

The following list contains the decisions taken by the Harmonized System Committee (68<sup>th</sup> Session – September 2021) concerning amendments to the Harmonized System Compendium of Classification Opinions, applicable as of 1 January 2022. This publication will be updated regularly.

The Harmonized System Compendium of Classification Opinions (FIFTH EDITION 2022) is published by WCO and consists of a numerical list, set out in the order of headings and subheadings of the Harmonized Commodity Description and Coding System, of the Classification Opinions adopted by WCO. Within any Harmonized System heading or subheading the Classification Opinions are listed in chronological order. The Compendium is available as a bilingual publication in English and French, the two official languages of the WCO, and can be ordered directly (see “Online Services” > “Bookshop” on this Web site).

The amendments listed below are reproduced in the order of the current pages concerned and will be incorporated into the aforementioned WCO publication in due time by replacing the pages affected by the amendments made.

### **Advice**

Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.

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## **AMENDMENT TO THE COMPENDIUM OF CLASSIFICATION OPINIONS**

Page II/1.

Insert the following Classification Opinions :

- “0710.40**    1. **Frozen baby corn cobs originating from sweet corn** (*Zea mays var. saccharata*) - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm. (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993).

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), containing only immature/undeveloped maize grain.

### **Application of GIRs 1 and 6.**

*See also opinions 0710.80/1, 2005.80/2 and 2005.99/2.”*

*(Doc. NC2855Eb/K/4)*

- “0710.80** 1. **Frozen baby corn cobs originating from cereal maize (other than sweet corn)** - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993)

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), containing only immature/undeveloped maize grain.

**Application of GIRs 1 and 6.**

*See also opinions 0710.40/1, 2005.80/2 and 2005.99/2.”*

*(Doc. NC2855Eb/K/4)*

Page IV/4.

Insert the following Classification Opinion :

- “1806.32** 1. **Chocolate-based food preparation**, presented in the form of milk chocolate tablets, embedded with ten biscuits visible on both sides of the tablet. The product contains by weight 63 % milk chocolate, 25 % cocoa biscuits and 12 % vanilla flavoured milk cream.

**Application of GIRs 1 and 6.**



*(Doc. NC2855Eb/K/5)*

Page IV/5b.

Insert the following Classification Opinion :

**“1806.90      5. Product, which contains cocoa, known as “Cookies & Cream” is a flavoured protein powder. It has the following ingredients:**

- soy protein isolate 41 %
- fructose powder 17 %
- cookie crumbs 10 %
- oat fibre 8 %
- inulin 6 %
- polydextrose powder 5 %
- mineral 2.5 %
- flavours, additives, vitamins and other ingredients 10.5 %

The cookie crumbs contain wheat flour, sugar, canola oil, cocoa 5-10 % (processed with alkali), salt, baking soda.

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/6)*

Page IV/11.

Insert the following Classification Opinions :

**“2005.80      2. Baby corn cobs originating from sweet corn (*Zea mays var. saccharata*) prepared or preserved with salt water and ascorbic acid - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993).**

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), they contain only immature/undeveloped maize grain.

**Application of GIRs 1 and 6.**

*See also opinions 0710.40/1, 0710.80/1, and 2005.99/2.”*

*(Doc. NC2855Eb/K/4)*

- “2005.99 2. Baby corn cobs originating from cereal maize (other than sweet corn)** prepared or preserved with salt water and ascorbic acid - with a length of 5 to 12 cm and a diameter of 10 mm or more, but not more than 20 mm (according to the characteristics for baby corn indicated in the Codex Alimentarius Standard 188 -1993).

Baby corn cobs are harvested at an early stage as immature corn cobs (before fertilisation), they contain only immature/undeveloped maize grain.

**Application of GIRs 1 and 6.**

*See also opinions 0710.40/1, 0710.80/1 and 2005.80/2.”*

*(Doc. NC2855Eb/K/4)*

Page IV/23.

Insert the following Classification Opinion :

- “2106.90 38. Herbal aloe concentrate** in liquid form consisting of purified Aloe Vera (whole leaf), purified water, anhydrous citric acid, sodium citrate dihydrate, flavour (lemon juice concentrate), camomile flower powdered extract (4:1), potassium sorbate, sodium benzoate.

It must be diluted with water or other beverages before consumption.

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/6)*

Page IV/24.

Insert the following Classification Opinions :

- “2106.90 39. Preparation in form of free flowing particles (beadlets)** which contains 0.25 % vitamin D<sub>3</sub> in edible fats finely dispersed in a cornstarch-coated matrix of hydrolysed bovine gelatin and sucrose. DL -  $\alpha$ -Tocopherol is added as an antioxidant. Silicon dioxide is used as a processing aid. The product is used for pharmaceutical preparations, dietary supplements and food preparations.

**Application of GIRs 1 (Note 1 (f) to Chapter 29) and 6.**

*(Doc. NC2855Eb/K/7)*

- “2106.90 40. Preparation in form of free flowing particles (beadlets) which contains 5 % vitamin K1 finely dispersed in a matrix of acacia and sugar. The product is used for dry food and pharmaceutical preparations, especially for the fortification of infant formulas.**

**Application of GIRs 1 (Note 1 (f) to Chapter 29) and 6.**

*(Doc. NC2855Eb/K7)*

- “2106.90 41. Preparation in form of free flowing particles (beadlets) which contains 325,000 IU vitamin A (97,500 µg retinol) per gram. The individual particles contain vitamin A acetate finely dispersed in a cornstarch-coated matrix of acacia and maltodextrin; DL-α- tocopherol is added as an antioxidant. The product is used for food preparations which are reconstituted with liquids.**

**Application of GIRs 1 (Note 1 (f) to Chapter 29) and 6.”**

*(Doc. NC2855Eb/K7)*

Page IV/25.

Insert the following Classification Opinions :

- “2202.99 7. Ready to drink high-calorific sip feed with energy chocolate flavour, suitable as a sole source of nutrition, containing water, maltodextrin, milk proteins, sugar, vegetable oils, cocoa, flavouring, emulsifier, colourings, minerals, vitamins and other additives. The product is a brown, milky cloudy, watery liquid with a sweet taste and a flavour of milk chocolate, presented in 200 ml plastic bottles. The product can be used to supplement the normal diet (1-3 bottles per day) or as a sole source of nutrition (5-7 bottles per day).**

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K8)*

- “2202.99 8. Ready to drink high-calorific sip feed with juicy blackcurrant flavour, suitable as a sole source of nutrition, containing water, sugar, milk proteins, flavouring, colourings, minerals, vitamins, other additives. The product is a reddish-brown, clear, watery liquid with a sweet and sour taste and a flavour of blackcurrants, presented in 200 ml plastic bottles. The product can be used to supplement the normal diet (1-3 bottles per day).**

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K8)*

- “2202.99**            **9. Ready to drink high-calorific sip feed with banana flavour**, suitable as a sole source of nutrition, containing water, glucose syrup, milk proteins, vegetable oils, flavouring, colourings, minerals, vitamins, additives. The product is a beige-coloured, milky-cloudy, watery liquid with a sweet, milky taste and a flavour of banana, presented in 200 ml plastic bottles. The product can be used to supplement the normal diet (1-3 bottles per day) or as a sole source of nutrition (5-7 bottles per day).

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/8)*

Page VI/28.

Insert the following Classification Opinion:

- “2306.50**        **1. Defatted virgin coconut powder**, with a fat content of 12.4 % by weight, produced from matured coconuts (not copra). During its production each coconut is first husked, shelled, and the white kernels are separated from their outer brown skin. Subsequently, the kernels are washed, cut and dried for 45 min at max. 40°C. The oil extraction is done without a solvent, in just one step and under cold conditions.

The product is yellowish white coloured, fine sticky powder having a coconut like smell and creamy taste. It is put up for retail sale in 500 g packages and used for food industry or domestic use for various gluten free and fibre rich baker’s wares (for example breads, cakes and pies).

**Application of GIRs 1 and 6.”**

*(Doc NC2855Eb/K/9)*

Page IV/31.

Insert the following Classification Opinions:

- “2403.99**        **3. Cut rolled expanded stems (CRES)**. The tobacco stems are crushed and rolled, then cut to the desired width. They are subsequently moisture-adjusted and exposed to heat in order to expand the stems. The products thereby obtained cannot be smoked directly, and are used as manufacturing inputs in the production of cut tobacco used to fill cigarettes (cut filler tobacco – CFT).

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/10)*

- “2403.99**    **4. Expanded tobacco stems (ETS).** The tobacco stems are cut and subsequently placed in a special vessel, where they are mixed with carbon dioxide and pressurized, causing the carbon dioxide to be converted into its solid state (dry ice). The tobacco stems and the carbon dioxide are then exposed to heat, and the carbon dioxide reverts to its gaseous state. When the carbon dioxide is released, the tobacco stems expand. The products thereby obtained cannot be smoked directly, and are used as manufacturing inputs in the production of cut tobacco used to fill cigarettes (cut filler tobacco – CFT).

**Application of GIRs 1 and 6.”**

(Doc. NC2855Eb/K/10)

Page VI/13.

Insert the following Classification Opinion:

- “3301.29**    **1. Lavender (*Lavandula angustifolia*) essential oil,** put up for retail sale.

Uses: orally (sedative, carminative, digestive), topically (antiseptic, massage) or for inhalation by diluting a few drops in water.



**Application of GIRs 1 and 6.”**

(Doc. NC2855Eb/K/11)

Page VI/19.

Insert the following Classification Opinion:

**“3404.90 2. Monoglycerides produced from fully hydrogenated edible palm oil.**

After esterification of the raw material, it passes through a distillation process where concentrated monoglycerides are obtained, concentrating the product to the following specification: min. 90 % monoglycerides; iodine value max. 2 %; free glycerol max. 1 %; acid value max. 3 %; melting point approx. 63 °C; trans fatty acids < 1 %.

The product meets the criteria for the character of artificial waxes referred to in the Explanatory Note to heading 34.04.

The product is presented in 25 kg bags. It is commonly used in bakery, production of margarine, coffee whiteners, pasta and potato products, candies and toffees, whipping gel and peanut butter.



**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/12)*

Page VII/17.

Insert the following Classification Opinion:

**“3926.90 15. Garbage containers** used by local authorities to enable towns, cities and neighbourhoods to bring household waste from such areas together before it is collected by municipal garbage trucks. Their technical specifications are as follows:

- UV-stabilized *high-density polyethylene* (HDPE).
- Frontal or lateral gripping with kit.
- 160 mm diameter wheels with flexible rubber tyre.
- Drain plug.
- Dimensions (mm): H. 1165 x W. 1265 x D. 775.
- Weight: 38 kg – load capacity 250 kg.
- Conform to Standards EN 840-1, 5 and 6.
- Optional: lateral gripping kit – reinforced spring coupling.

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**Application of GIRs 1 and 6.”**

*See also Opinions 3924.90/7 and 7323.99/1. ”*

*(Doc. NC2855Eb/K/13)*

Page XV/1.

Insert the following Classification Opinions:

- “7208.51** 1. **Hot rolled steel plates of non-alloy steel** (Dimension (width x length x thickness, in mm): 3100 x 6096 x 130), which have undergone the following processes of production: pre-heating, shot blasting, primer spraying, drying and marking respectively.

The steel plates have been unevenly coated with polymer primer in order to protect it from rust.

The chemical components of the primer are titanium dioxide (0.5 - 10 %), tetraethyl orthosilicate (25 - 40 %), zinc powder (30 - 50 %), ethyl alcohol (10 - 25 %), isopropanol (10 - 15 %), butanol (2.5 - 10 %) and xylene (2 - 8 %).

**Application of GIRs 1 and 6.”.**

- “7208.52** 1. **Hot rolled steel plates of non-alloy steel** (Dimension (width x length x thickness, in mm): 2440 x 6096 x 6), which have undergone the following processes of production: pre-heating, shot blasting, primer spraying, drying and marking respectively.

The steel plates have been evenly coated with polymer primer in order to protect it from rust.

The chemical components of the primer are titanium dioxide (0.5 - 10 %), tetraethyl orthosilicate (25 - 40 %), zinc powder (30 - 50 %), ethyl alcohol (10 - 25 %), isopropanol (10 - 15 %), butanol (2.5 - 10 %) and xylene (2 - 8 %).

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/14)*

Page XVI/1.

Insert the following Classification Opinion:

- “8402.19**    **1. Steam generating boiler** for steam rooms, designed to supply a steam room measuring up to 20.9 m<sup>3</sup>. It comes in the form of a cabinet (dimensions: 57 x 48 x 71 cm). Its main components are the following:
- 1) water tank with electric water heaters.
  - 2) water inlet valve.
  - 3) steam outlet valve.
  - 4) heat sensor (to be fixed in the steam room)
  - 5) control panel.

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/15)*

Page XVI/5a.

Insert the following Classification Opinion:

- “8419.20**    **1. Low-temperature steriliser** using an aqueous solution of formaldehyde as a sterilising agent for preparing heat-sensitive goods. An aqueous solution of formaldehyde is heated at a temperature of 55 to 60 °C in the continuous evaporator unit to transform it to a gaseous state. The formaldehyde vapour is then uniformly distributed around the material or objects in the sterilisation chamber.

It is primarily intended for use in sterilising laboratory equipment and materials and medical devices.

**Application of GIRs 1 and 6.”**

*(Doc. NC2855Eb/K/16)*

Page XVI/7.

Insert the following Classification Opinion :

- “8421.21**    **2. Instant boiling and chilled filtered drinking water system,** comprising the following components :
- (i) Under-bench module, incorporating one or two filter cartridges, electric heating and chilling apparatus in a common housing, to be installed inside of an under-bench cabinet (Dimension (H x W x D): 340 mm x 315 mm x 465 mm).

- (ii) Water dispenser (tap) of metal, with two levers for dispensing hot and cold water respectively either by depressing or lifting, to be installed on sink-top or bench-top; and
- (iii) Tubing and connectors for connecting external water supply, under-bench module and water dispenser.

The product is designed to provide boiling and chilled filtered drinking water for approximately 40 users, with a capacity of 150 cups of boiling water and 175 cups of chilled water per hour. However, it does not provide ambient filtered water without boiling or chilling.

**Application of GIRs 1, 3 (b) and 6.**



(Doc. NC2855Eb/K/17)

Page XVI/13.

Insert the following Classification Opinion :

- “8427.10** 1. **Self-Propelled-Articulated Boom Lift**, being an electric motor-powered wheeled base unit works truck with an articulated hydraulic lifting boom, which has a working platform (cage or man-basket) mounted on the boom. This lift has a maximum speed of 5.2 km/h (folded) and 0.8 km/h (unfolded), maximum working height 15.7 m, maximum gross weight 6,500 kg and platform capacity 227 kg. It is designed to accommodate a worker to enable work at heights.

**Application of GIRs 1 and 6.**



”  
(Doc. NC2855Eb/K/18)

Page XVI/45.

Insert the following Classification Opinion :

- “8501.62** 1. **Solid oxide fuel cell (SOFC)**, used for generating electric power, with criteria of 480V, 3-phase, 60Hz, with apparent power output of 210 kVA.

The product consists of an electric reactor, a device which removes the sulphur and the hydrogen sulphide or organic sulphur in the fuel, the electrical power management system that converts the direct current (DC) electric inverse into the alternating current (AC) output, the control circuit for the detection of gas safety, the pipeline of the fuel, the water treatment system and the heat preservation box. The electric reactor is the component where the electrochemical reaction occurs.

**Application of GIRs 1 and 6.”**

(Doc. NC2855Eb/K/19)

Page XVI/45.

Insert the following Classification Opinion :

- “8502.13** 1. **Electric generating set**, composed of an alternating current (AC) electric generator and a diesel engine which are mounted together as one unit, with dual power ratings: 375 kVA for prime power and 410 kVA for standby power.

**Application of GIRs 1 and 6.**



(Doc. NC2855Eb/K/20)

Page XVI/52.

Insert the following Classification Opinion :

- “8517.13** 2. **Radio frequency identification (RFID)/barcode reader** is an apparatus with a mobile operating system capable of scanning radio-frequency identification and barcodes, and consisting of two main parts: a main console and a grip. Its characteristics include, among others, the following :

Dimensions : 164.2 x 80.0 x 24.3 mm

Touch Panel Display : 5.2" (132.08 mm)

Audio :1 speaker, 2 microphones

Keypad : 4 front keys, 1 power key, 2 scan keys, 1 multifunctional key

The main console has the specifications and physical appearance of a typical smartphone, equipped with a connector to support connection with the grip, and cellular connection capabilities.

It is also equipped with a camera to scan and take regular pictures and a pre-installed application for scanning. The apparatus can be used to make phone calls, to run applications, and to communicate with the server after scanning the RFID / barcode.

It can also be used for scanning without the grip, but with a limited distance coverage. The grip is in the shape of a pistol grip, equipped with a connector to support connection with the main console, and a trigger to start the scanning.

**Application of GIRs 1 (Note 3 to Section XVI) and 6.**



”

(Doc. NC2855Eb/K/21)

Page XVI/37. Opinion 8524.91/1.

Last line, delete “**Application of GIRs 1 (Note 2 (b) to Section XVI) and 6**” and substitute “**Application of GIRs 1 (Note 2 (a) to Section XVI and Note 7 to Chapter 85) and 6**”.

(Doc. NC2855Eb/M/1)

Page XVII/28.

Insert the following Classification Opinion :

- “8802.20**    **1. Ultralight motorized (ULM) hydroplane**, pneumatic pendulum type, with integral motor, a wing, a propeller and a semi-rigid hull, enabling the vehicle to land on or take off from or on a water surface (sea, lake etc.).

The product has the following features:

- Twin cylinder, 2-stroke engine;
- Two-seats-in-tandem cockpit;
- Empty weight : 216 kg;
- Maximum gross weight : 406 kg;
- Stall speed : 48 km/h;
- Cruise speed : 70 km/h;
- Maximum speed : 80 km/h;
- Wingspan : 11.15 m;
- Wing area : 19.6 m<sup>2</sup>

**Application of GIR 1 and 6.**



*(Doc. NC2855Eb/K/22)*



Insert the following Classification Opinions:

- “9027.20 1. On-line Dissolved Gas Analysis (DGA) apparatus**, used for monitoring dissolved gases in transformer oil, in the form of a self-contained metal square box, incorporating the following components:
- (i) an extraction system for oil sampling and gas extraction;
  - (ii) a gas chromatograph (GC) system for separation and measurement of extracted gases; and
  - (iii) other components, including two programmable relays, supported alarms and external sensor inputs.

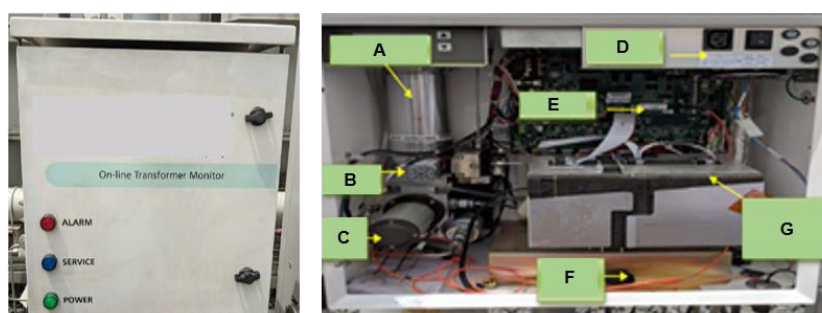
It is presented with proprietary software for gas analysis, data visualization and transformer monitor management.

The apparatus provides continuous sampling of oil from the transformer and periodic gas analysis. It extracts the dissolved gases from the oil, injects the gas aliquots into the gas chromatograph system once the equilibrium state between gas and oil is reached, and subsequently separates and measures eight fault gases (O<sub>2</sub>, CO, CO<sub>2</sub>, H<sub>2</sub>, CH<sub>4</sub>, C<sub>2</sub>H<sub>6</sub>, C<sub>2</sub>H<sub>4</sub> and C<sub>2</sub>H<sub>2</sub>) individually.

The individual gas concentration data is transferred to a separate computer (not supplied) where the proprietary software is installed. The software analyzes the data on the dissolved gases to diagnose the specific fault which would result in this fault gas profile. The software allows for the setting up of the alarm confirmation feature of the apparatus’s firmware.

**Application of GIRs 1 (Note 3 to Section XVI and Note 3 to Chapter 90) and 6.**

*See also Opinion 9027.20/2.*





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| A. Extractor membrane                    |
| B. Gas pump                              |
| C. Oil pump                              |
| D. Power supply                          |
| E. Motherboard                           |
| F. Enclosure heater                      |
| G. Gas separator Columns (Chromatograph) |

(Doc. NC2855Eb/K/23)

**“9027.20 2 On-line Dissolved Gas Analysis (DGA) apparatus**, used for monitoring dissolved gases in transformer oil, in the form of a self-contained metal square box, incorporating the following components:

- (i) an extraction system for oil sampling and gas extraction;
- (ii) a gas chromatograph (GC) system for separation and measurement of extracted gases; and
- (iii) other components, including two programmable relays, supported alarms and external sensor inputs.

It is presented with proprietary software for gas analysis, data visualization and transformer monitor management.

The apparatus provides continuous sampling of oil from the transformer and periodic gas analysis. It extracts the dissolved gases from the oil, injects the gas aliquots into the gas chromatograph system once the equilibrium state between gas and oil is reached, and subsequently separates and measures three fault gases (CH<sub>4</sub>, C<sub>2</sub>H<sub>4</sub> and C<sub>2</sub>H<sub>2</sub>) individually.

The individual gas concentration data is transferred to a separate computer (not supplied) where the proprietary software is installed. The software analyzes the data on the dissolved gases to diagnose the specific fault which would result in this fault gas profile. The software allows for the setting up of the alarm confirmation feature of the apparatus's firmware.

**Application of GIRs 1 (Note 3 to Section XVI and Note 3 to Chapter 90) and 6.**

*See also Opinion 9027.20/1.”*

(Doc. NC2855Eb/K/23)

Page XVIII/11.

Insert the following Classification Opinion :

- “9028.90**    1.    **Electricity meter box** of plastic (dimensions (L x W x H, in cm): 16 x 38 x 13), presented empty, designed to install a smart electricity meter for measuring the amount of electricity consumed and one or more switches for connecting and cutting electricity (meter and switches are not presented). It has two cable glands at the bottom for the entry and exit of electrical cables, and fittings at the back for hanging and fixing it on the wall.

The box has a transparent plastic door with hinges and holes to seal the box. There are two small doors on the transparent door: one for a user to easily cut electric circuits in case of emergency, and the other for a technician to test the meter. The function of the box is to connect the electricity meter and the switches in one place, protecting them from dust and ensuring resistance from chemicals.

**Application of GIRs 1 (Note 2 (b) to Chapter 90) and 6.**



*(Doc. NC2855Eb/K/24)*