

Classification of goods in the Combined Nomenclature

A guide to classifying goods

To the User of the Manual

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

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

- English version:
https://www.stat.ee/sites/default/files/2022-12/klassifitseerimisjuhend_2023_en.pdf
- Estonian version:
https://www.stat.ee/sites/default/files/2022-12/klassifitseerimisjuhend_2023_et.pdf

Our contact details are the following:

Address

**Economic and Environmental Statistics Department
Statistics Estonia
Tatari 51
10134 Tallinn, Estonia**

Telephones

**Customer support: +372 625 9300
Methodological questions: +372 625 9259, +372 625 9198
Electronic web questionnaire in eSTAT: +372 625 9300**

E-mail: klienditugi@stat.ee

Classification of goods: klassifikaatorid@stat.ee (Please include in the e-mail the following information about the goods: name, material(s), composition(s), purpose of use, picture or information brochure, link to a website, invoice or other such information that can help to classify the goods.)

Website: <https://www.stat.ee/en/find-statistics/statistics-theme/economy/foreign-trade>

Looking forward to further co-operation,

Economic and Environmental Statistics Department

Foreign Trade Statistics

TABLE OF CONTENTS

1. Combined Nomenclature	4
1.1 INTRODUCTION	4
1.2 STRUCTURE OF THE COMBINED NOMENCLATURE.....	4
1.3 GENERAL RULES FOR THE INTERPRETATION OF THE COMBINED NOMENCLATURE	5
1.4 NOTES	8
1.5 STEPS OF DETERMINING A COMMODITY CODE	9
1.6 UNITS.....	10
1.7 ADDITIONAL MATERIALS	10
2. Classification guidelines for certain goods	11
2.1 CLASSIFYING EDIBLE FRUIT AND NUTS.....	11
2.2 CLASSIFYING EDIBLE VEGETABLE ROOTS	14
2.3 CLASSIFYING PLASTICS.....	18
2.4 CLASSIFYING WOOD.....	20
2.5 CLASSIFYING COMPUTERS AND SOFTWARE.....	30
2.6 CLASSIFICATION OF COVID-19 RELATED GOODS AND PRODUCTS.....	40

1. COMBINED NOMENCLATURE

1.1 INTRODUCTION

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

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

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

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

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

The Combined Nomenclature is officially available in English, German and French. One of the original versions (in English, German or French) should be consulted whenever there are any disagreements internationally or doubts about the Estonian version of the CN – the three original versions are constantly harmonised. The CN in different languages is available on Eurostat's metadata server RAMON: <https://ec.europa.eu/eurostat/ramon/>.

1.2 STRUCTURE OF THE COMBINED NOMENCLATURE

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

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

Sections are divided into **chapters**. There are 99 chapters. Chapter 77 is reserved for possible future use, when a new chapter needs to be added somewhere within the nomenclature. Starting from chapters, all codes are designated by Arabic numerals. Each chapter has a 2-digit code which is part of the commodity code (the first two digits of the code). In text, the titles of the first nine chapters are written as Chapter 1 etc. But, in commodity codes, the chapter number must always be designated by two digits, as **01**, **02** etc. Only some bigger chapters have subchapters, for example, chapter **39** "Plastics and articles thereof". Thus, there are only 33 subchapters, and they are not included in the commodity code. For example, live geese belong to

Section I “Live animals; animal products” and Chapter 1 “Live animals”, which is designated by **01** in the commodity code.

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

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

1.3 GENERAL RULES FOR THE INTERPRETATION OF THE COMBINED NOMENCLATURE

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

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

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

The classification of goods must be based on

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This rule applies only to the following goods.

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

accordance with this Rule are provided in Note 2 to Section XI. Mixtures of chemical substances are often defined in the terms of headings or in Chapter Notes and are not subject to this Rule.

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

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

a) They must consist of at least two different products which are, prima facie, classifiable under different headings. For example, six felt-tip pens do not constitute a set for the purposes of this Rule, although classified under one code;

b) They must consist of products or articles put up in sets in order to meet a specific need or perform a specific function;

c) They must be packaged so that they can be sold directly to consumers without repackaging (i.e. packaged in the same box).

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

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

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

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

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

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

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

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

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

A. Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such

articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.

Thus, a container is not classified separately if

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

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

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

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

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

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

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

1.4 NOTES

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

The CN is hierarchical, meaning that Section Notes apply to all the chapters within the section, unless context suggests otherwise. Chapter Notes usually apply to the entire chapter, unless a specific code is explicitly

excluded. Sometimes, Notes serve a wider function; for example, Note 3 to Chapter 41 defines the expression 'composition leather' as used throughout the nomenclature.

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

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

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

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

1.5 STEPS OF DETERMINING A COMMODITY CODE

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

I. Find the correct Section and Chapter

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

II. Find the correct heading

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

III. Find the correct subheading

There are two subheadings on level one:

- Sunglasses;
- Other.

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

IV. Find the correct subheading on level two

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

- With lenses of plastics;
- Other.

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

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

1.6 UNITS

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

1.7 ADDITIONAL MATERIALS

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

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

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

Eurostat has a search engine where you can use search terms to find the required commodity code: <https://eurostat.prod.3ceonline.com/>.

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

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

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

2. CLASSIFICATION GUIDELINES FOR CERTAIN GOODS

2.1 CLASSIFYING EDIBLE FRUIT AND NUTS

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

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

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

Definitions

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

Frozen fruit and nuts

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

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

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

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

Dried fruit and nuts

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

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

Frozen tropical fruit

Frozen fruit is covered by the subheadings

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

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

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

Tropical nuts

Frozen nuts are covered by the subheading codes

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

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

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

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

Provisionally preserved fruit and nuts

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

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

Classification and Latin names for edible fruit and nuts

Common Name	Alternatives	Latin Name	HS Code
Akee		Blighia sapida	081090
Alkekengy	Chinese lantern Strawberry tomato Cape gooseberry	Physalis (various)	081090
Avocado pear		Persea americana	080440
Annona		Annona (various)	081090
Arbutus fruit	Strawberry-tree fruit	Arbutus unedo	081090
Averrhoa	Carambola	Averrhoa carambola	081090
Bael	Bengal quince	Aegle marmelos	081090
Breadfruit		Artocarpus incisa Artocarpus communis	081090
Bullace		Prunus insititia	080940
Carambola	Averrhoa	Averrhoa carambola	081090
Ceriman		Monstera deliciosa	081090
Cherimoya		Annona cherimolia	081090
Chinotto		Citrus aurantium var. myrtifolia	080590
Citron		Citrus medica	080590
Etrog		Citrus medica var. etrog	080590
Filbert	Hazelnut	Corylus maxima	080221 080222
Governor plum	Botoko plum Ramontochi	Flacourtia indica	081090
Gage		Prunus italica	080940
Gean	Sweet cherry	Prunus avium	080920
Granadilla (purple)	Passion fruit	Passiflora edulis	081090
Granadilla (giant)		Passiflora quadrangularis	081090
Jack fruit	Jak fruit	Artocarpus integrifolia	081090
Japanese medlar	Loquat	Eriobotrya japonica	081090
Jujube	T'Sao Chinese date	Zizyphus jujuba	081090
Kiwi fruit	Chinese gooseberry	Actinidia chinensis	081050
Kumquat		Fortunella (various) Citrus japonica/margarita	081090
Langsat	Lanzone boboa	Lansium domesticum	081090
Loquat	Japanese medlar	Eriobotrya japonica	081090
Malaquina (hybrid of orange and mandarin)			080520
Medlar		Mespilu germanica	081090
Mirabelle		Prunus domestica var. syriaca	080940
Mineola			080520
Monreale			080520
Papaw	Papaya	Carica papaya	080720
Persimmon	Kaki Date plum	Diospyros (various)	081090
Pomelo	Shaddock Pummelo	Citrus grandis	080540
Pulasan		Nephelium mutabile	081090
Quince		Cydonia vulgaris	080820
Rambutan		Nephelium lappaceum	080190
Sapodilla	Naseberry Sapota Chiko	Achras sapota	081090
Soursop		Annona muricata	081090
Sorbs	Rowan berry	Sorbus aucuparia	081090
Sweetsop	Custard apple	Annona squamosa	081090
Ugli (hybrid of grapefruit and tangerine)		Citrus	080520
Water chestnut	Caltrops	Trapa natans	080299

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

2.2 CLASSIFYING EDIBLE VEGETABLE ROOTS

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

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

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

Definitions

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

Frozen vegetables

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

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

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

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

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

Roots and tubers

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

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

- sago pith

These products may be with or without skin. They can be fresh, chilled, frozen or dried, and may be whole, sliced or in pellet form. Subheading code **07141098** covers pellets of manioc flour and meal. When dispersed in water, at least 95 per cent by weight of the pellet - calculated on the dry matter - must pass through a woven metal wire cloth sieve with a mesh size of 2 mm.

Chinese water chestnuts

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

Leguminous vegetables

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

Leguminous vegetables classified under these headings include

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

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

Provisionally preserved vegetables

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

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

Herbs and spices

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

Herbs covered in Chapter 07

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

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

Herbs covered in Chapter 09

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

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

Herbs covered in Chapter 12

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

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

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

Classifications and Latin names for edible vegetables

Common Name	Alternatives	Latin Name	HS Code
Artichoke - globe		<i>Cynara scolymus</i>	070910
Artichoke - Japanese or Chinese	Crosnes Chorogi	<i>Stachys asiaboldii</i> <i>Stachys affinis</i>	070690
Artichoke - Jerusalem	Girasole	<i>Helianthus tuberosus</i>	071490
Aubergine	Eggplant Brindjal Bringal	<i>Solanum melongena</i>	0709 or 0710
Bamboo shoot		<i>Bambusa vulgaris</i> <i>Phyllostachys pubescens</i>	070990
Bean shoot	Bean sprout (soy bean) Mung bean	<i>Glycine max</i> <i>Phaseolus aureus</i>	070990
Broccoli - sprouting	Calabrese	<i>Brassica oleracea</i>	070490
Broccoli - headed		<i>Brassica oleracea</i>	070410
Chard	White beet Spinach beet Silver beet Leaf beet Seakale beet	<i>Beta vulgaris</i>	070990
Chayote	Chow chow	<i>Sechium edule</i>	070990
Chervil (other than rooted)		<i>Anthriscus cerefolium</i>	070990
Chervil (rooted)		<i>Chaerophyllum</i>	070690
Chinese cabbage	Pak-choi	<i>Brassica chinensis</i>	070490
Chinese water chestnuts	Pi-tsi	<i>Eleocharis dulcis</i> and <i>Eleocharis tuberosus</i>	071490
Cocoyam - new	Tannia Yautia	<i>Xanthosoma sagittifolium</i>	071490
Crow garlic	Wild leek	<i>Allium ampeloprasum</i>	070390

Common Name	Alternatives	Latin Name	HS Code
Dasheen	Eddo Taro Elephant's ear Old cocoyam	Colocasia esculenta Colocasia antiquorum	071490
Dolichos	Hyacinth bean Bonavist bean Lalab Lubia	Dolichos lablab	070890
Endive	Curly chicory	Cichorium endivia var. crispata	070529
Gourd		Various	070990
Lotus root		Nelumbium nuciferum	071490
Marjoram - sweet (dried)		Origanum majorana Majorana hortensis	071290
Marjoram - sweet (fresh)		Origanum majorana Majorana hortensis	070990
Marrows (vegetable)		Cucurbita pepo var. medullosa	070990
Mustard green	Pak-choi Boy-choi	Brassica chinensis	070490
Okra	Ladies fingers Gumbo Okro Bindi	Hibiscus esculentus	070990
Orache	Garden spinach	A triplex hortensis	070970
Oxalis - notched		Oxalis crenata	070990
Pak-choi	Chinese cabbage	Brassica chinensis	070990
Parsley (not rooted)		Petroselinium crispum	070990
Parsley (turnip rooted)	Hamburgh parsley	Petroselinium crispum var. tuberosa	070990
Parsnip		Pastinaca sativa	070690
Patience	Spinach-dock	Rumex patientia	070990
Pe-Tsai	Wong Bok Chihli	Brassica pekinensis	070490
Pumpkin		Curcubita pepo	070990
Purslain (common)	Purslane	Portulacaceae	070990
Rocambole	Sand leek	Allium scorodoprasum	070390
Rhubarb		Rheum rhaponticum	070990
Salsify	Vegetable oyster Oyster plant	Tragopogon porrifolius	070690
Savory	Winter savory Summer savory	Satureja montana Satureja hortensis	070990
Savoy cabbage		Brassica oleracea var. bullata	070490
Scorznera	Black salsify	Scorzonera hispanica	070690
Seakale		Crambe matitima	070990
Skirret		Sium sisarum	070990
Sorrel		Rumex acetosa	070990
Spring onion		Allium cepa	070310
Sweet potato		Ipomoea batatas	071420
Tarragon		Artemisia dracunculoides	070990
Watercress		Nasturtium officinale Nasturtium microphyllum	070990
Yam		Dioscorea (various)	071490
Zucchini	Courgette	Curcubita pepo var. medullosa	070990

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

2.3 CLASSIFYING PLASTICS

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

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

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

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

Polymers in primary forms

The definition of 'primary forms' is

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

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

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

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

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

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

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

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

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

Processed or finished products

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

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

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

Manufacturing techniques

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

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

Specific types of finished or processed goods

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

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

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

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

This heading code specifically covers

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

In some cases, textiles may be added to plastic products to provide reinforcement. If the plastic is cellular and has been covered on one face only with the textile fabric, you should classify it under the appropriate

heading code in Chapter 39. If the plastic is covered on both faces, the goods should be classified as a textile, using the appropriate heading code in Chapter 59.

Common abbreviations for plastics and polymers

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

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

2.4 CLASSIFYING WOOD

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

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

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

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

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

Glossary of wood flooring terms

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

- **basket pattern** - assembly of fingers, blocks or strips placed edge to edge, to make up a square, the side of which is the same length as the finger, block or strip
- **brick pattern** - parquet made up of pieces of equal length and width, where the end joint is at the centre of the juxtaposed element
- **engineered wood** - layers of hardwood compressed together, like solid wood. It can be sanded and renovated after laying

- **French flooring** - flooring made up of pieces that have a random length and a series of widths, arranged in a parallel direction
- **herringbone** - parquet made up of pieces of the same size, with the ends cut at a right angle, laid perpendicular to one another, at an angle of 45 degrees in relation to the direction of the walls or battens
- **Hungarian pattern** - parquet made up of pieces of the same size, with the ends cut at an angle of 45 and 60 degrees, that are laid end to end at a right angle or at an angle of 120 degrees, forming parallel patterns
- **laminated** - laminated wood shouldn't be confused with laminated plastic or paper. Some modern laminated flooring uses a photographic representation of wood on plastic or paper that's applied to high density fibreboard or a similar product. This type of laminate doesn't age and usually can't be sanded and renovated like solid wood.
- **multi-layer flooring** - wood flooring with a top layer thickness of at least 2.5 millimetres before installation
- **parquet** - wood flooring with a top layer thickness of at least 2.5 millimetres before installation
- **parquet panel** - pre-assembled laying unit made up from parquet pieces
- **planking** - this is available in various widths, either with tongue and groove in lengths or as plain square-edged planks that simply butt up against one another
- **solid wood block parquet** - uniform brick-like blocks - usually oak - laid in a herringbone, brick, ladder or basket formation
- **solid wood parquet** - Made up of different coloured hardwood sections to create decorative patterning. This type of floor is usually allowed to acclimatise to the building where it's to be laid, as the timber's moisture content can vary. This causes expansion and contraction so the wood needs time to stabilise.
- **strip pattern** - parquet made up of an assembly of equal width but random length strips
- **veneer** - a single thin or fine layer of wood that has been glued to a manufactured base. Veneer floors are generally fitted 'floating' - which means they're not fixed to a sub-floor. They lie on a foam or cork underlay and must have a flat, even surface beneath them.
- **wood block** - floors made up from small strips or blocks of wood, around three inches wide and nine inches long, arranged in herringbone, basket-weave and other geometric patterns
- **wood laminate** - has thin layers of wood that are glued to a manufactured base
- **wood planks** - come in long lengths with widths of 10 centimetres or more
- **wood strip** - boards are narrower and shorter than planks and have up to three strips of wood per board

Fuel wood, wood chips, waste wood and wood charcoal

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

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

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

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

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

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

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

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

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

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

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

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

Rough wood and roughly squared wood

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

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

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

Rough wood treated with paint, stains, creosote or other preservatives is classified under subheading code **440310**. Wood may be injected or impregnated to preserve it, to make it more durable, to make it fire resistant and to protect it from shrinking. The process may involve the wood being soaked in open vats of hot liquid for a long period and then left in the liquid until it cools. Alternatively the wood can be treated in an autoclave, in a vacuum or under pressure. Treatment products include creosote, dinitrophenols and dinitrocresols.

Poles made of coniferous wood are often treated in this way and, to be classified under subheading code **440310**, they must be at least 6 meters long but no longer than 18 meters. Their circumference at the butt end must be at least 45 centimetres but mustn't be greater than 90 centimetres.

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

Heading code **4403** also includes

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

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

Classifying lightly worked wood, wood wool and wood flour

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

- **hoopwood lengths** are split rods of willow, hazel, birch, and so on, which may have the bark still on or may be roughly shaved. Hoopwood is used for manufacturing items like barrel hoops and hurdles and it's usually bundled or coiled
- **split poles** are stems or branches of trees that are split along their length. They're usually used as supports in horticulture and agriculture, for fencing or - in some cases - for ceiling or roofing laths.
- **pointed piles, pickets and stakes** are round or split poles that are pointed at the ends and may or may not be peeled or impregnated with preservative. They're not sawn lengthwise. This category includes fence posts.
- **wooden sticks** are of a length and thickness that are clearly suitable for manufacturing products like walking sticks, whips, golf-club shafts, handles for tools, umbrellas, besoms and so on.
- **chipwood** is normally produced from one of the common softer woods and is used to manufacture sheets and boards
- **wood shavings** are usually beech or hazel and look like coiled chipwood. They're mainly used in vinegar manufacturing or for clarifying liquids. The difference between wood shavings classified under heading code **4404** and waste shavings that are classified under heading code **4401** is that wood shavings have a uniform thickness, width and length and are evenly coiled.

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

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

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

Sleepers and sawn or chipped wood

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

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

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

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

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

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

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

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

Wood sheets for veneering and plywood, boards and planks

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

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

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

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

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

- wood and rounded wood for pegs
- beadings and mouldings, including moulded skirting and other moulded boards

- strips and friezes for parquet flooring that are continuously shaped

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

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

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

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

Particle board, oriented strand board and similar, fibreboard

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

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

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

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

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

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

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

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

Heading code **4410** also includes

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

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

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

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

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

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

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

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

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

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

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

Plywood, veneered panels and densified wood

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

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

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

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

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

- blockboard
- laminboard
- battenboard

They also include

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

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

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

Frames, tools and kitchenware

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

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

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

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

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

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

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

Cases, casks, caskets and wooden ornaments

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

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

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

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

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

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

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

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

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

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

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

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

Builders' joinery and carpentry and miscellaneous wood items

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

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

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

Solid laminated wood panels with thick cores are classified under subheading code **441820**, provided that they've been further worked so they're clearly only for use as doors and their frames and thresholds. For example, they could have recesses for handles, locks and hinges cut into them. Unworked panels - sometimes known as solid core door blanks - **aren't** classified under this subheading code, even if their edges are veneered. Instead, they're classified under heading code **4412**.

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

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

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

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

- wooden articles made by turning or by any other method
- animal housing, like rabbit hutches, hen coops, beehives and kennels

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

Wood flooring

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

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

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

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

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

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

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

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

Characteristics of wood flooring

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

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

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

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

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

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

2.5 CLASSIFYING COMPUTERS AND SOFTWARE

Description

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

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

This guide will help you classify computers and software correctly.

Classifying complete computers

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

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

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

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

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

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

Desktop and tower systems

Standard desktop and tower systems must have at least:

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

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

Servers

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

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

Printer servers and firewall systems **are not** treated as computer servers, but as data communication apparatus. They are classified under CN code **85176200**.

Small portable computers

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

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

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

Palm-held portables

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

Other portable computers

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

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

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

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

Classifying separate computing units – monitors, screens and projectors

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

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

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

Plasma, LCD and other flat panel display monitors

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

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

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

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

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

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

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

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

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

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

Projectors

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

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

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

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

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

LED video wall

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

LCD video wall

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

Other types of screen

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

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

Classifying computer printers and scanners

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

Computer printers

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

Scanners

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

Combined printers and scanners

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

Ink cartridges

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

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

Classifying computer keyboards, mouse devices and other computing input devices

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

Computer keyboards

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

X–Y coordinate input devices

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

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

Classifying computer hubs, adapters and other network units

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

All of the following items are classified under CN code **85176200**:

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

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

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

These are transmitter/receiver units that allow remote wireless access to personal digital assistant (PDA) equipment through cellular mobile telephone networks. They are also classified under CN code **85176200**.

Cables fitted with connectors

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

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

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

Classifying computer sound, picture and graphics devices

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

Other digital cameras

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

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

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

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

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

There are several Commission Implementing Regulations relating to cameras:

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

Speakers

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

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

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

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

MP3 players

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

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

Graphics cards

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

Sound cards

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

Television tuner cards

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

Classifying other separate computing units

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

Base units

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

External drives

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

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

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

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

CD and DVD duplicators

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

Card readers

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

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

Global Positioning System (GPS) Modules

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

External USB hubs

These are classified under CN code **85176200**.

Dongles

Dongles are USB interface devices that provide a means of communicating (Bluetooth or WI-FI) with a computer. Dongles are classified under CN code **85176200**.

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

Encryption security devices

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

Classifying internal upgrades and parts

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

Parts

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

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

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

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

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

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

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

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

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

Complete units

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

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

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

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

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

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

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

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

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

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

Machines with a specific function that are not computers

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

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

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

Classifying computer parts

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

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

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

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

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

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

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

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

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

Classifying computer accessories

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

Classifying software

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

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

For the purposes of Tariff classification, software categories include:

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

Programs and data

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

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

Sound recordings

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

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

Computer games

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

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

Films, pictures and image files

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

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

Games for video games consoles

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

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

Software on memory cards and magnetic stripe cards

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

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

Classifying blank media

Blank media include:

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

CD, DVD, Minidisc and other laser-read disks

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

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

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

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

Flash memory cards

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

Magnetic tapes and disks

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

Removable hard disks – disk only, not the complete drive

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

Micro drives

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

Floppy disks

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

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

2.6 CLASSIFICATION OF COVID-19 RELATED GOODS AND PRODUCTS

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

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes
		Other rubber gloves	ex 40151900
		Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	ex 611610
		Textile gloves that are not knitted or crocheted	ex 62160000
17	Face shields	- Disposable and reusable face shields	ex 39262000
		- Plastic face shields (covering more than the eye area)	ex 39269060
18	Glasses/goggles	- Protective glasses/goggles	ex 90049010
			ex 90049090
19	Coveralls	Apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber	ex 40159000
		Protective garments	ex 39262000
	- Impermeable gowns – various types – different sizes	Apparel and clothing accessories	ex 48185000
		Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	ex 61130010
			ex 61130090
	- Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03).	Other garments, knitted or crocheted	ex 6114
		Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun-bonded garments.	ex 621010
		Other protective garments of textiles of rubberised textile fabrics or woven fabrics that are impregnated, coated, covered or laminated (fabrics of headings 59.03, 59.06 or 59.07).	ex 621020
			ex 621030
			ex 621040
			ex 621050
	- Other protective garments		ex 621132
			ex 621133
		Other protective garments (eg gowns, suits, aprons, overalls) for the protection of the wearer against potentially infectious material (not knitted nor crocheted)	ex 621139
			ex 621142
			ex 621143
			ex 621149
20	Boot covers/overshoes	Boot covers/overshoes	ex 39269097
			ex 40169997
			ex 48189010
			ex 63079098
21	Head caps	Peaked caps	ex 65050030
		Hats and other headgear, hairnets of any material	ex 65050090
		Other headgear, whether or not lined or trimmed	ex 6506
22	Thermometers	Liquid filled thermometer for direct reading	ex 90251120
		Includes standard “Mercury-in-glass” clinical thermometer	ex 90251180
		Digital thermometers, or infrared thermometers for placing on the forehead	ex 90251900
23	Hand washing soap	Soap and organic surface-active products and preparations for toilet use	ex 34011100
			ex 34011900
		Soap and organic surface-active products and preparations	ex 34012010
		Soap in other forms	ex 34012090
		Organic surface-active agents (other than soap) -Cationic	ex 34024100
		Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	ex 34013000
24	Wall-mounted hand disinfectant dispenser	Wall-mounted hand disinfectant dispenser	ex 84798997
25	Hydroalcoholic solution in litres	2207 10: undenatured, containing by volume 80% or more ethyl alcohol	ex 22071000

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes
		2207 20: denatured, of any strength	ex 22072000
		2208 90: undenatured, containing by volume less than 80% ethyl alcohol	ex 22089091
			ex 22089099
26	3% hydrogen peroxide in litres	Hydrogen peroxide, whether or not solidified with urea	ex 28470000
		Hydrogen peroxide in bulk	
	Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	Hand sanitizer	ex 380894
		Other disinfectant preparations	
27	Emergency trolleys	Carriages for disabled persons (wheelchairs)	ex 87139000
		Stretchers and trolley stretchers for moving patients inside hospitals, clinics	ex 94029000
28	RNA extractors	RNA extractors	ex 902789
29	COVID-19 Test kits/ Instruments and apparatus used in Diagnostic Test	- Coronavirus disease test kits; - Diagnostic reagents based on immunological reactions	ex 38221900
		Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid test.	ex 38221900
		Instruments used in clinical laboratories for In Vitro Diagnosis	ex 90278990
		Sampling kits	ex 901890
			ex 902789
		Swab and Viral transport medium set: vial, containing a culture media for the maintenance of a viral sample and a cotton or synthetic material tipped swab to collect the sample put up together	ex 38210000
30	Swabs	Wadding, gauze, bandages, cotton sticks and similar articles	ex 30059010
			ex 30059099
31	Equipment for setting up field hospitals	Hospital beds	ex 94029000
		Tents	ex 63062200
			ex 63062900
		Plastic Tents	ex 39269097
32	Medicines/Vaccines		
	Medicines	- Hydrogen peroxide presented as a medicament	ex 30039000
		- Paracetamol, - Hydrochloroquine, - Lopinavir/Ritonavir, - Remdesivir	ex 30049000
		- Tocilizumab (unmixed, mixed or put up in measured doses)	ex 30021300
			ex 30021400
			ex 30021500
	Vaccines	COVID-19 vaccines	30024110
33	Medical, surgical or laboratory sterilizers	Medical, surgical or laboratory sterilizers	ex 84192000
34	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	ex 29051200
35	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	ex 2909
36	Formic acid	Formic acid (and salts of it)	ex 29151100
			ex 29151200
37	Salicylic acid	Salicylic acid and its salts	ex 29182100
38	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	63079092
39	Nonwovens, whether or not impregnated, coated, covered or laminated	Nonwovens, whether or not impregnated, coated, covered or laminated	ex 56031110
			ex 56039490

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

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