is the component which provides the protective shield from radiation. The plastic is incidental.	

End of Chapter 78

Number of records for Chapter: 1

Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

19733800	Heading: 8202.99.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Hole-saw blade.	These are circular saw-toothed blades that are combined with an arbor and pilot-drill bit to make a hole-saw for cutting circles out of wood, plastic, metal or other materials.	
	Chapter 82 Note 2 gives general authority to classify base metal parts of articles of Chapter 82 with the articles but also provides certain exceptions to this rule. One is that parts that are separately specified as such are classified to the heading in which they are specified. The complete hole-saw is classified to 8207.90.00 (see 19733700) however the blade alone is a good included in heading 8202 being a blade for a saw. Hence classification of the blades, when imported as parts, falls to 8202	
	Although the blade is circular in shape, it is not a circular saw blade. A circular saw is a specific entity of commerce being a saw consisting of a circular plate or disc with a toothed edge, which is rotated at high speed in machines for sawing logs, cutting timber, etc. A circular saw blade is a blade for such a machine.	
	Classification falls to 8202.99.00.	

19582500	Heading: 8204.11.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Allen key.	Identified as a non-adjustable hand-operated wrench with a hexagonal head.	

19733600	Heading: 8207.50.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Arbors with a pilot drill bit attached.	A pilot drill bit is small drill which is used to start a hole to ensure that a larger drill, hole-saw or other tool will run true to centre. The arbor is the tool holder which allows the pilot drill bit to be connected to the drill.	
	A pilot drill bit and arbour is an interchangeable tool of 8207 and hence is excluded from classification in Section XVII by Section XVII Note 1(k) which excludes goods of Chapter 82.	
	Classification is to 8207.50.00.	
	For arbors imported separately see 19733500	

19733700 Heading: 8207.90.00

Status: F

Instrument: Date: 23/02/2010 Change_Date: 23/02/2010

Description: Reason:

Complete hole-saws consisting of the arbor, pilot bit and the hole-saw blade.

Hole-saws are interchangeable tools for hand tools, whether or not power-operated, or for machine-tools, hence they meet the terms of 8207. They are excluded from classification in Section XVII by Section XVII Note 1(k) which excludes goods of Chapter 82.

Hole-saws are used to cut circular holes in various materials and are attachments for drills, with hole-saws available for both hand drills and machine-tool drills.

They work by cutting a circular hole out of the material using a saw-toothed circular blade. The complete hole-saw consists of the blade, the arbour, which attaches to the drill, and a pilot-drill which ensures that the blade cuts an even circle.

Hole-saws may also come with certain accessories such as quick-release or quick change mechanisms, cowls (for collecting dusts and debris when cutting) and ejector springs (for ejecting the core from the tool after cutting. Where these are imported either attached to the hole-saw or as a set including the hole-saw and in the appropriate numbers for the hole-saw (for most accessories 1-to-1) then they may be classified as a hole-saw or a hole-saw set in this classification

The pilot drill's purpose is to ensure that the hole is sawed true rather than creating a cylindrical hole by drilling. The blade performs the principal function of the tool by sawing out a circular piece. Therefore within 8207 classification falls to 8207.90.00, 'other interchangeable tools' as the function is not drilling.

For the blades imported separately see 19733800, for arbors with pilot drills imported separately see 19733600 and for arbors see 19733500.

19724700 Heading: 8211.91.00

Status: F

Instrument: Date: 16/02/2010 Change_Date: 16/02/2010

Description: Reason:

Cheese knives, having a non-folding cutting blade of base metal, for use in cutting cheese when cheese is served in a block.

8211.91 covers knives having a non-folding cutting blade of base metal that are commonly used at a table for the consumption of food. This is not limited to the knives commonly used with forks to eat a main meal but includes other knives that are designed for such use, including cheese knives, dessert knives and carving knives.

This classification does not include kitchen or dairy knives that are of a style, materials or construction that show they are primarily intended for use in either the industrial or commercial preparation of foods or for the preparation of food prior to serving.

End of Chapter 82

Number of records for Chapter: 5

Chapter 83 Miscellaneous articles of base metals

19582600 Heading: 8301.20.00

Status: F

Instrument: Date: 9/10/2009 Change_Date: 9/10/2009

Description: Reason:

Wheel immobiliser being a lockable device which fastens to a motor vehicle wheel, usually in a similar manner to a clamp, vice or pincers, and has a metal protruding bar or pole. The metal bar or pole prevents the wheel turning a full rotation as the wheel would be physically halted when the bar or pole was lifted by the turning wheel to meet the vehicle's chassis. The device thus immobilises the vehicle preventing theft. These goods are generally made of steel or iron for strength.

Excluded from 7326 as the device is more specifically mentioned elsewhere in Schedule 3. The good, although it uses a clamping, pinching or vice like action when it fastens to the wheel, is not a clamp, vice or pincher. It does not clamp goods together as would a clamp in the normal sense of a clamping tool, it does not fully immobilise the wheel and it is the bar or pole which actually works to immobilise the vehicle by restricting the full rotation of the wheel. The goods are a lockable fastening device classifiable to 8301. Articles of heading 8301 are defined in Section XV Note 2(c) as parts of general use. As such they are excluded from being classified under the 8708 heading for parts and accessories for motor vehicles by Section XVII Note 2(b). Goods are classifiable to 8301.20.00. Item 53C applies.

19582700

Heading: 8310.00.00

Status: F

Instrument:

Date:

9/10/2009

Change_Date:

9/10/2009

Description:

Reason:

Incomplete sign-plates, name-plates, address-plates and similar plates

This advice is to assist in clarifying when incomplete or unfinished sign-plates, name-plates, address-plates and similar plates may be classified to 8310.00.00. 8310.00.00 covers informative sign plates, that is plates which bear words, letters, numbers or designs giving all the essential information required for a sign-plate, name-plate, advertising plate, address-plate or other similar plate. Plates which bear this information, and thereby have the essential character of a sign of 8310, but which require further finishing processes, such as the drilling of fixing holes or varnishing, remain in 8310.00.00 under Interpretive Rule 2(a). Base metal plaques or signs which contain the bulk of information essential to the purpose of the sign at the time of importation but require some details to be added are also covered by 8310 under Interpretive Rule 2(a). For example a plate imported showing the essential information about a machine (make, model, power rating etc) requiring only the insertion of the individual serial number after import, is classified to 8310.00.00. 8310 does not cover incomplete plates which, at the time of importation: * are blank; or * which do not bear letters, numbers or symbols; or * which bear only particulars incidental to the essential information which is to be added later. Such plates lack the essential character of a sign bearing information and are classifiable dependent upon the constituent material and, where this is applicable to classification, the type and degree of working. Incidental marking can include borders and commerce marks relating to the origin and composition of the physical sign. They also include text or symbols that indicate the placement or type of information but which do not provide the essential information. If doubt exists as to whether markings are incidental or essential, it is recommended that advice be sought from the Customs and Border Protection Service.

End of Chapter 83

Number of records for Chapter: 2

Section XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND R

Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

19670400	Heading: 8408.10.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Marine diesel engine with a gearbox. The engine and gearbox form a complete unit and cannot be separated.	Note 3 to Section 16 applies to the composite good. The principle function is considered to be providing the motive power and this is performed by the engine. The Harmonized System Explanatory Notes confirm this, stating in the notes to 8483 that "The heading does not cover gear boxes or other variable speed changers combined with a motor".	
19670000	Heading: 8410.11.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Downhole motor being a turbine rotor and stator configuration, commonly referred to as a tubodrill, of a power not exceeding 1,000 kW. The activating mud or water is pumped at high velocity through the motor. The angle of the vanes of the rotor and stator cause the fluid to deflect from the stationary stators on the turbine body onto the vanes of the rotors. This turns the rotors which are locked to the drive shaft, causing the drive shaft to turn and hence the bit sub and the bit to rotate.	Good is identified as hydraulic turbine as it works by transforming the energy possessed by moving liquids into directly into motive power, being the mechanical energy of rotating drive shaft, which then turns the bit sub and bit. Torque (the rotational force) is a function of flow rate, mud density, blade angle and the number of stages, and varies if weight-on-bit varies. Classification is to 8410.1 with the reminder of the item number determined by the power rating. In the case of turbodrills of 1,000 kW power or less, to 8410.11.00. Downhole motors which are hydraulically driven positive displacement motors are not covered by this opinion and are classifiable in 8412.29.00. (See 19669900)	
19670100	Heading: 8410.12.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Downhole motor being a turbine rotor and stator configuration, commonly referred to as a tubodrill, of a power exceeding 1,000 kW but not exceeding 10,000 kW. The activating mud or water is pumped at high velocity through the motor. The angle of the vanes of the rotor and stator cause the fluid to deflect from the stationary stators on the turbine body onto the vanes of the rotors. This turns the rotors which are locked to the drive shaft, causing the drive shaft to turn and hence the bit sub and the bit to rotate.	Good is identified as hydraulic turbine as it works by transforming the energy possessed by moving liquids into directly into motive power, being the mechanical energy of rotating drive shaft, which then turns the bit sub and bit. Torque (the rotational force) is a function of flow rate, mud density, blade angle and the number of stages, and varies if weight-on-bit varies. Classification is to 8410.1 with the reminder of the item number determined by the power rating. In the case of turbodrills of above 1,000 kW power but not exceeding 10,000 kW, to 8410.12.00. Downhole motors which are hydraulically driven positive displacement motors are not covered by this opinion and are classifiable in 8412.29.00. (See 19669900)	
19670200	Heading: 8410.13.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Downhole motor being a turbine rotor and stator configuration, commonly referred to as a tubodrill, of a power exceeding 10,000 kW. The activating mud or water is pumped at high velocity through the motor. The angle of the vanes of the rotor and stator cause the fluid to deflect from the stationary stators on the turbine body onto the vanes of the rotors. This turns the rotors which are locked to the drive shaft, causing the drive shaft to turn and hence the bit sub and the bit to rotate.	Good is identified as hydraulic turbine as it works by transforming the energy possessed by moving liquids directly into motive power, being the mechanical energy of rotating drive shaft, which then turns the bit sub and bit. Torque (the rotational force) is a function of flow rate, mud density, blade angle and the number of stages, and varies if weight-on-bit varies. Classification is to 8410.1 with the reminder of the item number determined by the power rating. In the case of turbodrills with a power rating greater than 10,000 kW, to 8410.13.00. Downhole motors which are hydraulically driven positive displacement motors are not covered by this opinion and are classifiable in 8412.29.00. (See 19669900)	

19669900 Heading: **8412.29.00**

Status: F

Instrument: Date: 21/12/2009 Change_Date: 21/12/2009

Description:

Reason:

Downhole motor being a hydraulically driven positive displacement motor. These generally have four components: the by-pass or dump valve, the motor, the universal joint or connecting rod section and the bearing and drive shaft assembly. The motor component is a spiral or helix shaped steel shaft (the rotor) rotating within a rubber-sleeved stator. The stator has one more lobe than the rotor, hence motors are described as 1/2, 3/4, 5/6 or 9/10 motors depending on the number of lobes on the rotor & stator. As the fluid is pumped into the motor, its passage through the cavities between the rotor and stator displaces the rotor, forcing it to turn. This rotational movement is eventually transmitted to the drill bit.

These goods are hydraulic motors which are powered by pressurized hydraulic fluid and transfer rotational kinetic energy to mechanical devices. In these motors, torque (the rotating force) is directly proportional to the motor's differential pressure. This opinion does not cover turbodrills (see 19670000, 19670100 and 19670200)

19670300 Heading: **8413.19.00**

Status: F

Instrument: Date: 21/12/2009 Change_Date: 21/12/2009

Description:

Reason:

Liquid laundry detergent supply dispensers used in commercial laundries for injecting detergent into washing machines. They consist of peristaltic pumps attached to control apparatus for determining both the quantity of detergent injected and also the timing of that injection. The control unit is wired to the washing machine control apparatus.

The goods are classified as pumps fitted with measuring devices. The control unit is for the control of the device itself and does not make the dispenser a control device.

20194700 Heading: **8413.50.10**

Status: F

Instrument: Date: 26/07/2011 Change_Date:

Description:

Reason:

This precedent provides clarification of the term 'mining' in relation to this subheading.

For the purpose of this subheading, mining is considered to be the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas.

'Mining industries' are those involved directly in such activities, but do not include support services or exploration.

Exploration and other mining support services are not considered to be mining industries, but related or auxiliary industries.

Only pumps specifically designed for use in the mining industry, whether or not also used in like activities in mining support services or mineral exploration, will be considered to be "specially designed for use in the mining (...) industries".

In demonstrating that a pump is specifically designed for the mining industry, reference must be made to the physical features and specifications of the pump.

General use pumps or pumps designed for use in another or multiple industries are not classifiable regardless of the intended or actual end use of the pump.

20194800 Heading: **8413.60.10**

Status: F

Instrument: Date: 26/07/2011 Change_Date:

Description: Reason:

This precedent provides clarification of the term 'mining' in relation to this subheading.

For the purpose of this subheading, mining is considered to be the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas.

'Mining industries' are those involved directly in such activities, but do not include support services or exploration.

Exploration and other mining support services are not considered to be mining industries, but related or auxiliary industries.

Only pumps specifically designed for use in the mining industry, whether or not also used in like activities in mining support services or mineral exploration, will be considered to be "specially designed for use in the mining (...) industries".

In demonstrating that a pump is specifically designed for the mining industry, reference must be made to the physical features and specifications of the pump.

General use pumps or pumps designed for use in another or multiple industries are not classifiable, regardless of the intended or actual end use of the pump.

20194900 Heading: **8413.70.10**

Status: F

Instrument: Date: 26/07/2011 Change_Date:

Description: Reason:

This precedent provides clarification of the term 'mining' in relation to this subheading.

For the purpose of this subheading, mining is considered to be the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas.

'Mining industries' are those involved directly in such activities, but do not include support services or exploration.

Exploration and other mining support services are not considered to be mining industries, but related or auxiliary industries.

Only pumps specifically designed for use in the mining industry, whether or not also used in like activities in mining support services or mineral exploration, will be considered to be "specially designed for use in the mining (...) industries".

In demonstrating that a pump is specifically designed for the mining industry, reference must be made to the physical features and specifications of the pump.

General use pumps or pumps designed for use in another or multiple industries are not classifiable regardless of the intended or actual end use of the pump.

20195000 Heading: **8413.81.10**

Status: F

Instrument:

Date: 26/07/2011 Change_Date:

Description:

Reason:

This precedent provides clarification of the term 'mining' in relation to this subheading.

For the purpose of this subheading, mining is considered to be the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas.

'Mining industries' are those involved directly in such activities, but do not include support services or exploration.

Exploration and other mining support services are not considered to be mining industries, but related or auxiliary industries.

Only pumps specifically designed for use in the mining industry, whether or not also used in like activities in mining support services or mineral exploration, will be considered to be "specially designed for use in the mining (...) industries".

In demonstrating that a pump is specifically designed for the mining industry, reference must be made to the physical features and specifications of the pump.

General use pumps or pumps designed for use in another or multiple industries are not classifiable, regardless of the intended or actual end use of the pump.

20194000 Heading: **8413.91.10**

Status: F

Instrument:

Date: 26/07/2011 Change_Date:

Description:

Reason:

This precedent provides clarification of the term 'mining' in relation to this subheading.

For the purpose of this subheading, mining is considered to be the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas.

'Mining industries' are those involved directly in such activities, but do not include support services or exploration.

Exploration and other mining support services are not considered to be mining industries, but related or auxiliary industries.

Only pumps specifically designed for use in the mining industry, whether or not also used in like activities in mining support services or mineral exploration, will be considered to be "specially designed for use in the mining (...) industries".

In demonstrating that a pump is specifically designed for the mining industry, reference must be made to the physical features and specifications of the pump.

General use pumps or pumps designed for use in another or multiple industries are not classifiable, regardless of the intended or actual end use of the pump.

19583100	Heading: 8419.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Corrugated, perforated and shaped plates for plate heat exchangers.	In order for a metal plate to be classified in Chapter 84, it must have the character of either an article of Chapter 84 or a part of such an article. In regard to plates for heat exchangers that are corrugated plates, pierced with holes for layering on the frame of the exchanger and cut to shape the combination of corrugation, perforation and shaping is generally sufficient working to distinguish them from corrugated flats of Chapter 72 and to identify the goods as having the character of heat exchanger plates. Identifiable heat exchanger plates are classified to 8419.90.00 under Section XVI Note 2(b) as parts. Where the amount of working is insufficient to allow objective identification as heat exchanger plates, for example corrugated plate not cut to shape, the goods are normally classifiable as flat-rolled products of Chapter 72. These flat rolled products can include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished.	
19734800	Heading: 8420.10.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Pastry rolling machine for rolling dough into a continuous sheet of pastry.	The machine answers to the terms of 8420 (as a rolling machine) and 8438 (as a machine for the industrial preparation or manufacture of food). Chapter 84 Note 2 directs classification where a good meets the terms of one or more of the headings 8401 to 8424, or heading 8486, and at the same time to a description in one or other of the headings 8425 to 8480. The good is not affected by the conditions or specified exceptions in the Note. Therefore classification is to the former heading, 8420, as per the Note. Classification is to 8420.10.00	
19583200	Heading: 8421.19.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Laboratory centrifuges	Centrifuges remain in 8421 even if specialised for use in laboratories. These goods do not fit the terms of heading for 9027. While laboratory centrifuges may be used to prepare materials for testing, they: * do not perform a physical or chemical analysis; * do not measure or check viscosity, porosity, expansion, surface tension or the like; and * do not measure or check quantities of heat, sound or light. The World Customs Organisation's Harmonized System Explanatory Notes to heading 9027 reflect this in their exclusion of centrifuges, along with various other apparatus of Section XVI, from classification in 9027 "whether or not, in view of their low output, small size and general structure, they are obviously intended for use in laboratories (e.g., for preparing or treating specimens)". As laboratory centrifuges do not fall to 9027 nor do they fall to any other heading of Chapter 90, Section XVI Note 1(m) does not apply and they are not excluded from classification in Chapter 84. Being centrifuges, they meet the terms of heading of 8421 and classification is to 8421.19.00.	

20167800

Heading: 8421.21.90

Status: F

Instrument:

Date: 27/06/2011 Change_Date: 27/06/2011

Description:

Reason:

Filters for filtering water.

8421.2 "Filtering or purifying machinery and apparatus for liquids:" has the following six-digit subheadings.

There have been inconsistencies in the classification of filters for liquid mixtures which contain water, or for solid/liquid mixtures where the liquid is water. These have been variably classified to 8421.21 or 8421.29.

8421.21 - - For filtering or purifying water:

8421.22 - - For filtering or purifying beverages other than water

8421.23 - - Oil or petrol-filters for internal combustion engines

8421.29 - - Other

This precedent provides clarification on what Customs and Border Protection will consider to be water in the context of 'For filtering or purifying water'.

For the purpose of these sub-headings, the type of filter is defined by the type of liquid to be filtered.

Water is defined as:

"The liquid which in a more or less impure state constitutes rain, oceans, lakes, rivers, etc., and which in a pure state is a transparent, odourless, tasteless liquid, a compound of hydrogen and oxygen, H₂O, freezing at 32 degrees F or 0 degrees C, and boiling at 212 degrees F or 100 degrees C."

Source: Macquarie Dictionary

For a filter to be classified to 8421.21 it must be principally designed to filter a substance identifiable as 'water' (although presumably impure water).

Filters designed to filter liquids that have lost the identity of being 'water' and which are mixtures of water and other substances are filters of either 8421.22 or 8421.29, depending on whether the goods are beverages or not.

Water is classified to 2201, 2501 or 2853.

Naturally occurring water (i.e. rain water, ground water, surface water and sea water) is water. This water will generally have normally existent impurities, e.g. minerals, dirt, bacteria etc, but is clearly identifiable as water. Such water is classified to 2501 if sea water and to 2201 for other natural waters, whether or not purified.

Naturally occurring water to which other substances have been added may still retain the identity of being water. For example 'tap' water that has been chlorinated or fluoridated is still identifiable as water of 2201 and filters for it remain identifiable as filters for water.

If however, additions are made to the water that change its identity from being water of one of these three headings, then filters for the new liquid are classified elsewhere in 8421.

The following examples are given to clarify this loss of identity.

Water mixed with sugars and flavours creates a new identity, being a beverage of 2202 that represents a mixture of water plus other substances, and filters for the beverage are classifiable under 8421.22.00

Mixed water and ore concentrate creates a new entity being a type of mineral slurry of Section V and filters for it are classifiable under 8421.29.00

Waste waters, such as industrial process waters, effluent and sewage, are complex mixtures of solids, chemicals, biological matter and water generally classifiable under 3825. Classification of filters for such products falls to 8421.29.00.

It should be noted that it is often possible to reclaim water from such mixtures. However, when the substance that is passing into the filter is not classifiable as water, then the filter is not a water filter regardless of what is produced.

19929100

Heading: 8423.20.00

Status: F

Instrument:

Date: 26/08/2010 Change_Date: 26/08/2010

Description:

Reason:

This precedent clarifies what goods are considered to be "scales for continuous weighing of goods on conveyors".

8423.20.00 covers conveyor belt weighers. Belt weighing is the process of determining the mass-flow rate of bulk material being transported on a belt. It involves the determination of the weight of material on the belt and the linear speed of the belt. These two variables are determined separately and then used together to produce flow rate or total weight. The weight on the belt is continuously monitored as it moves over the weigh length (the portion of the conveyor system used in weighing).

The Dictionary of Weighing Terms (Roland Nater; et al, 2009) defines conveyor belt weighers as follows.

"A scale that determines the weight of unpacked, loose, continuously transported material by weighing the belt loading and measuring the belt speed while the material is being transported (integrated scale). Conveyor belt weighers can also be designed as adding scales that weigh the material in sections."

The first sentence of the definition represents the integrating scales and the second sentence the totaliser scales referred to in the Harmonised System Explanatory Notes for this subheading.

In addition to conveyor belt weighers, this item also covers equipment performing the same function for other forms of conveyors such as chain or bucket conveyors.

19929200

Heading: 8423.30.00

Status: F

Instrument:

Date: 26/08/2010 Change_Date: 26/08/2010

Description:

Reason:

This precedent clarifies what goods are considered to be "constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales".

This subheading covers scales that are designed to determine the consistency of weight of discrete goods against a target weight and for discharging a preset weight of material into another container.

Check weighers are covered by this sub-heading. The Dictionary of Weighing Terms (Roland Nater; et al, 2009) defines checkweigher as follows.

"A balance used to check

1. quantities that are separated by mass or volume
2. automatically functioning balances or filling machines for the reweighing of prepackages."

Check weighers are specifically designed to check discrete goods, particularly pre-packaged goods, to ensure they meet a predetermined constant weight and will often incorporate mechanisms that relate to the rejection off the line of goods that are above or below weight. Provided that the principal function of the composite good remains that of a constant weight scale, these goods remain here.

In addition to check weighers, scales specifically for discharging a particular weight of material into something else are also covered here.

Batch weighers of all types designed to discharge a pre-determined weight of material into a bag or container are covered here. In this group are hopper scales, including scales for totalising weights from multiple hoppers. These remain here when combined with other equipment, for example weight ticket printing, provided that the essential function remains the weighing.

Weighing modules for loss-in-weight (LIW) feeders are also covered here as they are a form of batch weigher. LIW feeders are a form of gravimetric feeders where the amount of material is fed through at a constant weight per unit of time. LIW feeder units discharge the material with a constant weight per unit of time by weighing the entire feeder and material inside. As the material discharges, the weighing module monitors and controls the "loss-in-weight" of the material. The feeder controls regulate the speed of the feeding device based on the weigh loss to match the desired feed rate or set point. Weighing modules for liquid loss-in-weight feeders which feed in fluids e.g. milk, oils, water etc are also included.

Whether any of the above batch weighers, hopper scales and LIW weighing modules remain classified here when combined with the hopper, feeder or other equipment will depend upon the actual goods. Where the combined good has the essential function of filling machinery rather than weighing scales, then classification will generally be to 8422.

(Note that weighing equipment for weigh belt feeders, the other major form of gravimetric feeder, are covered under 8423.20.00 as conveyor belt weighers.)

All of the above goods may incorporate, or work with, conveyors. Where the conveyors are auxiliary components for moving goods into or out of the weighing equipment they remain here. Where the weighing takes place on the conveyor, the goods remain here in 8423.30 provided that the weighing machinery is either a constant weight scale or, in the case of continuous weighers, the function is discharging of a predetermined weight of material into a bag or container.

In distinguishing between conveyor weighers and discharge weighing of conveyed goods, equipment which weighs the conveyor load for use in calculating the flow rate is a good of 8423.20.00 not 8423.30.00

19657200 Heading: **8428.90.00**

Status: F

Instrument: Date: 8/12/2009 Change_Date: 8/12/2009

Description: Reason:

Loader lifting arms, also known as tractor front-end loaders, imported without implements. The goods comprise two arms (parallel steel beams) joined at the front end by a crossbeam. Two hydraulic rams are attached to each arm of the loader. The lower rams enable the arms to be raised and lowered while the upper rams enable the implement attached to the end of the parallel arms to be rotated. The good is made for attachment to an agricultural tractor using a sub-frame.

The goods are lifting machinery of 8428.90.00. Classification as a tractor accessory is excluded by Note 2(e) to Section XVII.

19733400 Heading: **8432.80.00**

Status: F

Instrument: Date: 23/02/2010 Change_Date: 23/02/2010

Description: Reason:

Agricultural, horticultural or forestry flail mulchers.

A flail mower uses banks of flails (or "knives") instead of blades. A flail is a short piece of metal that operates by beating the vegetation (flailing it) and breaking it off.

ACN 91/93 classified certain flail mulchers in 8432 and others in 8433. Given the greater cross-over in capabilities between flail mulchers of 8432 and 8433, it was identified that clarification was required to assist in the distinguishing of agricultural, horticultural or forestry flail mulchers for soil preparation (8432) from flail mulchers for the care of lawns, parks, sports grounds and other vegetative surfaces (8433).

See also 19733200 and 19733300.

8432.80.00 is intended to cover only those flail mulchers designed for use solely or principally in agricultural, horticultural or forestry applications to prepare the soil. The major requirements for a mulcher of 8432 are as follows.

* The focus of the design of a mulcher of 8432 is on the mulched material and its incorporation into the soil, not the cutting of vegetation or the appearance of the area post-flailing. These mulchers are often designed to lay a mat of mulch and will normally be capable of green manure crop kill.

* It is capable of handling the type of materials encountered in one or more of these applications: that is crop stubble, green manure crops, scrub, woody weeds and other rough material. In forestry applications this can be up to saplings and branches.

* It is of a size and power suitable for agricultural, horticultural or forestry being made for prolonged use in a commercial setting. These mulchers are intended to be attached to tractors and can handle being used as full-time working implements.

* Flail mulchers of 8432 will be made solely or principally for the agricultural, horticultural or forestry markets.

Some flail mulchers are suitable for both mowing and mulching grass and for mulching the remnants of some green crops. Usually these will fall not here but to 8433, as the machines are adapted for the finish requirements of grassland work, but the characteristics of the imported good must be considered when classifying.

19733500	Heading: 8466.10.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Arbors, being tool holders suitable for use solely or principally with machines of 8456 to 8465.	The arbor attaches an interchangeable tool, e.g. a drill bit, hole-saw or grinding disk, to a machine tool.	
	Where the arbor is imported with the interchangeable tool, classification will usually be to the tool. However, imported separately, it is identified as a tool holder. Chapter 82 Note 2 directs classification of tool holders imported as parts to 8466.	
	Tool holders are classified to 8466.10.00.	
19583600	Heading: 8466.10.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Heads for brush cutters, line trimmers and similar grass/scrub cutting machines. The heads attach to the output shaft of the machine and are fitted with replaceable plastic cutting/trimming line or replaceable plastic cutting blades. The line or blades ARE NOT FITTED to the head at the time of importation, i.e. the heads are imported bare.	Cutter and trimmer heads are identified as tool holders for machines of heading 8467. Whilst the heads may be regarded as parts of those machines, classification to 8466 is by application of Section XVI Note 2(b). Note: See Precedent 19583700 for classification of heads fitted with line or blades.	
19739900	Heading: 8466.20.00	Status: F
Instrument:	Date: 1/03/2010	Change_Date: 1/03/2010
Description:	Reason:	
Collets for holding a work piece while it is being machined.	The main types of work piece holding collets are those that hold the outside diameter and those that hold the inside. The first are a tapered or cone shaped sleeve which form a collar around the work piece passing through a hole in the centre and clamp it in place when tightened via a tapered outer collar.	
This does not cover collets for holding tools, e.g. tap and drill collets, see 19739800.	The second type are expanding collets which grip the internal diameter of a work piece by expanding the work holding surface of the collet to form a tight fit once in the hollow shaft or body of the piece to be held. When the work is finished the expansion piece of the collet is pulled back to release the work piece.	
	These are identified as work holders of 8466 20 00.	
19583700	Heading: 8467.99.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Heads, fitted with plastic cutting/trimming line or plastic cutting blades, for use with brush cutters, line trimmers and similar grass/scrub cutting machines. The heads attach to the output shaft of the machine, and ARE FITTED with the cutting/trimming line or blades at the time of importation.	Identified as parts of machines of heading 8467 - tools for working in the hand with self-contained non-electric motor. Heads fitted with the cutting tool (in this case the line or blades) at the time of importation are considered to be more than tool holders of heading 8466. Classification to heading 8467 is by application of Section XVI Note 2(b). Note: See Precedent 19583600 for classification of heads not fitted with line or blades.	

19583800	Heading: 8471.80.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Cryptographic processors being devices containing a Data Encryption Standard (DES) encryption algorithm and which are connected as a peripheral device to one or more automatic data processing machines from which it receives commands to perform pre-programmed operations. The function of these goods is to provide the necessary data security functions (e.g., authentication and encryption) which would otherwise have to be performed by software loaded onto the host automatic data processing machine; this eliminates the need for storage of certain security data bases in the automatic data processing machine(s).	Under Chapter 84 Note 5(C), a unit is regarded as being part of an automatic data processing system if it is of a kind solely or principally used in an automatic data processing system; connectable to the central processing unit either directly or through one or more other units; and able to accept or deliver data in a form (codes or signals) which can be used by the system, provided it is not excluded by paragraphs (D) and (E) to the Note. The subject machines do perform a specific function, but that function is a data processing function, being the authentication or encryption of data, and hence they are not excluded by paragraph (E). Separately presented cryptographic processors for connection to automatic data processing systems are classifiable as units of automatic data processing machines.	
19583900	Heading: 8472.90.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Automatic signature machine used to reproduce personal signatures on a variety of documents. The machine uses a custom-made matrix to precisely reproduce original handwriting as many times as desired.	Identified as an office machine of 8472. This device is similar to the cheque signing machines of 8472 as it is a specialised device for the signing of correspondence and documents. The signing of correspondence and documents is "office work" and the good is not suitable for general printing, it is classified to 8472 as an office machine.	
19740000	Heading: 8479.89.90	Status: F
Instrument:	Date: 1/03/2010	Change_Date: 1/03/2010
Description:	Reason:	
Industrial samplers designed for the sampling of free flowing materials from microscopic powders to large granules and liquids and operating as follows. A slotted sampling tube is extended into the product stream and collects a cross-section of the product stream. The tube retracts and the sample is delivered to a collection container. The sampler may be triggered automatically (e.g. by count or time) or manually.	These goods can be used on a wide variety of products and are not industry specific. They do not perform any analysis or testing of the sample, but simply extract a sample from the bulk product. The goods are not specified or included elsewhere and classification falls to heading 8479.	
19584000	Heading: 8479.89.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
This precedent covers portable or fixed cooler/warmers. The goods are usually small portable containers which often plug into the cigarette lighter of a car. They are used to keep food and drinks cool or warm and may be supplied with an optional AC power adapter. The goods work using the Peltier effect and cool or warm depending on the flow of current in the module.	These goods are not considered to be refrigeration equipment of heading 8418. Note 3 to Section 16 is not considered to be applicable. The goods are equally capable of both warming and cooling and neither function is considered to be the principal function. The goods are not specified or included elsewhere in Chapter 84 and classification falls to heading 8479.	

19740100 Heading: **8481.40.00**

Status: F

Instrument: Date: 1/03/2010 Change_Date: 1/03/2010

Description: Reason:

Safety valves for pipes, boiler shells, tanks, vats or the like.

While a wide number of valves may have a role in the safe operation of equipment, the following definition defines what is accepted as a safety valve for the purpose of 8481.40:

"a valve which automatically, without the assistance of any energy other than the fluid consumed, discharges a certified quantity of the fluid so as to prevent a predetermined safe pressure from being exceeded. It is designed to re-close and prevent the further flow of fluid after normal pressure conditions of service have been restored."

The requirements for a valve to be classified to 8481.40 can be broken down as follow:

- the only purpose of the valve is prevent a predetermined safe pressure from being exceeded;
- it operates automatically when the internal pressure exceeds the set pressure of the safety valve with no external or extra energy is required for the valve to operate apart from that of the fluid discharged;
- the amount of fluid (liquid or gas) discharged is in accordance with its certification;
- once pressure has reduced to safe levels, the valve automatically closes (reseats) and seals against further fluid discharge; and
- it remains operational after use, another unsafe increase in pressure will reopen the valve.

19740200 Heading: **8481.80.90**

Status: F

Instrument: Date: 1/03/2010 Change_Date: 1/03/2010

Description: Reason:

Single lever mixer taps for kitchens, bathrooms, laundries and the like. These have a mixing valve to which both the hot and cold water supplies are connected, a single outlet for the water and a lever to select water flow and temperature. The water is mixed prior to reaching the outlet to give water at the point between cold and hot selected by use of the lever.

The inclusion of a thermostat does not remove the combined apparatus from 8481 as the combined article retains the identity of a mixing valve. Classification falls to 8481.80.90

They may include a pressure balancing mechanism to prevent changes in water load unbalancing the mix of hot and cold water.

The mixing valve may include a thermostat.

20100900 Heading: **8482.10.10**

Status: F

Instrument: Date: 6/04/2011 Change_Date:

Description: Reason:

Wheel bearings are classified to 8482 and wheel bearing hub units to 8708. This can cause some confusion as these goods can be similar and have similar trade descriptions. This precedent aims to assist identification.

Standard wheel bearings, including those with a flanged ring to attach the bearing to the wheel hub, are classified to 8482.

Where a wheel bearing also has a second flange, with threaded wheel studs, for attaching the wheel and/or the brake rotor, then it is functioning as a hub and is identified as a car part. In addition, some, for drive axles, also have an internal spline for transferring motive power. Classification of these goods is to 8708.

19725800	Heading: 8517.12.00	Status: F
Instrument:	Date: 16/02/2010	Change_Date: 16/02/2010
Description:	Reason:	
Mobile telephones also equipped with the functionality of other devices, for example digital cameras, Global Positioning System (GPS) apparatus, radio reception or video reproduction. In use, the goods subject to this classification will override any other function being used on the device to accept an incoming call.	Where a device functions as a mobile telephone and performs other functions covered by headings other than 8517 in Section XVI, classification is determined by Note 3 to Section XVI.	
	If the apparatus is designed to be equipped with a SIM (Subscriber Identity Module) the mobile telephony function takes precedence over all the other functions of the apparatus (in particular, the incoming calls override all other functions used), the principal function of the apparatus within the meaning of Note 3 to Section XVI is considered to be that of mobile phone communication over a cellular network.	
	The apparatus is therefore to be classified under subheading 8517 12 00 as a telephone for cellular networks according to the component that performs the apparatus' principal function.	
19584300	Heading: 8519.20.10	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Juke box, being a coin operated machine that automatically plays gramophone records.	The juke box does not dispense a product so it is not an automatic goods-vending machine of 8476. It is identified as a coin operated record player specifically included in the terms of 8519.20.10 being "Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: - - - Coin or disc operated record-players".	
19584400	Heading: 8519.20.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Juke box, being a coin operated machine that automatically plays audio recordings made in any form other than gramophone records.	The juke box does not dispense a product so it is not an automatic goods-vending machine of 8476. It is identified as a coin operated sound reproducing apparatus and specifically included in the terms of 8519.20.90 being "Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: - - - Other".	

20277900	Heading: 8526.92.00	Status: F
Instrument:	Date: 19/10/2011	Change_Date: 19/10/2011
Description:	Reason:	
Radio remote control devices for toys or video games, including those devices referred to as game controllers, imported without the associated toy or video console. Bluetooth remote controls are included in this description as Bluetooth devices use radio frequencies.	Radio remote control apparatus for toys or video games are prima facie classifiable to two headings, as radio remote controls of 8526 and in the heading for the parent good of Chapter 95.	
This precedent does not cover radio remote controls imported with the associated toy or console as a set. Such sets will normally be classifiable to the toy or console.	Note 1(m) to Chapter 95 excludes radio remote control devices from Chapter 95.	
	Australian authority (Liebert Corporation Australia Pty Ltd v Collector of Customs (1993) 23 AAR 287) requires that where goods are excluded from an area of the Tariff by Note, then any determination that they fall into that exclusion is a final classification determination in regard to the two potential headings.	
	In this case, this means that if the imported goods can be correctly described as radio remote control apparatus, they can not be classified to Chapter 95. This holds even if the goods also fall within the terms of a heading in Chapter 95 or if classification in Chapter 95 appears more appropriate.	
	Although Note 3 to Chapter 95 may also appear to direct the classification of these goods, it is subject to Note 1 to Chapter 95. Note 3 can not work to include goods in Chapter 95 that are excluded by the operation of Note 1.	
	Radio remote control apparatus are devices that control another device or system by means of radio signals from a point at a distance from the device or system. Devices that control toys, e.g. radio remote controls for cars, planes etc, or radio remote controllers for video game consoles by radio frequencies are correctly described as radio remote control apparatus. Hence they fall within the exclusion provided in Note 1(m).	
	Classification of radio remote controllers for toys or video games is to 8526.92.00.	
19584500	Heading: 8528.41.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Partially complete monitor for a computer system, comprising a cathode ray tube, the electronics and the chassis. The only missing component is the outside shell (cover).	The goods are identified as an essentially complete cathode ray tube monitor for a computer (automatic data processing) system. The goods are classified as a complete monitor by virtue of IR 2(a).	
19735800	Heading: 8528.61.00	Status: F
Instrument:	Date: 24/02/2010	Change_Date: 24/02/2010
Description:	Reason:	
LCD projectors designed to be connected to a computer (automatic data processing machine) of 8471 and used to project the image generated by the computer on to a wall or large screen. The goods may include speakers, but do not incorporate television reception apparatus.	Excluded from 8471 by Chapter 84 Note 5(D), the goods are specifically covered by 8528.61.00	
	This is in accordance with the World Customs Organization Classification Opinion 8852861/1	
19584600	Heading: 8531.80.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Electronic stud sensor (or detector), being a portable hand-held unit used to electronically locate studs in walls and ceilings. It senses changes in the density of the surface, indicating the exact location of studs, through a light emitting diode and a buzzer.	The stud sensor does not measure nor does it inspect or ascertain the condition of the wall or stud. It simply checks whether a stud is where it is pointed and warns the operator. Heading 8531 is the appropriate classification for apparatus designed to detect a relevant factor in the vicinity and then to warn the relevant observer by means of a signal activated as a result of such detection. The scope of the heading in this regard was examined in Re Hatadi Electronics Pty Ltd and Collector of Customs 1989 AATA 183 (28 July 1989).	

19703900	Heading: 8531.80.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 1/02/2010
Description:	Reason:	
Sleep warning device: being a battery operated device worn on the person which detects 'nodding' movements of the head associated with falling asleep and provides an audible alarm to alert the person. Intended to be used when driving a car or in other situations where falling asleep poses a hazard.	Heading 8531 is the appropriate classification for apparatus designed to detect a relevant factor in the vicinity (in this case the 'nodding' movement) and then to warn the relevant user by means of a signal activated as a result of such detection. The scope of the heading in this regard was examined in Re Hatadi Electronics Pty Ltd and Collector of Customs [1989] AATA 183 (28 July 1989).	
19584700	Heading: 8533.29.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Polymeric Positive Temperature Coefficient (PTC or PPTC) Thermistor Circuit Protectors - commonly known as resettable fuses.	Polymeric positive temperature coefficient devices are usually referred to as resettable fuses, but are actually non-linear thermistors of 8533.2. A fuse contains a piece of a metal that melts if the current running through it exceeds a particular level, thereby breaking the circuit. A PTC however increases its electrical resistance in response to the temperature increase in an event and then cycles back to a conductive state after the current is removed and the device cools. The PTC effect limits the flow of the current to a point where only a trickle of electricity still flows in order to protect sensitive electronics such as solid-state (silicon-based) integrated circuits. The thermistor limits the current but does not break the circuit. When the temperature decreases below its designated trip point, the resistance of the device reverts back to its original state. These devices have two primary uses. They can be placed in a series and used as an over-current protector or they can be used as temperature sensors to protect sensitive electrical components from damage when the application exceeds a defined temperature. When they have a power handling capacity exceeding 20 W they are classifiable to 8533.29.00.	
19584800	Heading: 8535.21.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Vacuum interrupter tube consisting of two separate contacts and other components within an evacuated and hermetically sealed ceramic envelope, also known as the "vacuum interrupter". The contacts are closed under normal circuit conditions. In the event of a fault current the movable contact withdraws from the fixed contact. Arcing is established within the vacuum interrupter by withdrawing the movable contact away from the fixed contact. This arc burns in the metal vapour evaporated on local hot spots on the contact surfaces. At current zero (the half cycle point where the AC is reversing direction) the vapour production ceases, the near original vacuum condition rapidly returning, and the dielectric strength of the interrupter increases faster than the recovery voltage, therefore the circuit is interrupted. These devices are generally used in high voltage applications, usually up to 40.5 kV.	A circuit breaker of 8535.21.00.	

20278000

Heading: 8537.10.10

Status: F

Instrument:

Date: 19/10/2011 Change_Date: 19/10/2011

Description:

Reason:

Programmable controllers are component devices and 8537.10.10 only covers the programmable controllers themselves. The heading does NOT cover machines incorporating programmable controllers.

Programmable controllers will normally comply with the international standard for programmable controllers, IEC 61131 (or under the old numbering system - IEC 1131) or an equivalent domestic standard.

A description of PLCs is given in the 'reason for classification' section of this Precedent to give guidance on the type of devices Customs and Border Protection Service would normally identify as programmable controllers.

Note: while the tariff refers to these devices as 'programmable controllers' (PCs) the older name of 'programmable logic controllers', (PLCs) is used in industry and is more common. The terms 'programmable controllers' and 'programmable logic controllers' are accepted as interchangeable.

A PLC, like other numerical control apparatus, is microprocessor based and controls machine-tools, other machinery or industrial/manufacturing processes. To do this the PLC receives digital or analogue signals as input, runs its program to determine the appropriate output response and sends digital or analogue signals as that output. The program is stored in a form of non-volatile, writable memory.

PLCs only control. They generally have the facility for extensive input/output (I/O) arrangements to connect the PLC to sensors and actuators. They do NOT perform any actions other than receiving and sending control signals from the connected devices.

Unlike the average computer, a PLC is normally built to withstand severe conditions, e.g. dust, moisture, high/low/fluctuating temperatures and vibration. The inputs and outputs are frequently designed to accept hardwired connections from the sensors (input) and actuators (output).

Programmed switchboards which allow users to select between a number of pre-programmed sequences or options, and other numerical control apparatus that simply allow users to select options or timings are not PLCs. Numerical control apparatus that is pre-programmed and which can not be reprogrammed by the user is not a PLCs.

The difference between a PLC and these other forms of numerical control apparatus is that the PLC is freely programmable within the limits of its functions as a controller of machinery.

IEC 61131-3 defines five programming languages for programmable control systems: Function Block Diagram (FBD), Ladder Diagram (LD), Structured Text (ST), Instruction List (IL) and Sequential Function Chart (SFC). Using the language used by the particular PLC, a user can write and enter a new program for the PLC to follow.

Unlike a computer (automatic data processing machine) these programs are constrained by the nature of the PLC to the function of controlling machinery.

PLCs are components of systems and it is only in this form that they fall to 8537.10.10. Once incorporated into larger systems or machines, the identity of the PLC is subsumed in the overall identity of the system or machine.

However, PLCs imported with integrated or attached human-machine interface devices, such as keyboards, visual displays etc, whose purpose is to enable the programming, debugging and/or control of the PLC are not normally considered to change the identity of the import from PLCs, provided that they do only perform functions integral to the PLC itself.

Where doubt potentially exists as to whether goods are identifiable as a PLC, then submitting a Tariff Advice Application may be advisable.

19703600 Heading: 8537.10.90

Status: F

Instrument: Date: 1/02/2010 Change_Date: 1/02/2010

Description: Reason:

Multiple-outlet portable power boards being a power distribution system with over-current protection, allowing several appliances to be plugged into one wall socket. These may also be called EPODs (Electrical Portable Outlet Devices) power strips, power blocks or surge protectors.

These goods at the simplest consist of a number of sockets in a plastic or metal casing, a fuse and a flexible cable and a plug to connect to the mains supply.

The units may have an off/on switch for the whole unit or for each socket. They may claim to provide surge protection as a major feature via devices such as varistors (MOV), capacitors and gas discharge tubes. The goods can incorporate USB connectors or phone/fax/network jacks. Features can include an LED (Light Emitting Diode) surge indicator light and equipment that claims to provide EMI (Electromagnetic Interference)/RFI (Radio-Frequency Interference) circuit protection and/or noise filtration.

These goods can be in any shape or form, not only in strips or boards, but also for instance; blocks, towers, arcs, circular shapes.

The goods are described by the terms of heading 8537 as they are equipped with two or more items of heading 8536 mounted on a board, panel, console or other base or foundation. The goods may contain various sockets, jacks, switches, etc for making connections to or in electrical circuits, and fuses, circuit breakers and other surge suppressors and filters that are apparatus for protecting electrical circuits.

The goods distribute electricity from one outlet to various devices.

Legislation in each State of Australia requires that electrical multi-outlet power boards be approved by an Electrical Regulatory Authority before a manufacturer, importer or retailer is able to supply, or offer to supply, power boards to the general public. This requires compliance with the relevant national electrical safety standards.

The standards require that all such power boards incorporate a safety overload device to help prevent overloading. Therefore all complying multiple-outlet portable power boards must contain at least two items of heading 8536 being socket-outlets and a circuit breaker of some sort, and consequently must be classified to subheading 8537.10.90.

19584900 Heading: 8538.90.90

Status: F

Instrument: Date: 12/10/2009 Change_Date: 12/10/2009

Description: Reason:

The ceramic envelope, also known as the "vacuum interrupter" which will, when in use, form the evacuated and hermetically sealed outer of a vacuum interrupter tube. Imported as the tube alone without the separate contacts and other components.

Identified as part of a circuit breaker of 8535.21.00. Section XVI Note 2(b) applies.

19873000 Heading: 8541.40.00

Status: F

Instrument: Date: 30/06/2010 Change_Date: 30/06/2010

Description: Reason:

Solar modules comprised of the following:

* monocrystalline silicon photovoltaic (PV) cells arranged in strings and encapsulated between a sheet of tempered glass and a polymer backing and

* a junction box which houses terminals to connect the strings of cells together, cables and connectors for external wiring, and bypass diodes (one for each string) to protect the cells from overheating when shaded.

8541.40 covers photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels.

The Harmonized System Explanatory Notes further clarify by stating that:

"The heading also covers solar cells, whether or not assembled in modules or made up into panels. However the heading does not cover panels or modules equipped with elements, however simple, (for example, diodes to control the direction of the current), which supply the power directly to, for example, a motor, an electrolyser (heading 85.01)."

Although the goods described contain diodes to control the direction of current, they do not supply the power directly to an external load, such as a motor or an electrolyser, and therefore remain classified to 8541.40.00

19585000

Heading: 8543.70.00

Status: F

Instrument:

Date:

12/10/2009

Change_Date:

12/10/2009

Description:

Reason:

Infra-red remote control units for operating video recorders, TV sets, compact disc players, music centres and the like

Identified in the Harmonized System Explanatory Notes as electrical apparatus having an individual function not elsewhere specified or included in Chapter 85.

End of Chapter 85

Number of records for Chapter: 18

20349200

Heading: 8703.21.20

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

All Terrain Vehicle defines a specific type of vehicle. The phrase is not defined by the meaning of the individual words. ATVs are, in reality, often limited in the types of terrain they can safely traverse, hence the application of the term ATV is not based on 'all terrain' capability, but on falling within a class of vehicles.

Classification of ATVs will be dependent upon the type of engine and the cylinder capacity. For clarity this precedent has been keyed under the three expected classifications of:

- * 8703.21.20 for ATVs with petrol engines under 1000cc;
- * 8703.31.20 for ATVs with diesel or semi- diesel engines under 1500cc; and
- * 8703.90.20 for ATVs with electric motors.

This precedent describes what characteristics define a vehicle as being an All Terrain Vehicle (ATV).

All Terrain Vehicles, or ATVs, are motorised vehicles which are designed for off road use and which meet ALL OF the following criteria:

- * designed to travel on three, four or six low pressure high flotation tyres, AND
- * having a seat designed to be straddled by the operator AND
- * having handlebars for steering control AND
- * are four-wheel drive vehicles that meet the requirements of Chapter 87 Additional Note 4 OR
- * are two-wheel or six-wheel drive vehicles that meet all of the first three criteria above and are not designed to carry a passenger.

ATVs are normally intended for use by a single operator and no passenger, but may also be designed as tandem ATVs where a passenger may sit behind the driver (pillion). ATVs normally have four-wheel drive, but they may be two-wheel drive or six-wheel drive vehicles.

Two-wheel drive and six-wheel drive vehicles are only covered by this precedent if they designed solely for use by a driver only. Two-wheel drive vehicles and six-wheel drive vehicles of 8703 for two or more people, not being a vehicle falling under any of the exceptions given within Chapter 87 Additional Note 5, are classified as passenger motor vehicles and not under these headings.

ATVs are not registrable for normal road use in any state or territory of Australia. The Conditional Registration for ATVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered registration for normal road use.

"Motorised" includes internal combustion engines and electric motors.

This category of vehicles does not include "Ag-bikes", being motorcycles with special heavy duty features which make them suitable for farm use. This category does not include Utility Terrain Vehicles, being small, four-wheel drive vehicles for off-road use with side by side seating and a load carrying capacity (see precedents 20349500 to 20349700).

20348400 Heading: **8703.22.11**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20347700 Heading: **8703.22.19**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20348600 Heading: **8703.23.11**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20347800 Heading: **8703.23.19**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20348700 Heading: **8703.24.11**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20347900 Heading: **8703.24.19**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20349300

Heading: 8703.31.20

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

All Terrain Vehicle defines a specific type of vehicle. The phrase is not defined by the meaning of the individual words. ATVs are, in reality, often limited in the types of terrain they can safely traverse, hence the application of the term ATV is not based on 'all terrain' capability, but on falling within a class of vehicles.

Classification of ATVs will be dependent upon the type of engine and the cylinder capacity. For clarity this precedent has been keyed under the three expected classifications of:

- * 8703.21.20 for ATVs with petrol engines under 1000cc;
- * 8703.31.20 for ATVs with diesel or semi- diesel engines under 1500cc; and
- * 8703.90.20 for ATVs with electric motors.

This precedent describes what characteristics define a vehicle as being an All Terrain Vehicle (ATV).

All Terrain Vehicles, or ATVs, are motorised vehicles which are designed for off road use and which meet ALL OF the following criteria:

- * designed to travel on three, four or six low pressure high flotation tyres, AND
- * having a seat designed to be straddled by the operator AND
- * having handlebars for steering control AND
- * are four-wheel drive vehicles that meet the requirements of Chapter 87 Additional Note 4 OR
- * are two-wheel or six-wheel drive vehicles that meet all of the first three criteria above and are not designed to carry a passenger.

ATVs are normally intended for use by a single operator and no passenger, but may also be designed as tandem ATVs where a passenger may sit behind the driver (pillion). ATVs normally have four-wheel drive, but they may be two-wheel drive or six-wheel drive vehicles.

Two-wheel drive and six-wheel drive vehicles are only covered by this precedent if they designed solely for use by a driver only. Two-wheel drive vehicles and six-wheel drive vehicles of 8703 for two or more people, not being a vehicle falling under any of the exceptions given within Chapter 87 Additional Note 5, are classified as passenger motor vehicles and not under these headings.

ATVs are not registrable for normal road use in any state or territory of Australia. The Conditional Registration for ATVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered registration for normal road use.

"Motorised" includes internal combustion engines and electric motors.

This category of vehicles does not include "Ag-bikes", being motorcycles with special heavy duty features which make them suitable for farm use. This category does not include Utility Terrain Vehicles, being small, four-wheel drive vehicles for off-road use with side by side seating and a load carrying capacity (see precedents 20349500 to 20349700).

20348900 Heading: **8703.32.11**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20348100 Heading: **8703.32.19**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20349000 Heading: **8703.33.11**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20348200 Heading: **8703.33.19**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicle which incorporate a hybrid power system, consisting of an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) and an electric motor. These vehicles use a computerised hybrid transmission system which is pre-programmed to determine when it is more economical, based on driving conditions, to use the internal combustion engine rather than the electric motor.

Classification of these vehicles will be based on the type of internal combustion engine and the cylinder capacity of that engine.

Classification of new vehicles will be to one of the tariff items 8703.21.19, 8703.22.19, 8703.23.19, 8703.24.19, 8703.31.19, 8703.32.19 and 8703.33.19 as applicable to the vehicle.

Classification of used or second-hand vehicles of the type will be to one of the tariff items 8703.21.11, 8703.22.11, 8703.23.11, 8703.24.11, 8703.31.11, 8703.32.11 and 8703.33.11 as applicable to the vehicle.

Hybrid passenger motor vehicles which only use a small secondary petrol engine to recharge their batteries and which normally drive solely by use of the electric motor are not covered by this precedent (see precedents 20347400 & 20347500)

20347400 Heading: **8703.90.11**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicles which are electric vehicles but which also incorporate an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) for recharging their battery while being driven.

Classification of these vehicles will be, if new, as 'other' vehicles of 8703.90.19.

Used or second-hand vehicles of this type will be classified to 8703.90.11.

In the vehicles of this precedent, the small secondary internal combustion engine is only used as a subsidiary engine for recharging or for very limited use in the case of battery depletion or other limited circumstances.

For true hybrid vehicles which can alternate between the internal combustion engine and battery power dependent upon driving conditions see precedent 20347600 to 20348400 and 20348600 to 20349000.

20347500 Heading: **8703.90.19**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The hybrid vehicles covered by this precedent are those passenger motor vehicles which are electric vehicles but which also incorporate an internal combustion engine (a spark-ignition, internal combustion reciprocating piston engine) for recharging their battery while being driven.

Classification of these vehicles will be, if new, as 'other' vehicles of 8703.90.19.

Used or second-hand vehicles of this type will be classified to 8703.90.11.

In the vehicles of this precedent, the small secondary internal combustion engine is only used as a subsidiary engine for recharging or for very limited use in the case of battery depletion or other limited circumstances.

For true hybrid vehicles which can alternate between the internal combustion engine and battery power dependent upon driving conditions see precedents 20347600 to 20348400 and 20348600 to 20349000.

20349400

Heading: 8703.90.20

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

All Terrain Vehicle defines a specific type of vehicle. The phrase is not defined by the meaning of the individual words. ATVs are, in reality, often limited in the types of terrain they can safely traverse, hence the application of the term ATV is not based on 'all terrain' capability, but on falling within a class of vehicles.

Classification of ATVs will be dependent upon the type of engine and the cylinder capacity. For clarity this precedent has been keyed under the three expected classifications of:

- * 8703.21.20 for ATVs with petrol engines under 1000cc;
- * 8703.31.20 for ATVs with diesel or semi- diesel engines under 1500cc; and
- * 8703.90.20 for ATVs with electric motors.

This precedent describes what characteristics define a vehicle as being an All Terrain Vehicle (ATV).

All Terrain Vehicles, or ATVs, are motorised vehicles which are designed for off road use and which meet ALL OF the following criteria:

- * designed to travel on three, four or six low pressure high flotation tyres, AND
- * having a seat designed to be straddled by the operator AND
- * having handlebars for steering control AND
- * are four-wheel drive vehicles that meet the requirements of Chapter 87 Additional Note 4 OR
- * are two-wheel or six-wheel drive vehicles that meet all of the first three criteria above and are not designed to carry a passenger.

ATVs are normally intended for use by a single operator and no passenger, but may also be designed as tandem ATVs where a passenger may sit behind the driver (pillion). ATVs normally have four-wheel drive, but they may be two-wheel drive or six-wheel drive vehicles.

Two-wheel drive and six-wheel drive vehicles are only covered by this precedent if they designed solely for use by a driver only. Two-wheel drive vehicles and six-wheel drive vehicles of 8703 for two or more people, not being a vehicle falling under any of the exceptions given within Chapter 87 Additional Note 5, are classified as passenger motor vehicles and not under these headings.

ATVs are not registrable for normal road use in any state or territory of Australia. The Conditional Registration for ATVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered registration for normal road use.

"Motorised" includes internal combustion engines and electric motors.

This category of vehicles does not include "Ag-bikes", being motorcycles with special heavy duty features which make them suitable for farm use. This category does not include Utility Terrain Vehicles, being small, four-wheel drive vehicles for off-road use with side by side seating and a load carrying capacity (see precedents 20349500 to 20349700).

20349800

Heading: 8704.10.00

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

A dumper is a self-propelled wheeled machine, having an open body, which transports and dumps or spreads material. Loading is performed by means external to the dumper.

Dumpers of this subheading are designed specifically for this purpose. They are made to carry loose, bulk materials and the primary value of these goods is their ability to dump or spread this material.

This precedent clarifies the type of vehicle classifiable under 8704.10.00 as "Dumpers designed for off-highway use".

8704.10.00 covers vehicles that are specifically identifiable as dumpers designed for off-highway use.

This classification does not cover other "off-highway" vehicles that have some dumping functionality but which are actually vehicles for the transport of goods rather than dedicated dumpers. Off-road vehicles which have optional or add-on tipping capability, and imported with this tipping option, are considered a general purpose vehicle with added tipping capability rather than purpose built dumpers and are not classifiable to this heading.

Machines which self-load material to be moved, e.g. front end loaders, are not classifiable here. They will normally fall within Chapter 84 as moving machinery for earth, mineral or ores.

The Harmonized System Explanatory Notes (HSEN) provides guidance on the characteristics of vehicles intended to be classified as dumpers designed for off-highway use in 8704.10.00.

* The dumper body is made of very strong steel sheets, or other materials of similar strength, with its front part extended over the driver's cab to protect the cab. The whole or part of the floor slopes upwards towards the rear. In some cases the driver's cab is half-width only. However, certain dumpers that are specially designed for working in mines or tunnels, for example, those with a bottom-opening body will have these characteristics with the exception that they do not have a cab or an extended protective front part of the body.

* There is a lack of axle suspension.

* They have high braking capacity.

* They have limited speed and a limited area of operation.

* They use special earth-moving tyres.

* Because of their sturdy construction the tare weight/payload ratio does not exceed 1:1.6.

In addition to the traditional off-highway dumpers described above, this subheading may also potentially cover other types of dumpers outside of the above HSEN guidelines, including smaller dumpers of a type generally used on construction sites for carrying earth, rubble, fresh cement and concrete, etc. These have a fixed or articulated chassis and two- or four-wheel drive, the dumper hopper being located above one axle and the driver's seat above the other.

To be classifiable in this subheading, the principal purpose of the vehicles must be dumping and these vehicles must be designed solely or principally for off-road use. Therefore they will have a sturdy construction, a dumper hopper designed primarily for loose bulk material and design features which make the vehicle specifically for off-highway use. Importantly, the features for tipping will be an integral part of the design.

The driver's seat in these vehicles is not usually inside a cab. Where the driver sits or stands on the dumper, rather than in a cab, then the vehicles are considered to be ride-on dumpers.

Small pedestrian controlled dumpers may also be classified here where they meet the characteristics described above.

20349500 Heading: **8704.21.10**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

This precedent concerns the classification of 'UTVs'. UTV is an acronym for either 'Utility Task Vehicles' or 'Utility Terrain Vehicles'.

This type of vehicle has previously been considered by the World Customs Organization. Although they can carry passengers, their principal function is seen as carrying cargo or equipment, and hence they are not classifiable to 8703. The provision of a tilt mechanism on the tray enables a dumping function but the identification of these vehicle remains as a 'UTV' rather than a dedicated dumper and hence they are not classifiable to 8704.10. While they are similar to works trucks, they are considered to be general purpose vehicles for a variety of tasks and terrains and are not classifiable to 8709.

This classification covers vehicles with the following characteristics:

- * small, four-wheel drive vehicles for use off-road AND
- * propelled by EITHER an internal combustion engine with a piston displacement capacity of 1,200 cubic centimetres or less: OR by an electric motor AND
- * have side-by-side seating arrangements; AND
- * have provision for the carriage of goods in the form of a cargo bed.

The term off-road is not defined in the Tariff for 8704. It is taken to mean vehicles that are designed for use off roads and which are NOT registrable for normal road use in any state or territory of Australia. The Conditional Registration for UTVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered 'registration for normal road use'.

These vehicles may have various styles of cargo beds including flatbeds, standard beds or tilt (or lifting) beds. They often have provision for towing and/or for attachments.

Classification of these vehicles falls, dependent upon how they are powered, under subheadings 8704.2 (diesel or semi-diesel) 8704.3 (petrol) or 8704.9 (electric).

UTV style vehicles which do not have provision for the carriage of goods or where the carriage of goods is secondary to the transport of people are not covered by this precedent. Such vehicles will normally fall to 8703.

Golf carts and other vehicles of 8703 are not covered by this precedent.

20349600 Heading: **8704.31.10**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

This precedent concerns the classification of 'UTVs'. UTV is an acronym for either 'Utility Task Vehicles' or 'Utility Terrain Vehicles'.

This type of vehicle has previously been considered by the World Customs Organization. Although they can carry passengers, their principal function is seen as carrying cargo or equipment, and hence they are not classifiable to 8703. The provision of a tilt mechanism on the tray enables a dumping function but the identification of these vehicle remains as a 'UTV' rather than a dedicated dumper and hence they are not classifiable to 8704.10. While they are similar to works trucks, they are considered to be general purpose vehicles for a variety of tasks and terrains and are not classifiable to 8709.

This classification covers vehicles with the following characteristics:

- * small, four-wheel drive vehicles for use off-road AND
- * propelled by EITHER an internal combustion engine with a piston displacement capacity of 1,200 cubic centimetres or less: OR by an electric motor AND
- * have side-by-side seating arrangements; AND
- * have provision for the carriage of goods in the form of a cargo bed.

The term off-road is not defined in the Tariff for 8704. It is taken to mean vehicles that are designed for use off roads and which are NOT registrable for normal road use in any state or territory of Australia. The Conditional Registration for UTVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered 'registration for normal road use'.

These vehicles may have various styles of cargo beds including flatbeds, standard beds or tilt (or lifting) beds. They often have provision for towing and/or for attachments.

Classification of these vehicles falls, dependent upon how they are powered, under subheadings 8704.2 (diesel or semi-diesel) 8704.3 (petrol) or 8704.9 (electric).

UTV style vehicles which do not have provision for the carriage of goods or where the carriage of goods is secondary to the transport of people are not covered by this precedent. Such vehicles will normally fall to 8703.

Golf carts and other vehicles of 8703 are not covered by this precedent.

20349700 Heading: **8704.90.10**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

This precedent concerns the classification of 'UTVs'. UTV is an acronym for either 'Utility Task Vehicles' or 'Utility Terrain Vehicles'.

This type of vehicle has previously been considered by the World Customs Organization. Although they can carry passengers, their principal function is seen as carrying cargo or equipment, and hence they are not classifiable to 8703. The provision of a tilt mechanism on the tray enables a dumping function but the identification of these vehicle remains as a 'UTV' rather than a dedicated dumper and hence they are not classifiable to 8704.10. While they are similar to works trucks, they are considered to be general purpose vehicles for a variety of tasks and terrains and are not classifiable to 8709.

This classification covers vehicles with the following characteristics:

- * small, four-wheel drive vehicles for use off-road AND
- * propelled by EITHER an internal combustion engine with a piston displacement capacity of 1,200 cubic centimetres or less: OR by an electric motor AND
- * have side-by-side seating arrangements; AND
- * have provision for the carriage of goods in the form of a cargo bed.

The term off-road is not defined in the Tariff for 8704. It is taken to mean vehicles that are designed for use off roads and which are NOT registrable for normal road use in any state or territory of Australia. The Conditional Registration for UTVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered 'registration for normal road use'.

These vehicles may have various styles of cargo beds including flatbeds, standard beds or tilt (or lifting) beds. They often have provision for towing and/or for attachments.

Classification of these vehicles falls, dependent upon how they are powered, under subheadings 8704.2 (diesel or semi-diesel) 8704.3 (petrol) or 8704.9 (electric).

UTV style vehicles which do not have provision for the carriage of goods or where the carriage of goods is secondary to the transport of people are not covered by this precedent. Such vehicles will normally fall to 8703.

Golf carts and other vehicles of 8703 are not covered by this precedent.

20101000 Heading: **8708.50.62**

Status: F

Instrument:

Date: 6/04/2011 Change_Date:

Description:

Reason:

Wheel bearings are classified to 8482 and wheel bearing hub units to 8708. This can cause some confusion as these goods can be similar and have similar trade descriptions. This precedent aims to assist identification.

Standard wheel bearings, including those with a flanged ring to attach the bearing to the wheel hub, are classified to 8482.

Where a wheel bearing also has a second flange, with threaded wheel studs, for attaching the wheel and/or the brake rotor, then it is functioning as a hub and is identified as a car part. In addition, some, for drive axles, also have an internal spline for transferring motive power. Classification of these goods is to 8708.

20351600 Heading: **8714.10.90**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

Motor cycles minus at least the front forks, handlebars and both wheels.

The subject goods are not identified as motor cycles, but as parts for vehicles of headings 8711 to 8713. Classification is vide General Interpretation Rule 1

This precedent replaces 15439900. Any reference to 15439900 can be taken to be a reference to this precedent.

End of Chapter 87

Number of records for Chapter: 25

Section XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL O

Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

19585100	Heading: 9013.20.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Laser pointers, which are portable, including those in the shape of pistols, pens, etc., and designed to function by their own source of energy. They consist of a laser diode and microelectronics in a housing of copper, fitted with a switch. They are battery-powered and may be equipped with a chain fixed to a key ring and a clasp, of base metal. Laser pointers produce a red visible coherent light beam in the wavelength range between 660-680 nanometers (nm). They can project a red beam and create a brilliant red dot on an object far away. Laser pointers are commonly used in teaching and presentations to draw the audience's attention	Laser pointers are still considered a functional laser even if in novelty shapes. Classification is by IR1 to 9013.	
19585500	Heading: 9018.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Wire guides (or guide wires), being devices used for the placement of catheters, needles, tissue dilators, endoscopes and atherectomy devices in the vascular system, the biliary and renal tracts and in normal and pathological cavities in the body.	Being devices designed and used for medical purposes they are by definition medical appliances of heading 9018. Consequently these goods are excluded from consideration under Section XV by Note 1(h) to that Section. Wire guides are used with a number of devices so are not classified as accessories to a particular instrument such as a catheter, but as medical appliances in their own right.	
19585400	Heading: 9018.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Sterile synthetic absorbable suture in sealed pack containing both the suture and a suture needle.	Note 4 to Chapter 30 specifies goods which are to be classified within heading 3006. Paragraph (a) of that Note lists sterile surgical catgut and similar suture materials. Suture needles are instruments and appliances used in medical, surgical, dental or veterinary sciences and are classified in heading 9018. A suture is the material which closes the wound whilst a suture needle is the instrument which a surgeon uses to puncture the skin surrounding a wound and pull the suture material into place. Both components have separate and defined functions, albeit complementary to one another. Note 4 limits heading 3006 to cover only certain goods. The phrase 'similar suture material' cannot be construed to mean suture material attached to a needle. It means material similar to catgut and used as sutures such as synthetic polymer fibres, metal fibre threads etc. This being the case, Note 4 does not cover the combined suture and needle product and classification cannot fall to 3006. The terms of heading 9018, on the other hand, do describe the goods. In permanently attaching the suture to the needle it has taken on the character of something new. It is a sterile, ready for use instrument used by a medical practitioner during surgery. Classification therefore falls to 9018 via IR 1. At sub-heading level the goods are classified to 9018.90.00 via IR 6, they are more than a needle as described by sub-heading 9018.3 and hence the sub-heading describing Other Instruments and Appliances applies. Refer also to Precedent no. 19585200 covering sterile packs of suture material and a needle where the suture is NOT already attached to the needle.	

19585200 Heading: **9018.90.00**

Status: F

Instrument: Date: 12/10/2009 Change_Date: 12/10/2009

Description: Reason:

A sealed pack containing a sterile synthetic suture and a sterile suture needle. The suture thread is NOT already attached to the needle in any way.

Note 4 to Chapter 30 specifies goods which are to be classified within heading 3006. Paragraph (a) of that Note lists sterile surgical catgut and similar suture materials. The sterile synthetic suture thread is a 'similar suture material'. Suture needles are instruments and appliances used in medical, surgical, dental or veterinary sciences and are classified in heading 9018. The subject goods are identified as a set put up for sale for a particular purpose containing two distinct and separate articles each having a complementary use one to the other. A suture is the material which closes the wound whilst a suture needle is the instrument which a surgeon uses to puncture the skin surrounding a wound and pull the suture material into place. Each component of the set has an important role to play and essential character cannot be attributed to either article. As such the goods are classified in accordance with IR 3(c) to 9018, the last occurring heading under consideration. At sub-heading level the goods are classified to 9018.90.00 via IR 6, they are more than a needle as described by sub-heading 9018.3 and hence the sub-heading describing Other Instruments and Appliances applies. Refer also to Precedent no. 19585400 covering sterile packs of suture material and a sterile suture needle where the suture is swaged into the hollow end of the needle which has been crimped to permanently attach the suture to the needle.

19585700 Heading: **9021.10.90**

Status: F

Instrument: Date: 12/10/2009 Change_Date: 12/10/2009

Description: Reason:

Surgical Trauma Shoes also known as, post-operative shoes and boots, cast boots, protective orthoses, and medical-surgical shoes. The term "shoes" is just used for convenience. These articles are used to protect the foot post surgically or following an injury when mobility is necessary. The products are seen as a temporary measure to assist in rehabilitation. They are not sized like normal shoes (their sizes are small, medium, large and extra large) and there is no difference between left and right feet. The shoes are issued as a temporary foot cover and are designed to be for short-term use and are disposable. They are made up of plastic/rubber sole and textile upper with velcro straps for easy adjustment.

These goods are designed to support or hold parts of the body following an illness, operation or injury and consequently they meet the definition of "orthopaedic appliances" in Note 6 of Chapter 90, therefore they are orthopaedic appliances of 9021 and are excluded from Chapter 64 by Note 1(e). However they are not designed to correct orthopaedic conditions and therefore fall to 9021.10.90

19710100 Heading: **9021.10.90**

Status: F

Instrument: Date: 4/02/2010 Change_Date: 4/02/2010

Description: Reason:

Surgical bone screws being specialized screws designed for use in orthopaedic surgery.

These screws are made from non-reactive materials which can be safely used inside a patient's body, and are screwed into bone. They are most commonly used for stabilising fractured bones, but may also be used for other surgical purposes such as fixing other medical implants in the body.

There are a large variety of surgical bone screws currently in use. However screws designed as bone screws can be distinguished from other screws as they will be manufactured and tested in accordance with, and to the specifications prescribed in, an appropriate national or international standard for bone screws. These standards specify the torsional strength, breaking angle, axial pullout strength, insertion torque, self-tapping force (if the screw is self-tapping), and removal torque prescribed.

Section XIX - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93 Arms and ammunition; parts and accessories thereof

19586400	Heading: 9304.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Paintball gun, designed for use in skirmish type war games. These guns are gas operated and fire a paint type ball projectile which is designed to "mark" the target.	Identified an arm (not being a firearm), in this case a gas powered rifle.	
19586300	Heading: 9304.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Hand held electric-shock devices designed to administer an electric shock for the purpose of subduing a person. These devices are often referred to as "Tasers" (trade name) stun guns or stun batons. Often used by law enforcement personnel to subdue potentially dangerous or belligerent assailants, a "Taser" is an electroshock weapon that uses Electro-Muscular Disruption (EMD) technology to cause neuromuscular incapacitation or NMI and strong muscle contractions through the involuntary stimulation of both the sensory nerves and the motor nerves. This precedent covers all similar electric-shock weapons which have the same essential character and use as the above. There are currently two modes of operation of these devices. The first mode works by firing projectiles (normally small dart-like electrodes) which stay connected to the main unit by conductive wire. The second mode of operation requires direct contact between the device's electrodes and the body. It administers an electric shock by generating an electric arc between the two electrodes.	The subject goods are identified as a weapon for incapacitating humans, generally in a law enforcement situation. As such they are considered to be correctly classified within heading 9304.00.00 as 'Other Arms' vide IR 1. The terms of this heading are considered broad enough to encompass such weapons in both modes of operation, as evidenced by the examples in the HSEN to 9304 including gas guns, truncheons, aerosol spray cans and knuckledusters.	
19586500	Heading: 9304.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Plastic replica hand guns capable of firing a pellet.	Identified as "other arms" of heading 9304 rather than "toys" of 9503. As replica guns capable of firing a projectile have the potential to cause injury, they are covered by the term "arms". Because of the risk of injury, they are inappropriate for use as playthings by children and thus are not identified as toys. (AAT decision Re: Mans Nominees Pty. Ltd. and Collector of Customs Ref. V89/375 refers).	
19671400	Heading: 9306.90.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Paintballs, designed for use in skirmish type war games. They consist of a non-toxic water soluble biodegradable liquid encased in a plastic ball. They are fired from a gas powered rifle.	Paintball is a game in which players use compressed-gas-powered guns (paintball markers) to shoot each other with small balls of encapsulated colour (usually gelatine based). When these paintballs break, they leave a brightly-coloured mark signifying that the player is eliminated from the game. Paintball guns are identified as goods of 9304 00 00 (see 19586400). As paintball markers are projectiles fired from a gas-operated firearm, they can be classified to Chapter 93. They therefore can not be classified to Chapter 95 as Chapter 95 Note 1(s) excludes articles of Chapter 93. Within Chapter 93, the goods are capsules that are classified as other projectiles in 9306 90 00.	
End of Chapter 93		Number of records for Chapter: 4

Section XX - MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

20350000	Heading: 9405.10.00	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
These goods consist of an integrated ceiling fan and ceiling light where the fan and light may be used concurrently or either the fan or light may be switched on without using the other. The units have a self-contained electric motor.	The goods are a composite good consisting of two components fixed permanently together. There is no heading that cover the entire good in its terms.	
These goods may also include a remote control and light/fan switch for wall mounting.	Electric ceiling fans with a self contained electric motor with an output not exceeding 125 W are classifiable to 8414.51.00. Electric ceiling lights are classifiable to 9405.10.00.	
	Classification falls to IR 3.	
	As no heading covers the entire good, both 8414 and 9405 are considered equally specific under the terms of IR 3(a).	
	IR 3(b) requires classification to the component that gives the essential character of the whole good where this can be determined. In this case the fan and light can be used together or separately and serve distinct and separate functions. The nature of the good is composite, removal of the fan function would leave a ceiling light and removal of the light function would leave a ceiling fan. Both are required to give the nature of the good as a combination fan and light. IR 3(b) can not be applied.	
	As neither IR 3(a) nor IR 3(b) applies, classification is determined by IR 3(c) which directs the classification to the last occurring heading.	
	Classification of a combined ceiling fan & ceiling light is to 9405.10.00	
End of Chapter 94		Number of records for Chapter: 1

Chapter 95 Toys, games and sports requisites; parts and accessories thereof

19586700	Heading: 9503.00.10	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Toy cars, being small cars and small scale replica cars designed to be driven by children and being primarily intended for the pleasure and amusement of children. These vehicles are powered by an electric motor or by a small internal combustion engine and have relatively low performance. They are not suitable for use as road going vehicles and have no practical utilitarian or sporting capability. The small size of the cars makes them impractical for use by adults.	It is considered that the design of the goods makes them primarily suitable for use as toys for the pleasure and amusement of children. Section XVII, Note 1 excludes, inter alia, articles of Chapter 9503 from Section XVII and therefore Chapter 87. Terms of heading. Identified as a tricycles, scooters, pedal cars and similar wheeled toy.	
19587000	Heading: 9503.00.30	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Stuffed toys representing animals, made of a soft textile material incorporating a radio receiver. The radio receiver is contained in an internal cavity which is accessed through a zipper opening.	Identified as an "other toy" of 9503 rather than a radio-broadcast receiver of 8527. A toy is not necessarily just a plaything. The addition of a radio-broadcast receiver does not deny the goods their basic character as toys, being in animate representations of creatures which interest children. (AAT decision Re: Tandy Sales Corporation Pty. Ltd. and Collector of Customs Ref. N86/1003 refers).	

19587400	Heading: 9503.00.30	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Unfilled (unstuffed) toy animal skins. The skin is a plush animal casing designed to be filled with a stuffing. This opinion apply only to toy animal skins, novelty cushion covers or casings are not covered by the opinion.	The toy animal skin is part of a stuffed toy animal. Classification is according to Chapter 95 Note 3.	
19587500	Heading: 9503.00.70	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Toy "sport sets" designed to be used by a child pretending to play the sport. This opinion covers goods whose size and flimsy construction clearly show they are designed to enable a young child to make believe they are playing the sport. These toys are not a scaled down version of adult equipment to suit the needs of a juvenile playing a sport according to established rules.	To fall into this 9503, the characteristics of the goods must reflect that these are toys and not sporting equipment for young children. Such characteristics include the inability for the equipment to be used in a junior sporting game, construction standards and materials inappropriate for use to play or practice the sport and the way the goods are put up. The sport sets covered here are designed purely for 'pretend' play of the sport. For example, a hollow plastic cricket bat, a soft foam ball and a plastic one-piece 'stumps' put up as a set would be covered by this opinion.	
19587600	Heading: 9503.00.99	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Subject to the following description and conditions, this opinion covers toys imported with attached metal key rings. This opinion is to be read in conjunction with other opinions on metal key rings imported fitted with attachments. Description and Conditions * The attached article gives the essential character of the goods, with the key ring being a secondary or minor component. * The article attached to the key ring is not principally a novelty, decorative or visually distinguishing feature/keychain fob, for the key ring. * The article attached to the key ring with the article being clearly designed to be used as a toy and recognisable as such. * The key ring is specifically for ease of carrying the attached toy and would be unlikely to be used to organise, carry and store keys. * The attached article would be classifiable as a toy to 9503.00.99 if imported separately. It would be expected that goods meeting this description would be marketed on the basis of the whole good being a toy. This opinion does not cover goods either excluded from Chapter 95 by legal Note or included elsewhere by legal Note. For example, this opinion does not cover articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute more than a minor constituent.	The type of goods considered in this opinion are those where the attachment is clearly identifiable as a toy, the key ring is solely for carrying the toy, and the overall article has the character of a toy. The goods must not have the character of a novelty or decorative key ring and would not be reasonably expected to be used as a key ring in normal use. Goods so identifiable are excluded from Section XV by Section XV Note 1(l) and are classifiable as a toy.	
19587700	Heading: 9503.00.99	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Toy binoculars having minimal focusing.	Excluded from 9005 by Note 1 (k) to Chapter 90. Identified as binoculars with limited focusing i.e. a toy.	

19587800	Heading: 9504.40.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Clarification of what is covered by the term "playing cards"	<p>Playing cards are pieces of specially prepared heavy paper, thin card, or thin plastic, figured with distinguishing motifs and used as a set, called a pack or deck, for playing card games. Playing cards are typically palm-sized for convenient handling. The front (or "face") of each card carries markings that distinguish it from the other cards in the deck and determine its use under the rules of the game being played. The back of each card is identical for all cards in any particular deck, and usually of a single colour or formalized design. Because playing cards are both standardized and commonly available, they are often adapted for other uses, such as magic tricks, cartomancy, or board games. If imported in a set with other goods which causes the cards to subsumed in the character of the complete imported article (e.g. cards imported as part of a board game or in a magic set) they are excluded from this item. However, playing cards imported simply as decks will normally be considered as playing cards. Playing cards include all cards used to play recognised card games. These include the standard Anglo-American set of 52 cards (four suits with (deuce) to ten, Jack, Queen, King, and Ace) the 32-card piquet deck (no values 2-6) used for many European card games including Belote, the Tarot deck used to play a family of trick-taking card games known as Tarot, Tarock or Tarocco, the 48-card hanafuda deck from Japan and so on. It also includes playing cards lexicon, where the cards have letters, and picture cards designed for playing games for young children such as snap or happy families. Playing cards (9504.40.00) does not cover trading cards with images (4911.91.00). Trading cards are cards that are normally collected singularly or in small sub-sets, either as purchases in their own right or with other goods, in order to form a complete set. Examples of such collectable cards include cards showing pictures of sporting figures such as cricketers, baseball players, footballers etc and giving information on their sporting statistics. These are not playing cards as that they are not primarily made for the playing of a card game.</p>	

19587900	Heading: 9505.10.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Ornaments designed for hanging in a tree and being papier mache products in the shape of bells, sleigh, reindeer and Santa.	<p>Identified as articles for Christmas festivities. Paper mache balls are traditionally used as tree decorations during the Christmas festival. Santa, bells, sleigh and reindeer are also associated with Christmas festivities and are identifiable as articles for Christmas festivities when in the form of paper mache tree hangings. Excluded from 4823 by Note 1 (p) to Chapter 48.</p>	

19588000	Heading: 9506.11.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Snowboards, being a single article, and having a width broader than a traditional ski. Their composition may vary and includes but is not limited to wood and fibreglass. The goods are designed for use on the snow. Snowboards are designed to be ridden side on with one foot in front of the other in a similar manner to a skateboard. In order for a snowboard to be ridden, binding mechanisms are required to attach the riders boots to the snowboard. Snowboards may be imported with or without bindings.	<p>At heading level the goods are clearly classified within 9506. At subheading level a question arose as to whether the goods are classifiable within subheading 9506.1 as: "Snow-skis and other snow-ski equipment"; or within 9506.99 as: "Other". The decision was made that snowboards are classified to 9506.11.00 on the following basis: 1. Although skis come in a variety of sizes and shapes the subheading for Skis does not differentiate between them. The snowboard is considered to be a form of ski for gliding over the snow, the rider standing on it with feet strapped to it as with a ski. 2. Snowboards are made using the same machines and from the same constituent materials as other types of skis and are regarded as essentially synonymous within the wider ski manufacturing community. 3. It is considered likely that it was the intention of the legislators that all snow ski equipment should be classified within the classification parameters: 9506.11.00 to 9506.19.00.</p>	

19588100	Heading: 9506.21.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Sailboards, also known as windboards, for water sports. They are similar to a surfboard in appearance, with a tall sail which the rider holds on to and uses to steer the craft.	This opinion clarifies why sailboards are classifiable to Chapter 95. Prima facie headings for classification of sailboards are 8903 (Yachts and other vessels for pleasure or sports; rowing boats and canoes) and 9506. Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII and sports craft such as canoes and skiffs are excluded from Chapter 95. However, sailboards are not considered vehicles or craft in the meaning of Section XVII. Like snow skis and surfboards, sailboards are considered sporting equipment not transport vehicles or crafts (boats, ships, and vessels) that can be used in sports (e.g. cars, yachts etc). Thus while vehicles and craft are classifiable in Section XVII, sailboards, like snow skis and surfboards, are classifiable in 9506. The Harmonized System Explanatory Notes clarify by specifically stating that sailboards are excluded from 8903 and included in 9506.	
19588300	Heading: 9506.29.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Face masks used for underwater swimming.	9004 only covers spectacles, goggles and the like. These are goods designed to cover the eyes. Goods which are designed to cover or protect most of the face (e.g., visors for welders; screens for motor-cyclists; face masks for underwater swimming) are not covered by 9004. The Harmonized System Explanatory Notes to 9004 offer guidance on this. Face masks for underwater swimming are identified as water sport equipment of 9506.	
19588400	Heading: 9506.39.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shafts and heads for golf clubs.	Goods worked to the point of being identifiable as parts for a golf club are classifiable under Note 3 to Chapter 95 to 9506.39.00.	
19588500	Heading: 9506.99.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Incomplete cricket bats, being clefts of English willow fitted with a handle. The clefts have been machined into the basic bat shape and pressed. The handle has been spliced into the blade. At this stage it is clearly an incomplete cricket bat, awaiting the final shaping, sanding and binding of the handle.	The bats are unfinished, but they have the essential character of a cricket bat. The machining shape the cleft to the basic bat shape. The pressing of the cleft compresses the willow fibres to strengthen the blade so that they can withstand the impact of a cricket ball. The handle is spliced in so to form a 'bat' being blade and handle. Under IR 2(a) these goods can be classified as a cricket bat. Prima facie Chapters are Chapters 44 and 95, however, articles of Chapter 95 are excluded from Chapter 44 by virtue of Note 1 (p) so classification falls to Chapter 95.	

19588600 Heading: 9506.99.90

Status: F

Instrument: Date: 12/10/2009 Change_Date: 12/10/2009

Description: Reason:

Metallic lame (pronounced lar-may) jackets and vests for use in the sport of fencing. The lame is a garment worn over the jacket that covers the valid target area in foil or sabre (epee does not require a lame since everything is considered a valid target). Foil lames need only cover the torso and as such are sleeveless. The arms are valid target for sabre so sabre lames have sleeves. Sabre lames also have a small tab near the collar where the head cord can connect. Lames are made of special fabrics that contain metallic fibres, such as copper, nickel or stainless steel, or of special conductive fibres. A "waterproof" liner on the inside (usually nylon although some early lames actually used plastic) helps to minimize the risk of electrical shorts between the lame and a sweat-saturated jacket. The lame is connected, usually by a crocodile clip, to the fencer's body wire. When the button or switch on the tip of an electric fencing weapon touches the lame, a contact is made and an indicator light comes on to indicate this to the referee.

The lame jacket for fencing is an integral part of the electrical scoring apparatus. It is not regarded as a garment, has no protective function and serves no other purpose than to complete the electrical circuit which enables "hits" to be registered.

19737100 Heading: 9508.90.00

Status: F

Instrument: Date: 25/02/2010 Change_Date: 25/02/2010

Description: Reason:

Computer controlled motion simulation theatre system, designed for use in fairs, exhibition centres, amusement parks, etc for recreational purposes and comprising: a computerized system to control and monitor motion; a set of seat rows with permanently mounted mobile seats; a hydraulic cylinder system enabling the seats to move in a number of directions (usually eight directions); recorded audio-visual media; projection and sound equipment and giant screens. The system is designed to move the seats in a way that corresponds to the action taking place on the screen in order to give the viewer the sensation of actually being in the film.

The complete system forms a fairground amusement of 9508.90.00.
This is in accordance with the World Customs Organization Classification Opinion 950890/1.

End of Chapter 95

Number of records for Chapter: 15

Chapter 96 Miscellaneous manufactured articles

19588700 Heading: 9601.90.00

Status: F

Instrument: Date: 12/10/2009 Change_Date: 12/10/2009

Description: Reason:

Paper knives where the blade is formed from bone, regardless of whether the handles is also bone or is of metal, wood or other material. The opinion does not cover paper knives where natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed), or of precious metal or metal clad with precious metal form significant components.

Knives are only covered in Chapter 82 when the blade or working edge conforms with Chapter 82 Note 1, i.e. the blade is made of one of the following: (a) Base metal; (b) Metal carbides or cermets; (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive. Paper knives as described, where the blade is formed from bone, are classified in 6901.

19588800	Heading: 9603.21.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Brush heads, being replacement components for electric tooth brushes.	Identified as brushes for teeth, or tooth brushes, being also parts of appliances. Brushes constituting parts of appliances are specified within the terms of 9603 and of 3903.2. Tooth brushes are covered within the terms of 9603.21.00. Excluded from heading 8509 by Note 1 (o) to Section XVI.	
20351700	Heading: 9608.30.90	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Calligraphy sets comprising a fountain pen, one or more nib assemblies and one or more ink cartridges.	The set cannot be classified to 9608.50 as it does not contain two or more articles of the preceding subheadings. Goods are classified under IR 3(b), with the fountain pen identified as the component which provides the essential character. Classification of the set is to 9608.30.90	
19589100	Heading: 9608.40.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Ball point pen & propelling pencil combination being a "tandem" unit in which either the pen or pencil protrudes depending on which way the unit is turned.	IR 3(c) and IR 6 apply. Neither the ball point pen (9608.10) nor the pencil (9608.40) is considered to provide the essential character. Therefore the last occurring subheading applies.	
19589200	Heading: 9610.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Framed writing/drawing board, being a composite article consisting of a polystyrene base overlaid on one side with a laminate of agglomerated cork and on the other surface with a layer of white plastic. The layer of agglomerated cork provides the board with a suitable surface for attaching notices using tacks or pins. The white plastic layer constitutes an appropriate writing surface.	Classified to 9610 as a writing board, rather than to 4504 as an article of agglomerated cork. As a composite article, the provisions of IR 3 apply. IR 3(a) is not applicable. IR 3(a) states that "when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods ..., 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". IR 3(b) is not considered appropriate. The board provides the facilities for writing and pinning notices, both of which merit equal consideration. Neither facility is considered to impart the essential character. The article is thus classified to heading 9610.00.00 by IR 3(c).	
19589400	Heading: 9615.19.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Traditional African bead work strung together and hand sewn into hair bands and hairclips and not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.	Identified as hair bands and hairclips. Chapter 71 Note 11 excludes dress-combs, hair-slides or the like, or hairpins from the definition of "imitation jewellery". Chapter 96 Note 4 allows classification to 9615 of goods that include precious metals as minor constituents.	
19589300	Heading: 9615.19.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Metal combs, being "scotch" combs, grooming combs and the like, of a kind suitable for use with domestic animals.	Heading 9615 is not restricted to articles for humans. Combs for animals are included within this heading. Metal combs for animal grooming are excluded from Chapter 82 by Section XV Note 1(m).	
End of Chapter 96	Number of records for Chapter: 7	

Section XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97 Works of art, collectors' pieces and antiques

19589600	Heading: 9703.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Original sculptures and statuary, in any material. This opinion clarifies the assessment of whether works are original sculpture or statuary of 9703.	ORIGINAL - The use of the word original in heading 9703 is not always limited to the "first" made. In regard to cast, fired or hard material reproduction sculpture, where a clay form is used to mould a plaster model and then copies are made in marble, wood, wax, bronze, terra cotta or plaster, all of these (the clay form, plaster model and the copies) MAY be acceptable as "originals". Where there are twelve or less such copies, castings, replicas or reproductions made from a sculptor's original work or model, whether by the sculptor himself or by another artist, and the provenance (the record or document authenticating a work of art) is held by the importer, then Customs will normally accept all of these as original sculpture, provided that the work is not covered by one of the exclusions listed below. Where there are more than twelve copies made, a Tariff Advice should be sought as these copies would not normally be accepted as "original". SCULPTURE - Sculpture and statuary covers art produced in a variety of ways. In addition to carving from hard material or moulding from soft material, the creation of sculpture from pre-existing materials is a recognised process. To fall to 9703, it is required that the work is created by an artist. This would normally be work recognised by experts as being from the hands of an artist, being from a recognised "school" of work, and being capable of being accepted in public exhibitions limited to the "fine arts". In cases where doubt about whether the work is an original work of fine art by an artist, Customs will consider the advice of suitably qualified and independent persons. GOODS EXCLUDED FROM 9703 Note 3 to Chapter 97 excludes 'mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists'. Any mass-produced reproductions are excluded, regardless of whether the work reproduced would have been regard as original sculpture. Works of conventional craftsmanship generally include articles of work produced by potters, glassmakers, goldsmiths, weavers, woodworkers, jewellers and similar artisans. Such articles are often described as "decorative" or "industrial" art and normally have a utilitarian use. Although these articles are often of a high quality, they generally do not display originality of conception, execution and design. Utilitarian use is determined on the basis of whether or not the article has a useful purpose. The importer's intention is not determinative in this regard. Statuary having a utilitarian use is normally regarded as being of "a commercial nature". Examples include sculptured fruit bowls and pots for plants. For such articles to be OTHER THAN "works of conventional craftsmanship of a commercial nature", they would need to meet the requirements for recognition outlined under the paragraphs 'SCULPTURE' and "ORIGINAL" above.	

19589500	Heading: 9705.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Rock and mineral collection, comprising a labelled selection of rocks and minerals (not being pearls, natural or cultured, or precious or semi-precious stones) put up for retail sale in a presentation pack. Chapter 97 Note 1(c) excludes natural or cultured pearls and precious or semi-precious stones from Chapter 97, therefore this heading does not cover sets with such goods.	This covers those sets of rocks and/or minerals that can be identified as being specimens which, because of their rarity, their grouping or their presentation, are of mineralogical interest. This includes "beginner sets" of common rocks and minerals of little value that are presented with informative labels and/or literature that shows they are sets designed for those with an interest in learning and collecting mineral specimens. As noted in the description, this does include sets with goods of Chapter 71 included.	

End of Chapter 97

Number of records for Chapter: 2