## Classification Decisions – HS Committee 61<sup>st</sup> Session

No	Product description	Classification	HS codes considered	Classification rationale
4.	Printed plastic sheet- presented in rolls of a width of 39.5 cm, printed on one face with repeated panels of printed texts and illustrations referring to yoghurt and including the brand name and product information. The printed plastic sheeting is used to manufacture pouches, by cutting and sealing, which will contain yoghurt for retail sale. The sheet is printed on one side and it's not cellular or a laminate.	39.20	39.20 and 49.11	GIR 1.