

List of Current Precedents – as at 11/01/2022

Number of records: 344

Section I – LIVE ANIMALS; ANIMAL PRODUCTS

Chapter 2 Meat and edible meat offal

21064400

Heading: **0210.99.00**

Status: F

Instrument:

Date:

26/08/2014

Change_Date:

10/10/2014

Description:

Reason:

The goods, which are the subject of this precedent, are fresh, chilled or frozen chicken, either whole or In pieces, to which salt is added. The salt may be added as a solid or as brine by processes including but not limit to: packing, soaking, tumbling, impregnating or injecting.

This product is classified to subheading 0210.99.00.

The term 'salted' within heading 0210 – Meat and Edible Meat Offal, Salted, in Brine, Dried or Smoked – covers the addition of salt, as a solid or in solution (brine), to fresh, chilled or frozen chicken.

Classification of this product falls under 0210.99.00 by Interpretive Rules 1 and 6.

This classification is supported by the WTO Dispute Settlement finding DS269 of 2006, which found that “there is nothing in the range of meanings comprising the ordinary meaning of the term ‘salted’ that indicates that chicken to which salt has been added is not covered”.

This classification is further supported by WCO COCO 0210.99 of 2008.

End of Chapter 2

Number of records for Chapter: 1

Section I – LIVE ANIMALS; ANIMAL PRODUCTS**Chapter 4 Dairy produce: birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included**

19570200	Heading: 0402.29.00	Status: F
Instrument:	Date: 20/06/2011	Change_Date: 28/08/2014
Description:	Reason:	
<p>This precedent covers white milk crumb, being dried sweetened condensed milk used as a substitute for milk powder in the manufacture of chocolate confectionery and other products.</p> <p>White milk crumb is manufactured by adding sugar to liquid cow's milk to form sweetened condensed milk. This is vacuum dried to become a powder or 'crumb'. The powder is rolled to standardise the particular size.</p> <p>Milk crumb usually contains (on a dry weight</p>	<p>This product is classified to subheading 0402.29.00.</p> <p>It is identified as milk containing added sugar of heading 0402, not as "other sugars" of heading 1702. Milk crumb is a dairy product made from cow's milk. The large quantities of sugar added to obtain condensation of the milk and to achieve a desirable caramel like flavour. To be eligible for subheading 0402.29.00 the white milk crumb must have a fat content in excess of 1.5%. White milk crumb with a fat content of less than 1.5% goes to subheading 0402.10.00.</p> <p>White milk crumb is classified to 0402.29.00 by Interpretive Rules 1 and 6.</p> <p>Note that this precedent does not cover chocolate milk crumb or cocoa milk crumb which is classifiable under heading 1806.</p>	

21065100	Heading: 0402.99.00	Status: F
Instrument:	Date: 28/08/2014	Change_Date:
Description:	Reason:	
<p>The good, which is the subject of this precedent, is sweetened condensed milk. This product is milk with added sugar that has been thickened by the evaporation of the water content. It contains only animal fat and no vegetable fat. The ratio of concentrated milk to sugar can vary significantly but is generally in the range of 40-60% sugar to 60-40% concentrated milk.</p>	<p>This product is classified to subheading 0402.99.00.</p> <p>Sweetened condensed milk is identified as concentrated milk with added sugar and meets the terms of heading 0402 and is not a good of heading 2106. Heading 1901 is rejected as the product contains only animal fat.</p> <p>Classification of this product falls under 0402.99.00 by Interpretive Rules 1 and 6.</p> <p>This precedent is supported by WCO COCO 0402.99/1 of 2004.</p> <p>Concentrated milk without added sugar is classified to subheading 0402.91.00.</p>	

21623600	Heading: 0406.10.00	Status: F
Instrument:	Date: 30/06/2016	Change_Date:
Description:	Reason:	
<p>The good, subject of this precedent is mozzarella cheese (other than grated</p>	<p>The relevant subheadings under heading 0406 are:</p>	

or powdered mozzarella) whether or not frozen.

0406.10.00 – Fresh (unripened or uncured) cheese, including whey cheese, and curd

This precedent provides clarification for the classification of mozzarella cheese and the changes to the Statistical Codes under subheadings 0406.10.00, 0406.20.00 and 0406.90.90 made on 1 January 2016. The Department of Immigration and Border Protection determined that mozzarella cheese was classified under subheadings 0406.10.00 or 0406.20.00 and not under subheading 0406.90.90. Therefore on 1 January 2016 the statistical code for mozzarella cheese was removed from subheading 0406.90.90 and codes were inserted under 0406.10.00 and 0406.20.00.

0406.20.00 – Grated or powdered cheese, of all kinds

0406.90.90 – Other cheese; Other

Subheading 0406.10.00 covers “fresh (unripened or uncured) cheese”. The term “fresh” relates not to the length of time the cheese has been held for, but whether it has been ripened or cured.

The unripened or fresh cheese types of 0406.10.00 are those cheeses which do not require curing to develop the characteristics of the cheese type. These cheeses are ready for consumption shortly after manufacture. They typically have short shelf lives (1-3 weeks) unless preserved (e.g. by freezing or by vacuum packing). They do not have a rind and are high in moisture. Unlike ripened cheese, unripened cheese generally deteriorates with age.

Ripened or cured cheeses are cheese types that have been ripened (aged or cured) for a certain time, at particular temperatures and conditions, after they have been manufactured. During this period the cheese undergoes biochemical and physical changes, which provide the character of the cheese in question. They are not ready for consumption until this curing or ripening has been undertaken.

The Codex Alimentarius (or “Food Code”) established by the Food and Agriculture Organization of the United Nations and the World Health Organization in 1963, develops harmonised international food standards. The standard for mozzarella cheese (CODEX STAN 262-2006) clarifies that mozzarella is an uncured cheese.

As a cheese of the “Fresh (unripened or uncured)” type, mozzarella remains in this heading even if preserved by freezing.

Grated or powdered mozzarella is classified under subheading 0406.20.00.

21065200 Heading: **0406.90.10**

Status: F

Instrument:

Date: 28/08/2014 Change_Date:

Description:

Reason:

The good, which are the subject of this precedent, are camembert pieces coated in bread crumbs (crumbed), or battered, whether or not precooked

This product is classified to subheading 0406.90.10.

Camembert pieces, which are crumbed or battered and whether or not precooked, are considered to have retained the character of cheese of heading 0406 and of camembert of subheading 0406.90.10.

Classification of this product falls to subheading 0406.90.10 by Interpretative Rules 1 and 6.

Other cheeses of heading 0406, treated in similar ways, would also go to their respective subheadings in heading 0406.

This precedent is supported by WCO COCO 0406.90/1 of 1994.

End of Chapter 4		Number of records for Chapter: 4	
Section I – LIVE ANIMALS; ANIMAL PRODUCTS			
Chapter 5	Products of animal origin, not elsewhere specified or included		
19570500	Heading: 0511.99.90	Status: F	
Instrument:	Date: 9/10/2009	Change_Date:	28/08/2014
Description:	Reason:		
The good, which is the subject of this precedent, is powdered beef plasma. Aseptic blood is split between the plasma and red cell fractions. Water is removed from the plasma fraction yielding powdered plasma. Powdered plasma is used as a protein concentrate in food preparation.	This product is classified to subheading 0511.99.00. Heading 2106 is rejected as the powdered plasma is not itself a food preparation. It is excluded from Chapter 30 by Note 1(a). And it is not identified or classified as albumins of heading 3502. Albumin is a constituent of plasma. It is classified in heading 0511 as an animal product not included in any other heading. Classification of this product is to 0511.99.00 by Interpretive Rules 1 and 6.		
19570400	Heading: 0511.99.90	Status: F	
Instrument:	Date: 9/10/2009	Change_Date:	28/08/2014
Description:	Reason:		
The goods, which are the subject of this precedent, are dog chews, sometimes called raw hide chews, made from animal skin or hide (usually bovine) that has not been tanned. They are given to dogs to clean their teeth and exercise their jaws. The chews are made from a layer of the hide that is split off the 'grain' or upper layer of the hide during the tanning process. The upper layer, or 'grain', is tanned to make leather. The excess layer is cut, formed and dried into various shapes, including a "bone". A coating of flavour may be applied. Some chews are made from multiple layers that have been compressed under extreme pressure to form very dense "bones".	This product is classified to subheading 0511.99.90. Hides that have not been subjected to an irreversible tanning process, which alters the molecular structure, are not identifiable as leather. The hides, or skins, are raw when the layer is split or pared off. Chapter 41 Note 1(a) excludes pairings or similar waste of raw hides or skins and directs classification to heading 0511. The tanning industry identifies the goods as "untanned hide pieces". It is considered the goods are classified to 0511.99.00 as other animal products not elsewhere specified or included. Raw hide dog chews are classified to 0511.99.90 by Interpretive Rules 1 and 6.		
End of Chapter 5		Number of records for Chapter: 2	

Section II – VEGETABLE PRODUCTS**Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage**

21103700 Heading: **0604.20.00** Status: F

Instrument: Date: 10/10/2014 Change_Date:

Description: Reason:

This precedent covers articles made from, or incorporating, fresh foliage, fresh branches and other fresh parts of plants other than flowers, flower buds, grasses, mosses and lichens.

Classification of fresh foliage, branches and other parts of plants, including articles made from these materials, falls under subheading 0604.20.00 by Interpretive Rules 1 and 6.

This classification is supported by WCO COCO 0604.90/1 (1985).

This includes Christmas trees without their roots. These articles also include wreaths.

See precedent 21103600 for articles of dried foliage, branches and other parts of plants, including articles made from these materials such as wreaths.

The inclusion of accoutrements made of other materials, such as textile or plastic, does not exclude these items from this heading; nor does painting, gilding or dyeing of the plant material.

21103600 Heading: **0604.90.00** Status: F

Instrument: Date: 10/10/2014 Change_Date:

Description: Reason:

This precedent covers articles made from, or incorporating, dried foliage, dried branches and other dried parts of plants other than flowers, flower buds, grasses, mosses and lichens. These articles include wreaths. The inclusion of accoutrements made of other materials, such as textile or plastic, does not exclude these items from this heading; nor does painting, gilding or dyeing of the plant material.

Classification of foliage and other parts of plants (other than fresh products), including articles made from these materials, falls under subheading 0604.90.00 by Interpretive Rules 1 and 6.

This classification is supported by WCO (World Customs Organisation) COCO (Compendium of Classification Opinions) 0604.90/1 (1985).

See precedent 21103700 for articles of fresh foliage, branches and other parts of plants, including Christmas trees with their roots removed.

End of Chapter 6 **Number of records for Chapter: 2**

Section II – VEGETABLE PRODUCTS**Chapter 7 Edible vegetables and certain roots and tubers**

19873500 Heading: **0711.20.00** Status: F

Instrument: Date: 30/06/2010 Change_Date:

Description: Reason:

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

Olives shipped in brine, being either whole olives, whole and pitted olives or sliced olives are classifiable to 0711.20.00 provided that they meet the following two criteria.

A. The brine salt content is greater than 6%, and

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

0711.20.00 does not cover olives that meet one or more of the following criteria. Such olives are classified to 2005.70.00.

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

20350800	Heading: 0714.30.10	Status: F
Instrument:	Date: 17/01/2012	Change_Date: 28/08/2014
Description:	Reason:	
The goods, which are the subject of this precedent, are yams (<i>Dioscorea</i> spp.), frozen.	Frozen yams (<i>Dioscorea</i> spp.) only are classified to subheading 0714.30.10. The term 'yam' is commonly used to describe a variety of tubers or corms classified to different subheadings under 0704. Botanically the term yam refers to the tubers of <i>Dioscorea</i> spp. Yams of <i>Dioscorea</i> spp. are classified to subheading 0714.30. Frozen yams of <i>Dioscorea</i> spp. are classified to 0714.30.10 by Interpretive Rules 1 and 6. Sweet potato (<i>Ipomoea batatas</i>), while commonly referred to as 'yam' is not a yam. Sweet potato (<i>Ipomoea batatas</i>) is classified to subheading 0714.20. Other plant tubers or corms referred to as yams (daisy yams, finger yams etc.) are also not true yams and are classified to 0714.90.	

20351100	Heading: 0714.30.90	Status: F
Instrument:	Date: 17/01/2012	Change_Date: 28/08/2014
Description:	Reason:	
The goods, which are the subject of this precedent, are fresh, chilled or dried yams (<i>Dioscorea</i> spp.).	Fresh, chilled or dried yams (<i>Dioscorea</i> spp.) only are classified to subheading 0714.30.90. The term 'yam' is commonly used to describe a variety of tubers or corms classified to different subheadings under 0704. Botanically the term yam refers to the tubers of <i>Dioscorea</i> spp. Yams of <i>Dioscorea</i> spp. are classified to subheading 0714.30. Fresh, chilled or dried yams of <i>Dioscorea</i> spp. are classified to 0714.30.90 by Interpretive Rules 1 and 6.	

Sweet potato (*Ipomoea batatas*), while commonly referred to as 'yam', is not a yam. Sweet potato (*Ipomoea batatas*) is classified to subheading 0714.20. Other plant tubers or corms referred to as yams (daisy yams, finger yams etc.) are also not true yams and are classified to 0714.90.

End of Chapter 7

Number of records for Chapter: 3

Section II – VEGETABLE PRODUCTS

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

21103800

Heading: **0810.90.00**

Status: F

Instrument:

Date: 10/10/2014 Change_Date:

Description:

Reason:

Fresh whole passionfruit (*Passiflora edulis*).

Fresh passionfruit is classified to 0810.90.00 using Interpretive Rules 1 and 6.

It is classified to 'Other' as passionfruit is not covered in the previous subheadings.

Replaces previous precedent 5114600.

End of Chapter 8

Number of records for Chapter: 1

Section II – VEGETABLE PRODUCTS

Chapter 9

Coffee, tea, mate and spices

19570800

Heading: **0902.30.00**

Status: F

Instrument:

Date: 9/10/2009 Change_Date: 28/08/2014

Description:

Reason:

The goods, which are the subject of this precedent, are tea bags containing black tea (*Camellia* spp.) in leaf form.

This product is classified to subheading 0902.30.00.

The act of packaging the tea in water-permeable bags (most often made of filter paper) is not considered to constitute further processing of the tea. The inclusion of flavourings, essential oils and/or aromatic plant or fruit pieces does not alter the classification.

Tea bags containing black tea are classified to 0902.30.00 by Interpretive Rules 1 and 6.

Black tea packaged in bags in excess of 3kg is classified to 0902.40.00.

End of Chapter 9

Number of records for Chapter: 1

Section II – VEGETABLE PRODUCTS

Chapter 10

Cereals

20351200

Heading: **1008.60.00**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

Triticale grain being a hybrid of wheat and rye.

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

End of Chapter 10

Number of records for Chapter: 1

Section II – VEGETABLE PRODUCTS

Chapter 12

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

20351300

Heading: 1202.42.00

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

The goods, which are the subject of this precedent, are peanuts, or groundnuts, that have been shelled and have had the skins removed. These peanuts are often referred to as blanched peanuts or raw blanched peanuts.

Peanuts, shelled with skins removed, are classified to subheading 1202.42.00 by Interpretative Rules 1 and 6.

The classification of the goods, as confirmed by the Tribunal, is based on the appearance, texture, smell and taste of the imported peanuts, not the heat treatment they had been subjected to prior to importation.

The classification of these goods was examined by the Administrative Appeals Tribunal (AAT) in the decisions of Re: Gaganis Bros. Imported Food Wholesalers Pty. Ltd. and Collector of Customs Ref. S90/68.

Peanuts are heated at various times; at harvest time to prevent spoilage by mould growth; to remove the skins; and to render them unviable for germination. This heating does not roast or cook the peanuts.

The blanching process is not part of the process of cooking the peanuts. The purpose of heating in this process is to make the peanuts swell and the skins loosen so that they can be removed easily by machines; it relates only to the removal of the skins. Therefore the temperature and time of the heating process for blanching the peanuts prior to importation is not a consideration in determining whether the goods are more specifically described as “ground nuts, not roasted or otherwise cooked” of heading 1202 or “nuts and other edible parts of plants, otherwise prepared or preserved” of heading 2008.

The Tribunal in Gaganis Bros. did not take the heating method for blanching as indicative of roasting or cooking; that is, they did not state for example, that peanuts heated to any specific temperature for any particular length of time are considered to be roasted or cooked. They looked at the character of the peanuts themselves as the basis of their determination and compared the appearance, texture, smell and taste of samples of fresh, blanched and roasted peanuts.

This approach is supported by the Harmonised System Explanatory Notes (HSEs). The Tribunal accepted that regard may be had to the HSEs. The General Notes to Chapter 12 state:

The seeds and fruits covered by the heading may be whole, broken, crushed, husked or shelled. They may also have undergone moderate heat treatment designed mainly to ensure better preservation (e.g., by inactivating the lipolytic enzymes and eliminating part of the moisture), for the purpose of de-bittering, for inactivating antinutritional factors or to facilitate their use. However, such treatment is permitted only if it does not alter the character of the seeds and fruits as natural products

and does not make them suitable for a specific use rather than for general use.

Unroasted peanuts are suitable for a variety of uses in the food industry such as snack bars, snack mixes with dried fruit, Asian dishes, as well as being roasted after importation for eating or making peanut butter.

The HSEs to heading 1202 state:

This heading covers ground-nuts (also known as peanuts), whether or not shelled or broken, which are not roasted or otherwise cooked. The ground-nuts of this heading may be heat-treated to ensure better preservation (see General Explanatory Note). Roasted or otherwise cooked ground-nuts fall in Chapter 20.

Peanuts are physically changed when roasted or cooked due to a chemical reaction known as the Maillard reaction. Sugars and proteins react as moisture decreases to produce compounds that cause typical peanuts flavours, odours and appearance. The most common compounds are pyrazines. These compounds are not found, or are found in much lower levels, in blanched peanuts than roasted peanuts, and can be readily tested using Gas Chromatography-Mass Spectrometry (GCMS) technology.

A taste difference is very obvious between roasted and blanched peanuts. Blanched peanuts are bland, beany and often have grassy type flavours. Roasted peanuts have a typical roast nutty flavour, with elements of sweet/caramel and a slight level of roast bitterness. The best reference for taste is peanut butter, as all mainstream commercial peanut butters contain roasted peanuts.

The Maillard reaction also causes the colour to change from off-white or cream to light or moderate brown. It is noticeable to the naked eye. The industry commonly uses colour meters, validated to USDA colour chips, to measure this to ensure a standard product. In Gaganis Bros, measurement with a chromatograph was demonstrated.

Therefore the classification of this product is determined by the appearance, texture, smell and taste of the product on importation and /or by testing, such as Gas Chromatography-Mass Spectrometry and colour meter, by recognised authorities. This process also renders the peanuts unviable.

Shelled blanched peanuts are classified to subheading heading 1202.42.00.

Re: Gaganis Bros. Imported Food Wholesalers Pty. Ltd. and Collector of Customs Ref. S90/68 refers.

Section III – ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Chapter 15

Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

21429400

Heading: **1517.90.00**

Status: F

Instrument:

Date: 21/09/2015 Change_Date:

Description:

Reason:

The goods, which are the subject of this precedent, are edible animal or vegetable oils or fats with additional flavouring or that are infused with spices, herbs or other vegetable matter.

Edible animal or vegetable oils or fats with additional flavouring or infused with spices, herbs or other vegetable matter are classified to subheading 1517.90.00.

Edible oils or fats, which can be classified to Chapter 15 (headings 1501-1516), and to which flavourings or vegetable material, such as herbs or spices, have been added, are classified as mixtures or preparations of that oil or fat. Examples of flavourings or vegetable material commonly used to favour oils or fats include chilli, garlic, rosemary, pepper corns, sage and truffle. The resulting preparations of oils or fats still retain the character of the base oils or fat. Classification is to subheading 1517.90.00 using Interpretive Rules 1 and 6.

This precedent is supported by the World Customs Organisation's COCO 151790/3 (2008).

20163200

Heading: **1517.90.00**

Status: F

Instrument:

Date: 20/06/2011 Change_Date:

Description:

Reason:

Microencapsulated animal oils, being powders made by encapsulating droplets of edible oils in an edible coating, such as gelatine. The resulting product has the appearance of a powder, with the fineness dependent on the size of the encapsulated drops. These products are suitable for use as a food ingredient. The product was MEG-3 Powder.

These goods are preparations of oils, not simply oils. These goods are ready for marketing to food manufacturers and hence are a completed preparation. A "preparation" is "something prepared, manufactured or compounded".

Whilst not normally used as a food in their own right, these products are used as an ingredient in foods and are safe to eat. Therefore, these are edible products of animal oils.

This classification was affirmed by the AAT in Re Pacific Resources International Pty Ltd and Chief Executive Officer of Customs [2011] AATA 285.

End of Chapter 15

Number of records for Chapter: 2

Section IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

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

19571500 Heading: **1602.31.00** Status: F

Instrument: Date: 9/10/2009 Change_Date:

Description: Reason:

Turkey pies, pasties or similar goods which include turkey as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.31.00.

19571600 Heading: **1602.32.00** Status: F

Instrument: Date: 9/10/2009 Change_Date:

Description: Reason:

Chicken pies, pasties or similar goods which includes poultry of the species Gallus domesticus as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.32.00.

19571700 Heading: **1602.39.00** Status: F

Instrument: Date: 9/10/2009 Change_Date:

Description: Reason:

Ducks pies, pasties or similar goods which include ducks of Heading 0105 as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.39.00.

19571800 Heading: **1602.49.00** Status: F

Instrument: Date: 9/10/2009 Change_Date:

Description: Reason:

Pork or hams pies, pasties or similar goods which include swine meat and/or Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.49.00.

meat offal as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.

19571900	Heading: 1602.50.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Steak pies, pasties or similar goods which include bovine meat and/or meat offal (e.g. steak & kidney) as the primary meat ingredient and where there is 20% or more by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.	Excluded from heading 1905 by Note 1(a) to Chapter 19. Classifiable to 1602.50.00.	

19572000	Heading: 1604.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Fish fillets or pieces (including the shapes known as 'fish fingers' or 'fish nuggets') coated with batter or breadcrumbs, whether or not also cooked and or frozen.	Identified as prepared fish. Battering or coating with breadcrumbs is not a process provided for in Chapter 3, hence battered or breadcrumbed fish falls to Chapter 16.	

End of Chapter 16 **Number of records for Chapter: 6**

Section IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Chapter 17 **Sugars and sugar confectionery**

21430000	Heading: 1702.90.10	Status: F
Instrument:	Date: 21/09/2015	Change_Date:
Description:	Reason:	
The good, which is the subject of this precedent, is high test molasses. It is made from partially inverted, clarified (high test molasses), or unclarified (integral high test molasses), sugar cane juice. The juice is evaporated to approximately 80% dry weight.	High test molasses, including integral high test molasses, is classified to subheading 1702.90.10. Unlike other types of molasses, high test molasses is not a by-product resulting from the extraction or refining of sugar. The product is manufactured from sugar cane juice that has not been subjected to sugar extraction or refining. This classification is supported by World Customs Organisation's COCO 170290/1 (1964).	

High test molasses is classified to subheading 1702.90.10 using Interpretive Rules 1 and 6.

Molasses created as a by-product of the refining or extraction of sugar from sugar cane is classified to heading 1703.

End of Chapter 17

Number of records for Chapter: 1

Section IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Chapter 18

Cocoa and cocoa preparations

19572100

Heading: **1806.20.00**

Status: F

Instrument:

Date:

9/10/2009

Change_Date:

Description:

Reason:

Chocolate milk crumb or Coco milk crumb in containers or immediate packings, of a content exceeding 2kg.

Identified as a food preparation containing cocoa. Included in this heading by Note 2 to Chapter 18.

This product is made by adding sugar and cocoa mass (cocoa liquor or cocoa powder, sometimes with added cocoa butter) to liquid cow's milk to form sweetened condensed milk. This is then vacuum dried and becomes a powder or crumb used as a substitute for milk powder in the manufacture of chocolate confectionery and other products.

19572200

Heading: **1806.32.00**

Status: F

Instrument:

Date:

9/10/2009

Change_Date:

Description:

Reason:

Food preparations, in unfilled blocks, slabs or bars of 2kg or less, made primarily from protein concentrates, whey and/or isolated soy (singularly or in combination) WHICH CONTAIN COCOA IN ANY PROPORTION.

This precedent clarifies the classification of food preparations of 2106, as described in precedent 19040700, when such goods CONTAIN COCOA IN ANY PROPORTION. Without cocoa, these goods would be classified to 2106. However, Chapter 18 Note 2 directs that Heading 1806 includes "subject to Note 1 to this Chapter, other food preparations containing cocoa". Note 1 exhaustively specifies the headings excluded from Chapter 18 and it does not include 2106 among these. Therefore, food preparations, which would be goods of 2106 without cocoa, are classified to 1806 when they contain any percentage of cocoa. Classification within 1806 is dependent upon the form of the goods. Bars, blocks and slabs which weigh 2kg or less and which are not filled are classified to 1806.32.00.

19572300

Heading: **1806.90.00**

Status: F

Instrument:	Date:	9/10/2009	Change_Date:
Description:	Reason:		
Food preparations made primarily from protein concentrates, whey and/or isolated soy (singularly or in combination) WHICH CONTAIN COCOA IN ANY PROPORTION. Goods not in blocks, slabs or bars and the weight of the actual goods not exceeding 2kg.	This precedent clarifies the classification of food preparations of 2106, as described in precedent 19040700, when such goods CONTAIN COCOA IN ANY PROPORTION. Without cocoa, these goods would be classified to 2106. However, Chapter 18 Note 2 directs that Heading 1806 includes "subject to Note 1 to this Chapter, other food preparations containing cocoa". Note 1 exhaustively specifies the headings excluded from Chapter 18 and it does not include 2106 among these. Therefore, food preparations, which would be goods of 2106 without cocoa, are classified to 1806 when they contain any percentage of cocoa. Classification within 1806 is dependent upon the form of the goods. Goods that are not in bars, blocks or slabs and which weigh 2kg or less are classified to 1806.90.00.		

20399600	Heading: 1806.90.00	Status: F	
Instrument:	Date:	8/03/2012	Change_Date:
Description:	Reason:		
Chocolate eggs containing a toy inside the egg. These eggs are hollow and the toy is normally within a plastic capsule inside the egg. The toy (e.g. a plastic collectible toy figurine, car, plastic pieces which can be assembled into various toy objects etc.) is obtained by breaking open the egg. The goods are composite goods and fall to a single classification.	The World Customs Organization (WCO) examined these goods (HSC/30/Nov.2002) and the result is given in the WCO's Compendium of Classification Opinions (COCO). It was determined that the essential character of the goods is that it is a chocolate confectionary item. The chocolate egg which contains the toy imparts the essential character.		
	As these are composite goods, having been formed into a single integrated good prior to import, the toy and chocolate egg cannot be classified separately. The whole good, including egg, capsule and toy, is classified by IR3(b) to 1806.90.00.		

End of Chapter 18	Number of records for Chapter: 4
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Section IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
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19673100	Heading: 1901.90.00	Status: F	
Instrument:	Date:	23/12/2009	Change_Date:
Description:	Reason:		
Flavoured and sweetened whipped cream, whether or not presented in an aerosol can.	This covers flavoured whipped cream, for example vanilla flavoured whipped cream. Flavours are ingredients that are not permitted in the products of heading 0402, which only allows for sugar or other sweetening matter to be added to milk or cream.		
Note: this only covers goods that do not contain cocoa or that contain less than 5% by weight of cocoa calculated on a totally defatted basis. It does not	Heading 1901 allows for goods based upon goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		

cover ice cream (2105) or cream put up as a beverage (2202 if non-alcoholic).

21748800 Heading: **1901.90.00**

Status: F

Instrument:

Date: 18/01/2017 Change_Date:

Description:

Reason:

This precedent replaces 20501000, which was created 02/07/2012 and which was keyed by error to 1901.10.00. The classification was correct in the "Reason" text space.

The goods are excluded from Chapter 10 by Chapter 10 Note 1(A) as no grains are present.

Chapter 11 Note 1(b) excludes prepared flours, groats, meals or starches of heading 1901 from Chapter 11.

The goods are extruded pellets of flour and/or starch intended for use in manufacturing foods such as breakfast cereals, snack foods, animal feed and the like.

The goods are flours and/or starches further prepared beyond milling and agglomeration and hence are able to be classified in 1901. As they are classifiable in 1901, they cannot be classified in Chapter 11.

Classification falls to heading 1901.

The flours and starches are normally pre-conditioned, that is moisture, and possibly other ingredients or additives, have been added to the ingredients. The mix is then put through an extruder which heats the product, performing a degree of 'cooking', and producing the dough. The food is cut into pellets (may also be cut into shapes e.g. rings, stars, discs etc.).

As the goods described by this precedent are not for use as food for infants or young children, or the preparation of baker's wares, they fall to 1901.90.00.

After importation the pellets will be expanded by a method, e.g. frying or hot air expansion, appropriate for making the final food product.

Additives and additional ingredients are permissible in products covered by this precedent provided they retain the character of extruded pellets of flour and/or starch. However, this precedent does not cover products with 40% or more by weight of cocoa calculated on a totally defatted basis or with more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.

19618100 Heading: **1905.90.00**

Status: F

Instrument:

Date: 6/11/2009 Change_Date:

Description:

Reason:

Pre-baked bread, being bread almost completely cooked but requiring a further few minutes baking before consumption.

The goods are identified as bakers' wares, being bread.

19572400 Heading: **1905.90.00**

Status: F

Instrument:

Date: 9/10/2009 Change_Date:

Description:

Reason:

Savoury pappadums (or pappadams), being lentil crackers with added flavourings.

The goods are identified as other bakers' wares.

End of Chapter 19

Number of records for Chapter: 4

Section IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Chapter 20

Preparations of vegetables, fruits, nuts or other parts of plants

19672600 Heading: **2002.10.00**

Status: F

Instrument:

Date: 23/12/2009 Change_Date:

Description:

Reason:

Goods of this precedent may be labelled 'pizza sauce' but consist solely of crushed tomatoes and salt or crushed tomatoes, salt and basil. The level of salt and/or basil in the goods covered must be of a sufficiently low level that they do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being 'tomatoes'.

These goods are used as ingredients in the making up of pizzas, or other manufactured foods. Provided that the overall product still has the character of crushed tomatoes, it may still be classified in 2002.10.00. As described in 19672500, the additional ingredients must serve only to highlight, complement but not overwhelm the essential character of the tomatoes.

When too much of an optional ingredient or combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes. Highly spiced or flavoured commodities are not covered in 2002.10.00.

19672200 Heading: **2002.10.00**

Status: F

Instrument:

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

Description:

Reason:

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

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

The Department of Immigration and Border Protection agrees with the U.S. court that optional ingredients can be added to the tomatoes without excluding them from heading 2002. The optional ingredients must serve to highlight, complement but not overwhelm the essential character of the tomatoes. When too much of an optional ingredient or

combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes.

The court found that the addition of a small number of basil leaves did not materially alter the nature of the tomatoes, finding that any basil flavour was incidental to the tomato flavour and that the basil was “not enough to elevate the tomato product to the level of a recognizable sauce.”

Tomatoes, whole or in pieces, or pureed or similar forms, which are prepared or preserved in accordance with the terms of the heading, remain in 2002 whether or not containing additional ingredients, provided that they do not materially alter the texture, consistency, aroma and flavour of the product.

19672500	Heading: 2002.90.00	Status: F
Instrument:	Date: 23/12/2009	Change_Date:
Description:	Reason:	
Mashed tomatoes in a bottle, being tomato puree with or without salt, citric acid and/or an incidental quantity of basil, oregano or the like, provided such additions do not materially alter the flavour, aroma, texture and consistency of the tomato component or the overall identification of the product as being ‘tomatoes’.	This precedent is derived from certain findings in the U.S. Court of International Trade case Nestle Refrigerated Food Co v. United States which examined the correct identification of a tomato product designed and used solely as a base for the manufacture of particular pasta sauces by the importer. The Department of Immigration and Border Protection agrees with the U.S. court that optional ingredients can be added to the tomatoes without excluding them from heading 2002. The optional ingredients must serve to highlight, complement but not overwhelm the essential character of the tomatoes. When too much of an optional ingredient or combination of ingredients are added to tomatoes, such that the flavour, aroma, texture and consistency of the tomato component are materially altered, that product can no longer be deemed to be just tomatoes. The court found that the addition of a small number of basil leaves did not materially alter the nature of the tomatoes, finding that any basil flavour was incidental to the tomato flavour and that the basil was “not enough to elevate the tomato product to the level of a recognizable sauce.” Tomatoes, whole or in pieces, or pureed or similar forms, which are prepared or preserved in accordance with the terms of the heading, remain in 2002 whether or not containing additional ingredients, provided that they do not materially alter the texture, consistency, aroma and flavour of the product.	

19572600	Heading: 2005.51.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Canned baked beans (in tomato sauce).	Heading 2005 allows for products of the heading to be preserved in tomato sauce and put up in cans or other airtight containers.	
19873600	Heading: 2005.70.00	Status: F
Instrument:	Date: 30/06/2010	Change_Date:
Description:	Reason:	
Olives in brine, being either whole olives, whole and pitted olives or sliced olives.	<p>Olives in brine, being either whole olives, whole and pitted olives or sliced olives are classifiable to 2005.70.00 when they are ready for consumption and/or have undergone their final preservation method.</p> <p>These olives include the following.</p> <ol style="list-style-type: none"> 1. Olives that have undergone pasteurisation. 2. Olives stated to be fit for immediate consumption (or words to that effect) on the Certificate of Analysis, Product Analysis Report, manufacturer's specifications or like document. 3. Olives which have been packed for retail sale, including those that have been for sale to food manufacturers for direct incorporation into other foods or food products. <p>Olives which have not completed their primary processing, and hence are not in an edible state without further manufacturing processes, can be classified to 0711.20.00 provided that they meet the following two criteria.</p> <ul style="list-style-type: none"> • The brine salt content is greater than 6%, and • the olives are not suitable for immediate consumption, or immediate use as an ingredient in other foods, in their imported state. 	
19703100	Heading: 2005.80.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 16/10/2014
Description:	Reason:	
The goods, which are the subject of this precedent, are canned baby sweet corn, being cobs of the Zea mays var. saccharata variety of maize. In order to correctly classify baby corn products the maize variety must be identified.	<p>Canned baby sweet corn of variety Zea mays var. saccharata is classified under subheading 2005.80.00 by Interpretative Rule 1 and 6, and Chapter 7 Note 2.</p> <p>Canned baby corn, of varieties other than Zea mays var. saccharata, is classified under subheading 2008.99.00. See precedent 19703400.</p> <p>"Baby corn" is not a variety of maize but very young cobs picked before pollination. Cobs may be sourced from a range of maize varieties. The maize variety will determine classification. Varieties of maize include for example; sweet corn (Zea mays var. saccharata); dent or field corn (Zea</p>	

mays var. indentata); flint corn (Zea mays var. indurata); and popcorn (Zea mays var. everta).

Note that the majority of commercial baby corn is not sweet corn (Zea mays var. saccharata).

Only sweet corn, specifically Zea mays var. saccharata, is included in the definition of vegetables in Note 2 to Chapter 7. Therefore, under Chapter 20 Note 3 only sweet corn can be considered to be covered by the word “vegetable” in Headings 2001, 2004 and 2005.

The other varieties of maize are classified in Heading 1005 as cereals. Cereal grains suitable for use as vegetables remain classified in this chapter, as per the guidance of the General HSEs to Chapter 10.

Fresh or chilled baby sweet corn is classified under subheading 0708.99.00.

Frozen baby sweet corn is classified under subheading 0710.40.00.

Canned baby sweet corn is classified under subheading 2005.80.00 as other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen; sweet corn (Zea mays var. saccharata).

Canned baby corn, of varieties other than Zea mays var. saccharata, is classified under subheading 2008.99.00 as other edible parts of plants. See precedent 197303400.

19703200	Heading: 2008.11.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date:
Description:	Reason:	
Peanut paste, also known as peanut butter, being a paste made by grinding roasted peanuts (ground-nuts). Good remain here whether or not containing added salt or oil.	Peanut butter is a prepared peanut product and the addition of salt or oil in the normal range of proportions used in commercially sold peanut butter does not change the character of the goods.	

19703300	Heading: 2008.19.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date:
Description:	Reason:	
Tahini, being sesame seed paste.	Tahini is sesame seeds that have been prepared by de-hulling, roasting and grinding the seeds to a creamy, homogenous form. These preparation processes exclude tahini from earlier headings but do not alter the product to the point where it becomes more than an other preparation of seeds.	

19841600	Heading: 2008.19.00	Status: F
Instrument:	Date: 28/05/2010	Change_Date:
Description:	Reason:	
<p>“Coconut jelly” being either “nata de coco”, a food product produced by the bacterial fermentation of coconut water and carrageenan, or similar fermented coconut water products.</p> <p>This good is a chewy, translucent, jelly-like product and generally has the appearance of clear chunks immersed in a viscous liquid.</p>	<p>This is a preparation that involves fermenting coconut water, the clear liquid found within the seeds of young coconuts, and allowing it to solidify to a jelly like texture before cutting into cubes or strips. It is normally sweetened and usually has added natural or artificial flavours and colourings.</p> <p>Although it has a jelly-like consistency, it is not a jelly produced by cooking such as the jellies of 2007.</p> <p>This type of ‘coconut jelly’ is used for adding to flavoured tea to make ‘bubble tea’, as an ingredient in both savoury and sweet dishes and as a snack or dessert on its own.</p> <p>The preparation and additives remove the goods from the scope of Chapter 8.</p> <p>The good is prepared, sweetened and fermented coconut water and hence it falls to 2008. Additives such as those normally added to coconut jelly, e.g. flavours, colours, stabilisers and preservatives, do not change the essential character of the good from being sweetened prepared and preserved coconut water.</p> <p>If the product has significant additional ingredients and doubt exists as to whether these change the character of the good to something other than that described here, it is recommended that tariff advice be sought.</p> <p>The water is part of the seed of the coconut rather than the surrounding fruit.</p> <p>Classification is to 2008.19.00.</p>	

19871900	Heading: 2008.19.00	Status: F
Instrument:	Date: 29/06/2010	Change_Date:
Description:	Reason:	
<p>Coconut (Coconute) Jelly Flesh being boiled coconut pulp, sweetened with sugar. The processing of the pulp results in a hard jelly substance. There may also be added artificial or natural flavourings and a preservative such as potassium sorbate added. The processed pulp is usually imported in sugar syrup but classification remains the same if it is imported without the syrup.</p>	<p>The good is a preparation of coconut pulp being the meat or flesh of the coconut seed.</p> <p>The coconut pulp is cooked by boiling it. The product is ready to eat when imported and is used as a topping on deserts and in drinks.</p> <p>Although it has a jelly-like consistency, it is not a fruit jelly as per the jellies of heading 2007, which are made from fruit juices. Neither is it a jam. These products are set by the action of natural or added pectin.</p>	

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

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

19673200	Heading: 2008.20.00	Status: F
Instrument:	Date: 23/12/2009	Change_Date:
Description:	Reason:	
Dried pineapple that is prepared by blanching, osmotic dehydration in a sugar syrup, followed by air dehydration.	These goods were the subject of a WCO decision that classified the product to subheading 2008.20.00 as it is more than simply a dried fruit. This form of sugar preservation is not specified in heading 2006 (which covers drained, glaze and crystallised goods).	

20110200	Heading: 2008.99.00	Status: F
Instrument:	Date: 14/04/2011	Change_Date: 17/01/2012
Description:	Reason:	
Canned or bottled, uncooked, pasteurised, single-fruit purees, other than those of subheadings 2008.20.00 to 2008.80.00.	Heading 2008 covers canned or bottled fruit puree which has not been cooked. Heading 2007 covers cooked fruit puree. The Macquarie defines 'pasteurise' as "to swiftly heat (milk, etc.) to a high temperature and then swiftly cool to a low temperature, in order to destroy certain micro-organisms and prevent or arrest fermentation". Pasteurisation is a method for partially sterilising food. Unlike cooking, it does not aim to alter the substance of the food in order to prepare it for eating. Hence pasteurisation in the absence of other cooking does not require a fruit puree to be classified to 2007. Classification is to heading 2008, and if made of a single fruit other than those named in subheadings 2008.20.00 to 2008.93.00, is classified to 2008.99.00.	

19703400	Heading: 2008.99.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 16/10/2014
Description:	Reason:	
The goods, which are the subject of this precedent, are canned baby corn, being cobs of varieties of maize other than Zea mays var. saccharata. This product is not canned baby SWEET CORN. In order to correctly classify baby corn products the maize variety must be identified.	Canned baby corn, of varieties other than Zea mays var. saccharata, is classified under subheading 2008.99.00 by Interpretative Rule 1 and 6. Canned baby sweet corn of variety Zea mays var. saccharata is classified under subheading 2005.80.00 by Interpretive Rule 1 and 6, and Chapter 7 Note 2. See precedent 19703100. Note that the majority of commercial baby corn is not sweet corn (Zea mays var. saccharata).	

“Baby corn” is not a variety of maize but very young cobs picked before pollination. Cobs may be sourced from a range of maize varieties. The maize variety will determine classification. Varieties of maize include for example; sweet corn (*Zea mays* var. *saccharata*); dent or field corn (*Zea mays* var. *identata*); flint corn (*Zea mays* var. *indurata*); and popcorn (*Zea mays* var. *everta*).

Only sweet corn, specifically *Zea mays* var. *saccharata*, is included in the definition of vegetables in Note 2 to Chapter 7. Therefore, under Chapter 20 Note 3 only sweet corn can be considered to be covered by the word “vegetable” in Headings 2001, 2004 and 2005.

The other varieties of maize are classified in Heading 1005 as cereals. Cereal grains suitable for use as vegetables remain classified in this chapter, as per the guidance of the General HSEs to Chapter 10. Baby corn that is not sweet corn is classified under subheading 1005.90.00 if fresh or not otherwise worked or processed.

Canned baby corn, of varieties other than *Zea mays* var. *saccharata*, is classified under subheading 2008.99.00 as other edible parts of plants otherwise prepared or preserved.

Frozen baby corn, of varieties other than *Zea mays* var. *saccharata*, is also classified under subheading 2008.99.00 as other edible parts of plants otherwise prepared or preserved.

19670500	Heading: 2008.99.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date:
Description:	Reason:	
The good is salty plum, which is salted dried mume fruit, with added sweeteners, and often colouring and flavouring. Mume fruit is often known as “Japanese Plum” or “Japanese Apricot”.	Salty plums are a salty snack food. These goods are a processed form of dried fruit that is salted and sweetened (usually using artificial sweeteners). Although sweetened, the taste is often very salty. Various colours and flavours may be added. These goods have been processed further than being simply dried fruit and are classifiable to subheading 2008.99.00	
19703500	Heading: 2009.90.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date:
Description:	Reason:	
Reconstituted fruit juice where water is added to fruit juice concentrates in either a similar or lesser proportion than would be found in the original juices.	Such products are classifiable in heading 2009 whether or not they also contain sugar, other sweetening agents, preservatives, standardising agents (e.g. citric acid or tartaric acid) products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or flavour fixatives (e.g., sorbitol) provided the good still retains the character of juice.	

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

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

End of Chapter 20

Number of records for Chapter: 15

Section IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Chapter 21

Miscellaneous edible preparations

19572700

Heading: **2106.10.10**

Status: F

Instrument:

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

Description:

Reason:

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

This precedent clarifies the classification of food preparations where protein concentrates, whey protein and/or isolated soy protein form the bulk of the ingredients. The protein ingredients form a larger percentage (singularly or together) than the remaining combined ingredients of the good.

These preparations may be presented as drinks, powdered drinks, bars or in other forms. They may be flavoured (other than by cocoa) and contain various other ingredients, such as fructose, lecithin, salt and other food additives. Australian Customs considers that these goods are specifically described by subheading 2106.10, 'Protein concentrates and textured protein substances'. Classification is to tariff item 2106.10.10 vide Interpretive Rules (Irs) 1 and 6.

22834800

Heading: **2106.90.99**

Status: F

Instrument:

Date: 6/01/2022 Change_Date:

Description:

Reason:

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

The goods are excluded from heading 3004 by Additional Note 3 to Chapter 30.

Section IV Additional Note 1 specified that goods are excluded from 3003 and 3004 by Chapter 30 Additional Notes 2 or 3 must be classified under heading 2106 unless classifiable under another heading.

As the goods are a powdered concentrate, they cannot be a non-alcoholic beverage of Chapter 22.

The concentrate is excluded from heading 2936 as the vitamins that it contains are mixed with substances not allowable under Note 1 to Chapter 29.

Under Chapter 38 Note 1(b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs are excluded from Chapter 38.

Therefore, classification is to heading 2106 as a food preparation not elsewhere specified or included.

End of Chapter 21

Number of records for Chapter: 2

Section IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Chapter 22

Beverages, spirits and vinegar

22834900

Heading: **2202.10.90**

Status: F

Instrument:

Date: 6/01/2022 Change_Date:

Description:

Reason:

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

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

20527200

Heading: **2206.00.92**

Status: F

Instrument:

Date: 31/07/2012 Change_Date:

Description:

Reason:

This precedent covers:

- Cider with added colouring; and
- Perry with added colouring

Chapter 22 Additional Note 5 restricts what cider products or perry products are classifiable to tariff item 2206.00.30.

This precedent applies to these goods regardless of the colour imparted.

Subheading 2206.00.30 only covers cider or perry “as defined in Additional Note 5 to this Chapter”.

Traditional colours associated with cider or perry (browns, yellows and golds) and colours outside of this traditional range (e.g. greens, reds, blues etc) are covered.

Additional Note 5

5.- For the purposes of 2206.00.30, “cider or perry” is a beverage that:

- (a) has an alcoholic strength by volume exceeding 1.15% vol; and
- (b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
- (c) has not had added to it, at any time, any ethyl alcohol from any other source; and
- (d) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.

This precedent applies regardless of the reason the substance was added. It applies equally to beverages where the intent was to give a novel colour and to beverages where the colour is only added for the purposes of uniformity or protection from light degradation.

Under the terms of Additional Note 5(d) any cider or perry which has any liquor or substance added which gives colour, is not a cider or perry of 2206.00.30.

This precedent does NOT apply where the colour is from the juice or must of apples or pears.

Cider or perry with added colours and an alcoholic strength by volume over 1.15% vol but not above 10% vol fall to tariff item 2206.00.92.

Other than the exceptions above, this precedent applies to any added substance, whether natural or artificial, which gives colour to the beverage.

20527300 Heading: **2206.00.92**

Status: F

Instrument:

Date: 31/07/2012 Change_Date:

Description:

Reason:

This precedent covers:

- Cider with added flavouring; and
- Perry with added flavouring.

Chapter 22 Additional Note 5 restricts what cider products or perry products are classifiable to tariff item 2206.00.30.

This precedent applies regardless of the flavour imparted.

Subheading 2206.00.30 only covers cider or perry “as defined in Additional Note 5 to this Chapter”.

This precedent does NOT apply where the flavour is from the juice or must of apples or pears. Sugar added to the fermentation process is accepted as not being a substance which imparts flavour.

Additional Note 5

5.- For the purposes of 2206.00.30, “cider or perry” is a beverage that:
(a) has an alcoholic strength by volume exceeding 1.15% vol; and
(b) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
(c) has not had added to it, at any time, any ethyl alcohol from any other source; and
(d) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour.

Other than the exceptions above, this precedent applies to any added substance, whether natural or artificial, which gives flavour to the beverage

Under the terms of Additional Note 5(d) any cider or perry which has any liquor or substance added which gives colour, is not a cider or perry of 2206.00.30.

Cider or perry with added flavours and an alcoholic strength by volume over 1.15% vol but not above 10% vol fall to tariff item 2206.00.92.

20527100 Heading: **2208.90.90**

Status: F

Instrument:

Date: 31/07/2012 Change_Date:

Description:

Reason:

This precedent covers soju, shochu and awamori. Soju is a traditional Korean alcoholic beverage. Shochu is a similar beverage from Japan. Awamori is a distilled rice beverage from Japan.

Regardless of whether the translation used on the bottles includes the word ‘wine’, both soju and shochu as well as awamori are concentrated forms of alcohol produced by the process of distillation and classifiable as spirits in heading 2208.

These beverages are sometimes referred to as ‘rice wine’, but are distilled beverages.

While there are added flavours and sweeteners in some the distilled products, particularly premium soju, they are minimal and insufficient to render these products a liqueur. Classification of all these products therefore falls to 2208.90.90.

Soju

Soju was traditionally produced from rice, but rice shortages in the past have broadened the definition of soju to allow the use of other base starches, e.g. grain or vegetables, and other ingredients.

Soju is produced from the distillation of a fermented mash developed from the basic constituents of a starch source, yeast and water. Other ingredients may be added during the fermentation process or in post-fermentation production. Single step distillation produces the most expensive soju referred to as 'distilled soju'.

Soju is more often produced as 'diluted soju', 'standard soju' or 'premium soju' which is made by mixing water, additives and distilled alcohol (soju, grain alcohol or a mix).

Shochu

Shochu is very similar to soju. It is also distilled from a starch source and a variety of raw materials can be used including sweet potato (a shochu called "imo-jochu") rice, soba (buckwheat) barley, sugar, chestnuts and various grains.

Like soju there is both a single distillation shochu (Otsu-rui or Honkaku shoku) and a diluted shochu (Kou-rui shochu).

Awamori

Awamori is made from distilling rice. It is usually aged before selling as kusu awamori (aged awamori).

End of Chapter 22

Number of records for Chapter: 4

Section V – MINERAL PRODUCTS

Chapter 25

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

20426100

Heading: **2501.00.00**

Status: F

Instrument:

Date: 10/04/2012 Change_Date:

Description:

Reason:

Salt, agglomerated under pressure into blocks, consisting of sodium chloride (at

Salt licks, used as supplements for animals, remain classifiable to 2501.00.00 when trace elements are added.

least 95%) with small quantities of added trace-elements of a kind found in certain natural forms of salt (such as magnesium, copper, manganese and cobalt), for use as salt licks for livestock.

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

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

End of Chapter 25 **Number of records for Chapter: 3**

Section VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

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

20501200	Heading: 2812.90.00	Status: F
Instrument:	Date: 2/07/2012	Change_Date:
Description:	Reason:	
Sulfur Hexafluoride (SF6) is an inorganic gas, generally transported as a liquefied compressed gas.	Chapter 28 Note 5 restricts Headings 2826 to 2842 to metal or ammonium salts or peroxy salts.	
CAS number 2551-62-4	“Headings 2826 to 2842 apply only to metal ammonium salts or peroxy salts.	
UN number 1080	Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.”	
Synonyms include: SF6	Classification therefore falls to 2812 as a halide of a non-metal.	
SULFUR HEXAFLUORIDE	As sulfur hexafluoride is not a chloride, it falls to the ‘other’	
SULFUR FLUORIDE (SF6)	classification of 2812.90.00.	
SULFUR FLUORIDE		
SULFURYL HEXAFLUORIDE		
SULFUR HEXAFLUORO		

(OC-6-11)-Sulfurfluoride
(OC-6-11)-
OC-6-11
Elegas
Esafion
Sulfurhexafluoride,highpurity
Sulphurhexafluoride2
Hexafluorosulfur

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

End of Chapter 28 **Number of records for Chapter: 2**

Section VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 29 **Organic chemicals**

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

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

19573300	Heading: 2924.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Dimethylol urea is aqueous solution, WITHOUT added perfume, whether or not containing formaldehyde resulting from dissociation of the product, used as a textile dressing.	This is the classification when imported in a form which complies with the requirements of Chapter 29. When imported with added perfume as a preparation of a kind used in the textile industry, classification is to 3809.91.00.	

End of Chapter 29 **Number of records for Chapter: 3**

Section VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 30

Pharmaceutical products

19573600

Heading: **3005.90.90**

Status: F

Instrument:

Date: 9/10/2009 Change_Date:

Description:

Reason:

Temporary artificial skin, being microporous foam sheeting packaged in sealed sterile polyethylene foil envelopes. In this state the goods are soft and pliable, but on drying it becomes firm. The goods are used to treat soft tissue injuries such as infected wounds and burns.

The goods are a cutaneous dressing, similar in kind to the prepared frozen or lyophilised (dried) strips of animal skin tissue, used as temporary dressings for direct application to areas of skin loss, open tissue wounds, surgical infections, etc. They are put up in forms for retail sale for medical purposes.

End of Chapter 30

Number of records for Chapter: 1

Section VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

19573900

Heading: **3304.99.00**

Status: F

Instrument:

Date: 9/10/2009 Change_Date:

Description:

Reason:

Vitadye lotion, being a product that is used by sufferers of vitiligo. Vitiligo is a condition in which completely white patches develop in the skin. The goods are applied externally to affected bodily areas, and, by chemically reacting with the skin's natural pigment, it will darken the skin over a gradual period of time to match the colour of the unaffected areas around it.

The subject goods do not treat the condition, but are a cosmetic camouflage. The goods are identified as a synthetic suntan lotion.

19573700

Heading: **3304.99.00**

Status: F

Instrument:

Date: 9/10/2009 Change_Date:

Description:

Reason:

Cosmetics put up in sets for use by young children. The sets the subject of this opinion contain real cosmetics. They may also contain other small items such as a mirror or comb but with the cosmetics being the items which provide the essential character of the set: the set being a 'cosmetic set'.

While the cosmetics may be of low value and are intended for children at play, this does not automatically make these goods toys of Chapter 95. Classification of goods sold as toys must take into account the nature of the goods, any utilitarian value or function, and the impact of terms of headings, legal Notes and the Interpretive Rules.

Chapter 33 must also be considered. Heading 3304 covers 'beauty or make-up preparations' within its terms of heading and Chapter 33 Note 3 states that heading 3304 applies to products – "suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use". Section 6, Note 2 states that goods classifiable in heading

3304 – “by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature”. These goods are real cosmetics so are both ‘make-up preparations’ and suitable for use as make-up preparations. They are sold in retail packings for use, by children, as make-up preparations.

19573800	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Lip balms for care of the skin or providing colour or gloss. Care of the skin includes moisturising, providing sun protection or soothing chapping.	Certain lip ointments are used to treat cold sores, fever blisters etc, and can be identified as a medicament due to the active ingredients included. Lip ointments identified as a medicament are classified to heading 3004. Other lip balms and lip ointments, not containing active ingredients, cannot be identified as medicaments. These types are used as sun blocks, moisturisers etc, and are identified as preparations for the care of the skin and classified to heading 3304.	
19574100	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Injectable intracutaneous gels for wrinkle elimination and lip enhancement (including those containing hyaluronic acid).	As clarified in the Harmonized System Explanatory Notes (HSEN) these products are classifiable to heading 3304 – “Beauty or make-up preparations and preparations for the care of the skin (other than medicaments)...”. Note 1(e) to Chapter 30 excludes “Preparations of 3303.00.00 to 3307, even if they have therapeutic or prophylactic properties;”. This means that even if goods have pharmaceutical or disinfectant constituents, they cannot be classified in Chapter 30 if classifiable in 3304. Wrinkles and beauty (or a perceived lack of it) are not illnesses and therefore the product is not a medicament and is included in 3304. This was also the conclusion of the World Customs Organisation at its 30 th Session of the Harmonized System Committee and this meeting led to the specific inclusion of these goods in the HSEN to 3304.	
19574000	Heading: 3304.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
A cosmetic make up kit comprising assorted lipsticks, eye shadow of various colours, blush, applicator brush and applicator foam stick and presented in a plastic or cardboard container. This opinion does not cover goods where the container is of a quality or type that it is clearly designed to be used long after the cosmetics are exhausted. This opinion only covers those kits where the container’s characteristics clearly indicate it is only intended for use in storing and	The goods are identified as a cosmetic kit with the cosmetics of 3304 giving the essential character. At the subheading level, classification to essential character is usually not appropriate where there is a balanced range of lip, eye and skin cosmetics. Classification will normally proceed at the subheading level on the basis of last occurring being 3304.99.00.	

transporting the cosmetic goods sold in the container.

19574200	Heading: 3305.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Medicated hair shampoos, being shampoos having a therapeutic capability.	These goods are identified as a shampoo which has therapeutic capability as opposed to those preparations which are to attend to some scalp disorder, but do not function as a shampoo. The classifications in contention appear to be headings 3305 and 3003. Chapter 33 Note 3 confirms the availability of 3305 and Chapter 30 Note 1(e) directs classification to 3305. Products of 3305 (amongst others) cannot fall to Chapter 30, even if they have therapeutic or prophylactic properties. Shampoos, medicated or not, fall to 3305.	

19671300	Heading: 3305.90.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date:
Description:	Reason:	
Hair dye being colour creme to be used by professional colourists (hairdresser) and packaged in tubes, or other packings, of a size suitable for use by the colourist to colour a client's hair.	The user of the dye is the colourist, who uses the dye in providing a hair colouring service. Federal Court precedent supports the fact that professionals can be described as ultimate consumers and that sale to a professional can meet the criteria for being considered a retail sale. The goods were clearly packaged for use in a manner and in quantities, suitable without repacking, for sale to the ultimate consumer. Section VI Note 2 requires that goods classifiable to headings 3212 or 3305 (among others) by reason of being put up for retail sale are to be classified in those headings and no other heading. As 3212 and 3305 were candidate headings for that reason, no other headings could be considered. Chapter 33 note 3 specified that heading 3305 (among others) applies to goods suitable for use as goods of that heading and put up in packings of a kind sold by retail for such use. They are in packings of a kind sold by retail for use as a preparation for use on the hair. Therefore the Note directs these goods to 3305.	

19574300	Heading: 3307.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Dog and cat repellent put up in the form of small buds, for attachment to garden trees and shrubs to prevent fouling. The active ingredients comprise a concentrated perfume which effectively counters the residual animal odours that attract dogs and cats.	Note 4 to Chapter 33 states that 3307 applies, inter alia, to wadding, felt and nonwovens, impregnated, coated or covered with perfume.	

End of Chapter 33

Number of records for Chapter: 8

Section VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

20500900	Heading: 3506.10.00	Status: F
Instrument:	Date: 2/07/2012	Change_Date:
Description:	Reason:	
Thread locker, being single component, anaerobic adhesive fluids designed for use with threaded fasteners (screws, bolts, etc) or other threaded articles.	The terms of heading 3506 refer to products put up for retail sale as glues or adhesives. Where thread locker is imported for use as an adhesive and in the packaging in which it will be sold to the ultimate consumer: that is, in which it will be sold to the people who will apply it to threads, then it is put up retail sale.	
This precedent covers thread locker when put up for sale to the end user for use as an adhesive and put up in bottles or other containers with a net weight of 1kg or less.	Provided the size of the packs is one kilogram or less, then classification is to 3506.10.00	

End of Chapter 35

Number of records for Chapter: 1

Section VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 38

Miscellaneous chemical products

21820600	Heading: 3808.61.90	Status: F
Instrument:	Date: 13/04/2017	Change_Date:
Description:	Reason:	
This precedent provides clarification regarding the classification of chemically impregnated collars for dogs. The product includes the chemical propoxur as an active component in pest control and is used for the control of ticks and fleas. The product is imported in packages of a net weight under 300g.	The goods are not classified to heading 3004 as they do not have a therapeutic or prophylactic effect, within the meaning of that heading. This is supported by the Harmonized Explanatory Notes to 3004, which exclude at (e) "Insecticides, disinfectants, etc., of heading 3808, not put up for internal or external use as medicines". A flea and/or tick collar is identified as being a pesticide made in the form of a collar. The pesticide is considered to provide the essential character of the good. The terms of heading 3808 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packaging for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). Flea or tick collars are articles and are imported in a form, or packed, for retail sale. As these goods are classifiable to heading 3808 by reason of being for retail sale, and are not goods to which Note 1 of Section VI applies, Note 2 to Section VI directs the goods to be classified in 3808 and in no other heading of the Nomenclature. The changes to Schedule 3 of the Customs Tariff Act 1995, taking effect on 1 January 2017, added Subheading Note 2. Where the collars are	

impregnated with one or more of the substances listed in Subheading Note 2, the goods are classified to subheading 3808.6. Propoxur is listed in the Note.

The ingredients of imported products should be checked for common or alternative names for all the listed substances.

At the 8 digit subheading level, goods are classified to subheading 3808.61.90 if the net weight of the contents, that is the goods without the retail packaging, is 300g or less. If the net weight is over 300g but does not exceed 7.5kg, classification falls to 3808.62.90. For net weight exceeding 7.5kg, subheading 3808.69.90 applies. Classification is by Interpretive Rules (IR) 1 and 6.

Where a pesticide collar does not contain a chemical listed in Subheading Notes 1 or 2, classification will fall to other subheadings of 3808. Note that ticks are arachnids not insects. Classification will be according to the IRs.

Classification to heading 3808 is supported by WCO COCO 380891/4 of 2013.

19576100	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Hansa flame retardant for textiles.	Identified as a flame retardant preparation based on phosphorous, of a kind used in the textile industry, not elsewhere specified or included.	
19575700	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Mixtures of addition compounds of low molecular weight presenting various degrees of methylolisation, sometimes containing free formaldehyde and whether or not etherified (such as: monomethylol and dimethylol ureas; trimethylol and pentamethylol melamines; dimethylol ethyleneurea and etherified polymethylol melamine), used as textile dressings.	A preparation of a kind used in the textile industry, not elsewhere specified or included.	
19575800	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Dimethylol urea in aqueous solution, WITH ADDED PERFUME, whether or not containing formaldehyde resulting from dissociation of the product, used as a textile dressing.	A preparation of a kind used in the textile industry, not elsewhere specified or included. When without perfume and complying to the requirements of Chapter 29, classification is to 2924.19.00.	

19576200	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Fabric relaxant in a pressurised spray can, for spraying on clothing or fabric to remove creases or wrinkles. Chemical constituents are as follows: propellant type propane and isobutane, silicone glycol copolymer surfactant, ethanol, dimethyl diammonium c	Identified as a preparation of a kind used in the textile industry not elsewhere specified or included.	
19575900	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Mixtures of two diazonium salts diluted to standard strength by the addition of sodium sulphate and sodium chloride, and producing, with a coupler, on certain textile fibres, an insoluble dye the shade of which would be unobtainable with a single di-azonium salt.	A preparation of a kind used in the textile industry, not elsewhere specified or included.	
19576000	Heading: 3809.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Trimethylol melamine in aqueous solution, WITH ADDED PERFUME, whether or not containing formaldehyde resulting from dissociation of the product, used as a textile dressing.	A preparation of a kind used in the textile industry, not elsewhere specified or included. When without perfume and complying to the requirements of Chapter 29, classification is to 2933.69.00.	
22834700	Heading: 3822.90.00	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
Certified Reference Material (CRM) consisting of, or produced from, any of the following: human blood; animal blood; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines; toxins; cultures of micro-organisms and similar products.	A Certified Reference Material (CRM) has one or more values certified by a technically valid procedure and accompanied by a certificate issued by a certifying body. The certificate indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes. NOTE: The term "Standard Reference Material" (SRM) is the name of a Certified Reference Material which been certified and distributed by the National Institute of Standards and Technology (NIST) a non-regulatory federal agency within the U.S. Department of Commerce.	

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

End of Chapter 38

Number of records for Chapter: 8

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

Chapter 39

Plastics and articles thereof

19576300 Heading: **3917.10.00**

Status: F

Instrument:

Date: 9/10/2009 Change_Date:

Description:

Reason:

Sausage casings of hardened protein or of cellulosic materials. They are used as casing for fresh frying sausages, frankfurters, devon sausage, salami and like sausage products.

Note 8 to Chapter 39 states that “Tubes, pipes and hoses” of 3917 also includes sausage casings and other lay-flat tubing.

19873700 Heading: **3923.90.00**

Status: F

Instrument:

Date: 30/06/2010 Change_Date:

Description:

Reason:

Plastic tubular containers with one end threaded and secured with a screw type cap and the other end left open. The outer surface of the plastic tube bears printing that gives such information as brand names, ingredients, properties etc.

These containers are used for packing goods, such as cosmetic preparations, for retail sale and fall to 3923.90.00.

This reflects the classification decision taken by the World Customs Organization.

These containers are intended to be filled with a product, for example shampoo, and then the open end will be sealed with clamps, using a thermal process

19670800 Heading: **3923.90.00**

Status: F

Instrument:

Date: 21/12/2009 Change_Date:

Description:

Reason:

Plastic hangers being solely or principally for use in the in-store conveyance and packaging of garments and garment accessories.

These hangers are principally designed for the moving of garments in a retail environment and acting as a form of packing that allows the goods to be stored and displayed on racks.

They may be imported separately or they may be imported with garments on the hangers.

Indications that they are intended for conveyance and packaging as their sole or principle purpose may include such features as:

They may also have features that allow for the display of information (e.g. sizing tags) or for limited advertising (e.g. brand markings permanently marked on the hangers). However, it is considered that these are secondary to the principle use as articles for the conveying or

- The incorporation of sizing indicators such as colour coded tags;
- The presence of brand or store labelling printed, moulded or otherwise permanently incorporated into the hangers;
- Sizing and design particular to a type of garment not normally hung in the household, e.g. underwear; or
- Flimsy or low-value construction and intended to be discarded, recycled or for limited reuse.

packing of goods. They are not of the type that would normally be used as household hangers.

The list of features given in the description is indicative of the type of features that may show that the hangers are goods of 3923.

This classification does not apply to hangers that are designed to be used in the post-retail environment, particularly households, for the hanging of garments which are classifiable in 3924.90.00.

19928500

Heading: **3924.90.00**

Status: F

Instrument:

Date: 26/08/2010 Change_Date:

Description:

Reason:

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

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

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

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

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

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

19670900

Heading: **3925.20.00**

Status: F

Instrument:

Date: 21/12/2009 Change_Date:

Description:

Reason:

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

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

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

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

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

19576400	Heading: 3926.20.29	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Babies' pilchers of plastic material. Pilchers are worn over the babies' nappy. Their main function is to prevent moisture seeping from the babies' wet nappy and thus protect other clothing, bedding etc.	Pilchers are identified as garments not clothing accessories.	
19671000	Heading: 3926.40.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date:
Description:	Reason:	
Animal figurines made from poly resin designed for display, e.g. Beatrix Potter style figures.	Although these articles may be attractive to children, they are considered to be ornamental goods. Classification is to 3926.40.00.	
19576500	Heading: 3926.90.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Throw over style PVC dust covers for computer terminals. The covers, which are designed to be placed over ADP terminals when not in use, help guard against damage caused by dust, accidental spillage, general grime etc.	Heading 8473 is the heading for parts and accessories for ADP machines, however, even if the goods are considered to be accessories, they are excluded by the terms of heading 8473, which qualify parts and accessories by stating "other than covers, carrying cases and the like". The goods are classified to heading 3926, which also covers other plastic covers that protect from dust and dirt – the Harmonized System Explanatory Notes give as examples "dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics".	

19671100	Heading: 3926.90.90	Status: F
Instrument:	Date: 21/12/2009	Change_Date:
Description:	Reason:	
Inflatable plastic mattresses, cushions or pillows.	Excluded from Chapter 94 by Chapter 94 Note 1(d). Classified as other articles of plastic.	

19671200	Heading: 3926.90.90	Status: F
Instrument:	Date: 21/12/2009	Change_Date:
Description:	Reason:	
Plastic belt buckles.	Considered to be a part for a clothing accessory rather than a clothing accessory. Classified as an 'other article of plastic'.	

End of Chapter 39 **Number of records for Chapter: 10**

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

Chapter 40 Rubber and articles thereof

19875700	Heading: 4011.10.00	Status: F
Instrument:	Date: 2/07/2010	Change_Date:
Description:	Reason:	
New pneumatic tyres for use on four-wheel drive vehicles.	While four wheel drive vehicles, that fit the criteria in Chapter 87 Additional Note 4, are not classified as passenger motor vehicles for the purposes of 8703, they remain motor vehicles.	
	Classification of new pneumatic tyres for these vehicles falls to 4011.10.00 which covers new pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars).	

End of Chapter 40 **Number of records for Chapter: 1**

Section VIII – RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

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

19576600	Heading: 4202.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Steel suitcase	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers of 4202 (the goods preceding the semi-colon) can be made of any material with only three exceptions. Products made of netting is excluded by Chapter 42 Note 2(c). Goods made of plaiting materials are excluded from 4202 by Chapter 42 Note 3(A)(b). Chapter 42 Note 3(B) also excludes from 4202 goods where the essential character of the good is given by materials of	

Chapter 71. Therefore suitcases of base metals remain classifiable in 4202.

19726900	Heading: 4202.31.10	Status: F
Instrument:	Date: 17/02/2010	Change_Date:
Description:	Reason:	
Leather document holder, also known as a travel wallet, being a small, book-like folding case for carrying papers, passport, airline tickets, credit cards etc in the pocket or handbag.	The term wallet also covers document holders of this nature.	

19726800	Heading: 4202.92.90	Status: F
Instrument:	Date: 17/02/2010	Change_Date:
Description:	Reason:	
Backpacks with novelty shapes, for example animal head shaped bags, or with decorative illustrations or representations of cartoon, film, television or toy characters.	Backpacks are a specific utilitarian article. While the addition of decorative elements or alterations of shape may make them more attractive to children or others, they do not become a toy but remain a backpack of 4202.92.90.	

19727000	Heading: 4202.99.00	Status: F
Instrument:	Date: 17/02/2010	Change_Date:
Description:	Reason:	
Plastic case designed for storing an archery bow or bows and related equipment. These cases are specially shaped or fitted to house the contents securely and are made of moulded plastics.	These goods are similar containers to binocular cases, camera cases, musical instrument cases or gun cases.	
This only covers the cases when imported without the bow/s and related equipment.	As they are covered by the first part of the description of heading 4202 (preceding the semi-colon), they are not subject to the restriction on materials that are provided for those containers in the second part of the description of heading 4202 (following the semi-colon).	
	The cases fall to 4202.9 and being made of moulded plastic, without an outer surface of plastic sheeting or other material, they fall to 4202.99.00.	

19576700	Heading: 4203.21.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date:
Description:	Reason:	
Sporting gloves of leather or composition leather, including boxing gloves and cricket gloves.	While Chapter 42 excludes "Articles of Chapter 95 (for example, toys, games, sports requisites);" in Chapter 42 Note 1(l), it specifically includes sporting gloves in Chapter 42 Note 4 where it states in relevant part: "For the purposes of 4203, "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), ...". Leather sporting gloves, without furskin or artificial fur, fall to 4203.21.90	

End of Chapter 42	Number of records for Chapter: 5	
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Section VIII – RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 43

Furskins and artificial fur; manufactures thereof

19576800

Heading: **4303.10.00**

Status: F

Instrument:

Date: 9/10/2009 Change_Date:

Description:

Reason:

Leather jackets – fur lined, whether of not also having a non-fur zip out removable lining covering the fur lining.

Note 4 to Chapter 43 states: “Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be”. As jackets are not excluded by Note 2, furskin lined jackets are classified to 4303.10.00 regardless of whether there is a removable inner lining to protect the fur.

End of Chapter 43

Number of records for Chapter: 1

Section IX – WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Chapter 44

Wood and articles of wood; wood charcoal

19576900

Heading: **4412.31.00**

Status: F

Instrument:

Date: 9/10/2009 Change_Date: 1/02/2017

Description:

Reason:

The purpose of this precedent is to clarify whether the term “consisting solely of sheets of wood (other than bamboo)” in subheading 4412.3 excludes surface-covered plywood. The goods are plywood that is coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) but still having the character of plywood.

Plywood consists of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle. Each component sheet is known as a “ply”. The terms of subheading 4412.3 are “Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness”.

The phrase “consisting solely of sheets of wood (other than bamboo)” requires that all of the plies, i.e. the sheets making up the plywood, are wood (other than bamboo). The phrase does not prevent covering or coating material (such as paper, paint etc.) from being on the surface of the finished plywood, provided that the covering or coating does not give the goods the essential character of articles of other headings.

The Harmonized System Explanatory Notes to heading 4412 specifies that such surface-covered plywood remains classified in the subheadings under 4412.3.

Subheading 4412.31.00, requires that at least one outer ply of the plywood is made of a tropical wood.

21757800	Heading: 4412.33.00	Status: F
Instrument:	Date: 1/02/2017	Change_Date:
Description:	Reason:	
<p>The purpose of this precedent is to clarify whether the term “consisting solely of sheets of wood (other than bamboo)” in subheading 4412.3 excludes surface-covered plywood. The goods are plywood that is coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) but still having the character of plywood.</p>	<p>Plywood consists of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle. Each component sheet is known as “ply”. The terms of subheading 4412.3 are “Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness”.</p> <p>The phrase “consisting solely of sheets of wood (other than bamboo)” requires that all of the plies, i.e. the sheets making up the plywood, are wood (other than bamboo). The phrase does not prevent covering or coating material (such as paper, paint etc.) from being on the surface of the finished plywood, provided that the covering or coating does not give the goods the essential character of articles of other headings.</p> <p>The Harmonized System Explanatory Notes to heading 4412 specifies that such surface-covered plywood remains classified in the subheadings under 4412.3.</p> <p>Subheading 4412.33.00 requires that at least one outer ply of the plywood is made of a non-coniferous wood of the species listed in the terms.</p>	

21757900	Heading: 4412.34.00	Status: F
Instrument:	Date: 1/02/2017	Change_Date:
Description:	Reason:	
<p>The purpose of this precedent is to clarify whether the term “consisting solely of sheets of wood (other than bamboo)” in subheading 4412.3 excludes surface-covered plywood. The goods are plywood that is coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) but still having the character of plywood.</p>	<p>Plywood consists of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle. Each component sheet is known as a “ply”. The terms of subheading 4412.3 are “Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness”.</p> <p>The phrase “consisting solely of sheets of wood (other than bamboo)” requires that all of the plies, i.e. the sheets making up the plywood, are wood (other than bamboo). The phrase does not prevent covering or coating material (such as paper, paint etc.) from being on the surface of the finished plywood, provided that the covering or coating does not give the goods the essential character of articles of other headings.</p> <p>The Harmonized System Explanatory Notes to heading 4412 specifies that such surface-covered plywood remains classified in the subheadings under 4412.3.</p> <p>Subheading 4412.34.00, requires that at least one outer ply of the plywood is made of a non-coniferous wood not specified in 4412.33.00.</p>	

If any outer ply is a tropical wood of Chapter 44 Additional Note 1, classification falls to 4412.31.00.

19577300	Heading: 4412.39.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 1/02/2017
Description:	Reason:	
The purpose of this precedent is to clarify whether the term “consisting solely of sheets of wood (other than bamboo)” in subheading 4412.3 excludes surface-covered plywood. The goods are plywood that is coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) but still having the character of plywood.	Plywood consists of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle. Each component sheet is known as “ply”. The terms of subheading 4412.3 are “Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness”.	
	The phrase “consisting solely of sheets of wood (other than bamboo)” requires that all of the plies, i.e. the sheets making up the plywood, are wood (other than bamboo). The phrase does not prevent covering or coating material (such as paper, paint etc.) from being on the surface of the finished plywood, provided that the covering or coating does not give the goods the essential character of articles of other headings.	
	The Harmonized System Explanatory Notes to heading 4412 specifies that such surface-covered plywood remains classified in the subheadings under 4412.3.	
	If any outer ply is a tropical wood of Chapter 44 Additional Note 1, classification falls to 4412.31.00.	

End of Chapter 44 **Number of records for Chapter: 4**

Section X – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

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

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

End of Chapter 48 **Number of records for Chapter: 1**

Section X – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 49 Printed books, newspaper, pictures and other products of the printing industry; manuscripts, typescripts and plans

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

End of Chapter 49 Number of records for Chapter: 1

Section XI – TEXTILES AND TEXTILE ARTICLES

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

19577500	Heading: 5907.00.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Guidance for the classification of fabric with a coating, covering or impregnation that causes a shine. This also relates to 5903 where plastic coating, covering or impregnation may also cause a similar effect.	Chapter 59 Notes 2 and 6 exclude from headings 5903 and 5907 respectively, “fabrics in which the impregnation, coating or covering cannot be seen with the naked eye” and direct that ‘for the purpose of this provision, no account should be taken of any resulting change of colour’. This issue has been examined within the WCO (Classification Opinion 590700/1) and Australia in regard to fabrics with aluminium coatings. With these fabrics, aluminium wire is melted, transformed into gas, and then vacuum deposited on one side of the fabric. The metal layer is less than 10 microns thick, does not penetrate the yarns of the fabric and is not uniformly deposited on the fabric. The vacuum deposition process used produced such a thin layer of metal that no build up of metal is evident in the intersections of the yarns nor was the metal itself visible with either the naked eye or under a microscope. The yarns in the warp and weft were as distinct as in the non-coated version of the same fabric. What was visible was a shiny appearance on one side of the fabric. After examination, the WCO concluded that the shiny surface was produced by metallisation, which changed the fabric’s reflectivity characteristics, and hence was more than simply a change of colour within the meaning of Chapter 59 Note 6. Classification of the aluminised fabric is therefore within heading 5907. Where a fabric appears to have a shine, sheen or lustre, it may or may not be caused by a coating, covering or impregnation. Processes such as polishing or calendaring can also be used to apply sheen or lustre to fabric. Likewise some fibres and colours naturally appear more reflective than others. Where it appears a fabric has a shininess that may indicate coating, technical evidence should be sought to clarify the nature of the fabric.	

Where there is not detectable change to the base fabric, then Note 6 applies and the fabric is excluded from 5907. This substance of this Opinion also applies in regard to 5903.

End of Chapter 59

Number of records for Chapter: 1

Section XI – TEXTILES AND TEXTILE ARTICLES

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

19577600	Heading: 6103.41.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted knitted or crocheted trousers and shorts designed for males (men or boys) being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19577700	Heading: 6103.42.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for males (men or boys) being cotton trousers or shorts incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19577800	Heading: 6103.43.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted knitted or crocheted trousers and shorts designed for males (men or boys) being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19577900	Heading: 6103.49.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted knitted or crocheted trousers and shorts designed for males (men or boys) being trousers or shorts of fibres other than those covered by the previous subheading of 6103.4, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	

19578000	Heading: 6104.61.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578100	Heading: 6104.62.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being cotton trousers or shorts incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578200	Heading: 6104.63.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of synthetic fibres incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578300	Heading: 6104.69.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of fibres other than those covered by the previous subheadings of 6104.6, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.	
19578400	Heading: 6105.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale – with the shirt being a man or boy's cotton shirt, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations,	

imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Chapter 61 Note 4 specifies that a shirt is a garment designed to cover the upper part of the body, having long or short sleeves, a full or partial opening at the neckline and that may have a collar.

Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19578500	Heading: 6105.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale – with the shirt being a man or boy’s shirt of man-made fibres, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Chapter 61 Note 4 specifies that a shirt is a garment designed to cover the upper part of the body, having long or short sleeves, a full or partial opening at the neckline and that may have a collar.	
	Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	

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

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

19578800	Heading: 6106.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale – with the shirt being a woman or girl’s shirt of man-made fibres, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19579000	Heading: 6106.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Shirt and tie set packed for retail sale – with the shirt being a woman or girl’s shirt of other textile materials, knitted or crocheted.	As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.	
19579100	Heading: 6109.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cotton T-shirt and cap set. No other garments included.	In regard to t-shirt and cap sets, caps are considered accessories to the garment with the set being classified as if a t-shirt.	
19579200	Heading: 6111.20.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Babies’ knitted, unlined pilchers of cotton. Pilchers are worn over the babies’ nappy. Their main function is to prevent moisture seeping from the babies’ wet nappy and thus protect other clothing, bedding etc.	Pilchers are identified as garments not clothing accessories.	
19579300	Heading: 6111.30.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Babies’ knitted, unlined pilchers of synthetic fibres. Pilchers are worn over the babies’ nappy. Their main function is to prevent moisture seeping from the	Pilchers are identified as garments not clothing accessories.	

babies' wet nappy and thus protect other clothing, bedding etc.

19579400	Heading: 6111.90.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Babies' knitted, unlined pilchers of wool. Pilchers are worn over the babies' nappy. Their main function is to prevent moisture seeping from the babies' wet nappy and thus protect other clothing, bedding etc.	Pilchers are identified as garments not clothing accessories.	

19579500	Heading: 6112.41.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Child's unisex nylon swimsuit fitted with pockets designed to hold flotation cylinders. The cylinders, which can be progressively removed, provide adjustable buoyancy support for children learning to swim.	Identified as a children's unisex swimsuit incorporating an additional feature viz. pockets for flotation cylinders. Excluded from heading 6307 as they are a made up article of textile material more specifically included by another heading of Section XI.	

20100800	Heading: 6115.10.10	Status: F
Instrument:	Date: 6/04/2011	Change_Date:
Description:	Reason:	
This precedent gives guidance on what forms of compression hosiery the Department of Immigration and Border Protection (DIBP) will accept as medical hosiery that may quote Item 33 of Schedule 4.	Compression hosiery is excluded from Chapter 90 on the basis of Chapter 90 Note 1(b). However if Note 1(b) did not exist, some compression hosiery designed to support a limb or limbs for medical purposes would be classifiable in Chapter 90. It is this range of medical hosiery that is eligible to receive the benefit of Item 33 of Schedule 4.	
Graduated compression hosiery is elastic hosiery designed to compress the leg or legs, but which exerts the strongest pressure at the ankle, reducing proportionately up the leg. The compression strength or pressure of graduated medical compression stockings is expressed in mmHg (millimetres of mercury) of pressure the garment exerts at the narrowest part of the ankle. The mmHg is expressed as a range, for example stockings rated 20-30mmHg will, depending on the ankle size of the wearer, exert between 20 and 30mmHg pressure at the ankle.	There are two principal forms of medical hosiery; anti-embolism stockings (non-graduated) and graduated compression hosiery. Compression hosiery has a range of uses dependent upon the compression level and design. Medical uses of graduated compression hosiery include, but are not limited to, treatment of lymphoedema, varicose ulcers or thrombophlebitis. An anti-embolism stocking, also called TED (thrombo-embolic devices) stocking, is a non-graduated light compression stocking for use for non-ambulatory patients. It acts by accelerating venous return in patients who are lying down and hence helps to prevent thrombosis. These have an inspection opening just above or below the toes in order to check blood flow without removing the stockings. As the patient is not mobile, higher compression and graduated pressure is not required in these stockings. DIBP will accept such hosiery as being entitled to quote Item 33.	

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

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

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

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

DIBP will not routinely accept hosiery other than the above medical hosiery entitled to the benefit of Item 33. It is strongly recommended that if your goods may be entitled to Item 33, but are not covered by the descriptions above, that you request a Tariff Advice from DIBP.

Access to Item 33 is intended for medical hosiery excluded from Chapter 90 by Note 1(b). Item 33 does not apply to hosiery whose principal purpose is not medical.

Examples of compression hosiery NOT entitled to Item 33 include sports performance enhancement compression wear designed and sold for enhancing the sporting performance of health athletes, light

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

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

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

Generally, graduated compression hosiery with a starting compression range of 20 mmHG and above (or European Class 2 or above) is intended solely or principally for medical use. Hence DIBP will normally accept such hosiery as being entitled to quote Item 33. However, this does not apply if the specific goods are designed and manufactured for a non-medical primary purpose.

For additional information on the use of Item 33 see Schedule 4 Guidelines on the DIBP website.

compression hosiery for reducing the fatigue of standing and light compression travel socks designed principally to improve comfort during air travel.

End of Chapter 61

Number of records for Chapter: 20

Section XI – TEXTILES AND TEXTILE ARTICLES

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

19589700 Heading: **6203.41.00**

Status: F

Instrument:

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

Description:

Reason:

Belted trousers and shorts designed for males (men or boys) being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.

The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.

19589800 Heading: **6203.42.00**

Status: F

Instrument:

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

Description:

Reason:

Belted trousers and shorts designed for males (men or boys) being cotton trousers or shorts incorporating or presented with a belt of any material.

The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.

19589900 Heading: **6203.43.00**

Status: F

Instrument:

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

Description:

Reason:

Belted trousers and shorts designed for males (men or boys) being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.

The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.

19590000 Heading: **6203.49.00**

Status: F

Instrument:

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

Description:

Reason:

Belted trousers and shorts designed for males (men or boys) being trousers or shorts of fibres other than those covered by the previous subheadings of

The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such

8203.4, incorporating or presented with a belt of any material.	a set is given its essential character by the garment, being belted trousers or belted shorts.
19590100	Heading: 6204.61.00 Status: F
Instrument:	Date: 12/10/2009 Change_Date: 12/10/2009
Description:	Reason:
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of wool or fine animal hair incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.
19590500	Heading: 6204.62.00 Status: F
Instrument:	Date: 12/10/2009 Change_Date: 12/10/2009
Description:	Reason:
Woven track suit pants of cotton, imported without tops.	Identified as a unisex garment, being trousers, and hence classified under Note 9 to Chapter 62 as trousers for women and girls. Trousers imported without the corresponding top cannot be classified to 6211 as a track suit as a track suit consists of two garments – a garment to cover the upper part of the body and a pair of trousers with no opening at the waist and therefore no buttons or other fastening system. The Harmonized System Explanatory Notes to heading 6112 elaborate on what is considered a track suit.
19590200	Heading: 6204.62.00 Status: F
Instrument:	Date: 12/10/2009 Change_Date: 12/10/2009
Description:	Reason:
Belted trousers and shorts designed for females (women or girls) or for unisex use, being cotton trousers or shorts incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.
19590300	Heading: 6204.63.00 Status: F
Instrument:	Date: 12/10/2009 Change_Date: 12/10/2009
Description:	Reason:
Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of synthetic fibres, incorporating or presented with a belt of any material.	The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.
19590600	Heading: 6204.63.00 Status: F
Instrument:	Date: 12/10/2009 Change_Date: 12/10/2009
Description:	Reason:

Woven track suit pants of nylon or other synthetic fibres, imported without tops.

Identified as a unisex garment, being trousers, and hence classified under Note 9 to Chapter 62 as trousers for women and girls. Trousers imported without the corresponding top cannot be classified to 6211, as a track suit consists of two garments – a garment to cover the upper part of the body and a pair of trousers with no opening at the waist and therefore no buttons or other fastening system. The Harmonized System Explanatory Notes to heading 6112 elaborate on what is considered a track suit.

19590400 Heading: **6204.69.00**

Status: F

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

Description: Reason:

Belted trousers and shorts designed for females (women or girls) or for unisex use, being trousers or shorts of fibres other than those covered by the previous subheadings of 8203.4, incorporating or presented with a belt of any material.

The goods as presented comprise of two components: the belt and the garment. Where the garment and belt are adapted to one another and are mutually complementary, the belt and trousers or shorts are identified as a set classifiable to the garment. It is considered that such a set is given its essential character by the garment, being belted trousers or belted shorts.

19590700 Heading: **6205.20.00**

Status: F

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

Description: Reason:

Shirt and tie set packed for retail sale – man or boy's cotton shirt.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19590800 Heading: **6205.30.00**

Status: F

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

Description: Reason:

Shirt and tie set packed for retail sale – man or boy's shirt of man-made fibres.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19590900 Heading: **6205.90.00**

Status: F

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

Description: Reason:

Shirt and tie set packed for retail sale – man or boy’s shirt of other textile materials.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19591000 Heading: **6206.10.00**

Status: F

Instrument:

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

Description:

Reason:

Shirt and tie set packed for retail sale – woman or girl’s shirt of silk or silk waste.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19591100 Heading: **6206.20.00**

Status: F

Instrument:

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

Description:

Reason:

Shirt and tie set packed for retail sale – woman or girl’s shirt of wool or fine animal hair.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19591200 Heading: **6206.30.00**

Status: F

Instrument:

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

Description:

Reason:

Shirt and tie set packed for retail sale – woman or girl’s cotton shirt.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19591300 Heading: **6206.40.00**

Status: F

Instrument:

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

Description:

Reason:

Shirt and tie set packed for retail sale – woman or girl’s shirt of man-made fibres.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19591500 Heading: **6206.90.00**

Status: F

Instrument:

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

Description:

Reason:

Shirt and tie set packed for retail sale – woman or girl’s shirt of textile materials not covered by the previous subheadings of 6206.

As woven ties are goods of 6215 and knitted or crocheted ties are goods of 6117, they are not textile garments for the purposes of Section 11 Note 14. Therefore it is open to classify a shirt and tie as a set, if they are imported as a set packed for retail sale. Shirt and tie combinations, imported as a set packed for retail sale, are to be classified upon the basis of Interpretive Rule 3(b). The essential character is given by the shirt. Classification therefore, should be to the classification within 6105, 6106, 6205 or 6206 as appropriate to the shirt.

19657500 Heading: **6208.91.00**

Status: F

Instrument:

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

Description:

Reason:

Bath wraps being a rectangular shaped unisex garment made of woven cotton material. Also known as “shave wraps” or “sauna wraps”. The goods have hemmed edges and velcro fastenings. They usually include elasticized material in the hem on the side intended to go around the upper torso (women) or waist (men).

As they are unisex, Note 9 to Chapter 62 requires that they be classified in headings covering women’s or girls’ garments. Identified as a similar article to the garments specified in the terms of heading 6208. Bath wraps share with the garments specified in 6208 the following common characteristics: (1) they all serve the purpose of protecting the wearer’s modesty; (2) they cannot appropriately be worn as outer garments in the street; (3) they are tailored and hemmed, and (4) they do not have a function of restraining or securing parts of the body or other items of clothing as is possessed by the garments in heading 6212. (AAT decision Re: Endeavour Imports (Vic.) Pty. Ltd. and Collector of Customs Ref. V90/487 refers).

19657600 Heading: **6208.92.00**

Status: F

Instrument:

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

Description:

Reason:

Elasticised pants containing less than 20% of elastomeric fibres with the predominant other fibre being man-made, e.g. pants made of a fabric which contains 85% nylon and 15% elasthane (an elastomeric fibre).

Although these may be described as a panty girdle, Additional Note 1 to Chapter 62 requires 20% or more elastomeric fibres for classification to 6212. Therefore these garments fall to 6208.

19591600 Heading: **6209.20.90**

Status: F

Instrument:

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

Description:

Reason:

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

Pilchers are identified as garments not clothing accessories.

19591700 Heading: **6209.30.90**

Status: F

Instrument:

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

Description:

Reason:

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

Pilchers are identified as garments not clothing accessories.

19591800 Heading: **6209.90.90**

Status: F

Instrument:

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

Description:

Reason:

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

Pilchers are identified as garments not clothing accessories.

20472000 Heading: **6211.42.00**

Status: F

Instrument:

Date: 28/05/2012 Change_Date:

Description:

Reason:

Cotton saris. Saris are rectangular pieces of woven fabric, approximately 4.5 to 5.5.m in length and 122 centimetres wide, designed to be worn draped around the body from the shoulder to the ankles.

Saris made of cotton fall to 6211.42.00.

The saris that fall within this precedent meet the following criteria.

1. They are made from lightweight woven fabrics of cotton.
2. They have two selvages running along the length of the fabric.
3. At least one of the two shorter edges is finished off by hemming, fringing, drawn thread work or any other method specified in Note 7 to Section XI of the Tariff.

A sari may also be approximately one metre longer than the standard length. This additional piece of material may be detached by the wearer and used to make the choli, or blouse, traditionally worn with a sari. The point of division between the sari proper and the additional piece is made obvious by a line of drawn thread work across the width of the fabric or by a change in the pattern.

Such 'composite' articles are classified as saris providing at least one of the shorter ends is made up within the terms of Note 7 to Section XI of the Tariff.

Saris with two selvages and two raw ends are not covered by this precedent. 'Composite' saris with the additional piece which have two selvages and two raw ends are not covered. These goods with the two raw ends are classified as fabric in the piece even though they may be wearable in this form.

19591900	Heading: 6211.42.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Apron made of plastic-coated woven cotton fabric.	The goods are identified as being a garment.	
20472100	Heading: 6211.43.00	Status: F
Instrument:	Date: 28/05/2012	Change_Date:
Description:	Reason:	
Saris of fabrics woven from man-made fibres. Saris are rectangular pieces of woven fabric, approximately 4.5 to 5.5.m in length and 122 centimetres wide, designed to be worn draped around the body from the shoulder to the ankles.	Saris made of man-made fibres (as defined in Chapter 54 Note 1) falls to 6211.43.00	

The saris that fall within this precedent meet the following criteria.

1. They are made from lightweight woven fabrics of man-made fibres.

2. They have two selvages running along the length of the fabric.

3. At least one of the two shorter edges is finished off by hemming, fringing, drawn thread work or any other method specified in Note 7 to Section XI of the Tariff.

A sari may also be approximately one metre longer than the standard length. This additional piece of material may be detached by the wearer and used to make the choli, or blouse, traditionally worn with a sari. The point of division between the sari proper and the additional piece is made obvious by a line of drawn thread work across the width of the fabric or by a change in the pattern.

Such 'composite' articles are classified as saris providing at least one of the shorter ends is made up within the terms of Note 7 to Section XI of the Tariff.

Saris with two selvages and two raw ends are not covered by this precedent. 'Composite' saris with the additional piece which have two selvages and two raw ends are not covered. These goods with the two raw ends are classified as fabric in the piece even though they may be wearable in this form.

20472200

Heading: **6211.49.00**

Status: F

Instrument:

Date: 28/05/2012 Change_Date:

Description:

Reason:

Saris of fabrics woven from textile materials other than cotton or man-made fibres. Saris are rectangular pieces of woven fabric, approximately 4.5 to 5.5.m in length and 122 centimetres wide, designed to be worn draped around the body from the shoulder to the ankles.

Saris of made from other woven textile materials fall to 6211.49.00

The saris that fall within this precedent meet the following criteria.

1. They are made from lightweight woven fabrics of man-made fibres.
2. They have two selvages running along the length of the fabric.
3. At least one of the two shorter edges is finished off by hemming, fringing, drawn thread work or any other method specified in Note 7 to Section XI of the Tariff.

A sari may also be approximately one metre longer than the standard length. This additional piece of material may be detached by the wearer and used to make the choli, or blouse, traditionally worn with a sari. The point of division between the sari proper and the additional piece is made obvious by a line of drawn thread work across the width of the fabric or by a change in the pattern.

Such 'composite' articles are classified as saris providing at least one of the shorter ends is made up within the terms of Note 7 to Section XI of the Tariff.

Saris with two selvages and two raw ends are not covered by this precedent. 'Composite' saris with the additional piece which have two selvages and two raw ends are not covered. These goods with the two raw ends are classified as fabric in the piece even though they may be wearable in this form.

Section XI – TEXTILES AND TEXTILE ARTICLES

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

19775500	Heading: 6302.10.00	Status: F
Instrument:	Date: 6/04/2010	Change_Date: 6/04/2010
Description:	Reason:	
Clarification of the term “bed linen” as used in 6302.	Bed linen, in the context of the sub-headings of 6302, consists of the following. <ul style="list-style-type: none">• Cases for pillows, bolsters or like articles used solely or principally as part of the furnishings of a bed.• Sheets for beds.• Covers for eiderdowns, duvets, quilts or similar articles used solely or principally as part of the furnishings of a bed.• Covers for mattresses provided that the cover is not stuffed or internally fitted with any material or of cellular rubber or plastics. (Covers that are stuffed or internally fitted with any material or of cellular rubber or plastics are considered bed furnishings in their own right and classified under 9404). <p>Bed linen does not cover bedspreads as these are considered bed furnishings in their own right and are classifiable to 6304.</p> <p>It should be noted that pillows, bolsters or like articles include body pillows, U-shaped pillows and decorative bolsters provided that these articles are used solely or principally as part of the furnishings of a bed.</p> <p>6302.10.00 covers such goods when knitted or crocheted.</p>	

19775600	Heading: 6302.21.00	Status: F
Instrument:	Date: 6/04/2010	Change_Date: 6/04/2010
Description:	Reason:	
Clarification of the term “bed linen” as used in 6302.	Bed linen, in the context of the sub-headings of 6302, consists of the following. <ul style="list-style-type: none">• Cases for pillows, bolsters or like articles used solely or principally as part of the furnishings of a bed.• Sheets for beds.• Covers for eiderdowns, duvets, quilts or similar articles used solely or principally as part of the furnishings of a bed.• Covers for mattresses provided that the cover is not stuffed or internally fitted with any material or of cellular rubber or plastics. (Covers that are stuffed or internally fitted with any material or of cellular rubber or plastics are considered bed furnishings in their own right and classified under 9404). <p>Bed linen does not cover bedspreads as these are considered bed furnishings in their own right and are classifiable to 6304.</p>	

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

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

19841400 Heading: **6306.22.00**

Status: F

Instrument: 9610475

Date: 28/05/2010

Change_Date:

28/05/2010

Description:

Reason:

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

Eligible tents

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

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

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

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

Non-eligible Tents

Only the types of tent described above are eligible.

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

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

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

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

20906200	Heading: 6307.90.29	Status: F
Instrument:	Date: 13/02/2014	Change_Date: 13/02/2014
Description:	Reason:	
The goods of this precedent, are baby wraps consisting of a square piece of knitted cotton fabric, with a triangle of the same fabric sewn into one corner. They are designed for wrapping around a baby, with the triangle going over the baby's head as a hood.	Baby wraps of similar construction and made of woven terry towelling fabric are used for drying the baby and are thus considered to be a towel and are classified to Subheading 6302.60.00.	
	Wraps of knitted cotton fabric are not considered suitable for drying the baby. Knitted cotton wraps are used for cover and warmth whereas the function of the towelling article is moisture retention.	
	As the goods comply with Section XI Note 7, particularly (b), (d) and/or (f), classification is to Heading 6307 by IR1 as other made up articles. Classification to Subheading is 6307.90.29 as knitted articles, IR6.	

20906300	Heading: 6307.90.29	Status: F
Instrument:	Date: 13/02/2014	Change_Date: 13/02/2014
Description:	Reason:	
This precedent includes baby carriers that are sometimes called wraps. They are made of textile fabric, often shaped, and usually do not have padding. They are wrapped around the baby and the abdomen of the adult. The ends may simply be tied to secure the baby or they may have rings or buckles. They usually do not have shoulder or waist straps as such but may be shaped to go over the head and shoulders.	The baby wrap carriers are predominantly made of knitted material which determines the character of the goods. If there is padding or lining of another material, such as plastic, it does not change the essential character of the goods.	
This precedent applies to these articles if they are made predominately of knitted fabric.	These goods are classified to Heading 6307 by IR1 as made up textile articles in accordance with Section XI Note 7 (b) and (f). Some guidance is provided by the HSEs to 6307 at (16), which includes "carry cots, portable cradles and similar carriers for children".	
This precedent does not include wraps that are squares or rectangles of material in which a baby is wrapped to be kept warm or covered. These goods are covered by precedent 20906200.	The goods are not similar containers to the bags and cases of Heading 4202 and therefore they are not excluded from Heading 63 by Section XI Note 1(l) as they are not articles of Heading 4202.	
	These goods are made of knitted textile fabric and therefore classification falls to Subheading 6307.90.29, IR6.	

20906100	Heading: 6307.90.99	Status: F
Instrument:	Date: 13/02/2014	Change_Date: 13/02/2014
Description:	Reason:	
The goods of this precedent are textile baby carriers, pouches and slings. This precedent applies to goods made of woven textile.	The above baby carriers are predominantly made of woven material which determines the character of the goods. If there is padding or lining of another material, such as plastic, it does not change the essential character of the goods.	

The goods are designed for an adult to carry a baby on the front or on the back and usually have adjustable shoulder and/or waist straps for support. Some carriers, usually called slings, have one shoulder strap that goes across the body so that the baby is carried in the nursing position. Some are adjustable to be used in all three ways. There may also be padding for the comfort of the baby. These articles may or may not have plastic linings. These carriers are soft and can be folded and, sometimes, are presented with a storage bag.

These goods are classified to Heading 6307 by IR1 as made up textile articles in accordance with Section XI Note 7 (b) and (f). Some guidance is provided by the HSEs to 6307 at (16), which includes “carry cots, portable cradles and similar carriers for children”.

Baby carriers with shoulder and waist straps are harnesses to strap the baby to the adult’s body and are not similar containers to the bags and cases of Heading 4202 and therefore they are not excluded from Heading 63 by Section XI Note 1(l) as they are not articles of Heading 4202.

Classification to subheading will be dependent on whether the material is woven or knitted etc. Usually these goods are made of woven textiles and therefore classification falls to Subheading 6307.90.99, IR6.

20347300

Heading: **6309**

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

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

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

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

1. They must show signs of appreciable wear
2. They must be presented in bulk (e.g. loose in shipping containers) or in bales, sacks or similar bulk packings, or in bundles tied together without external wrapping, or packed roughly in crates.
3. They must consist solely of the following articles:
 - Clothing and clothing accessories (e.g. garments, shawls, scarves, stockings and socks, gloves and collars) and parts of such clothing or clothing accessories;
 - Blankets and travelling rugs, household linen (e.g., bed sheets and table linen) and furnishing articles (e.g., curtains and table covers); and/or
 - Footwear and headgear of all kinds and of any material other

than of asbestos (e.g., leather, rubber, textile materials, straw or plastics).

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

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

End of Chapter 63 **Number of records for Chapter: 7**

Section XII – FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

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

22528600 Heading: **6402.99.90** Status: F

Instrument: Date: 22/05/2020 Change_Date:

Description: Reason:

The goods, which are the subject of this precedent, are shoes made of moulded plastic that do not completely cover the feet or ankles either because they had

This product is classified to subheading 6402.99.90.

no heel or did not come up to the ankle. The soles and uppers of the shoes are assembled by injection moulding. Whether or not with decorative or aerating patterns of holes in the upper. Whether or not with a plastic or rubber heel strap.

Headings considered were:

- 6401 Waterproof footwear with the outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.
- 6402 Other footwear with outer soles and uppers of rubber or plastics.

The HSC decided that the footwear was classified to heading 6402.

The HSC confirmed that the intention of heading 6401 was to cover protective waterproof footwear such as wellingtons, gum boots, galoshes and overshoes. That is, “waterproof” means that the foots will not get wet, not that the footwear itself is waterproofed from damage by water, but does not protect the feet. Overshoes, sometimes called “galoshes”, are rubber or plastic “shoes” that are worn over permeable shoes to protect them and to keep the foot dry.

If the footwear has open areas, which leave the foot and/or the ankle exposed to water and other liquids, it is not waterproof footwear of heading 6401. For instance, gardening clogs designed to keep the feet off wet or muddy ground but leave the heel exposed and/or have holes in the upper, are not deemed to be waterproof footwear.

The HSC classified the plastic moulded sandals and shoes, all of which exposed the heel or ankle or had holes in the uppers, to subheading 6402.99.90 by application of Interpretive Rules 1 and 6.

20176300	Heading: 6406.10.90	Status: F
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Instrument:	0501207	Date:	6/07/2011	Change_Date:
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Description:	Reason:
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Footwear uppers.	Heading 6406 in Schedule 3 of the Customs Tariff Act 1995 includes goods described as:
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6406 PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES);...

6406.10 – Uppers And parts thereof, other than stiffeners:

6406.10.10 -- Parts, of metal

6406.10.90 --- Other

Uppers, with or without attached soles other than outer soles, are classified to subheading 6406.10.90.

Item 20 of Schedule 9 of Customs Regulation 2015 lists ‘Footwear uppers’ in Column 2 as goods for which a Tariff Concession Order can be made.

TCO 0501207 was made with the wording ‘Uppers, footwear’. Classification of goods for this TCO must be to 6406.10.90. This classification includes uppers with or without attached soles other than outer soles.

In relation to the manufacture of footwear, the term ‘upper’ generally relates to an assembly of the parts that cover the toes, the top of the foot, the sides of the foot and the back of the heel. However, some footwear manufacturing methods include the insole prior to the lasting of the shoe, and therefore the insole is a part of the upper. For example, the insole of a moccasin is created out of a continuation of the upper. In the Strobel or Sewn Sock method of footwear manufacture, the insole is sown into the upper. In both cases, the uppers will include an insole.

This precedent clarifies that the term 'Uppers, footwear' in TCO 0501207 refers to the formed part of a shoe, boot, slipper or other item of footwear, whether or not attached to soles, but does not include footwear parts with the outer sole attached or parts that make contact with the ground.

End of Chapter 64

Number of records for Chapter: 2

Section XIII – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

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

21104000

Heading: 6802.21.00

Status: F

Instrument:

Date: 10/10/2014 Change_Date:

Description:

Reason:

This precedent looks at how The Department of Immigration and Border Protection will treat the identification of travertine.

If the commercial documentation from the supplier states that the goods are travertine, the goods will be treated as travertine, and classified to subheading 6802.21.00 or 6802.91.00 as appropriate, unless there is proof otherwise.

'Travertine is a calcareous stone with an almost identical mineral content to other types of limestone, being at least 50% calcium carbonate – i.e. calcareous stone.

In regards to proof, as travertine is a type of limestone, mineral content analysis is not an appropriate method to show that the good is or is not travertine as opposed to another form of limestone.

Travertine sold as monumental or building stone is generally formed in hot springs and hence normally has holes in the rock created by escaping gases.

Where the stone is sold or supplied as travertine, a geological report or certificate from a recognised authority, certifying the type of stone, and that the goods are not travertine, would usually be the minimum required to support a non-travertine classification.

If in doubt, it may be advisable to seek tariff advice prior to import.

In its natural (unfilled) state, travertine has holes in its surface. Polished travertine will usually be filled by colour-matched filler prior to polishing so that the holes may not be apparent to the naked eye.

19579600

Heading: 6815.99.00

Status: F

Instrument:

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

Description:

Reason:

Natural pebbles and stones that have been polished, whether by tumbling or other means, of the type commonly used for decorative or landscaping purposes. This does not include stones of Chapter 71.

These goods have been subjected to a process (polishing) that excludes the goods from Chapter 25. Note 1 of Chapter 25 specifies allowable processes for the purposes of the chapter. Any processes outside of this list are allowable only if the context or Note 4 requires them to be allowed. In this regard, polishing is only provided for in the case of meerschaum by Note 4. Polished natural pebbles and stones, which

have not been otherwise worked or shaped to assume the character of an article falling elsewhere, are classifiable to heading 6815.99.00

End of Chapter 68

Number of records for Chapter: 2

Section XIII – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 69

Ceramic products

19579800

Heading: **6913.10.00**

Status: F

Instrument:

Date:

9/10/2009

Change_Date:

9/10/2009

Description:

Reason:

Porcelain or china oil burner.

The distinction between household articles and other goods used or kept in a house when looking at headings 6911, 6912, 6913 and 6914 is that household articles are domestic goods that have utility value and are used for maintaining and keeping a house other than tableware or kitchenware. Examples of 'household articles' given in the Harmonized System Explanatory Notes (HSEN) for headings which include the term 'household articles' include ash trays, hot water bottles, matchbox holders, dustbins, buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust-covers (slipovers). The HSEN identify perfume burners as ornamental or decorative articles of 6913. Oil burners, which may use perfumed or unscented oils and which may or may not have provision for heating a perfumed substance, are regarded as being like goods. Classification is to 6913.

19579700

Heading: **6913.90.00**

Status: F

Instrument:

Date:

9/10/2009

Change_Date:

9/10/2009

Description:

Reason:

Ceramic oil burner (other than of porcelain or china).

The distinction between household articles and other goods used or kept in a house when looking at headings 6911, 6912, 6913 and 6914 is that household articles are domestic goods that have utility value and are used for maintaining and keeping a house other than tableware or kitchenware. Examples of 'household articles' given in the Harmonized System Explanatory Notes (HSEN) for headings which include the term 'household articles' include ash trays, hot water bottles, matchbox holders, dustbins, buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust-covers (slipovers). The HSEN identify perfume burners as ornamental or decorative articles of 6913. Oil burners, which may use perfumed or unscented oils and which may or may not have provision for heating a perfumed substance, are regarded as being like goods. Classification is to 6913.

End of Chapter 69

Number of records for Chapter: 2

Section XIII – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 70

Glass and glassware

19579900	Heading: 7003.12.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cathedral glass in sheets and not wired, being a cast or rolled, non-transparent glass, having an irregular surface impressed during casting or rolling. This opinion only covers such glass that has any of the following characteristics: coloured throughout the mass (body tinted); opacified by the impressing; flashed; or having an absorbent, reflecting or non-reflecting layer. This opinion does not cover glass that is further worked (for example, glass that is edge worked or surface worked after manufacture is not classified in this opinion). This opinion also does not cover glass made to look like cathedral glass but which is manufactured by a process other than casting or rolling.	When the glass sheets meet the restrictions given in the description, classification falls to 7003.12.00	
19580000	Heading: 7003.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Cathedral glass in sheets and wired (wire mesh embedded in the glass) being a cast or rolled, non-transparent glass, having an irregular surface impressed during casting or rolling. This glass is covered whether or not wired, coloured in the mass, cut to shape, flashed or with an absorbent, reflecting or non-reflecting layer applied. This opinion does not cover glass made to look like cathedral glass but which is manufactured by a process other than casting or rolling. This opinion does not cover glass further worked (for example, glass that is edge worked or surface worked after manufacture is not classified in this opinion).	Wired glass sheets of this nature, not further worked than allowable in 7003, are classified to 7003.20.00	

19580100	Heading: 7013.91.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Perfume bottles or flasks for personal use, without spray attachments and unfilled, of lead crystal. This opinion only covers those bottles that are imported without the mount; the mount being the spray head and either a pneumatic pressure bulb or a piston device through which the scent is delivered. Bottles with the mount are classifiable to heading 9616.	Perfume bottles are considered articles of 7013 glassware of a kind used for toilet. These bottles must be made of lead crystal, imported empty and without a scent spray head and mechanism to fall to this classification. Such bottles normally possess ornamental design features, the capability of being permanently re-usable and are intended to have a spray head and spray mechanism (also referred to as a mount) attached after import.	
19580400	Heading: 7013.99.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Ornamental glass bowls with a metal support stand, provided the bowl provides the essential character of the whole good.	These are goods which are a composite article with the glass bowl providing the essential character and focal point. The metal stand is regarded as subsidiary, providing the support on which the bowl is displayed. Consequently, by use of IR 2(b) and 3(b) heading 7013 is considered the proper heading. A bowl is not a figure in the context of 7013.99.10. 7013.99.10 covers (a) figures of a kind commonly used as ornaments in the household; and (b) statuary figures. Figures that may fall into this subheading are "a representation, pictorial or sculptured, of something, especially of the human form" and are only ornamental. Therefore, ornamental glass fruit or eggs, which are representations of real fruit or eggs, would fall there by virtue of subparagraph a, and a glass figure of a ballerina or a horse would there by virtue of subparagraph b. A bowl is not an representation of another object, it is a bowl. Additionally, a bowl is not purely ornamental, it also has some utilitarian value. For these reasons the subject goods are not classified within 7013.99.10 and must fall to 7013.99.90.	
19656700	Heading: 7013.99.90	Status: F
Instrument:	Date: 8/12/2009	Change_Date: 8/12/2009
Description:	Reason:	
Aquariums, terrariums, glass gardens, wardian cases, vivariums or similar containers made principally of glass and designed to house small animals, reptiles (lizards, snakes, turtles etc) fish and/or plants in conditions that keep them alive.	Heading 7013 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar articles. Aquariums, terrariums, glass gardens, wardian cases, vivariums or similar containers are commonly used for in offices, homes, and other buildings to display living plants and animals. In addition to the interest provided by the inhabitants of the containers, their display in glass containers provides a decorative element. They are therefore goods "of a kind used" for indoor decoration.	

The Harmonized System Explanatory Notes provide guidance by listing aquaria as articles of a kind used for indoor decoration. Terrariums, glass gardens, wardian cases, vivariums and other similar containers are like goods to aquaria in that they are designed to house living plants and animals and their decorative function lies in their ability to do so.

As 7013 covers goods 'of a kind used for indoor decoration' these goods of this kind remain in this heading even if imported to be used outdoors or for other purposes.

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

19580300	Heading: 7013.99.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Decorative glass potpourri bowls.	Identified as a decorative glass item intended to add decorative value to potpourri in use.	

End of Chapter 70 **Number of records for Chapter: 7**

Section XIV – NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

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

19580500	Heading: 7101.22.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Pearls temporarily strung for the convenience of transport without a fitting of metal or other material.	Pearls which have been graded according to size, quality or shade and temporarily strung simply for convenience of transport, with a knot tied very tightly against the end pearl at each end of the string, no knots between the pearls and no clasp or other fitting attached, will be classified within heading 7101. As the pearls have been worked to enable stringing, classification is to 7101.22.00. Pearls which are permanently strung are classified to their appropriate heading, usually 7116.10.00.	

19580600	Heading: 7113.11.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, of silver, whether or not plated or clad with other precious metal. This opinion covers rosaries and other prayer beads normally carried in the pocket, in the handbag or on the person, or made up as a bracelet (e.g. a rosary bracelets, being a one-decade rosary worn around the wrist) necklace or other item worn on the person. The goods may also contain, in addition to the silver, pearls (natural, cultured or imitation), precious or semi-precious stones (natural, synthetic or reconstructed), imitation stones, or parts of tortoise-shell, mother of pearl, ivory, amber (natural or agglomerated), jet or coral.	Covered by Chapter Note 9 to Chapter 71 as articles of jewellery.	

19580700	Heading: 7113.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, of a precious metal other than silver, whether or not plated or clad with other precious metal. This opinion covers rosaries and other prayer beads normally carried in the pocket, in the handbag or on the person, or made up as a bracelet (e.g. a rosary bracelets, being a one-decade rosary worn around the wrist) necklace or other item worn on the person. The goods may also contain, in addition to the silver, pearls (natural, cultured or imitation), precious or semi-precious stones (natural, synthetic or reconstructed), imitation stones, or parts of tortoise-shell, mother of pearl, ivory, amber (natural or agglomerated), jet or coral.	Covered by Chapter Note 9 to Chapter 71 as articles of jewellery.	

19580800	Heading: 7116.10.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Pearl prayer beads, including rosaries, whether or not containing precious metal or metal clad with precious metal as a minor constituent.	Pearl beads containing precious metal or metal clad with precious metal as a minor constituent (e.g. a pearl necklace with a gold fastener) are still covered in this heading. If the precious metal components are more than a minor constituent (e.g. a gold link chain with pearl beads) classification is to 7113.	
19581000	Heading: 7116.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, of precious or semi-precious stones (natural, synthetic or reconstructed) whether or not containing precious metal or metal clad with precious metal as a minor constituent.	Prayer beads containing precious metal or metal clad with precious metal as a minor constituent (e.g. a rose quartz rosary with a gold fastener) are still covered in this heading. If the precious metal components are more than a minor constituent (e.g. a gold link chain with rose quartz beads) classification is to 7113.	
19580900	Heading: 7116.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Pendant drops (platelets, balls, etc.) of rock crystal quartz, for lighting fittings.	Included in Chapter 71 by Chapter 71 Note 1(a) so excluded from Chapter 94 by Chapter 94 Note 1(c).	
19581300	Heading: 7117.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal imitation jewellery with a festive design, decoration, emblem or motif, for example Christmas themed earrings.	Goods classifiable in 7117, being included in the Chapter 71 Note 11 definition of imitation jewellery, remain in that heading regardless of their value, quality or design. While 9505 is a prima facie possible heading, the Harmonized System Explanatory Notes (HSEN) clarify that 9505 is not intended to cover normal articles with a festive design, decoration, emblem or motif. Echoing this intent, there is also no automatic exclusion of goods of Chapter 95 from Chapter 71 as there is from many other chapters. Looking at the two possible headings, imitation jewellery is defined by Chapter Note in Chapter 71. 7117, "Imitation Jewellery, provides is a more specific description than 9505 "Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes". Therefore under IR 3(a) the goods are classifiable to 7117.	
19581200	Heading: 7117.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prayer beads, including rosaries, made as a bracelet (e.g. a rosary bracelets, being a one-decade rosary worn	Covered by Chapter Note 11 to Chapter 71 as imitation jewellery.	

around the wrist) or a necklace, of base metal whether or not plated with precious metal. This opinion covers those prayer or rosary bracelets and necklaces that do not incorporate natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

19581100	Heading: 7117.19.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal imitation jewellery for children, of a kind normally sold in the toy-department of a store. This opinion includes jewellery identified with a particular toy or toy brand but intended to be worn by a child.	Low-value imitation jewellery such as ear-rings and necklaces and other goods which are listed in Note 8(a) to Chapter 71 are still considered to be jewellery even when sold for children to wear for play purposes. Goods classifiable in 7117, being included in the Chapter 71 Note 11 definition of imitation jewellery, remain in that heading regardless of their value, quality or the age profile of their intended market.	

19617900	Heading: 7117.19.00	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Magnetic jewellery, being manufactured from magnetised, non-precious metal in jewellery forms such as necklaces and bracelets. These items are sometimes advertised as having therapeutic benefits. They are however in a form where they identifiable as being an item of personal adornment regardless of whether they offer such benefits or not.	These goods are manufactured to a style and quality which renders them covered under Chapter 71 Note 9(a) as "small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia);". These goods are therefore covered under Chapter 71 Note 11 as imitation jewellery for the purposes of heading 7117.	

19581400	Heading: 7117.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Non-metal imitation jewellery for children, of a kind normally sold in the toy-department of a store. This opinion includes jewellery identified with a particular toy or toy brand but intended to be worn by a child.	Low-value imitation jewellery such as ear-rings and necklaces and other goods which are listed in Note 8(a) to Chapter 71 are still considered to be jewellery even when sold for children to wear for play purposes. Goods classifiable in 7117, being included in the Chapter 71 Note 11 definition of imitation jewellery, remain in that heading regardless of their value, quality or the age profile of their intended market.	

19581500	Heading: 7118.90.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Gold coin of the United States of America.	Gold coin of the USA, regardless of when it was minted or issued, is considered to be legal tender. It is thus excluded from heading 9705 by application of Additional Note 1 (a) to Chapter 97. Legal tender is regarded as coin or other currency of a value and physical specification prescribed under the laws of the country of issue, for use as a medium of exchange that cannot, in that country, be legally refused when offered in payment of a debt.	

End of Chapter 71

Number of records for Chapter: 12

Section XV – BASE METALS AND ARTICLES OF BASE METAL

Chapter 73

Articles of iron or steel

21430100	Heading: 7307.11.00	Status: F
Instrument:	Date: 21/09/2015	Change_Date:
Description:	Reason:	
The purpose of this precedent is to clarify what tube or pipe fittings are classified under this subheading.	Heading 7307 covers fittings of iron or steel mainly used for connecting the bores of two tubes or pipes together; or for connecting a tube or pipe to some other apparatus; or for closing the tube or pipe aperture. The heading does not cover articles used to install or support tubes or pipes (see HSEs).	
7307 TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL.	Cast iron is defined by Chapter 73 Note 1: "In this Chapter "cast iron" applies to products obtained by casting in which the iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72." Note 1(d) states that steel contains by weight 2% or less of carbon.	
7307.1 – Cast fittings		
7307.11.00 -- Of non-malleable cast iron	The terms of subheading 7307.11.00 are "cast fittings, of non-malleable cast iron".	
7307.19.00 -- Other	Non-malleable cast iron refers to grey cast iron. It also includes white cast iron that has not been annealed to form malleable iron. These materials are considered to be "brittle".	
Descriptions of iron are to be given their meaning as understood in the foundry industry in both classification and eligibility for Tariff Concession Orders. Types of cast iron include grey cast iron, white cast iron, malleable cast iron and ductile cast irons.	Grey cast iron is also known as flake graphite cast iron, and less commonly as lamellar graphite cast iron. It has a micro-structure of graphite flakes. It has a high carbon content which gives it a dull, grey appearance.	
Subheading 7307.11.00 covers pipe or tube fittings of grey cast iron or white cast iron.	Grey iron has strong compression properties, i.e. it withstands loads, but it does not have tensile strength i.e. it will fracture if bent or stretched. Some of its uses are for cookware, steam pipe fittings, internal combustion engine cylinder blocks, pump housings, valve bodies, electrical boxes and decorative castings. It is the most common form of cast iron and is often just called "cast iron".	

White cast iron is called that because it has a white, crystalline, crack surface if it fractures. Most white cast irons contain <4.3% carbon, with low silicon contents to inhibit the precipitation of carbon as graphite. It is used where abrasion resistance is important, such as liners for cement mixers, ball mills, certain types of drawing dies and extrusion nozzles.

Subheading 7307.11.00 covers fittings made of grey cast iron or white cast iron.

Cast fittings made of other iron, including malleable iron and ductile iron, and of steel, fall to subheading 7307.19.00 (see precedent 21430200).

21430200

Heading: **7307.19.00**

Status: F

Instrument:

Date: 21/09/2015 Change_Date:

Description:

Reason:

The purpose of this precedent is to clarify what cast iron tube or pipe fittings are classified under subheading 7307.19.00.

Heading 7307 covers fittings of iron or steel mainly used for connecting the bores of two tubes or pipes together; or for connecting a tube or pipe to some other apparatus; or for closing the tube or pipe aperture. The heading does not cover articles used to install or support tubes or pipes (see HSENS).

7307 TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL.

7307.1 – Cast fittings

7307.11.00 -- Of non-malleable cast iron

7307.19.00 -- Other

Cast iron is defined by Chapter 73 Note 1: "In this Chapter "cast iron" applies to products obtained by casting in which the iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72." Note 1(d) states that steel contains by weight 2% or less of carbon.

The terms of subheading 7307.19.00 are "Other".

Descriptions of iron are to be given their meaning as understood in the foundry industry in both classification and eligibility for Tariff Concession Orders. Types of cast iron include grey cast iron, white cast iron, malleable cast iron and ductile cast irons.

Cast fittings of grey cast iron and white cast iron are classified to subheading 7307.11.00. Precedent 21430100 refers. Fittings cast from other types of iron, including malleable iron and ductile irons, are classified to subheading 7307.19.00, as well as fittings cast from steel.

Subheading 7307.19.00 covers other cast iron pipe and tube fittings, including fittings made of malleable cast iron and ductile cast irons. It also covers cast steel pipe and tube fittings.

Malleable cast iron is a specific type of cast iron made by a prolonged anneal of white cast iron. The annealing, a reheating and cooling process, changes of the chemical composition and structure. There are two groups of malleable cast iron, which are set apart by factors such as chemical composition, temperature and time of the annealing process, the annealing atmosphere and the resulting properties and microstructure. If decarbonisation is the predominate reaction in the process, the product will have a light fracture and is called whiteheart malleable. When the fracture looks dark, it is called blackheart malleable. Pearlitic malleable is a blackheart variety having a pearlitic matrix.

Ductile cast iron is a group or family of materials made by a different process. Ductile irons have graphite nodules in minute spherical shapes. The nodules are formed by the addition of an alloy, such as magnesium, to the molten iron. Ductile irons are also called nodular iron or spheroidal graphite (SG) iron.

Subheading 7307.11.00 covers fittings made of grey cast iron or white cast iron.

Cast fittings made of other iron, including malleable iron and ductile irons, fall to subheading 7307.19.00. This subheading also includes cast fittings of steel.

Tariff Concession Orders (TCOs)

Ductile cast iron fittings are not eligible for TCOs such as 9305440, 9306802, 9607790 and 1044234 for malleable cast iron fittings. As stated above, malleable cast iron is a specific type of cast iron and is different to ductile cast irons. Malleable cast iron articles are not eligible for any TCO that specifies ductile cast iron in the wording.

19581600	Heading: 7307.29.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Stainless steel pipe repair clamps, designed for use in the repair of piping systems. The clamps, which are fitted to existing pipes, are used to repair leaks, holes, fractures etc.	The subject goods are legitimately identified as "pipe fittings" of heading 7307 as they are, in fact, fitted to pipes. The term "pipe fittings" is not restricted to pipe connecting pieces used to make turns, junctions and reductions in piping systems.	

20780700	Heading: 7308.20.00	Status: F
Instrument:	Date: 1/08/2013	Change_Date:
Description:	Reason:	
Steel towers on which wind powered generators, commonly called wind turbines, are mounted.	Heading 7308 specifically includes towers and lattice masts in the examples of structures and parts of steel in the terms (subheading 7308.20.00 Towers and lattice masts). Interpretive Rule 1 to the Tariff applies.	
Wind powered generators are wind-driven electric generators, also called wind power plants, wind turbine generators, wind driven generators or wind-turbine powered generators.	The goods are not identified as parts of either a wind engine (8412.90.10) or an electric generating set (8503.00.00). The tower is not an integral component or part of the wind engine or rotor, which is comprised of the hub, nose cone and blades, or the generating set, which is the rotor plus generator. Section XV Note 1(f) does not apply.	
Solid tubular towers for wind powered generators are usually manufactured in sections made from flat-rolled steel plates, or steel conical subsections, welded together. The sections are then assembled on site. Towers or sections may be imported with doors and internal fittings such as ladders and landings.	Classification of steel towers for wind powered generators is therefore subheading 7308.20.00. Interpretive Rule 1 and 6.	
	This classification also applies under Interpretive Rule 2(a) if incomplete and/or disassembled.	
	Tower sections that are not complete or incomplete towers under Interpretive Rule 2(a), on importation, are classified to 7308.90.00.	
This precedent applies to complete or incomplete, assembled or disassembled, steel towers. It would also apply to steel lattice towers.		

19719600	Heading: 7308.30.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Automatic sliding steel door for lifts (elevators) with accompanying opening and closing mechanism and intended to be fitted into the walls at the entrance to the lift shaft on each floor of a building. The door and mechanism does not travel up and down the building with the lift cage.	Classification of these goods was clarified by the World Customs Organization in COCO 730830/1. Goods are classifiable as doors in 7308.30.00.	
19719700	Heading: 7309.00.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Coffee silos, of a capacity greater than 300 litres, being partitioned into vertical cells with each cell having a device (electro-magnetic or operated by a hand lever according to the type of silo) for operating the opening through which the coffee is distributed, but having no other mechanical equipment.	These silos are used for the storage of green or roasted coffee and are divided into cells so that by opening particular cells different blends can be made during the removal of the coffee. However, no mechanical or thermal equipment to process or act on the contents (e.g. no dryers, agitators etc) is installed. The classification of these goods was considered by the World Customs Organization. Where no mechanical equipment is used other than an electro-magnetic or hand operated opening and closing device for the silo itself, the goods were considered to still fall to 7309.00.00. COCO 730900/1 refers.	
19581700	Heading: 7309.00.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Prefabricated grain silos and storage bins, of steel, not fitted with mechanical or thermal equipment.	Identified as similar containers, of steel, to reservoirs, tanks and vats and not as prefabricated buildings of 9405. As silos are containers used for storage purposes, they are not identified as buildings.	
19719500	Heading: 7313.00.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Razor wire, otherwise known as barbed tape, being is a mesh of metal strips with sharp edges.	Razor wire, a form of barbed obstacle hoop, is included in 7313.00.00. as clarified by Additional Note 1 to Chapter 73 – “In heading 7313, “twisted hoop” includes barbed obstacle hoop, which may be presented in coils and/or in diamond concertina pattern.”.	
19719400	Heading: 7317.00.90	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Collated fasteners: being collated nails, pins, brads or staples designed to be	7313 covers nails, including those subcategories of nails referred to by other names such as pins and brads, as well as various other fasteners	

used with a nailing gun, stapling gun, pinner or similar device.

It does not cover the types of staples used for fastening paperwork, upholstery or packaging that are covered in 8305.

whether presented as individual articles or collated into strips or coils for use with pneumatic tools or other powered tools.

A nail is a slender object of hard metal, typically steel, usually with a sharp or chisel point, used as a permanent fastener to hold separate pieces together. It may or may not have a head. Nails are typically driven into wood or other materials by a hammer or by a nail gun driven by compressed air or a small explosive charge. Once in, it holds materials together by friction in the vertical direction and shear strength in lateral directions. The point of the nail is also sometimes bent over or clinched to prevent it from pulling out.

7317 covers those articles called pins, brads, tacks and staples that are part of the same class of goods as nails. It does not include goods such as staples of 8305 or pins of 7319 that are intended for the temporary fastening of materials such as paper or cloth.

19715400 Heading: **7318.11.00**

Status: F

Instrument:

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

Description:

Reason:

Coach screws.

The Harmonized System Explanatory Notes describe coach screws as large woods screws with square or hexagonal un-slotted heads, used to fix railway lines to the sleepers and to assemble rafters and similar heavy woodwork.

Coach screws are generally used for loads greater than a normal wood screw would be capable of holding, but where it is not possible to use a bolt as either the end must be sunk in to the timber or there is no access to the end in order to attach a nut.

The principle difference between coach screws and other wood screws is the larger size of a coach screw and that they are turned using a wrench or spanner.

Coach screws are sometimes referred to as screw spikes, lag screws or lag bolts.

19715500 Heading: **7318.12.00**

Status: F

Instrument:

Date: 9/02/2010 Change_Date: 9/02/2010

Description:

Reason:

Wood screws (other than coach screws).

Woods screws are metal screws designed to fix something to wood or to fasten wood to wood.

Wood screws generally have a tapered shank, gimlet point (sharp, pointed end) and a coarser thread (fewer threads per centimetre) than similar sized metal screws. They are normally only threaded for approximately 2/3rds of their shank. This helps avoid bridging (a gap between the two pieces) when joining two pieces of wood.

Woods crews are often self-tapping: the sharp threads cutting into the wood around the pilot hole, making the female thread as they enlarge the hole. They may also be self-drilling so that the point is capable of penetrating the wood without a pilot hole being drilled first. Regardless of whether they are self-tapping or self-drilling, screws identifiable as wood screws remain in 7318.12.00.

Some wood screws may be atypical in regard to the above description. For example, small wood screws may be fully threaded. Where in doubt, a good guide is whether the screws conform to an Australian or International Standard for wood screws. If doubt still remains, advice on the specific goods should be sought from the Department of Immigration and Border Protection.

19718100	Heading: 7318.14.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Self-tapping screws.	Self-tapping screws are screws which are capable of either cutting or forming a female thread in the hole into which they are screwed. 7318.14.00 covers both forms of self-tapping screws. Self-tapping screws are generally fully threaded.	
	7318.14.00 does not cover wood screws even if self-tapping. See 19715400 (coach screws of 7318.11.00 and 19715500 (wood screws of 7318.12.00).	
	Threaded concrete and masonry anchors that use screws or bolts are not classified here but in 7318.15.00 even if self-tapping (see 19715600) as they are identified as screw anchors rather than simply self-tapping screws. It should be noted that some masonry anchors use other threaded articles rather than screws or bolts and are not classified in 7318.15.00 but 7318.19.00 – see 19717900.	
	Self-tapping surgical bone screws are excluded by Section XV Note 1(h) and Note 2(a).	

19715600	Heading: 7318.15.00	Status: F
Instrument:	Date: 9/02/2010	Change_Date: 9/02/2010
Description:	Reason:	
Clarification of anchor bolts in relation to goods variously referred to as screw-bolts, screw-bolt anchors or screw anchors.	A basic anchor bolt is a bolt has the head embedded in concrete but with the thread protruding and so available to support a load through which it passes and to which it is made firm by tightening the nut of the bolt. These bolts/rods are cast in place when the concrete is poured. Basic anchor bolts also include headed bolts, bent bar anchors, plate anchors or through bolts. Bent bar anchors are made as bent rods are usually 'J' or "L" shapes but include eye bolt and U-bolt shapes.	
These goods are threaded articles which are designed to be placed in masonry or concrete to hold a structure or machinery in place.	Alternative anchors exist which can be placed after concrete is set. An epoxy/chemical anchor bolt is a similar metal bolt or rod which is designed to be held by epoxy resin in a hole drilled into the concrete or	

Anchors are designed for permanent embedment and are not intended to be removed. The main requirements in design relate to the load capacity of the bolt, its tension and shear load capacity of the bolt, its tension and shear load failure values and its ability to resist pull-out.

brick by epoxy resin. Mechanical anchor bolts (sleeve anchors or wedge anchors) are held in a hole drilled into the concrete by an attachment to the bolt itself which expands and holds it in when the nut is tightened and are referred to as expansion bolts. Sleeve anchors work by the expansion of a cylindrical metal sleeve or shield into the base material as the bolt is tightened. Wedge anchors work by means of a wedge or wedges that are forced into the base material when the bolt is tightened.

A newer form of concrete and masonry anchor bolt is the type referred to as screw-bolts, screw-bolt anchors or screw anchors.

These goods generally cut a thread into the base material but they can be distinguished from normal self-tapping screws by their design features which indicate that they are intended for permanent embedment and load carrying. The specifications will explicitly include their tension and shear load values.

Anchor bolts, expansion bolts, screw-bolts, screw-bolt anchors or screw anchors are classified to 7318.15.00 under 'other screws and bolt, whether or not with their nuts or washers'.

19717800 Heading: **7318.19.00**

Status: F

Instrument:

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

Description:

Reason:

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

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

As the good can not be identified as either a nail or screw in either form or function, classification falls to 7318.19.00 as an other threaded article.

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

19717900 Heading: **7318.19.00**

Status: F

Instrument:

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

Description:

Reason:

Masonry or drywall anchors consisting of a plastic outer sheath and a metal nail/screw like article being a shank of hardened steel, pointed at one end so as to be driven in like a nail, the other end being threaded or tapped, with or without a slotted head.

Both the plastic and metal components are equally essential to the character of the good as a masonry or drywall anchor and classification is to the last occurring heading vide IR3(c).

The metal component has been classified as a threaded article of 7318.19.00 (see 19717800).

19719800	Heading: 7323.93.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Stainless steel bowls, being attachments for electric food mixers, imported separately from the food mixers. The bowls are sized and shaped to fit on the pedestal of the mixer.	Separately imported bowls are identified as accessories, and not as parts, for a food mixer (electro-mechanical domestic appliance of heading 8509). A mixing bowl or similar utensil is an attachment having its own identity. It is not a part i.e. a portion or division of a whole. The whole, in this instance, is an electric food mixer of 8509. The bowls are identified as accessories. As accessories for goods of 8509 are not specifically mentioned either in the terms of the heading or in a relevant legal note, they are classified in their own right. The bowls are thus classified to subheading 7323.93 as kitchen articles of stainless steel.	
19928600	Heading: 7323.93.00	Status: F
Instrument:	Date: 26/08/2010	Change_Date: 26/08/2010
Description:	Reason:	
Stainless steel drinking bottles of the types usually called "sports bottles", designed specifically for repetitive filling and re-use and intended for sale to the ultimate purchaser as empty bottles.	<p>These bottles are not designed to be filled with beverages and sold in a filled condition to the ultimate consumer. They are designed to be filled by the consumer and to hold beverages for drinking. While the consumer may convey the bottle from one place to another before, or while, drinking, the purpose of these bottles is to hold the beverage in a fashion that facilitates its consumption while the consumer is in motion. 7323 covers tableware, kitchenware and other household articles of iron or steel. The Macquarie Dictionary relevantly defines household as (noun) "the people of a house collectively; in previous times, a family, including servants, etc.; a domestic establishment" and (adjective) "of or relating to a household; domestic". The types of articles covered by 7323 are those that are used in the normal course of living (in, or by the members of, the household) as opposed to goods appropriate to the spheres of industry or commerce.</p> <p>7323 covers articles for the preparation, serving or consumption of food and beverages in domestic situations as well as the types of goods typically used in or around the home. These goods remain here even when they may be used in other settings. For example buckets, frying pans, letter boxes etc remain classified although they may be used outside of the home or in commercial settings.</p> <p>While 7310 covers "tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l", 7323 covers the goods more specifically. These bottles are not tableware, nor are they kitchenware. However they are classifiable as other household articles to 7323.93.00.</p>	

21430300

Heading: 7325.10.00

Status: F

Instrument:

Date: 21/09/2015 Change_Date:

Description:

Reason:

The purpose of this precedent is to clarify what type of cast iron articles are classified under this subheading.

The Harmonised Explanatory Notes (HSEs) provide some examples of goods that fall to this heading: inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems; hydrant pillars and covers; drinking fountains; pillar-boxes, fire alarm pillars, bollards, etc.; gutters and gutter spouts; mine tubing; balls for use in grinding and crushing mills, metallurgical pots and crucibles not fitted with mechanical or thermal equipment; counterweights; imitation flowers, foliage, etc. (except articles of heading 8306); mercury bottles.

7325 OTHER CAST ARTICLES OF IRON OR STEEL.

7325.10.00 – Of non-malleable cast iron

7325.9 – Other

7325.91.00 -- Grinding balls and similar articles for mills

7325.99.00 -- Other

This heading does not cover castings which are products falling in other headings of the Nomenclature (e.g., recognisable parts of machinery or mechanical appliances) or unfinished castings which require further working but have the essential character of such finished products.

Descriptions of iron are to be given their meaning as understood in the industry in both classification and eligibility for Tariff Concession Orders. Types of cast iron include grey cast iron, white cast iron, malleable cast iron and ductile cast irons.

Cast iron is defined by Chapter 73 Note 1: "In this Chapter "cast iron" applies to products obtained by casting in which the iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72." Note 1(d) states that steel contains by weight 2% or less of carbon.

The terms of subheading 7325.10.00 are "Of non-malleable cast iron".

Subheading 7325.10.00 covers articles of grey cast iron or white cast iron.

Non-malleable cast iron refers to grey cast iron. It also includes white cast iron that has not been annealed to form malleable iron.

Grey cast iron is also known as flake graphite cast iron, and less commonly as lamellar graphite cast iron. It has a micro-structure of graphite flakes. It has a high carbon content which gives it a dull, grey appearance.

Grey iron has strong compression properties, i.e. it withstands loads, but it does not have tensile strength i.e. it will fracture if bent or stretched. Some of its uses are for cookware, steam pipe fittings, internal combustion engine cylinder blocks, pump housings, valve bodies, electrical boxes and decorative castings. It is the most common form of cast iron and is often just called "cast iron".

White cast iron is called that because it has a white, crystalline crack surface if it fractures. Most white cast irons contain <4.3% carbon, with low silicon contents to inhibit the precipitation of carbon as graphite. It is used where abrasion resistance is important, such as liners for cement mixers, ball mills, certain types of drawing dies and extrusion nozzles.

Subheading 7325.10.00 covers articles, not classified elsewhere, made of grey cast iron or white cast iron.

Cast articles made of other iron, including malleable iron and ductile iron, and of steel, fall to subheadings 7325.91.00 (grinding balls and similar articles for mills) or 7325.99.00 (see precedent 21430400).

21430400

Heading: **7325.99.00**

Status: F

Instrument:

Date: 21/09/2015 Change_Date:

Description:

Reason:

The purpose of this precedent is to clarify what type of cast iron articles are classified under this subheading.

The Harmonised System Explanatory Notes (HSEs) provide some examples of goods that fall to this heading: inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems; hydrant pillars and covers; drinking fountains; pillar-boxes, fire alarm pillars, bollards, etc.; gutters and gutter spouts; mine tubing; balls for use in grinding and crushing mills, metallurgical pots and crucibles not fitted with mechanical or thermal equipment; counterweights; imitation flowers, foliage, etc. (except articles of heading 8306); mercury bottles.

7325 OTHER CAST ARTICLES OF IRON OR STEEL.

7325.10.00 – Of non-malleable cast iron

7325.9 – Other

7325.91.00 -- Grinding balls and similar articles for mills

This heading does not cover castings which are products falling in other headings of the Nomenclature (e.g., recognisable parts of machinery or mechanical appliances) or unfinished castings which require further working but have the essential character of such finished products.

7325.99.00 -- Other

Descriptions of iron are to be given their meaning as understood in the foundry industry in both classification and eligibility for Tariff Concession Orders. Types of cast iron include grey cast iron, white cast iron, malleable cast iron and ductile cast irons.

Cast iron is defined by Chapter 73 Note 1: "In this Chapter "cast iron" applies to products obtained by casting in which the iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72." Note 1(d) states that steel contains by weight 2% or less of carbon.

The terms of Subheading 7325.99.00 are "Other, other".

Subheading 7325.99.00 covers articles of cast iron, including articles made of malleable cast iron and ductile cast irons. It also covers cast steel articles.

Articles made of grey cast iron and white cast iron are classified to subheading 7325.10.00. Precedent 21430300 refers. Articles cast from other types of iron, including malleable iron and ductile irons, are classified to subheading 7325.91.00 if they are grinding balls and similar articles for mills; other articles are classified to subheading 7325.99.00. Articles of cast steel also fall in these two subheadings.

Malleable cast iron is a specific type of cast iron made by a prolonged anneal of white cast iron. The annealing, a reheating and cooling process, changes the chemical composition and structure. There are two groups of malleable cast iron, which are set apart by factors such as chemical composition, temperature and time of the annealing process, the annealing atmosphere and the resulting properties and microstructure. If decarbonisation is the predominate reaction in the process, the annealing atmosphere and the resulting properties and microstructure. If decarbonisation is the predominate reaction in the process, the product will have a light fracture and is called whiteheart malleable. When the fracture looks dark, it is called blackheart malleable. Pearlitic malleable is a blackheart variety having a pearlitic matrix.

Ductile cast iron is a group or family of materials made by a different process. Ductile irons have graphite nodules in minute spherical shapes.

The nodules are formed by the addition of an alloy, such as magnesium, to the molten iron. Ductile irons are also called nodular iron or spheroidal graphite (SG) iron.

Cast articles, not classified elsewhere, made of iron, including malleable cast iron and ductile cast irons, fall to subheading 7325.99.00. This subheading also includes cast articles of steel.

Tariff Concession Orders (TCOs)

Ductile cast iron articles are not eligible for any TCO that specifies malleable cast iron articles. As stated above, malleable cast iron is a specific type of cast iron and is different to ductile cast irons. Articles of malleable cast iron are not eligible for any TCO if the wording specifies ductile cast iron.

19719900	Heading: 7325.99.00	Status: F
Instrument:	Date: 10/02/2010	Change_Date: 10/02/2010
Description:	Reason:	
Steel corner castings, being parts for shipping containers. The castings are used principally as lifting points to facilitate the handling of the containers by cranes and straddle carriers.	Shipping containers are classified to heading 8609. The castings are specially designed for, and used on, shipping containers and can thus be identified as "parts" for those containers. However there is no provision for parts to be classified within 8609, either by the terms of the heading or by a Section or Chapter Note. The castings are, therefore, classified according to constituent material. As the goods are of cast steel, classification is to heading 7325.99.00.	
19581800	Heading: 7326.90.90	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal mesh handbags of steel.	Steel mesh handbags are excluded from 4202 by the terms of the heading. Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of 4202 may only be of leather or composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. As there is no more specific heading within Chapter 73, the handbags fall to the residual heading of 7326.	
19875600	Heading: 7326.90.90	Status: F
Instrument:	Date: 2/07/2010	Change_Date: 2/07/2010
Description:	Reason:	
Steel hose clips, collars or clamps for attaching to pipes and tubes.	These goods are not classified to 7307, as they do not form part of the bore when in use and hence are not considered to be a pipe fitting. The Harmonized System Explanatory Notes clarify as follows.	
	"This heading does not however cover articles used for installing pipes and tubes but which do not form an integral part of the bore (eg hangers, stays and similar supports which merely fix or support the tubes and pipes on walls, clamping or tightening bands or collars (hose clips) used	

for clamping flexible tubing or hose to rigid piping, taps, connecting pieces, etc.) (heading 73.25 or 73.26).”

The goods not classified to 8205 as an examination of the heading shows the use of the word clamp is used in the context of tools for holding, being vices, clamps and the like, whereas these goods installation components. The Harmonized System Explanatory Notes clarify as follows.

“Vices, clamps and the like, including hand vices, pin vices, bench or table vices, for joiners or carpenters, locksmiths, gunsmiths, watchmakers, etc, but not including vices forming accessories or parts of machine-tools. This group also includes cramps and bench holdfast which, like vices, serve as holding tools (eg joiners’ cramps, floor cramps and toolmakers’ clamps).”

These goods are classified in 7326. The Harmonized System Explanatory Notes clarify as follows.

“The heading includes: (1) ...clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, etc.; ...”

Classification falls to 7326.90.90.

19617600	Heading: 7326.90.90	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Metal broom or mop handles. These are made of steel and include, on one end, a threaded plastic fitting used to receive either a broom or a sponge mop. They may also have a plastic cap on the other end.	9603 does not cover parts. As these goods are not more specifically covered elsewhere, they fall to the residual heading of 7326.90.90.	

End of Chapter 73

Number of records for Chapter: 23

Section XV – BASE METALS AND ARTICLES OF BASE METAL

Chapter 74

Copper and articles thereof

22835000	Heading: 7419.80.90	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
Metal mesh handbags of brass.	Brass mesh handbags are excluded from 4202 by the terms of the heading. Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of 4202 may only be of leather or composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. As there is	

no more specific heading within Chapter 74, the handbags fall to the residual heading of 7419.

End of Chapter 74

Number of records for Chapter: 1

Section XV – BASE METALS AND ARTICLES OF BASE METAL

Chapter 76

Aluminium and articles thereof

20689500

Heading: **7610.90.00**

Status: F

Instrument:

Date:

15/03/2013

Change_Date:

12/12/2013

Description:

Reason:

This precedent defines the requirements for a shipment of goods to be treated as complete, unassembled aluminium structures.

For an importation of goods to be identified as “completed, unassembled aluminium structures”, the following requirements must be met.

1. There must be the correct number and type of parts needed to make up a complete structure or a whole number of complete structures.

This precedent applies only if the finished good that would result from the assembly of the goods in the shipment is a complete aluminium structure that would be classifiable to 7610.90.00.

The parts shipped must be the exact number and types of parts required for the specific structure. Evidence of this can take the form of assembly instructions shipped with the goods or engineering plans for the assembled goods.

Aluminium structures of 7610 are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, bonding together with synthetic resins or rubber compounds, etc. Once put in position, structures of 7610 will generally remain in that position.

Goods which are used to replenish stock supplies for use in making up “made to order” goods or creating ‘kits’ in Australia are not unassembled structures. Such aluminium stock may be either parts or manufacturing/building supplies in the form of profiles, extrusions, flats etc, but do not have the identity of an unassembled structure.

2. There must be NO requirement for manufacturing work to be performed in Australia.

In addition to the types of goods normally considered “structures”, 7610.90.00 also includes less obvious structures such as pit-head frames and superstructures; sluice-gates, piers, jetties and marine moles; supporting structures and mounting frames for solar panels or solar dishes; and large-scale shelving for assembly and permanent installation in shops, storehouses, etc.

For imported goods to be considered as complete unassembled aluminium structures, then only assembly operations are allowable as post-importation requirements to form complete structures. Assembly operations can include the use of nails, screws, bolts and other fastening devices, welding, riveting or bonding together with synthetic resins or rubber compounds.

If any part of an unassembled structure requires manufacturing work of any kind, including but not limited to cutting, slitting, trimming, drilling, grinding, annealing, perforating, punching, straightening, folding, sizing, plating, coating, cladding or any other working beyond assembly, after arrival in Australia, then it is not treated as a complete unassembled structure.

However, it does not include goods that are simply rails, with or without fastening devices, used to attach solar panels, satellite dishes, televisions or the like to an existing structure. These

3. The component parts may be packed together or separately packaged for ease of transportation, but must all be transported as part of the same shipment.

The goods may be packed as ‘kits’ or ‘flat packs’ which comprise all the necessary parts to assemble one finished article. This includes all parts

are simply equipment for fixing something to an existing structure. They are neither a part of the existing structure nor a structure in their own right.

The following goods are examples of goods not classifiable to 7610, whether or not assembled.

- Prefabricated buildings of heading 9406
- Constructions which are clearly identifiable as machinery parts
- Floating structures
- Constructions that are parts of railway or tramway, fixtures and fittings or mechanical signalling equipment or other goods of Section XVII
- Movable shelved furniture of 9403 (see above for non-movable shelving)

and the necessary fixing or joining items, such as fasteners or screws, needed to convert the goods in the consignment into fully assembled finished products.

4. If the goods in the shipment make more than one structure and they are not packaged into "kits", then it must be able to be shown that they fully conform to points 1 and 2 and are not simply stock parts.

That the goods could be assembled into structured is not sufficient evidence that the goods are unassembled structures. Evidence is required that the goods have the identity of unassembled structures and are not simply building materials for structures. Evidence that may support the goods being unassembled structures includes invoices and shipping documents showing that they were ordered and shipped as x number of unassembled structures or evidence that the goods are to fulfil specific domestic orders for unassembled structures.

If your goods do not meet these requirements, they will not be identified as complete, unassembled structures.

If in doubt about any of these matters in relation to your shipment, including whether you have sufficient evidence of the nature of the shipment or the classification of goods not meeting these requirements, advice should be sought from the Department of Immigration and Border Protection.

19582300	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Precision pinhole and slit discs made of aluminium. The goods are used for the lateral positioning or alignment of lasers. The subject goods are placed in the alignment holder which is situated on the laser. The goods are interchangeable.	The goods are identified as being articles of aluminium. They are not parts of lasers.	
19582200	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Metal mesh handbags of aluminium.	Aluminium mesh handbags are excluded from 4202 by the terms of the heading. Travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of 4202 may only be of leather or composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. As there is no more specific heading within Chapter 76, the handbags fall to the residual heading of 7616.	

19582100	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Aluminium wingbands, of a kind used with poultry or other birds for identification purposes.	Identified as an other article of aluminium not more specifically covered elsewhere.	

19582000	Heading: 7616.99.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Ladders made of aluminium.	Aluminium ladders are classified to other articles of aluminium, not to household articles. The Harmonized System Explanatory Notes (HSEN) clarify that the heading includes "Aluminium articles corresponding to the iron and steel articles referred to in the Explanatory Notes to headings 7325 and 7326". 7326 covers "ladders and steps" and therefore the corresponding aluminium ladders are classified to 7616.	

End of Chapter 76 **Number of records for Chapter: 5**

Section XV – BASE METALS AND ARTICLES OF BASE METAL

Chapter 78 **Lead and articles thereof**

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

End of Chapter 78 **Number of records for Chapter: 1**

Section XV – BASE METALS AND ARTICLES OF BASE METAL

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

19733800	Heading: 8202.99.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Hole-saw blade.	These are circular saw-toothed blades that are combined with an arbor and pilot-drill bit to make a hole-saw for cutting circles out of wood, plastic, metal or other materials.	

Chapter 82 Note 2 gives general authority to classify base metal parts of articles of Chapter 82 with the articles but also provides certain exceptions to this rule. One is that parts that are separately specified as such are classified to the heading in which they are specified. The complete hole-saw is classified to 8207.90.00 (see 19733700) however the blade alone is a good included in heading 8202 being a blade for a saw. Hence classification of the blades, when imported as parts, falls to 8202

Although the blade is circular in shape, it is not a circular saw blade. A circular saw blade is a specific entity of commerce being a saw consisting of a circular plate or disc with a toothed edge, which is rotated at high speed in machines for sawing logs, cutting timber, etc. A circular saw blade is a blade for such a machine.

Classification falls to 8202.99.00.

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

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

For arbors imported separately see 19733500

19733700	Heading: 8207.90.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Complete hole-saws consisting of the arbor, pilot bit and the hole-saw blade.	Hole-saws are interchangeable tools for hand tools, whether or not power-operated, or for machine-tools, hence they meet the terms of 8207. They are excluded from classification in Section XVII by Section XVII Note 1(k) which excludes goods of Chapter 82.	
Hole-saws are used to cut circular holes in various materials and are attachments for drills, with hole-saws available for both hand drills and machine-tool drills.	They work by cutting a circular hole out of the material using a saw-toothed circular blade. The complete hole-saw consists of the blade, the arbour, which attaches to the drill, and a pilot-drill which ensures that the blade cuts an even circle.	

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

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

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

19724700	Heading: 8211.91.00	Status: F
Instrument:	Date: 16/02/2010	Change_Date: 16/02/2010
Description:	Reason:	
Cheese knives, having a non-folding cutting blade of base metal, for use in cutting cheese when cheese is served in a block.	8211.91 covers knives having a non-folding cutting blade of base metal that are commonly used at a table for the consumption of food. This is not limited to the knives commonly used with forks to eat a main meal but includes other knives that are designed for such use, including cheese knives, dessert knives and carving knives.	
	This classification does not include kitchen or dairy knives that are of a style, materials or construction that show they are primarily intended for use in either the industrial or commercial preparation of foods or for the preparation of food prior to serving.	

End of Chapter 82

Number of records for Chapter: 5

Section XV – BASE METALS AND ARTICLES OF BASE METAL

Chapter 83

Miscellaneous articles of base metal

19582600	Heading: 8301.20.00	Status: F
Instrument:	Date: 9/10/2009	Change_Date: 9/10/2009
Description:	Reason:	
Wheel immobiliser being a lockable device which fastens to a motor vehicle wheel, usually in a similar manner to a clamp, vice or pincers, and has a metal protruding bar or pole. The metal bar or pole prevents the wheel turning a full rotation as the wheel would be physically halted when the bar or pole was lifted by the turning wheel to meet the vehicle's chassis. The device thus	Excluded from 7326 as the device is more specifically mentioned elsewhere in Schedule 3. The good, although it uses a clamping, pinching or vice like action when it fastens to the wheel, is not a clamp, vice or pincher. It does not clamp goods together as would a clamp in the normal sense of a clamping tool, it does not fully immobilise the wheel and it is the bar or pole which actually works to immobilise the vehicle by restricting the full rotation of the wheel. The goods are a lockable fastening device classifiable to 8301. Articles of heading 8301 are defined in Section XV Note 2(c) as parts of general use. As such they are excluded from being classified under the 8708 heading for parts and accessories	

immobilises the vehicle preventing theft. Those goods are generally made of steels or iron for strength.

for motor vehicles by Section XVII Note 2(b). Goods are classifiable to 8301.20.00.

19582700 Heading: **8310.00.00**

Status: F

Instrument:

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

Description:

Reason:

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

This advice is to assist in clarifying when incomplete or unfinished sign-plates, name-plates, address-plates and similar plates may be classified to 8310.00.00.

Subheading 8310.00.00 covers informative sign plates, that is plates which bear words, letters, numbers or designs giving all the essential information required for a sign-plate, name-plate, advertising plate, address-plate or other similar plate. Plates which bear this information, and thereby have the essential character of a sign of 8310, but which require further finishing processes, such as the drilling of fixing holes or varnishing, remain in 8310.00.00 under Interpretive Rule 2(a).

Base metal plaques or signs which contain the bulk of information essential to the purpose of the sign at the time of importation but require some details to be added are also covered by 8310 under Interpretive Rule 2(a). For example a plate imported showing the essential information about a machine (make, model, power rating etc) requiring only the insertion of the individual serial number after import, is classified to 8310.00.00.

Heading 8310 does not cover incomplete plates which, at the time of importation:

- Are blank; or
- Which do not bear letters, numbers or symbols; or
- Which bear only particulars incidental to the essential information which is to be added later.

Such plates lack the essential character of a sign bearing information and are classifiable dependent upon the constituent material and, where this is applicable to classification, the type and degree of working. Incidental marking can include borders and commerce marks relating to the origin and composition of the physical sign. They also include text or symbols that indicate the placement or type of information but which do not provide the essential information.

If doubt exists as to whether markings are incidental or essential, it is recommended that advice be sought from the Department of Immigration and Border Protection.

End of Chapter 83

Number of records for Chapter: 2

Section XVI – MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Chapter 84

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

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

shaft, causing the drive shaft to turn and hence the bit sub and the bit to rotate.

19670200

Heading: **8410.13.00**

Status: F

Instrument:

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

Description:

Reason:

Downhole motor being a turbine rotor and stator configuration, commonly referred to as a tubodrill, of a power exceeding 10,000 kW. The activating mud or water is pumped at high velocity through the motor. The angle of the vanes of the rotor and stator cause the fluid to deflect from the stationary stators on the turbine body onto the vanes of the rotors. This turns the rotors which are locked to the drive shaft, causing the drive shaft to turn and hence the bit sub and the bit to rotate.

Good is identified as a hydraulic turbine as it works by transforming the energy possessed by moving liquids directly into motive power, being the mechanical energy of rotating drive shaft, which then turns the bit sub and bit. Torque (the rotational force) is a function of flow rate, mud density, blade angle and the number of stages, and varies if weight-on-bit varies. Classification is to 8410.1 with the remainder of the item number determined by the power rating. In the case of tubodrills with a power rating greater than 10,000 kW, to 8410.13.00. Downhole motors which are hydraulically driven positive displacement motors are not covered by this opinion and are classifiable in 8412.29.00. (See 19669900)

19669900

Heading: **8412.29.00**

Status: F

Instrument:

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

Description:

Reason:

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

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

20780600	Heading: 8412.90.10	Status: F
Instrument:	Date: 1/08/2013	Change_Date:
Description:	Reason:	
<p>Rotor blades for wind powered generators, commonly called wind turbines.</p> <p>Wind powered generators are wind-driven electric generators, also called wind power plants, wind turbine generators, wind driven generators or wind-turbine powered generators. A wind powered generator operates by directly converting the kinetic energy of the wind into mechanical energy by the action of the wind turning the blades or propeller of an engine or rotor. The rotor is connected to the main shaft, which spins a generator to create electricity.</p> <p>The wind engine is composed of the hub, nose cone and blades. A low-speed shaft transfers the rotational energy into the nacelle, which contains the generator. The hub may also contain other equipment such as the pitch controls.</p> <p>Rotor blades for wind powered generators can be made from fibreglass epoxy resin, aluminium or composite materials and can range in size from a diameter of a metre or less to 40 to 90 metres or more.</p>	<p>A wind engine, or rotor, imported together with a generator is identified and classified as an electric generating set as the wind engine forms the main driver (being a rotor or motor) to the generator. Therefore wind powered generators are classified to heading 8502. The Harmonised System Explanatory Notes confirms this in the notes to 8502 and 8412. Imported separately a complete wind engine is classified to subheading 8412.80.00 and the generator to heading 8501.</p> <p>The blades are an integral component part of a wind engine, which comprises the blades, hub and nose cone, of 8412. Goods that are identifiable as parts of machines or apparatus of Chapter 84 or Chapter 85 are classified in accordance with Section XVI, Note 2. Note 2(a) requires parts that are goods included in any of the headings of Chapter 84 and 85 to be classified in their respective headings. Note 2(b) requires other parts, if suitable for use solely or principally with a particular machine or with a number of machines of the same heading, to be classified with the machines of that kind. In this case, as no heading in Chapters 84 or 85 describes the blades, they are classified by application of Note 2(b) to Section XVI, as "parts" suitable for use solely or principally for wind engines.</p> <p>Classification of rotor blades for wind powered generators is therefore subheading 8412.90.10, as parts of engines of subheading 8412.80.00. Interpretive Rule 1 and 6 and Section XVI Note 2(b).</p>	

19670300	Heading: 8413.19.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
<p>Liquid laundry detergent supply dispensers used in commercial laundries for injecting detergent into washing machines. They consist of peristaltic pumps attached to control apparatus for determining both the quantity of detergent injected and also the timing of that injection. The control unit is wired to the washing machine control apparatus.</p>	<p>The goods are classified as pumps fitted with measuring devices. The control unit is for the control of the device itself and does not make the dispenser a control device.</p>	

20194700	Heading: 8413.50.10	Status: F
Instrument:	Date: 26/07/2011	Change_Date:
Description:	Reason:	
This precedent provides clarification of the term 'mining' in relation to this subheading.	For the purpose of this subheading, mining is considered to be the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas.	
	'Mining industries' are those involved directly in such activities, but do not include support services or exploration.	
	Exploration and other mining support services are not considered to be mining industries, but related or auxiliary industries.	
	Only pumps specifically designed for use in the mining industry, whether or not also used in like activities in mining support services or mineral exploration, will be considered to be "specially designed for use in the mining (...) industries".	
	In demonstrating that a pump is specifically designed for the mining industry, reference must be made to the physical features and specifications of the pump.	
	General use pumps or pumps designed for use in another or multiple industries are not classifiable regardless of the intended or actual end use of the pump.	

20194800	Heading: 8413.60.10	Status: F
Instrument:	Date: 26/07/2011	Change_Date:
Description:	Reason:	
This precedent provides clarification of the term 'mining' in relation to this subheading.	For the purpose of this subheading, mining is considered to be the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas.	
	'Mining industries' are those involved directly in such activities, but do not include support services or exploration.	
	Exploration and other mining support services are not considered to be mining industries, but related or auxiliary industries.	
	Only pumps specifically designed for use in the mining industry, whether or not also used in like activities in mining support services or mineral exploration, will be considered to be "specially designed for use in the mining (...) industries".	
	In demonstrating that a pump is specifically designed for the mining industry, reference must be made to the physical features and specifications of the pump.	

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

20194900

Heading: **8413.70.10**

Status: F

Instrument:

Date: 26/07/2011 Change_Date:

Description:

Reason:

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

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

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

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

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

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

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

20195000

Heading: **8413.81.10**

Status: F

Instrument:

Date: 26/07/2011 Change_Date:

Description:

Reason:

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

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

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

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

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

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

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

20194000 Heading: **8413.91.10**

Status: F

Instrument:

Date: 26/07/2011 Change_Date:

Description:

Reason:

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

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

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

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

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

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

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

20425900 Heading: **8419.40.00**

Status: F

Instrument:

Date: 10/04/2012 Change_Date:

Description:

Reason:

Rotary vacuum evaporators for concentrating and distilling organic substances, consisting of glass components (evaporation flasks, coil condenser, recipient for collecting the distillate, tubes and valves) and metal components (tubular frame), electric motor with variable drive, electrically heated bath with hydraulic lift for vertical adjustment), the whole being fixed on a trolley-type base of metal.

The substantial and significant nature of the non-glass components renders them more than the goods excluded by Chapter 84 Note 1(c).

These goods are identified as distilling apparatus of 8419.40.00.

20425600	Heading: 8419.89.90	Status: F
Instrument:	Date: 10/04/2012	Change_Date:
Description:	Reason:	
Heating mantles. The heating mantles covered in this precedent are a heating element, generally of electricity insulated wire heating resistors, enclosed in or stitched to a fibreglass fabric surface.	These heating elements are complete goods in their own right and are classified in 8419.89.00.	
	When imported as parts they remain classified in 8419.89.00 under Section XVI Note 2(a).	
This includes heating mantles where the heating element and fibreglass cloth are enclosed in a metal casing and designed for fitting as heating elements in autoclaves or apparatus used in laboratories or in the food industry.		
It also includes heating mantles where the heating element and fibreglass cloth are not enclosed in a metal casing but are specially designed either to accommodate the drums, tanks and othe containers to be heated or to be fixed around containers or conduits.		
20471900	Heading: 8419.90.00	Status: F
Instrument:	Date: 28/05/2012	Change_Date:
Description:	Reason:	
Steel flat-plate absorbers, being plate elements that are specially processed and treated for high absorption of solar rays, used for fixing to roof mounted solar water heaters.	The plates covered have had specific treatments applied, generally in the form of a surface coating, in order to increase the proportion of the solar radiation converted into heat and to reduce the emission of heat. Examples of such treatments include solar selective coatings such as black chrome, black nickel, aluminium oxide with nickel and titanium-nitride-oxide.	
	Solar water heating systems fall to 8419.12.00. The treatments make the plates identifiable as parts of flat plate collectors for solar water heating systems. Therefore the treated plates fall to parts under 8419.90.00.	
19583100	Heading: 8419.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Corrugated, perforated and shaped plates for plate heat exchangers.	In order for a metal plate to be classified in Chapter 84, it must have the character of either an article of Chapter 84 or a part of such an article. In regard to pates for heat exchangers that are corrugated plates, pierced with holes for layering on the frame of the exchanger and cut to shape the combination of corrugation, perforation and shaping is generally sufficient working to distinguish them from corrugated flats of Chapter 72 and to identify the goods as having the character of heat exchanger	

plates. Identifiable heat exchanger plates are classified to 8419.90.00 under Section XVI Note 2(b) as parts. Where the amount of working is insufficient to allow objective identification as heat exchanger plates, for example corrugated plate not cut to shape, the goods are normally classifiable as flat-rolled products of Chapter 72. These flat rolled products can include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished.

19734800	Heading: 8420.10.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Pastry rolling machine for rolling dough into a continuous sheet of pastry.	The machine answers to the terms of 8420 (as a rolling machine) and 8438 (as a machine for the industrial preparation or manufacture of food). Chapter 84 Note 2 directs classification where a good meets the terms of one or more of the headings 8401 to 8424, or heading 8486, and at the same time to a description in one or other of the headings 8425 to 8480. The good is not affected by the conditions or specified exceptions in the Note. Therefore classification is to the former heading, 8420, as per the Note. Classification is to 8420.10.00.	
19583200	Heading: 8421.19.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Laboratory centrifuges	Centrifuges remain in 8421 even if specialised for use in laboratories. These goods do not fit the terms of heading for 9027. While laboratory centrifuges may be used to prepare materials for testing, they: <ul style="list-style-type: none"> • Do not perform a physical or chemical analysis; • Do not measure or check viscosity, porosity, expansion, surface tension or the like; and • Do not measure or check quantities of heat, sound or light. The World Customs Organisation's Harmonized System Explanatory Notes to heading 9027 reflect this in their exclusion of centrifuges, along with various other apparatus of Section XVI, from classification in 9027 "whether or not, in view of their low output, small size and general structure, they are obviously intended for use in laboratories (e.g., for preparing or treating specimens)". As laboratory centrifuges do not fall to 9027 nor do they fall to any other heading of Chapter 90, Section XVI Note 1(m) does not apply and they are not excluded from classification in Chapter 84. Being centrifuges, they meet the terms of heading of 8421 and classification is to 8421.19.00.	
20167800	Heading: 8421.21.90	Status: F
Instrument:	Date: 27/06/2011	Change_Date: 27/06/2011
Description:	Reason:	
Filters for filtering water.	8421.2 "Filtering or purifying machinery and apparatus for liquid:" has the following six-digit subheadings.	
There have been inconsistencies in the classification of filters for liquid mixtures which contain water, or for	8421.21 --For filtering or purifying water:	

solid/liquid mixtures where the liquid is water. These have been variably classified to 8421.21 or 8421.29.

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

8421.22 --For filtering or purifying beverages other than water

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

8421.29 --Other

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

Water is defined as:

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

Source: Macquarie Dictionary

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

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

Water is classified to 2201, 2501 or 2853.

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

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

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

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

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

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

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

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

20167900	Heading: 8421.29.00	Status: F
Instrument:	Date: 27/06/2011	Change_Date:
Description:	Reason:	
Filters for liquid substances that contain water.	8421.2 "Filtering or purifying machinery and apparatus for liquids:" has the following six-digit subheadings.	
There have been inconsistencies in the classification of filters for liquid mixtures which contain water, or for solid/liquid mixtures where the liquid is water. These have been variably classified to 8421.21 or 8421.29.	8421.21 --For filtering or purifying water: 8421.22 --For filtering or purifying beverages other than water 8421.23 --Oil or petrol-filters for internal combustion engines 8421.29 --Other	
This precedent provides clarification on the classification of such mixtures.	8421.29 covers filter for a wide range of substances, including water containing mixtures of liquids or solids and liquids. Slurries, suspensions, emulsions and other water inclusive mixtures are generally not identifiable as water (see precedent 20167800 for guidance on what is identifiable as water). For the purpose of these sub-headings, the type of filter is defined by the type of liquid to be filtered. Filters for filtering a mixed substance consisting of water and other substances (other than normal water impurities) are filtering the mixture rather than water and are classifiable to 8421.29. If the filter recovers water from an aqueous mixture, this does not change the classification of the filter. The original mixture is the fluid being filtered, not the resulting water, hence the filter remains classifiable to 8421.29.	

22835100	Heading: 8421.39.90	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
Complete air filters for use as replacement filters in breathing	A number of goods of Chapter 90 include air filters either as parts or accessories.	

appliances and gas masks of 9020 or in other apparatus of Chapter 90.

Chapter 90 Note 2(a) requires parts and accessories which are included in headings in Chapter 84 to be classified in their respective heading in Chapter 84.

Air filters are included in 8421 and hence can not be classified in Chapter 90.

Air filters (other than those that are intake air filters for internal combustion engines) are classifiable in 8421.32.00 and 8421.39.

22835200	Heading: 8421.99.90	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
Filter cartridges consisting of three components: a perforated reinforcing core, an inner, lower permeability area (grooved construction) and an outer, high permeability area (grooved construction).	These are used for filtering liquids in various applications, such as general industrial, food and drug, and similar batch filtration operations. The filter cartridges are parts that are committed by their design for being for filtering apparatus for liquids.	

19618000	Heading: 8422.30.90	Status: F
Instrument:	Date: 6/11/2009	Change_Date: 6/11/2009
Description:	Reason:	
Composite machine with components for rinsing, filling and corking bottles.	Under Section XVI Note 3, classification is to the heading that covers the principal function. Rinsing is seen as a preliminary function to the principal function of filling the bottles. Consequently, the good is classified to 8422.30.90 Consideration was given to whether eligibility for TCO 8534268, being for "FILLING MACHINES, wine bottle, capable of BOTH filling and corking" could be given. However, a TCO, unlike the classification in this instance, depends not upon principal function but upon the wording of the TCO being a full and proper description of the whole good. This is a composite good and only two of the components are represented on the TCO. The TCO does not represent a description of the composite machine, only some of the components, and can not be applied.	

19929100	Heading: 8423.20.00	Status: F
Instrument:	Date: 26/08/2010	Change_Date: 26/08/2010
Description:	Reason:	
This precedent clarifies what goods are considered to be "scales for continuous weighing of goods on conveyors".	8423.20.00 covers conveyer belt weighers. Belt weighing is the process of determining the mass-flow rate of bulk material being transported on a belt. It involves the determination of the weight of material on the belt and the linear speed of the belt. These two variables are determined separately and then used together to produce flow rate or total weight. The weight on the belt is continuously monitored as it moves over the weigh length (the portion of the conveyor system used in weighing).	

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

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

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

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

19929200	Heading: 8423.30.00	Status: F
Instrument:	Date: 26/08/2010	Change_Date: 26/08/2010
Description:	Reason:	
This precedent clarifies what goods are considered to be “constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales”.	This subheading covers scales that are designed to determine the consistency of weight of discrete goods against a target weight and for discharging a preset weight of material into another container.	
	Check weighers are covered by this sub-heading. The Dictionary of Weighing Terms (Roland Nater; et al, 2009) defines checkweigher as follows.	
	“A balance used to check	
	1. quantities that are separated by mass or volume	
	2. automatically functioning balances or filling machines for the reweighing of prepackages.”	
	Checkweighers are specifically designed to check discrete goods, particularly pre-packaged goods, to ensure they meet a predetermined constant weight and will often incorporate mechanisms that relate to the rejection off the line of goods that are above or below weight. Provided that the principal function of the composite good remains that of a constant weight scale, these goods remain here.	
	In addition to checkweighers, scales specifically for discharging a particular weight of material into something else are also covered here.	
	Batch weighers of all types designed to discharge a pre-determined weight of material into a bag or container are covered here. In this group are hopper scales, including scales for totalising weights from multiple hoppers. These remain here when combined with other equipment, for example weight ticket printing, provided that the essential function remains the weighing.	

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

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

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

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

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

20576200	Heading: 8424.81.00	Status: F
Instrument:	Date: 3/10/2012	Change_Date:
Description:	Reason:	
Nozzles for garden hoses which have a mechanical device for selecting different spray patterns (e.g. ‘mist’, ‘shower’, ‘soak’, ‘jet’ etc) including those with simple hand rotated disks for pattern selection. These nozzles may also be referred to as “spray guns” or “spray wands”.	While these nozzles are potentially classifiable in both 8424 and 8481 as they have provision both to control the flow of fluids and to produce a spray. However, the provision of a device to select different patterns of spray indicates that the principal function of the goods is to provide variable spray types.	
This precedent does not cover nozzles which stop the flow or adjust the flow rate by use of triggers, cocks or valves (including those which form a jet or a spray by alteration of the flow rate) but which do NOT have a mechanical	Nozzles which include devices for selecting different spray patterns are identifiable as “mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids” and classifiable under 8424.	
	As they are for the cultivation of plants, they are classified to 8424.81.00.	

device for direct selection of spray patterns. For these see precedent 20576100.

19583300	Heading: 8428.39.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Screw conveyor which enables gravity fed material received by a hopper to feed at a constant rate to belt scales.	Identified as a conveyor of 8428. The phrase 'continuous action conveyors' is not limited to belt or bucket conveyors but covers a range of conveyors. The Harmonized system Explanatory Notes to 8428 offer guidance and specifically include screw conveyors as an example of goods covered.	

19583400	Heading: 8428.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Electro hydraulic marine loading arms, complete with couplings, being for use in the loading and unloading of petroleum products as wharf installations. The goods essentially comprise two loading arms which are able to rotate about a vertical axis. The loading arms provide a support for the piping, which in turn carries the liquid. The piping is connected by a series of elbows. The complete unit is usually operated by a hydraulic power unit, however a portable remote control system may also be added, so as to enable the goods to be controlled from a jetty or from an oil tanker's deck. The system does not include any pumps.	The goods are identified as a loading arm assembly for the transfer of liquids and classifiable as loading/unloading machinery.	

20138000	Heading: 8428.90.00	Status: F
Instrument:	Date: 23/05/2011	Change_Date:
Description:	Reason:	
Electro hydraulic loading arms, complete with mounting frame and bucket attachment, being for use in the loading and unloading of agricultural, industrial or construction stockpiled, loose materials. The goods essentially comprise two parallel loading arms divided into two sections by a pivot point, a crossbeam at the front end of the arms and a mounting frame at the rear end. The pivot point is approximately half way up the length of	AAT case 2008/5784 established that loader arms are not a part or accessory of motor vehicles, namely, agricultural tractors. Loader arms are a discrete lifting machine. An attachment to the loader arms is a part of the lifting machine. The type of implement attached to the loader arms does not alter the identification of the loader arms as a lifting machine. If the loader arms are imported without an attachment, they have the essential character of the complete or finished article, that is, other lifting machinery of 8428.90.00.	

the arms for raising and lowering the second section of the arms. There is a second pivot point at the front end of the arms to enable the bucket attachment to move up and down. The two sections of the arms have independent movement.

The bucket can be of any type, provided it is the single attachment to the loader arms, and has been imported with the loader arms and mount. The loader arm assembly is not operational unless it is mounted onto a platform that provides hydraulic power, such as a tractor.

19657200	Heading: 8428.90.00	Status: F
Instrument:	Date: 8/12/2009	Change_Date: 8/12/2009
Description:	Reason:	
Loader lifting arms, also known as tractor front-end loaders, imported without implements. The goods comprise two arms (parallel steel beams) joined at the front end by a crossbeam. Two hydraulic rams are attached to each arm of the loader. The lower rams enable the arms to be raised and lowered while the upper rams enable the implement attached to the end of the parallel arms to be rotated. The good is made for attachment to an agricultural tractor using a sub-frame.	The goods are lifting machinery of 8428.90.00. Classification as a tractor accessory is excluded by Note 2(e) to Section XVII.	

19733400	Heading: 8432.80.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Agricultural, horticultural or forestry flail mulchers.	8432.80.00 is intended to cover only those flail mulchers designed for use solely or principally in agricultural, horticultural or forestry applications to prepare the soil. The major requirements for a mulcher of 8432 are as follows.	
A flail mower uses banks of flails (or "knives") instead of blades. A flail is a short piece of metal that operates by beating the vegetation (flailing it) and breaking it off.	<ul style="list-style-type: none"> The focus of the design of a mulcher of 8432 is on the mulched material and its incorporation into the soil, not the cutting of vegetation or the appearance of the area post-flailing. These mulchers are often designed to lay a mat of mulch and will normally be capable of green manure crop kill. It is capable of handling the type of materials encountered in one or more of these applications: that is crop stubble, green manure 	
ACN 91/93 classified certain flail mulchers in 8432 and others in 8433. Given the greater cross-over in		

capabilities between flail mulchers of 8432 and 8433, it was identified that clarification was required to assist in the distinguishing of agricultural, horticultural or forestry flail mulchers for soil preparation (8432) from flail mulchers for the care of lawns, parks, sports grounds and other vegetative surfaces (8433).

See also 19733200 and 19733300.

crops, scrub, woody weeds and other rough material. In forestry applications this can be up to saplings and branches.

- It is of a size and power suitable for agricultural, horticultural or forestry being made for prolonged use in a commercial setting. These mulchers are intended to be attached to tractors and can handle being used as full-time working implements.
- Flail mulchers of 8432 will be made solely or principally for the agricultural, horticultural or forestry markets.

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

19733300	Heading: 8433.19.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Flail mulchers or flail mowers for lawns, parks or sports-grounds.	These flail mulchers or flail mowers are primarily designed to mow grass. The mulching of the grass back into the grassed area provides added benefits in soil improvement and the removal of the need to collect and dispose of clippings, however the primary purpose is mowing.	
A flail mower uses banks of flails (or "knives") instead of blades. A flail is a short piece of metal that operates by beating the grass (flailing it) and breaking it off.	The emphasis given in the design of flail mulchers of 8433 is on the appearance of the area after mowing ("clean finish", "even cut" etc) and the safety benefits of flail mowing (less likely to throw objects during cutting).	
ACN 91/93 classified certain flail mulchers in 8432 and others in 8433. Given the greater cross-over in capabilities between flail mulchers of 8432 and 8433, it was identified that clarification was required to assist in the distinguishing of agricultural, horticultural or forestry flail mulchers for soil preparation (8432) from flail mulchers for the care of lawns, parks, sports grounds and other vegetative surfaces (8433).	The flails may be shaped (e.g. Y-shaped or a half-Y) to give the mowed grass a combed or ridged appearance and are usually available as heads for rough, fine and smooth cuts so that the cutting can be adapted to end usage for the mowing (e.g. golf course, lawn etc).	
See also 19733200 and 19733400.		

19733200	Heading: 8433.20.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Flail mulchers or flail mowers for the mowing of surfaces other than lawns, parks or sports-grounds.	These flail mulchers or flail mowers are primarily designed to mow grass and other vegetation. The mulching of the grass back into the grassed area provides added benefits in the removal of the need to collect and dispose of clippings, however the primary purpose is mowing.	

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

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

The emphasis given in the design of flail mulchers of 8433 is on the appearance of the area after mowing (“clean finish”, “even cut” etc) and the safety benefits of flail mowing (less likely to throw objects during cutting).

These differ from the flail mowers/mulcher of 8433.19.00 in that they are designed for working over rougher surfaces such as verges, embankments, road-sides, construction sites etc. Like those goods they differ in that they are solely or principally mowing devices rather than designed for soil preparation.

See also 19733300 and 19733400.

19583500	Heading: 8443.99.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Toner cartridges that incorporate other components such as wiring, main charger corona, transfer/separation corona, ozone filter etc., for use in laser printers.	The additional components mean that the cartridge is not simply a container of a chemical preparation of 3707. Cartridges with additional components as per above are identified as replacement parts for a laser printer of heading 8443.	

19739800	Heading: 8466.10.00	Status: F
Instrument:	Date: 1/03/2010	Change_Date: 1/03/2010
Description:	Reason:	
Collets for holding tools such as drill bits and cutting heads.	These are holding devices that form a collar around the tool to be held and which exert a strong clamping force on the object when it is tightened via a tapered outer collar. These are subtypes of chucks and are identified as tool holders of 8466.10.00.	
This does not cover collets for holding a work piece – see 19739900.		

19733500	Heading: 8466.10.00	Status: F
Instrument:	Date: 23/02/2010	Change_Date: 23/02/2010
Description:	Reason:	
Arbors, being tool holders suitable for use solely or principally with machines of 8456 to 8465.	The arbor attaches an interchangeable tool, e.g. a drill bit, hole-saw or grinding disk, to a machine tool.	
Where the arbor is imported with the interchangeable tool, classification will usually be to the tool. However, imported separately, it is identified as a tool holder. Chapter 82 Note 2 directs classification of tool holders imported as parts to 8466.		

Tool holders are classified to 8466.10.00.

19583600	Heading: 8466.10.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Heads for brush cutters, line trimmers and similar grass/scrub cutting machines. The heads attach to the output shaft of the machine and are fitted with replaceable plastic cutting/trimming line or replaceable plastic cutting blades. The line or blades ARE NOT FITTED to the head at the time of importation, i.e. the heads are imported bare.	Cutter and trimmer heads are identified as tool holders for machines of heading 8467. Whilst the heads may be regarded as parts of those machines, classification to 8466 is by the application of Section XVI Note 2(b). Note: See Precedent 19583700 for classification of heads fitted with line or blades.	

19739900	Heading: 8466.20.00	Status: F
Instrument:	Date: 1/03/2010	Change_Date: 1/03/2010
Description:	Reason:	
Collets for holding a work piece while it is being machined.	The main types of work piece holding collets are those that hold the outside diameter and those that hold the inside. The first are a tapered or cone shaped sleeve which form a collar around the work piece passing through a hole in the centre and clamp it in place when tightened via a tapered outer collar.	
This does not cover collets for holding tools, e.g. tap and drill collets, see 19739800.	The second type are expanding collets which grip the internal diameter of a work piece by expanding the work holding surface of the collet to form a tight fit once in the hollow shaft or body of the piece to be held. When the work is finished the expansion piece of the collet is pulled back to release the work piece.	

These are identified as work holders of 8466.20.00.

19583700	Heading: 8467.99.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Heads, fitted with plastic cutting/trimming line or plastic cutting blades, for use with brush cutters, line trimmers and similar grass/scrub cutting machines. The heads attach to the output shaft of the machine, and ARE FITTED with the cutting/trimming line or blades at the time of importation.	Identified as parts of machines of heading 8467 – tools for working in the hand with self-contained non-electric motor. Heads fitted with the cutting tool (in this case the line or blades) at the time of importation are considered to be more than tool holders of heading 8466. Classification to heading 8467 is by application of Section XVI Note 2(b). Note: See Precedent 19583600 for classification of heads not fitted with line or blades.	

19583800	Heading: 8471.80.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	

Cryptographic processors being devices containing a Data Encryption Standard (DES) encryption algorithm and which are connected as a peripheral device to one or more automatic data processing machines from which it receives commands to perform pre-programmed operations. The function of these goods is to provide the necessary data security functions (e.g., authentication and encryption) which would otherwise have to be performed by software loaded onto the host automatic data processing machine; this eliminates the need for storage of certain security data bases in the automatic data processing machine(s).

Under Chapter 84 Note 6(C), a unit is regarded as being part of an automatic data processing system if it is of a kind solely or principally used in an automatic data processing system; connectable to the central processing unit either directly or through one or more other units; and able to accept or deliver data in a form (codes or signals) which can be used by the system, provided it is not excluded by paragraphs (D) and (E) to the Note. The subject machines do perform a specific function, but that function is a data processing function, being the authentication or encryption of data, and hence they are not excluded by paragraph (E). Separately presented cryptographic processors for connection to automatic data processing systems are classifiable as units of automatic data processing machines.

19583900	Heading: 8472.90.90	Status: F	
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Instrument:	Date:	12/10/2009	Change_Date:	12/10/2009
Description:	Reason:			
Automatic signature machine used to reproduce personal signatures on a variety of documents. The machine uses a custom-made matrix to precisely reproduce original handwriting as many times as desired.	Identified as an office machine of 8472. This device is similar to the cheque signing machines of 8472 as it is a specialised device for the signing of correspondence and documents. The signing of correspondence and documents is "office work" and the good is not suitable for general printing, it is classified to 8472 as an office machine.			

19584000	Heading: 8479.89.90	Status: F	
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Instrument:	Date:	12/10/2009	Change_Date:	12/10/2009
Description:	Reason:			
This precedent covers portable or fixed cooler/warmers. The goods are usually small portable containers which often plug into the cigarette lighter of a car. They are used to keep food and drinks cool or warm and may be supplied with an optional AC power adapter. The goods work using the Peltier effect and cool or warm depending on the flow of current in the module.	These goods are not considered to be refrigeration equipment of heading 8418. Note 3 to Section 16 is not considered to be applicable. The goods are equally capable of both warming and cooling and neither function is considered to be the principal function. The goods are not specified or included elsewhere in Chapter 84 and classification falls to heading 8479.			

20910000	Heading: 8479.89.90	Status: F	
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Instrument:	Date:	19/02/2014	Change_Date:	19/02/2014
Description:	Reason:			
Propelling bases being skid steers, on wheels or tracked, with an engine. Imported without tools but having a universal attachment system that allows the skid steer to be used as	Skid steers, without tools and not adapted to a particular purpose, are identified as goods of heading 8479. The subject goods do not have the 'essential character' of complete machines of headings 8425, 8426, 8428, 8430, 8432 or 8433. They are			

various machines post importation: for example as a trencher; tiller; snow blower; rotary broom; leveller; breaker; tilt blade; grapple fork; bucket; auger bit; adjustable pallet fork, slasher; wood chipper; log grab; or for any other function covered by an attachment.

complete propelling bases which, in use, can be given the character of a particular machine by the addition of any of the suitable attachments. They are not a part of any of the machines of these headings.

The goods are not classifiable to heading 8709 as they do not meet the terms of the heading. They are not 'of the type used in factories, warehouses, dock areas or airports for short distance transport of goods'.

The goods are not tractors of Chapter 87. Note 2 to Chapter 87 states that 'tractors' means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load. See *Blackwood Hodge (Australia) Pty Ltd v the Collector of Customs, New South Wales* [1980] FCA 96; (1980) 47 FLR 131 (22 August 1980) No G4 of 1980 for a full examination of the meaning of 'tractors'.

The tools that the importer intends to use with the skid steer are not a consideration. The Federal Court decision in *Blackwood Hodge (Australia) Pty Ltd* stated in relevant part that: 'it is the state or condition of the goods at the time of importation that is the determining factor. The test is an objective one. The purpose of the manufacturer or exporter on the one hand or the importer or the user on the other hand can have no relevance. Otherwise rates of duty for identical articles would vary depending on what their proposed use was to be. It is the intrinsic nature of the article itself which has to be considered.'

As imported, without tools, these propelling bases have multiple uses. These uses are all equal in that each is a standard use and the machine is designed for all uses to which it may be put by the addition of an appropriate skid steer attachment. The second part of Chapter 84, Note 8 states 'a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in 8479.'

The goods are classified to 8479.89.90 by application of IR 1 and 6 and Chapter 84, Note 8.

This classification opinion does not apply to bases designed specifically for a particular use, or imported as incomplete machines, covered by one of the headings in the Tariff such as forklifts, cranes, graders etc.

19740000	Heading: 8479.89.90	Status: F	
Instrument:	Date:	1/03/2010	Change_Date: 1/03/2010
Description:	Reason:		
Industrial samplers designed for the sampling of free flowing materials from microscopic powders to large granules and liquids and operating as follows. A slotted sampling tube is extended into the product stream and collects a cross-section of the product stream. The tube retracts and the sample is delivered to	These goods can be used on a wide variety of products and are not industry specific. They do not perform any analysis or testing of the sample, but simply extract a sample from the bulk product.		
	The goods are not specified or included elsewhere and classification falls to heading 8479.		

a collection container. The sampler may be triggered automatically (e.g. by count or time) or manually.

19740100 Heading: **8481.40.00** Status: F

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

Description: Reason:

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

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

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

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

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

19740200 Heading: **8481.80.90** Status: F

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

Description: Reason:

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

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

They may include a pressure balancing mechanism to prevent changes in

water load unbalancing the mix of hot and cold water.

The mixing valve may include a thermostat.

20576100	Heading: 8481.80.90	Status: F
Instrument:	Date: 3/10/2012	Change_Date:
Description:	Reason:	
Nozzles for garden hoses which stop the flow or adjust the flow rate by use of triggers, cocks or valves (including those which form a jet or a spray by alteration of the flow rate) but which do NOT have a mechanical device for direct selection of spray patterns.	The control of the flow rate does naturally vary the resulting stream from a spray to a jet. However the principal uncton of these devices is to control the flow of water.	
	Classification is to 8481.80.90.	
These nozzles include barrel nozzles or other twist nozzles and simply trigger nozzles.		
For those with mechanical devices for direct selection of spray patterns see precedent 20576200		

21227600	Heading: 8482.10.10	Status: F
Instrument:	Date: 17/02/2015	Change_Date:
Description:	Reason:	
The goods, which are the subject of this precedent, are bearings for wheels of passenger motor vehicles. The bearings of this subheading are ball bearings. The bearings consist of two concentric rings, or races, enclosing the balls, and a cage which keeps them in place and ensures that their spacing remains constant. Usually these bearings have a double row of balls.	Classification of wheel ball bearings for passenger motor vehicles falls to subheading 8482.10.10 by Interpretive Rules (IR) 1 and 6.	
These bearings are not common in modern cars, having been replaced by sealed wheel hub units –for classification of these goods see Precedent 21227700. Taper roller bearings etc. are classified elsewhere in heading 8482.	The goods are ball bearings of heading 8482. They are also parts for motor vehicles of headings 8708. However, articles of 8482 are excluded from Section XVII by Note 2(e). The relevant segment of Section XVII Note 2 states: “Parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable goods of this Section: (e) Machines or apparatus of 8401 to 8479, or parts thereof; articles of 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of 8483.	
	Therefore bearings of heading 8482 are not classified as parts of vehicles.	
	Classification falls to heading 8482 and subheading 8482.10.10.	

19584100	Heading: 8483.50.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Stringing sheaves for power lines.	Stringing sheaves are pulleys for the stringing of power lines prior to final connection. Classification is to pulleys.	

19584200	Heading: 8487.10.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Propellers and propeller blades for "outboard motors".	Covered by the terms of 8487.10.00 as "Ships' or boats' propellers and blades therefor". While the engines of 8407 includes outboard motors "for the propulsion of small boats, consisting of a motor of this heading, a propeller and a steering device, the whole constituting a single, indivisible unit", the engine (motor) provides the essential character of those composite units and the remainder, viz. propeller and steering device, is subsumed in the identity of the outboard motor as a whole. Separately imported propellers for outboard motors are not, however, classified to 8409 as "parts". Heading 8409 only covers parts for the engine itself e.g. pistons, cylinders and cylinder blocks, cylinder heads etc. An engine is complete without a propeller and a propeller or propeller blade is not a part of the engine. Propellers and propeller blades, including those intended to be incorporated into outboard motors after importation, are classified to the residual heading 8487.	

End of Chapter 84

Number of records for Chapter: 50

Section XVI – MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

20863700	Heading: 8502.31.10	Status: F
Instrument:	Date: 28/11/2013	Change_Date:
Description:	Reason:	
This precedent, and related precedents, concern wind powered generators (often called wind turbines or wind power plants, wind driven generators or wind-turbine powered generators). Note that the term 'turbine' is used in the Tariff for machines of headings 8410 and 8411. Wind powered generators are not 'turbines' of this type and therefore the common term 'wind turbine' is not used in this precedent to avoid confusion.	An assembled complete wind powered generator is a composite machine consisting of two or more machines fitted together to form a whole; wind engine, generator, gearbox, yaw controls etc. fitted in a steel tower and nacelle. Classification is to subheading 8502.31: wind powered electric generating sets by Interpretative Rules (IRs) 1, 6 and Section XVI Note 3. The generating set (wind engine and generator) performs the principal function, which is generating electricity.	
	A wind engine, or rotor, imported together with a generator is identified and classified as an electric generating set of Heading 8502 as the rotor forms the main driver (being a wind engine or motor) to the generator. The Harmonised System Explanatory Notes confirms this, stating in the notes to 8502 that "generating sets" applies to the combination of an	

Wind powered generators generate electricity by converting the kinetic energy of the wind into mechanical energy by the action of the wind turning the blades of a rotor or wind engine, which in turn spins a generator to create electricity. Wind powered generators in wind farms directly transmit electricity to the power grid. Some wind powered generators are used to charge batteries or are connected to off grid establishments.

Wind powered generators consist of a number of machines and electrical equipment mounted in and/or on a structure. The basic components are a rotor or wind engine and a generator. The wind engine is the hub and rotor blades. The rotational energy is transmitted to the generator housed in the nacelle. The hub may also contain other equipment such as the pitch controls.

The combined wind engine and generator with associated equipment is usually mounted on a tall metal pylon or tower. However, small wind powered generators may be mounted on other structures such as buildings or on vehicles such as boats.

Other equipment may also be included in the nacelle housing or in the tower; such as a gearbox, electronic control unit, yaw controller (moves the rotor to align with the direction of the wind), brakes (stops rotation of the shaft in case of power overload or system failure), inverters and/or converters and transformers.

electric generator and any prime mover other than an electric motor (e.g. ...wind engines...)” and, in the notes to 8412, excluding “electric generator units composed of wind motors mounted integrally with an electric generator (heading 8502).”

A disassembled but complete wind powered generator is classified to subheading 8502.31 by IR 1, 6 and Section XVI Note 4 as a functional unit composed of components contributing together to the function of generating electricity. Section XVI Note 3 does not apply as IR 2(a) expands a heading to include unassembled articles. It does not expand Notes.

Under IR 6, Section Notes 3 or 4, which state respectively “to be classified as if consisting of that component or as being that machine which performs the principal function” and “contribute together to a clearly defined function covered by one of the headings of Chapter 84 or 85, the whole falls to be classified in the heading appropriate to that function”, applies to the subheadings.

Note that classification to the 8 digit subheadings will depend on the output of the generating set, NOT the output of the wind powered generator as a whole. The wind powered generator may contain transformers or inverters and/or converters.

The 8 digit subheading will therefore be either 8502.31.10 or 8502.31.90 according to the output of the generating set by IR6 and Section XVI Note 3 or 4.

8502.31.10 --AC generating sets of an output exceeding 500kVA.
8503.31.90 --Other

The IDM regarding the generating set output, with appropriate conversion to kVA, must be made available to the Department of Immigration and Border Protection on demand.

Similarly, an importation of all the components for a wind turbine generator, assembled or disassembled, but minus the tower, will also be classified 8502.31 by IR 1, 6 and Section XVI Note 4.

Components imported separately:

As wind turbine generators are composite machines or functional units, components imported separately must be assessed on their individual merits. Individual components will be classified to appropriate headings according to the state in which they are imported. Many components will be classifiable to various headings in the Tariff.

Parts for the components, such as the wind engine or generator, will be classified as parts of the relevant component having regard to Section XVI Notes 1 and 2.

See precedents 20780600 and 20780700.

20863800

Heading: 8502.31.90

Status: F

Instrument:

Date: 28/11/2013 Change_Date:

Description:

Reason:

This precedent, and related precedents, concern wind powered generators (often called wind turbines or wind power plants, wind driven generators or wind-turbine powered generators). Note that the term 'turbine' is used in the Tariff for machines of headings 8410 and 8411. Wind powered generators are not 'turbines' of this type and therefore the common term 'wind turbine' is not used in this precedent to avoid confusion.

Wind powered generators generate electricity by converting the kinetic energy of the wind into mechanical energy by the action of the wind turning the blades of a rotor or wind engine, which in turn spins a generator to create electricity. Wind powered generators in wind farms directly transmit electricity to the power grid. Some wind powered generators are used to charge batteries or are connected to off grid establishments.

Wind powered generators consist of a number of machines and electrical equipment mounted in and/or on a structure. The basic components are a rotor or wind engine and a generator. The wind engine is the hub and rotor blades. The rotational energy is transmitted to the generator housed in the nacelle. The hub may also contain other equipment such as the pitch controls.

The combined wind engine and generator with associated equipment is usually mounted on a tall metal pylon or tower. However, small wind powered generators may be mounted on other structures such as buildings or on vehicles such as boats.

An assembled complete wind powered generator is a composite machine consisting of two or more machines fitted together to form a whole; wind engine, generator, gearbox, yaw controls etc. fitted in a steel tower and nacelle. Classification is to subheading 8502.31: wind powered electric generating sets by Interpretative Rules (IRs) 1, 6 and Section XVI Note 3. The generating set (wind engine and generator) performs the principal function, which is generating electricity.

A wind engine, or rotor, imported together with a generator is identified and classified as an electric generating set of Heading 8502 as the rotor forms the main driver (being a wind engine or motor) to the generator. The Harmonised System Explanatory Notes confirms this, stating in the notes to 8502 that "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., ..wind engines..)" and, in the notes to 8412, excluding "electric generator units composed of wind motors mounted integrally with an electric generator (heading 8502)."

A disassembled but complete wind powered generator is classified to subheading 8502.31 by IR 1, 6 and Section XVI Note 4 as a functional unit composed of components contributing together to the function of generating electricity. Section XVI Note 3 does not apply as IR 2(a) expands a heading to include unassembled articles. It does not expand Notes.

Under IR 6, Section Notes 3 or 4, which state respectively "to be classified as if consisting of that component or as being that machine which performs the principal function" and "contribute together to a clearly defined function covered by one of the headings of Chapter 84 or 85, the whole falls to be classified in the heading appropriate to that function", applies to the subheadings.

Note that classification to the 8 digit subheadings will depend on the output of the generating set, NOT the output of the wind powered generator as a whole. The wind powered generator may contain transformers or inverters and/or converters.

The 8 digit subheading will therefore be either 8502.31.10 or 8502.31.90 according to the output of the generating set by IR 6 and Section XVI Note 3 or 4.

8502.31.10 --AC generating sets of an output exceeding 500kVA.
8503.31.90 --Other

The IDM regarding the generating set output, with appropriate conversion to kVA, must be made available to the Department of Immigration and Border Protection on demand.

Other equipment may also be included in the nacelle housing or in the tower; such as a gearbox, electronic control unit, yaw controller (moves the rotor to align with the direction of the wind), brakes (stops rotation of the shaft in case of power overload or system failure), inverters and/or converters and transformers.

Similarly, an importation of all the components for a wind turbine generator, assembled or disassembled, but minus the tower, will also be classified 8502.31 by IR 1, 6 and Section XVI Note 4.

Components imported separately:

As wind turbine generators are composite machines or functional units, components imported separately must be assessed on their individual merits. Individual components will be classified to appropriate headings according to the state in which they are imported. Many components will be classifiable to various headings in the Tariff.

Parts for the components, such as the wind engine or generator, will be classified as parts of the relevant component having regard to Section XVI Notes 1 and 2.

See precedents 20780600 and 20780700.

19675000	Heading: 8516.60.00	Status: F
Instrument:	Date: 30/12/2009	Change_Date: 30/12/2009
Description:	Reason:	
Along with 19675100 and 19675200, this set of three opinions is issued to clarify the coverage of tariff items 8516.60.00 – “Other ovens; cookers, cooking plates, boiling rings, grillers and roasters”, 8516.72.00 – “Toasters” and 8516.79.00 – “Other” in regard to domestic, electric cooking appliances.	This tariff item covers the following: Domestic electric ovens, other than microwave ovens, being goods that apply a dry heat to an enclosed space in order to cook food. This includes both standard ovens and speciality ovens that cook in the same manner but are specifically sized and/or shaped to cook a particular food, e.g. muffin ovens or bread makers, provided that they are of a kind used for domestic purposes. Electric cooking plates and cooking rings of a kind used for domestic purposes, being plates or rings that include heating elements and which passively transmit that heat to any cooking container or food placed on them. Domestic electric grillers and roasters being goods that emit direct radiant heat to cook food.	
19675100	Heading: 8516.72.00	Status: F
Instrument:	Date: 30/12/2009	Change_Date: 30/12/2009
Description:	Reason:	
Along with 19675000 and 19675200, this set of three opinions is issued to clarify the coverage of tariff items 8516.60.00 – “Other ovens; cookers, cooking plates, boiling rings, grillers and roasters”, 8516.72.00 – “Toasters” and 8516.79.00 – “Other” in regard to domestic, electric cooking appliances.	This tariff items covers toasters, being goods that apply heat to warm or brown food, but which are intended to cook. It also covers toaster ovens, which can also cook, provided they are identifiable as being principally goods for warming or browning food with the cooking function being subsidiary.	
19675200	Heading: 8516.79.00	Status: F
Instrument:	Date: 30/12/2009	Change_Date: 30/12/2009
Description:	Reason:	
Along with 19675000 and 19675100, this set of three opinions is issued to	This tariff items covers, among other things, domestic electrical devices for heating fluids, whether that is the direct intent, e.g. kettles, jugs and	

clarify the coverage of tariff items 8516.60.00 – “Other ovens; cookers, cooking plates, boiling rings, grillers and roasters”, 8516.72.00 – “Toasters” and 8516.79.00 – “Other” in regard to domestic, electric cooking appliances.

hot water urns, or whether the fluid is heated in order to cook food, e.g. deep fryers or steamers.

19584300 Heading: **8519.20.10**

Status: F

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

Description: Reason:

Juke box, being a coin operated machine that automatically plays gramophone records.

The juke box does not dispense a product so it is not an automatic goods-vending machine of 8476. It is identified as a coin operated record player specifically included in the terms of 8519.20.10 being “Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: ---Coin or disc operated record-players”.

19584400 Heading: **8519.20.90**

Status: F

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

Description: Reason:

Juke box, being a coin operated machine that automatically plays audio recordings made in any form other than gramophone records.

The juke box does not dispense a product so it is not an automatic goods-vending machine of 8476. It is identified as a coin operated sound reproducing apparatus and specifically included in the terms of 8519.20.90 being “Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: ---Other”.

20277900 Heading: **8526.92.00**

Status: F

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

Description: Reason:

Radio remote control devices for toys or video games, including those devices referred to as game controllers, imported without the associated toy or video console. Bluetooth remote controls are included in this description as Bluetooth devices use radio frequencies.

Radio remote control apparatus for toys or video games are prima facie classifiable to two headings, as radio remote controls of 8526 and in the heading for the parent good of Chapter 95.

Note 1(m) to Chapter 95 excludes radio remote control devices from Chapter 95.

This precedent does not cover radio remote controls imported with the associated toy or console as a set. Such sets will normally be classifiable to the toy or console.

Australian authority (Liebert Corporation Australia Pty Ltd v Collector of Customs (1993) 23 AAR 287) requires that where goods are excluded from an area of the Tariff by Note, then any determination that they fall into that exclusion is a final classification determination in regard to the two potential headings.

In this case, this means that if the imported goods can be correctly described as radio remote control apparatus, they can not be classified to Chapter 95. This holds even if the goods also fall within the terms of a heading in Chapter 95 or if classification in Chapter 95 appears more appropriate.

Although Note 3 to Chapter 95 may also appear to direct the classification of these goods, it is subject to Note 1 to Chapter 95. Note

3 can not work to include goods in Chapter 95 that are excluded by the operation of Note 1.

Radio remote control apparatus are devices that control another device or system by means of radio signals from a point at a distance from the device or system by means of radio signals from a point at a distance from the device or system. Devices that control toys, e.g. radio remote controls for cars, planes etc, or radio remote controllers for video game consoles by radio frequencies are correctly described as radio remote control apparatus. Hence they fall within the exclusion provided in Note 1(m).

Classification of radio remote controllers for toys or video games is to 8526.92.00.

21758700	Heading: 8528.42.00	Status: F
Instrument:	Date: 1/02/2017	Change_Date:
Description:	Reason:	
<p>The goods, which are the subject of this precedent, are partially complete monitors for a computer system (referred to as an automatic data processing machine in the Tariff), comprising a cathode ray tube, the electronics and the chassis. The only missing component is the outside shell (cover).</p> <p>Note that this precedent also provides guidance for the classification of complete monitors and other types of monitors used with computer systems.</p>	<p>The goods are identified as an essentially complete cathode-ray tube monitor for a computer (automatic data processing) system. The goods are classified as a complete monitor by virtue of Interpretative Rule 2(a).</p> <p>Chapter 84 Note 6(D) excludes monitors from classification in heading 8471.</p> <p>Note 5 (D) 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6(C) above: (i) Printers, copying machines, facsimile machines, whether or not combined; (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network); (iii) Loudspeakers and microphones; (iv) Television cameras, digital cameras and video camera recorders; (v) Monitors and projectors, not incorporating television reception apparatus.</p> <p>The terms of heading 8528 includes monitors, therefore the goods are specifically covered by subheading 8528.42.00 "Cathode-ray tube monitors.. Capable of directly connecting to and designed for use with an automatic data processing machine of 8471".</p> <p>Note that subheading 8528.52.00 covers other monitors capable of directly connecting to and designed for use with an automatic data processing machine of 8471.</p>	

21758600	Heading: 8528.62.00	Status: F
Instrument:	Date: 1/02/2017	Change_Date:
Description:	Reason:	
The goods, which are the subject of this precedent, are LCD projectors designed to be connected to a computer (referred to as an automatic data processing machine in the Tariff) of heading 8471. These projectors are used to project the image generated by the computer onto a wall or large screen. The goods may include speakers, but do not incorporate television reception apparatus.	Chapter 84 Note 6(D) excludes projectors from classification in heading 8471. Note 5 (D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6(C) above: (i) Printers, copying machines, facsimile machines, whether or not combined; (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as local or wide area network); (iii) Loudspeakers and microphones; (iv) Television cameras, digital cameras and video camera recorders; (v) Monitors and projectors, not incorporating television reception apparatus. The terms of heading 8528 includes projectors, therefore the goods are specifically covered by subheading 8528.62.00 "Projectors – Capable of directly connecting to and designed for use with an automatic data processing machine of 8471". The WCO decision in COCO 8528.61/1 supports classification to heading 8528.	
19703900	Heading: 8531.80.00	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 1/02/2010
Description:	Reason:	
Sleep warning device: being a battery operated device worn on the person which detects 'nodding' movements of the head associated with falling asleep and provides an audible alarm to alert the person. Intended to be used when driving a car or in other situations where falling asleep poses a hazard.	Heading 8531 is the appropriate classification for apparatus designed to detect a relevant factor in the vicinity (in this case the 'nodding' movement) and then to warn the relevant user by means of a signal activated as a result of such detection. The scope of the heading in this regard was examined in Re Hatadi Electronics Pty Ltd and Collector of Customs [1989] AATA 183 (28 July 1989).	
19584600	Heading: 8531.80.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Electronic stud sensor (or detector), being a portable hand-held unit used to electronically locate studs in walls and ceilings. It senses changes in the density of the surface, indicating the	The stud sensor does not measure nor does it inspect or ascertain the condition of the wall or stud. It simply checks whether a stud is where it is pointed and warns the operator. Heading 8531 is the appropriate classification for apparatus designed to detect a relevant factor in the vicinity and then to warn the relevant observer by means of a signal activated as a result of such detection. The scope of the heading in this	

exact location of studs, through a light emitting diode and a buzzer.

regard was examined in Re Hatadi Electronics Pty Ltd and Collector of Customs 1989 AATA 183 (28 July 1989).

19584700 Heading: **8533.29.00**

Status: F

Instrument:

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

Description:

Reason:

Polymeric Positive Temperature Coefficient (PTC or PPTC) Thermistor Circuit Protectors – commonly known as resettable fuses.

Polymeric positive temperature coefficient devices are usually referred to as resettable fuses, but are actually non-linear thermistors of 8533.2. A fuse contains a piece of a metal that melts if the current running through it exceeds a particular level, thereby breaking the circuit. A PTC however increases its electrical resistance in response to the temperature increase in an event and then cycles back to a conductive state after the current is removed and the device cools. The PTC effect limits the flow of the current to a point where only a trickle of electricity still flows in order to protect sensitive electronics such as solid-state (silicon-based) integrated circuits. The thermistor limits the current but does not break the circuit. When the temperature decreases below its designated trip point, the resistance of the device reverts back to its original state. These devices have two primary uses. They can be used as temperature sensors to protect sensitive electrical components from damage when the application exceeds a defined temperature. When they have a power handling capacity exceeding 20 W they are classifiable to 8533.29.00.

19584800 Heading: **8535.21.00**

Status: F

Instrument:

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

Description:

Reason:

Vacuum interrupter tube consisting of two separate contacts and other components within an evacuated and hermetically sealed ceramic envelope, also known as the "vacuum interrupter". The contacts are closed under normal circuit conditions. In the event of a fault current the movable contact withdraws from the fixed contact. Arcing is established within the vacuum interrupter by withdrawing the movable contact away from the fixed contact. This arc burns in the metal vapour evaporated on local hot spots on the contact surfaces. At current zero (the half cycle point where the AC is reversing direction) the vapour production ceases, the near original vacuum condition rapidly returning, and the dielectric strength of the interrupter increases faster than the recovery voltage, therefore the circuit is interrupted. These devices are

A circuit breaker of 8535.21.00.

generally used in high voltage applications, usually up to 40.5kV.

20278000

Heading: **8537.10.10**

Status: F

Instrument:

Date:

19/10/2011

Change_Date:

19/10/2011

Description:

Reason:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19703600	Heading: 8537.10.90	Status: F
Instrument:	Date: 1/02/2010	Change_Date: 1/02/2010
Description:	Reason:	
Multiple-outlet portable power boards being a power distribution system with over-current protection, allowing several appliances to be plugged into one wall socket. These may also be called EPODs (Electrical Portable Outlet Devices) power strips, power blocks or surge protectors.	The goods are described by the terms of heading 8537 as they are equipped with two or more items of heading 8536 mounted on a board, panel, console or other base or foundation. The goods may contain various sockets, jacks, switches, etc for making connections to or in electrical circuits, and fuses, circuit breakers and other surge suppressors and filters that are apparatus for protecting electrical circuits.	
These goods at the simplest consist of a number of sockets in a plastic or metal casing, a fuse and a flexible cable and a plug to connect to the mains supply.	The goods distribute electricity from one outlet to various devices.	
The units may have an off/on switch for the whole unit or for each socket. They may claim to provide surge protection as a major feature via devices such as varistors (MOV), capacitors and gas discharge tubes. The goods can incorporate USB connectors or phone/fax/network jacks. Features can include an LED (Light Emitting Diode) surge indicator light and equipment that claims to provide EMI (Electromagnetic Interference)/RFI (Radio-Frequency Interference) circuit protection and/or noise filtration.	Legislation in each State of Australia requires that electrical multi-outlet power boards be approved by an Electrical Regulatory Authority before a manufacturer, importer or retailer is able to supply, or offer to supply, power boards to the general public. This requires compliance with the relevant national electrical safety standards.	
	The standards require that all such power boards incorporate a safety overload device to help prevent overloading. Therefore all complying multiple-outlet portable power boards must contain at least two items of heading 8536 being socket-outlets and a circuit breaker of some sort, and consequently must be classified to subheading 8537.10.90.	

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

19584900	Heading: 8538.90.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
The ceramic envelope, also known as the "vacuum interrupter" which will, when in use, form the evacuated and hermetically sealed outer of a vacuum interrupter tube. Imported as the tube alone without the separate contacts and other components.	Identified as part of a circuit breaker of 8535.21.00. Section XVI Note 2(b) applies.	

20472400	Heading: 8539.31.00	Status: F
Instrument:	Date: 28/05/2012	Change_Date:
Description:	Reason:	
Compact-fluorescent lamps (CFLs) also known as compact-fluorescent light bulbs, 'energy saving bulbs' or compact-fluorescent tubes, are small fluorescent lights with their tubes shaped in various compact ways, so as to fit into most standard light fittings. They pass a current through a mixture of gases in the tube, causing the gases to emit UV radiation, which makes the phosphor coating on the inside of the tube glow (or fluoresce).	Compact-fluorescent lamps are hot cathode fluorescent discharge lamps of 8539.31.00	
CFLs generally have inbuilt ballasts so that they can be used in light fittings that were made for filament light bulbs. There are also 2-pin and 4-pin plug-in compact-fluorescent lamps which do not have the ballast integrated and hence must be used with ballast equipped fittings.	Note: When the tariff uses the term 'lamps' in the context of 8539, it is referring to what are commonly called "light bulbs" or "tubes" in Australia. The Harmonized System Explanatory Notes describe lamps as follows. "Electric light lamps consist of glass or quartz containers, of various shapes, containing the necessary elements for converting electrical energy into light rays (including infra-red or ultra-violet rays)."	
This precedent only covers the lamp (light bulb or tube) and does not apply to light fittings.		

22835300	Heading: 8541.43.00	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
Solar modules comprised of the following: <ul style="list-style-type: none"> Monocrystalline silicon photovoltaic (PV) cells arranged in strings and encapsulated between a sheet of tempered glass and a polymer backing and A junction box which houses terminals to connect the strings of cells together, cables and connectors for external wiring, and bypass diodes (one for each string) to protect the cells from overheating when shaded 	8541.40 covers photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels. The Harmonized System Explanatory Notes further clarify by stating that: “The heading also covers solar cells, whether or not assembled in modules or made up into panels. However the heading does not cover panels or modules equipped with elements, however simple (for example, diodes to control the direction of the current), which supply the power directly to, for example, a motor, an electrolyser (heading 85.01).” Although the goods described contain diodes to control the direction of current, they do not supply the power directly to an external load, such as a motor or an electrolyser, and therefore remain classified to 8541.43.00	

19585000	Heading: 8543.70.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Infra-red remote control units for operating video recorders, TV sets, compact disc players, music centres and the like	Identified in the Harmonized System Explanatory Notes as electrical apparatus having an individual function not elsewhere specified or included in Chapter 85.	

End of Chapter 85

Number of records for Chapter: 20

Section XVII – VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

20845200	Heading: 8703.21.20	Status: F
Instrument:	Date: 31/10/2013	Change_Date: 18/01/2017
Description:	Reason:	
‘All-Terrain Vehicle’ defines a specific type of vehicle. The phrase is not defined by the meaning of the individual word. ATVs are, in reality, often limited in the types of terrain they can safely traverse, hence the application of the term ATV is not based on ‘all terrain’ capability, but on falling within a class of vehicles.	Heading 8703: - ATVs are covered by this heading if they are principally designed for the transport of persons i.e. they do not have trays or compartments for the transport of goods. Consideration of classification to subheadings: ATVs that are designed for an operator only and no passenger are classified under various subheadings of 8703 depending upon the type of engine and the cylinder capacity as they are not passenger motor vehicles.	

ATVs are motorised vehicles that are designed for off-road use AND:

- Are designed to travel on low pressure high flotation tyres, AND
- Have a seat designed to be straddled by the operator, AND
- Have handlebars for steering control.

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

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

"Motorised" includes internal combustion engines and electric motors.

This category of vehicles does not include "Ag-bikes", being motorcycles with special heavy duty features that make them suitable for farm use, or Utility Terrain Vehicles (UTVs), being small four-wheel drive vehicles for off-road use with side by side seating usually having a load carrying capacity for goods (see precedents 20349500 and 20349600). Also, ATVs that have a cargo tray or compartment for goods might not be covered by this precedent.

This precedent covers ATVs as described above with petrol engines under 1000cc that do not have a load carrying capacity.

Chapter 87 Additional Note 5 states that off-road vehicles (defined in Additional Note 4) are not passenger motor vehicles whether they are designed to carry a passenger or not.

Therefore four-wheel drive ATVs that meet the requirements of Chapter 87 Additional Note 4 are classified under subheadings of 8703 depending upon the type of engine and the cylinder capacity.

Two-wheel drive vehicles and six-wheel drive vehicles are only covered by this precedent if they are designed solely for use by a driver only.

Two-wheel drive vehicles and six-wheel drive vehicles of 8703 for two or more people, not being a vehicle falling under any of the exceptions given within Chapter 87 Additional Note 5, are classified as passenger motor vehicles and not under these subheadings.

Tariff Concession Orders

In addition, note that when an All-Terrain Vehicle (ATV) appears in a Tariff Concession Order (TCO), it refers to ATVs that:

- a) are motorised off-road vehicles; and
- b) are designed to travel on 4 wheels; and
- c) have a seat designed to be straddled by the operator; and
- d) have handle bars to control steering.

Only these vehicles will be accepted as eligible for any TCO (see ACN 2013/38).

Classification of the goods must be the same as that to which the TCO is keyed.

20349800

Heading: 8704.10.00

Status: F

Instrument:

Date: 17/01/2012 Change_Date:

Description:

Reason:

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

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

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

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

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

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

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

- The dumper body is made of very strong steel sheets, or other materials of similar strength, with its front part extended over the driver's cab to protect the cab. The whole or part of the floor slopes upwards towards the rear. In some cases the driver's cab is half-width only. However, certain dumpers that are specially designed for working in mines or tunnels, for example, those with a bottom-opening body will have these characteristics with the exception that they do not have a cab or an extended protective front part of the body.
- There is a lack of axle suspension.
- They have high braking capacity.
- They have limited speed and a limited area of operation.
- They use special earth-moving tyres.
- Because of their sturdy construction the tare weight/payload ratio does not exceed 1:1.6.

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

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

highway use. Importantly, the features for tipping will be an integral part of the design.

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

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

20349500	Heading: 8704.21.10	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
<p>'UTV' is an acronym for either 'Utility Task Vehicles' or 'Utility Terrain Vehicles'.</p> <p>This classification covers vehicles with the following characteristics:</p> <ul style="list-style-type: none">• Small, four-wheel drive vehicles for use off-road AND• Propelled by an compression-ignition internal combustion engine with a piston displacement capacity of 1,200 cubic centimetres or less AND• Have side-by-side seating arrangements; AND• Have provision for the carriage of goods in the form of a cargo bed. <p>These vehicles may have various styles of cargo beds including flatbeds, standard beds or tilt (or lifting) beds. They often have provision for towing and/or for attachments.</p> <p>UTV style vehicles which do not have provision for the carriage of goods or where the carriage of goods is secondary to the transport of people are not covered by this precedent. Such vehicles will normally fall to 8703.</p> <p>Golf carts and other vehicles of 8703 are not covered by this precedent.</p>	<p>This type of vehicle has previously been considered by the World Customs Organization. Although they can carry passengers, their principal function is seen as carrying cargo or equipment, and hence they are not classifiable to 8703. The provision of a tilt mechanism on the tray enables a dumping function but the identification of these vehicle remains as a 'UTV' rather than a dedicated dumper and hence they are not classifiable to 8704.10. While they are similar to work trucks, they are considered to be general purpose vehicles for a variety of tasks and terrains and are not classifiable to 8709.</p> <p>The term off-road is not defined in the Tariff for 8704. It is taken to mean vehicles that are designed for use off roads and which are NOT registrable for normal road use in any state or territory of Australia. The Conditional Registration for UTVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered 'registration for normal road use'.</p> <p>Classification of these vehicles will depend upon how they are powered. For clarity this precedent has been keyed under the three expected classifications of:</p> <ul style="list-style-type: none">- 8704.21.10 for UTVs with diesel or semi-diesel engines;- 8704.31.10 for UTVs with petrol engines; and- 8704.60.10 for UTVs with electric motors. <p>Tariff Concession Orders</p> <p>In addition, note that when a Utility Task Vehicle or Utility Terrain Vehicle (UTV) appears in a Tariff Concession Order (TCO), it refers to UTVs that:</p> <ol style="list-style-type: none">a) are motorised off-road vehicles; andb) are designed to travel on 4 or more wheels; andc) have side by side seating; andd) have a steering wheel. <p>Only these vehicles will be accepted as eligible for any TCO (see ACN 2013/38).</p> <p>Classification of the goods must also be the same as that to which the TCO is keyed.</p>	

20349600	Heading: 8704.31.10	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
<p>'UTV' is an acronym for either 'Utility Task Vehicles' or 'Utility Terrain Vehicles'.</p> <p>This classification covers vehicles with the following characteristics:</p> <ul style="list-style-type: none"> • Small, four-wheel drive vehicles for use off-road AND • Propelled by a spark-ignition internal combustion engine with a piston displacement capacity of 1,200 cubic centimetres or less AND • Have side-by-side seating arrangements; AND • Have provision for the carriage of goods in the form of a cargo bed. <p>These vehicles may have various styles of cargo beds including flatbeds, standard beds or tilt (or lifting) beds. They often have provision for towing and/or for attachments.</p> <p>UTV style vehicles which do not have provision for the carriage of goods or where the carriage of goods is secondary to the transport of people are not covered by this precedent. Such vehicles will normally fall to 8703.</p> <p>Golf carts and other vehicles of 8703 are not covered by this precedent.</p>	<p>This type of vehicle has previously been considered by the World Customs Organization. Although they can carry passengers, their principal function is seen as carrying cargo or equipment, and hence they are not classifiable to 8703. The provision of a tilt mechanism on the tray enables a dumping function but the identification of these vehicle remains as a 'UTV' rather than a dedicated dumper and hence they are not classifiable to 8704.10. While they are similar to works trucks, they are considered to be general purpose vehicles for a variety of tasks and terrains and are not classifiable to 8709.</p> <p>The term off-road is not defined in the Tariff for 8704. It is taken to mean vehicles that are designed for use off roads and which are NOT registrable for normal road use in any state or territory of Australia. The Conditional Registration for UTVs, which allows for restricted road use under specified circumstances and which is available to specified users in various states or territories, is not considered 'registration for normal road use'.</p> <p>Classification of these vehicles will depend upon how they are powered. For clarity this precedent has been keyed under the three expected classifications of:</p> <ul style="list-style-type: none"> - 8704.21.10 for UTVs with diesel or semi-diesel engines; - 8704.31.10 for UTVs with petrol engines; and - 8704.60.10 for UTVs with electric motors. <p>Tariff Concession Orders</p> <p>In addition, note that when a Utility Task Vehicle or Utility Terrain Vehicle (UTV) appears in a Tariff Concession Order (TCO), it refers to UTVs that:</p> <ol style="list-style-type: none"> a) are motorised off-road vehicle; and b) are designed to travel on 4 or more wheels; and c) have side by side seating; and d) have a steering wheel. <p>Only these vehicles will be accepted as eligible for any TCO (see ACN 2013/38).</p> <p>Classification of the goods must also be the same as that to which the TCO is keyed.</p>	

22835400	Heading: 8704.60.10	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
<p>'UTV' is an acronym for either 'Utility Task Vehicles' or 'Utility Terrain Vehicles'.</p>	<p>This type of vehicle has previously been considered by the World Customs Organization. Although they can carry passengers, their principal function is seen as carrying cargo or equipment, and hence they are not classifiable to 8703. The provision of a tilt mechanism on the tray enables a dumping function but the identification of these</p>	

This classification covers vehicles with the following characteristics:

- Small, four-wheel drive vehicles for use off-road AND
- Propelled by an electric motor AND
- Have side-by-side seating arrangements; AND
- Have provision for the carriage of goods in the form of a cargo bed.

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

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

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

vehicle remains as a 'UTV' rather than a dedicated dumper and hence they are not classifiable to 8704.10. While they are similar to work trucks, they are considered to be general purpose vehicles for a variety of tasks and terrains and are not classifiable to 8709.

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

Classification of these vehicles will depend upon how they are powered. For clarity this precedent has been keyed under the three expected classifications of:

- 8704.21.10 for UTVs with diesel or semi-diesel engines;
- 8704.31.10 for UTVs with petrol engines; and
- 8704.60.10 for UTVs with electric motors.

Tariff Concession Orders

In addition, note that when a Utility Task Vehicle or Utility Terrain Vehicle (UTV) appears in a Tariff Concession Order (TCO), it refers to UTVs that:

- a) are motorised off-road vehicle; and
- b) are designed to travel on 4 or more wheels; and
- c) have side by side seating; and
- d) have a steering wheel.

Only these vehicles will be accepted as eligible for any TCO (see ACN 2013/38).

Classification of the goods must also be the same as that to which the TCO is keyed.

21227700	Heading: 8708.99.91	Status: F
Instrument:	Date: 17/02/2015	Change_Date:
Description:	Reason:	
The goods, which are the subject of this precedent, are wheel hub units, also referred to as wheel hub assemblies; and wheel and bearing hub units. Wheel hub units are sealed integrated units that incorporate the hub, wheel bearing and a mounting flange. An ABS wheel speed sensor may also be included in the unit. The hub has wheel studs which attach to the brake rotor and wheel rim. On non-drive wheels the hub extends inside the unit to act as an axle for the bearing to run on. On drive wheels the units have a splined hole. The unit encases a double row of	Classification of wheel hub units for passenger motor vehicles falls to subheading 8708.99.91 by Interpretive Rules (IR) 1 and 6. The goods are parts for motor vehicles of heading 8708. Section XVII Note 2(e) excludes some goods of Chapter 84. The relevant segment of Note 2 states: "Parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable goods of this Section: (e) Machines or apparatus of 8401 to 8479, or parts thereof; articles of 8481 of 8482 or, provided they constitute integral parts of engines or motors, articles of 8483.	

bearings. The opposite end to the hub has a flange for attaching to the knuckle.

The classification of these goods was confirmed by the Administrative Appeals Tribunal (AAT) in the decisions of *Iijin Australia Pty Ltd* and Chief Executive Officer of Customs [2014] AATA 960 (23 December 2014).

Heading 8482 does not describe the whole good as they are more than ball bearings of this heading. See Precedent 21227600 for bearings for wheels of motor vehicles classified to heading 8482.

The goods can be identified as housed bearings of heading 8483 in which case Note 2(e) does not apply as the units are not integral to the engine.

The goods are classified to heading 8708 as parts of motor vehicles as it is the only heading that covers the entire good. Classification falls to subheading 8708.99.91.

This decision was confirmed by the Administrative Appeals Tribunal in *Iijin Australia Pty Ltd* and Chief Executive Officer of Customs [2014] AATA 960 (23 December 2014).

21758500 Heading: **8711.60.00**

Status: F

Instrument:

Date: 1/02/2017 Change_Date:

Description:

Reason:

The goods, which are the subject of this precedent, are self-balancing, electrically operated, personal transportation devices designed to travel within low speed areas including footpaths, in buildings and shopping centres, and on uneven terrain such as golf courses.

This product is classified to subheading 8711.60.00.

The vehicle usually has two non-tandem wheels. The wheels are positioned on each side of the platform on which the rider stands. Some models have two smaller non-tandem rear wheels on the back of the platform. The vehicles do not have the front and rear positioned wheels of a scooter or motor-bike. It is powered by rechargeable batteries.

The good is identified as a vehicle of Chapter 87 and is therefore excluded from classification in heading 8479 or any other heading of Section XVI by Note 1(l) to the Section.

The goods are not deemed to have the characteristics of motor cars and motor vehicles of heading 8703 and therefore are classified to heading 8711.

Changes to Schedule 3 of the Customs Tariff Act 1995, taking effect on 1 January 2017, created a new subheading 8711.60.00 – With electric motor for propulsion. These vehicles are propelled by an electric motor. Classification of these vehicles falls under subheading 8711.60.00 by Interpretive Rules 1 and 6.

This precedent is supported by the HSEs to heading 8711. In addition the WCO decision in COCO 8711.90/1 of 2007 supports classification to 8711.

The operator controls the device by shifting their weight on the platform. This is detected by sensors and gyroscopes. Turning is controlled by handlebars that project from the platform to chest level.

Tariff Concession Orders

The vehicles are not scooters, motor-cycles or motor-bikes. Scooters, motor-cycles and motor-bikes have two wheels, one in front of the other. The vehicles, or transporters, of this precedent are not eligible for Tariff Concession Orders for scooters, motor-cycles or motor-bikes. Woolworths Limited and Chief Executive Officer of Customs AATA 730 (11 October 2013) is relevant.

The most commonly known manufacturer of these goods is Segway Inc. and their products are usually known as "Segways". Other companies have to label or describe their vehicles

as personal transporters, chariots etc.
This precedent applies irrespective of
how the goods are named.

20351600	Heading: 8714.10.90	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Motor cycles minus at least the front forks, handlebars and both wheels.	The subject goods are not identified as motor cycles, but as parts for vehicles of headings 8711 to 8713. Classification is vide General Interpretation Rule 1	
This precedent replaces 15439900. Any reference to 15439900 can be taken to be a reference to this precedent.		

End of Chapter 87 **Number of records for Chapter: 8**

Section XVIII – OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
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19585100	Heading: 9013.20.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Laser pointers, which are portable, including those in the shape of pistols, pens, etc., and designed to function by their own source of energy. They consist of a laser diode and microelectronics in a housing of copper, fitted with a switch. They are battery-powered and may be equipped with a chain fixed to a key ring and a clasp, of base metal. Laser pointers produce a red visible coherent light beam in the wavelength range between 660-680 nanometers (nm). They can project a red beam and create a brilliant red dot on an object far away. Laser pointers are commonly used in teaching and presentations to draw the audience's attention	Laser pointers are still considered a functional laser even if in novelty shapes. Classification is by IR1 to 9013.	

19585500	Heading: 9018.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Wire guides (or guide wires), being devices used for the placement of	Being devices designed and used for medical purposes they are by definition medical appliances of heading 9018. Consequently these	

catheters, needles, tissue dilators, endoscopes and atherectomy devices in the vascular system, the biliary and renal tracts and in normal and pathological cavities in the body.

goods are excluded from consideration under Section XV by Note 1(h) to that Section. Wire guides are used with a number of devices so are not classified as accessories to a particular instrument such as a catheter, but as medical appliances in their own right.

19585200 Heading: **9018.90.00**

Status: F

Instrument:

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

Description:

Reason:

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

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

19585400 Heading: **9018.90.00**

Status: F

Instrument:

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

Description:

Reason:

Sterile synthetic absorbable suture in sealed pack containing both the suture and a suture needle.

Note 4 to Chapter 30 specifies goods which are to be classified within heading 3006. Paragraph (a) of that Note lists sterile surgical catgut and similar suture materials. Suture needles are instruments and appliances used in medical, surgical, dental or veterinary sciences and are classified in heading 9018. A suture is the material which closes the wound whilst a suture needle is the instrument which a surgeon uses to puncture the skin surrounding a wound and pull the suture material into place. Both components have separate and defined functions, albeit complementary to one another.

Note 4 limits heading 3006 to cover only certain goods. The phrase 'similar suture material' cannot be construed to mean suture material attached to a needle. It means material similar to catgut and used as sutures such as synthetic polymer fibres, metal fibre threads etc. This being the case, Note 4 does not cover the combined suture and needle

product and classification cannot fall to 3006. The terms of heading, on the other hand, do describe the goods. In permanently attaching the suture to the needle it has taken on the character of something new. It is a sterile, ready for use instrument used by a medical practitioner during surgery. Classification therefore falls to 9018 via IR 1. At sub-heading level the goods are classified to 9018.90.00 via IR 6, they are more than a needle as described by sub-heading 9018.3 and hence the sub-heading describing Other Instruments and Appliances applies. Refer also to Precedent no. 19585200 covering sterile packs of suture material and a needle where the suture is NOT already attached to the needle.

22835500	Heading: 9021.10.99	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
Surgical Trauma Shoes also known as, post-operative shoes and boots, cast boots, protective orthoses, and medical-surgical shoes. The term "shoes" is just used for convenience. These articles are used to protect the foot post surgically or following an injury when mobility is necessary. The products are seen as a temporary measure to assist in rehabilitation. They are not sized like normal shoes (their sizes are small, medium, large and extra large) and there is no difference between left and right feet. The shoes are issued as a temporary foot cover and are designed to be for short-term use and are disposable. They are made up of plastic/rubber sole and textile upper with Velcro straps for easy adjustment.	These goods are designed to support or hold parts of the body following an illness, operation or injury and consequently they meet the definition of "orthopaedic appliances" in Note 6 of Chapter 90, therefore they are orthopaedic appliances of 9021 and are excluded from Chapter 64 by Note 1(e). However they are not designed to correct orthopaedic conditions and therefore fall to 9021.10.90	

19586000	Heading: 9021.39.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Intraocular lenses, being a plastic lens approximately 5-6 mm in diameter. They are fully finished as regards to optical properties and have haptics (locating threads / loops) inserted into the outer edge. The lenses are put up in sterilised packs and are ready for immediate use after washing in suitable sterile medium. The lenses substitute for the crystalline human eye lens after a cataract has been surgically removed. When the intraocular lens is inserted	The subject goods are artificial parts of the body, used as permanent replacements for the removed part. They are not classified as mounted lenses within heading 9001. They are classified to heading 9021.39.00.	

the haptics are under pressure in the eye and therefore help stabilise the lens in the eye's centre.

19585900	Heading: 9021.39.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Nonabsorbable inert sterile porous surgical mesh knitted from multifilament yarns of polypropylene polymer. The mesh is intended to assist in the repair and for reinforcement of hernia and other fascial defects requiring support of a nonabsorbable mesh. The muscle and tendon send out fibrous tissue which grows around and through the mesh, incorporating the mesh permanently in the tissue.	The mesh becomes a permanent part of the body. Identified as an "artificial part of the body" that works to support internal organs and is permanently incorporated into the tissues.	

19586200	Heading: 9021.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Voice prosthesis being an instrument inserted into a surgically created tracheoesophageal fistula, to restore the voice to a post laryngectomy patient.	The goods are identified as being an appliance to compensate for a disability.	

End of Chapter 90 **Number of records for Chapter: 8**

Section XIX – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93 **Arms and ammunition; parts and accessories thereof**

19586300	Heading: 9304.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Hand held electric-shock devices designed to administer an electric shock for the purpose of subduing a person. These devices are often referred to as "Tasers" (trade name) stun guns or stun batons. Often used by law enforcement personnel to subdue potentially dangerous or belligerent assailants, a "Taser" is an electroshock weapon that uses Electro-Muscular Disruption (EMD) technology to cause neuromuscular incapacitation or NMI and strong muscle contractions through the involuntary stimulation of both the	The subject goods are identified as a weapon for incapacitating humans, generally in a law enforcement situation. As such they are considered to be correctly classified within heading 9304.00.00 as 'Other Arms' vide IR 1. The terms of this heading are considered broad enough to encompass such weapons in both modes of operation, as evidenced by the examples in the HSEN to 9304 including gas guns, truncheons, aerosol spray cans and knuckledusters.	

sensory nerves and the motor nerves. This precedent covers all similar electric-shock weapons which have the same essential character and use as the above. There are currently two modes of operation of these devices. The first mode works by firing projectiles (normally small dart-like electrodes) which stay connected to the main unit by conductive wire. The second mode of operation requires direct contact between the device's electrodes and the body. It administers an electric shock by generating an electric arc between the two electrodes.

19586500	Heading: 9304.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Plastic replica hand guns capable of firing a pellet.	Identified as "other arms" of heading 9304 rather than "toys" of 9503. As replica guns capable of firing a projectile have the potential to cause injury, they are covered by the term "arms". Because of the risk of injury, they are inappropriate for use as playthings by children and thus are not identified as toys. (AAT decision Re: Mans Nominees Pty. Ltd. and Collector of Customs Ref. V89/375 refers).	

19586400	Heading: 9304.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Paintball gun, designed for use in skirmish type war games. These guns are gas operated and fire a paint type ball projectile which is designed to "mark" the target.	Identified an arm (not being a firearm), in this case a gas powered rifle.	

19671400	Heading: 9306.90.00	Status: F
Instrument:	Date: 21/12/2009	Change_Date: 21/12/2009
Description:	Reason:	
Paintballs, designed for use in skirmish type war games. They consist of a non-toxic water soluble biodegradable liquid encased in a plastic ball. They are fired from a gas powered rifle.	Paintball is a game in which players use compressed-gas-powered guns (paintball markers) to shoot each other with small balls of encapsulated colour (usually gelatine based). When these paintballs break, they leave a brightly-coloured mark signifying that the player is eliminated from the game. Paintball guns are identified as goods of 9304.00.00 (see 19586400). As paintball markers are projectiles fired from a gas-operated firearm, they can be classified to Chapter 93. They therefore can not be classified to Chapter 95 as Chapter 95 Note 1(t) excludes articles of Chapter 93. Within Chapter 93, the goods are capsules that are classified as other projectiles in 9306.90.00.	

End of Chapter 93	Number of records for Chapter: 4
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Section XX – MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

20895200

Heading: 9403.10.00

Status: F

Instrument:

Date: 29/01/2014 Change_Date:

Description:

Reason:

Rack cabinets are metal cabinets that conform to a relevant standard specifying rack unit dimensions. They are used to house rack mountable equipment.

The cabinets' main functions are holding other goods of certain sizes and providing protection in their internal cavity, and hence anything stored therein, from certain environmental hazards (e.g. knocks, fingers, etc.). The goods are not identified as safes, strong boxes, or the like. While some may include locks, they are not specifically built to resist attempts to break them open by drilling or cutting and do not have the essential character of safes.

Rack cabinets are used to hold any electrical or electronic equipment manufactured to meet the rack unit standards in regard to their dimensions. This commonly includes telecommunication, computing, switchgear, audio, video, entertainment and scientific equipment. The height of rack mountable equipment is expressed in rack units (RU or U). A rack unit is 1.75 inches or 44.45 mm. Hence equipment may be 9U or 5U high and so on. Rack cabinets must meet the specifications for shelf height, hole spacing and clearances given in the standard to ensure that they can house any rack mountable equipment of a compatible U height.

The cabinets are complete goods in their own right. Likewise, the equipment that may eventually be housed in them is complete equipment regardless of whether it is placed in a cabinet or not. Hence, the cabinets are not identified as parts of other goods.

Clearly, the function the cabinets perform is useful in regard to the equipment they are used with. However, the cabinets are not added or attached to the equipment as an accessory. The cabinets do not add to the range of functions of the equipment. Simply because things may commonly be used together is not in itself determinative of an 'accessory' status. A kitchen cupboard, for example, may be commonly used with dinner sets, cups, serving ware, bowls, pots etc. but would not be considered an accessory to any of these objects. The cabinets are not identified as an accessory to the equipment that may be placed in them.

This precedent covers both free standing and wall mounted cabinets. It also covers cabinets that include other features compatible with its function of holding electrical or electronic equipment such as fans, castor wheels, removable panels, glass walls or doors, lockable doors or cable entry points.

The goods are not classified to heading 8473 or any other heading covering electrical equipment the goods may be used with. The goods are not parts of such equipment nor are they accessories to such equipment. They do not add function and are not used solely or principally with any particular equipment. In particular, note that the goods are not parts or accessories of goods of 8471 or of 8517.

Free standing cabinets for placing on the floor fall within the limitations of Chapter 94 Note 2. Wall mounted cabinets fall within Chapter 94 Note 2(a) as they are a form of cupboard that is adapted to hold electrical equipment.

This precedent does not cover cabinets with inbuilt electrical components, other than fans. In the case of such cabinets, consideration would need to be given as to whether or not the

The inclusion of a fan does not alter the character of the goods. Furniture can include electrical or mechanical components where it does not change the identity of the goods from furniture. For example, components such as lights in display cabinets, gas lifts on chairs, electric tilts on recliners, electronic locks on cupboards, gas nozzles on

particular components changed the identity of the good.

laboratory benches, or filters and fans in fume cupboards do not change the identity of the goods to something other than furniture. In this case a fan keeps anything in the cabinet cooler, but the good still retains the identity of a cabinet, with the cabinet structure giving the essential identity to the goods.

Rack cabinets are classified in 9403 by application of Interpretative Rule 1 and Chapter 94 Note 2. Section XV Note 1(f) and (k) and also noted. This applies to floor standing cabinets, wall mounted cabinets and cabinets designed to sit on other equipment.

Classification to subheading.

These types of goods are used offices and in non-office environments, e.g. server rooms, machine control rooms, recording studios, laboratories, switchgear installations and other technical environs.

However, if one of their standard uses is in offices, then they are 'of a kind'. In that case, classification falls to 9403.10.00 as metal furniture of a kind used in offices.

If the goods have features showing they are not of a kind used in an office, such as construction adapted for outdoor use or an IP rating suitable for use on a factory floor, then classification falls to 9403.20.00 as other metal furniture.

20895300 Heading: **9403.20.00**

Status: F

Instrument:

Date: 29/01/2014 Change_Date:

Description:

Reason:

Rack cabinets are metal cabinets that conform to a relevant standard specifying rack unit dimensions. They are used to house rack mountable equipment.

The cabinets' main functions are holding other goods of certain sizes and providing protection in their internal cavity, and hence anything stored therein, from certain environmental hazards (e.g. knocks, fingers, etc.). The goods are not identified as safes, strong boxes, or the like. While some may include locks, they are not specifically built to resist attempts to break them open by drilling or cutting and do not have the essential character of safes.

Rack cabinets are used to hold any electrical or electronic equipment manufactured to meet the rack unit standards in regard to their dimensions. This commonly includes telecommunication, computing, switchgear, audio, video, entertainment and scientific equipment. The height of rack mountable equipment is expressed in rack units (RU or U). A rack unit is 1.75 inches or 44.45 mm. Hence equipment may be 9U or 5U high and so on. Rack cabinets must meet the specifications for shelf height, hole spacing and clearances given in the standard to

The cabinets are complete goods in their own right. Likewise, the equipment that may eventually be housed in them is complete equipment regardless of whether it is placed in a cabinet or not. Hence, the cabinets are not identified as parts of other goods.

Clearly, the function the cabinets perform is useful in regard to the equipment they are used with. However, the cabinets are not added or attached to the equipment as an accessory. The cabinets do not add to the range of functions of the equipment. Simply because things may commonly be used together is not in itself determinative of an 'accessory' status. A kitchen cupboard, for example, may be commonly used with dinner sets, cups, serving ware, bowls, pots etc. but would not be considered an accessory to any of these objects. The cabinets are

ensure that they can house any rack mountable equipment of a compatible U height.

This precedent covers both free standing and wall mounted cabinets. It also covers cabinets that include other features compatible with its function of holding electrical or electronic equipment such as fans, castor wheels, removable panels, glass walls or doors, lockable doors or cable entry points.

This precedent does not cover cabinets with inbuilt electrical components, other than fans. In the case of such cabinets, consideration would need to be given as to whether or not the particular components changed the identity of the good.

not identified as an accessory to the equipment that may be placed in them.

The goods are not classified to heading 8473 or any other heading covering electrical equipment the goods may be used with. The goods are not parts of such equipment nor are they accessories to such equipment. They do not add function and are not used solely or principally with any particular equipment. In particular, note that the goods are not parts or accessories of goods of 8471 or of 8517.

Free standing cabinets for placing on the floor fall within the limitations of Chapter 94 Note 2. Wall mounted cabinets fall within Chapter 94 Note 2(a) as they are a form of cupboard that is adapted to hold electrical equipment.

The inclusion of a fan does not alter the character of the goods. Furniture can include electrical or mechanical components where it does not change the identity of the goods from furniture. For example, components such as lights in display cabinets, gas lifts on chairs, electric tilts on recliners, electronic locks on cupboards, gas nozzles on laboratory benches, or filters and fans in fume cupboards do not change the identity of the goods to something other than furniture. In this case a fan keeps anything in the cabinet cooler, but the good still retains the identity of a cabinet, with the cabinet structure giving the essential identity to the goods.

Rack cabinets are classified in 9403 by application of Interpretative Rule 1 and Chapter 94 Note 2. Section XV Note 1(f) and (k) are also noted. This applies to floor standing cabinets, wall mounted cabinets and cabinets designed to sit on other equipment.

Classification to subheading.

These types of goods are used offices and in non-office environments, e.g. server rooms, machine control rooms, recording studios, laboratories, switchgear installations and other technical environs.

However, if one of their standard uses is in offices, then they are 'of a kind'. In that case, classification falls to 9403.10.00 as metal furniture of a kind used in offices.

If the goods have features showing they are not of a kind used in an office, such as construction adapted for outdoor use or an IP rating suitable for use on a factory floor, then classification falls to 9403.20.00 as other metal furniture.

22835600 Heading: **9405.19.00**

Status: F

Instrument:

Date: 6/01/2022 Change_Date:

Description:

Reason:

The goods, which are the subject of this precedent, are electric fan/heater/light

Classification of electric fan/heater/light units falls to subheading 9405.10.00 by Interpretative Rules 3(c) and 6.

units. These units are typically installed in a bathroom ceiling and are used to extract moisture (or air) and/or heat and/or light the room, or any combination of the three functions. All the elements are housed in one unit.

These units are composite goods. The goods can be used as either a fan or a heater or a light, or a combination. Interpretative Rule 3 must be used to classify these goods. Possible applicable headings are 8414 (fans), 8516 (heaters) and 9405 (light fittings). No one function is determined to give the goods essential character, therefore Interpretative Rule 3(b) does not apply.

Consequently, as the exhaust fan, heating, and lighting functions of the unit are of equal importance and no essential character can be identified, classification is determined according to the last occurring heading, 9405 Luminaires and light fittings, by Interpretative Rule 3(c). At the subheading level, where the goods are not designed for use solely with light-emitting diode (LED) light sources, classification is to 9405.19.00, as electric ceiling lighting fittings, by Interpretative Rule 6.

This classification applies whether the goods include light bulbs (LED or other), wall switches or ducting.

The conclusions in Mercator Lighting Pty Ltd and Chief Executive Officer of Customs [2014] AATA 694 (23 September 2014) apply to the classification of these goods.

- TCO eligibility

These goods are not eligible for a Tariff Concession Order.

These units are not ceiling fans with lights of TCO 1206399. Nor are they eligible for any TCO for ceiling lights or downlights (e.g. TCO 094160). They are not eligible for TCOs for heaters such as TCO 0404774 (in addition these TCOs are classified elsewhere).

The Interpretative Rules do not apply to the TCO system. The description in a TCO must describe the complete goods. The following Administrative Appeals Tribunal cases confirm this principle.

Greig Novelties Pty Ltd and Chief Executive Officer of Customs [1996] AATA 355 (8 October 1996); Toro Australia Group Sales Pty Ltd and Chief Executive Officer of Customs [2014] AATA 187 (4 April 2014)

22835700 Heading: **9405.19.00**

Status: F

Instrument:

Date: 6/01/2022 Change_Date:

Description:

Reason:

The subject of this precedent is ceiling fans with lights. These units consist of an integrated ceiling fan and ceiling light. The fan and light may be used at the same time or separately. The units have a self-contained electric motor.

Classification of electric ceiling fan/light units falls to subheading 9405.19.00 by Interpretative Rules (IR) 3(c) and 6.

The units are a composite good consisting of two components fixed permanently together in a common housing. There is no heading with terms that cover the entire good.

The units are usually imported disassembled in the retail carton; for example, the main component including the motor; the blades; and the light casing may be packed separately in the carton.

These goods may also include a remote control and light/fan switch for wall mounting.

These goods are typically installed in living spaces, bedrooms, offices and restaurants.

The classification of these goods was confirmed by the Administrative Appeals Tribunal (AAT) in the decisions of Mercator Lighting Pty Ltd and Chief Executive Officer of Customs [2014] AATA 694 (23 September 2014).

This precedent does not cover electric fan/heater/light units typically installed in bathroom ceilings. For the classification of these units refer to precedent 21104400.

Electric ceiling fans with a self contained electric motor with an output not exceeding 125W are classifiable to 8414.51.00.

Electric ceiling lights that are designed for use solely with LED light sources are classified to 9405.11.00 and other ceiling lights are classifiable to 9405.19.00.

Classification falls to IR 3, as supported by the AAT in Mercator Lighting Pty Ltd at para 39.

As no heading covers the entire good, both heading 8414 and heading 9405 are considered equally specific under the terms of IR 3(a).

IR 3(b) requires classification to the component that gives the essential character of the whole good, where this can be determined. In this case, the fan and light can be used together or separately and serve distinct and separate functions. The fan circulates air and the light illuminates the room. The nature of the good is composite. It is a combination fan and light with two functions. IR 3(b) cannot be applied – see Mercator Lighting Pty Ltd at para 61.

As neither IR 3(a) nor IR 3(b) applies, classification is determined by IR 3(c), which directs the classification to the last occurring heading, 9405 – Luminaires and lighting fittings.

At the subheading level classification of a combined ceiling fan & ceiling light, that has not been designed solely for use with light-emitting diode light sources, is to 9405.19.00 as electric ceiling lighting fittings by Interpretative Rule 6.

This decision was confirmed by the Administrative Appeals Tribunal in Mercator Lighting Pty Ltd and Chief Executive Officer of Customs [2014] AATA 694 (23 September 2014).

End of Chapter 94**Number of records for Chapter: 4**

Section XX – MISCELLANEOUS MANUFACTURED ARTICLES**Chapter 95****Toys, games and sports requisites; parts and accessories thereof**

19586700Heading: **9503.00.10**

Status: F

Instrument:

Date:

12/10/2009

Change_Date:

12/10/2009

Description:

Reason:

Toy cars, being small cars and small scale replica cars designed to be driven by children and being primarily intended for the pleasure and amusement of children. These vehicles are powered by an electric motor or by a small internal combustion engine and have relatively low performance. They are not suitable for use as road going

It is considered that the design of the goods makes them primarily suitable for use as toys for the pleasure and amusement of children. Section XVII, Note 1 excludes, inter alia, articles of Chapter 9503 from Section XVII and therefore Chapter 87. Terms of heading. Identified as a tricycles, scooters, pedal cars and similar wheeled toy.

vehicles and have no practical utilitarian or sporting capability. The small size of the cars makes them impractical for use by adults.

19587000	Heading: 9503.00.30	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Stuffed toys representing animals, made of a soft textile material incorporating a radio receiver. The radio receiver is contained in an internal cavity which is accessed through a zipper opening.	Identified as an "other toy" of 9503 rather than a radio-broadcast receiver of 8527. A toy is not necessarily just a plaything. The addition of a radio-broadcast receiver does not deny the goods their basic character as toys, being in animate representations of creatures which interest children. (AAT decision Re: Tandy Sales Corporation Pty. Ltd. and Collector of Customs Ref. N86/1003 refers).	

19587400	Heading: 9503.00.30	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Unfilled (unstuffed) toy animal skins. The skin is a plush animal casing designed to be filled with a stuffing. This opinion apply only to toy animal skins, novelty cushion covers or casings are not covered by the opinion.	The toy animal skin is part of a stuffed toy animal. Classification is according to Chapter 95 Note 3.	

19587500	Heading: 9503.00.70	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Toy "sport sets" designed to be used by a child pretending to play the sport. This opinion covers goods whose size and flimsy construction clearly show they are designed to enable a young child to make believe they are playing the sport. These toys are not a scaled down version of adult equipment to suit the needs of a juvenile playing a sport according to established rules.	To fall into this 9503, the characteristics of the goods must reflect that these are toys and not sporting equipment for young children. Such characteristics include the inability for the equipment to be used in a junior sporting game, construction standards and materials inappropriate for use to play or practice the sport and the way the goods are put up. The sport sets covered here are designed purely for 'pretend' play of the sport. For example, a hollow plastic cricket bat, a soft foam ball and a plastic one-piece 'stumps' put up as a set would be covered by this opinion.	

19587700	Heading: 9503.00.99	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Toy binoculars having minimal focusing.	Excluded from 9005 by Note 1 (k) to Chapter 90. Identified as binoculars with limited focusing i.e. a toy.	

19587600

Heading: 9503.00.99

Status: F

Instrument:

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

Description:

Reason:

Subject to the following description and conditions, this opinion covers toys imported with attached metal key rings. This opinion is to be read in conjunction with other opinions on metal key rings imported fitted with attachments. Description and Conditions

The type of goods considered in this opinion are those where the attachment is clearly identifiable as a toy, the key ring is solely for carrying the toy, and the overall article has the character of a toy. The goods must not have the character of a novelty or decorative key ring and would not be reasonably expected to be used as a key ring in normal use. Goods so identifiable are excluded from Section XV by Section XV Note 1(l) and are classifiable as a toy.

- The attached article gives the essential character of the goods, with the key ring being a secondary or minor component
 - The article attached to the key ring is not principally a novelty, decorative or visually distinguishing feature/keychain fob, for the key ring.
 - The article attached to the key ring with the article being clearly designed to be used as a toy and recognisable as such.
 - The key ring is specifically for ease of carrying the attached toy and would be unlikely to be used to organise, carry and store keys
 - The attached article would be classifiable as a toy to 9503.00.99 if imported separately. It would be expected that goods meeting this description would be marketed on the basis of the whole good being a toy. This opinion does not cover goods either excluded from Chapter 95 by legal Note or included elsewhere by legal Note. For example, this opinion does not cover articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute more than a minor constituent.
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19587800	Heading: 9504.40.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Clarification of what is covered by the term "playing cards"	<p>Playing cards are pieces of specially prepared heavy paper, thin card, or thin plastic, figured with distinguishing motifs and used as a set, called a pack or deck, for playing card games. Playing cards are typically palm-sized for convenient handling. The front (of "face") of each card carries markings that distinguish it from the other cards in the deck and determine its use under the rules of the game being played. The back of each card is identical for all cards in any particular deck, and usually of a single colour or formalized design. Because playing cards are both standardized and commonly available, they are often adapted for other uses, such as magic tricks, cartomancy, or board games. If imported in a set with other goods which causes the cards to subsumed in the character of the complete imported article (e.g. cards imported as part of a board game or in a magic set) they are excluded from this item. However, playing cards imported simply as decks will normally be considered as playing cards. Playing cards include all cards used to play recognised card games. These include the standard Anglo-American set of 52 cards (four suits with (deuce) to ten, Jack, Queen, King, and Ace) the 32-card piquet deck (no values 2-6) used for many European card games including Belote, the Tarot deck used to play a family of trick-taking card games known as Tarot, Tarock or Tarocco, the 48-card hanafuda deck from Japan and so on. It also includes playing cards lexicon, where the cards have letters, and picture cards designed for playing games for young children such as snap or happy families. Playing cards (9504.40.00) does not cover trading cards with images (4911.91.00). Trading cards are cards that are normally collected singularly or in small sub-sets, either as purchases in their own right or with other goods, in order to form a complete set. Examples of such collectable cards include cards showing pictures of sporting figures such as cricketers, baseball players, footballers etc and giving information on their sporting statistics. These are not playing cards as that they are not primarily made for the playing of a card game.</p>	
19587900	Heading: 9505.10.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Ornaments designed for hanging in a tree and being papier mache products in the shape of bells, sleigh, reindeer and Santa.	<p>Identified as articles for Christmas festivities. Paper mache balls are traditionally used as tree decorations during the Christmas festival. Santa, bells, sleigh and reindeer are also associated with Christmas festivities and are identifiable as articles for Christmas festivities when in the form of paper mache tree hangings. Excluded from 4823 by Note 1 (p) to Chapter 48.</p>	

19588000	Heading: 9506.11.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
<p>Snowboards, being a single article, and having a width broader than a traditional ski. Their composition may vary and includes but is not limited to wood and fibreglass. The goods are designed for use on the snow. Snowboards are designed to be ridden side on with one foot in front of the other in a similar manner to a skateboard. In order for a snowboard to be ridden, binding mechanisms are required to attach the riders boots to the snowboard. Snowboards may be imported with or without bindings.</p>	<p>At heading level goods are clearly classified within 9506. At subheading level a question arose as to whether the goods are classifiable within subheading 9506.1 as: "Snow-skis and other snow-ski equipment"; or within 9506.99 as: "Other". The decision was made that snowboards are classified to 9506.11.00 on the following basis: 1. Although skis come in a variety of sizes and shapes the subheading for Skis does not differentiate between them. The snowboard is considered to be a form of ski for gliding over the snow, the rider standing on it with feet strapped to it as with a ski. 2. Snowboards are made using the same machines and from the same constituent materials as other types of skis and are regarded as essentially synonymous within the wider ski manufacturing community. 3. It is considered likely that it was the intention of the legislators that all snow ski equipment should be classified within the classification parameters: 9506.11.00 to 9506.19.00.</p>	
19588100	Heading: 9506.21.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
<p>Sailboards, also known as windboards, for water sports. They are similar to a surfboard in appearance, with a tall sail which the rider holds on to and uses to steer the craft.</p>	<p>This opinion clarifies why sailboards are classifiable to Chapter 95. Prima facie headings for classification of sailboards are 8903 (Yachts and other vessels for pleasure or sports; rowing boats and canoes) and 9506. Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII and sports craft such as canoes and skiffs are excluded from Chapter 95. However, sailboards are not considered vehicles or craft in the meaning of Section XVII. Like snow skis and surfboards, sailboards are considered sporting equipment not transport vehicles or crafts (boats, ships, and vessels) that can be used in sports (e.g. cars, yachts etc). Thus while vehicles and craft are classifiable in Section XVII, sailboards, like snow skis and surfboards, are classifiable in 9506. The Harmonized System Explanatory Notes clarify by specifically stating that sailboards are excluded from 8903 and included in 9506.</p>	
19588300	Heading: 9506.29.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
<p>Face masks used for underwater swimming.</p>	<p>9004 only covers spectacles, goggles and the like. These are goods designed to cover the eyes. Goods which are designed to cover or protect most of the face (e.g., visors for welders; screens for motor-cyclists; face masks for underwater swimming) are not covered by 9004. The Harmonized System Explanatory Notes to 9004 offer guidance on this. Face masks for underwater swimming are identified as water sport equipment of 9506.</p>	

19588400	Heading: 9506.39.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Shafts and heads for golf clubs.	Goods worked to the point of being identifiable as parts for a golf club are classifiable under Note 3 to Chapter 95 to 9506.39.00.	

21623700	Heading: 9506.62.00	Status: F
Instrument: 0104946	Date: 30/06/2016	Change_Date:
Description:	Reason:	
This precedent provides clarification regarding goods eligible for Tariff Concession Order (TCO) 0104946.	Only balls classified to subheading 9506.62.00 are potentially eligible to use this TCO. Heading 9506 covers balls that are for general physical exercise, sports or outdoor games. It does not cover toy balls of 9503.	
The description of TCO 0104946 is:	TCO 0104946 covers balls of 9506.62.00 only if they have the following characteristics.	
BALLS, RUGBY OR SOCCER OR VOLLEY, synthetic rubber, with bladder	<ul style="list-style-type: none"> • They are identifiable as rugby (rugby league or rugby union), soccer or volley balls • The outer cover of the ball is made of synthetic rubber. • They are inflated using an internal bladder. • They are suitable for use in general physical exercise, sports or outdoor games. 	
	The Macquarie Dictionary defines synthetic rubber as “any of a class of elastomers made from polymers or copolymers of simple molecules with properties resembling those of natural rubber”. A characteristic of synthetic rubber is that it has been irreversibly transformed by vulcanisation and can elongate and recover. While Schedule 3 of the Customs Tariff Act 1995 does not apply to the interpretation of TCOs, a good definition of synthetic rubber is provided by Note 4 to Chapter 40.	
	Common synthetic rubbers include Acrylic Rubber, Butadiene Rubber, Ethylene Propylene Diene Monomer, Fluoroelastomers, Isoprene Rubber, Nitrile Rubber, Perfluoroelastomer, Polychloroprene (Neoprene), Polysulfide Rubber, Silicone Rubber, Styrene Butadiene Rubber and some polyurethanes.	
	This TCO does not cover balls with covers made of materials other than synthetic rubber, for instance leather, Polyvinyl Chloride (PVC) and other plastics not considered to be synthetic rubber.	

21623900	Heading: 9506.62.00	Status: F
Instrument: 9402329	Date: 30/06/2016	Change_Date:
Description:	Reason:	
This precedent provides clarification regarding goods eligible for Tariff Concession Order (TCO) 9402329.	Only balls classified to subheading 9506.62.00 are potentially eligible to use this TCO. Heading 9506 covers balls that are for general physical exercise, sports or outdoor games. It does not cover toy balls of 9503.	
The description of TCO 9402329 is:	TCO 9402329 covers balls only if they have the following characteristics:	

FOOTBALLS, Australian Rules OR Rugby, being EITHER of the following:

(a) synthetic rubber, with bladder inserted;

(b) synthetic polyvinyl chloride, stitched and with bladder inserted

- They are identifiable as rugby (rugby league and rugby union) or Australian Rules balls
- The outer cover of the ball is made of synthetic rubber/ or Polyvinyl Chloride (PVC).
- They are inflated using an internal bladder.
- They are suitable for use as part of general physical exercise or sports.

The Macquarie Dictionary defines synthetic rubber as “any of a class of elastomers made from polymers of copolymers of simple molecules with properties resembling those of natural rubber”. A characteristic of synthetic rubber is that it has been irreversibly transformed by vulcanisation and can elongate and recover. While Schedule 3 of the Customs Tariff Act 1995 does not apply to the interpretation of TCOs, a good definition of synthetic rubber is provided by Note 4 to Chapter 40.

Common synthetic rubbers include Acrylic Rubber, Butadiene Rubber, Ethylene Propylene Diene Monomer, Fluoroelastomers, Isoprene Rubber, Nitrile Rubber, Perfluoroelastomer, Polychloroprene (Neoprene), Polysulfide Rubber, Silicone Rubber, Styrene Butadiene Rubber and some polyurethanes.

This TCO does not cover Australian Rules footballs and rugby balls with covers made of materials other than synthetic rubber or Polyvinyl Chloride (PVC), such as leather and other plastics not considered to be synthetic rubber or PVC.

21104100 Heading: **9506.99.90**

Status: F

Instrument: 9200879

Date: 10/10/2014 Change_Date:

Description:

Reason:

The purpose of this precedent is to clarify which goods are eligible for TCO 9200879 as per the decision in Woolworths Limited and Chief Executive Officer of Customs [2013] AATA 730 (11 October 2013).

The goods are classified to subheading 9506.99.90 as ‘Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; Other; Other’. Classification is by Interpretative Rule 1 and 6.

TCO eligibility

This precedent distinguishes between goods that are similar to skateboards (variously called caster boards, vigorboards, waveboards, or by the brand name ‘Ripstick’) and skateboards.

The description of TCO 9200879 is ‘skateboards’. Only true skateboards are eligible for the TCO.

Ripsticks, vigorboards, waveboards and caster boards etc. are not eligible for the TCO.

Skateboards

Snakeboards are not eligible for this TCO. TCO 9204091 may apply.

- A skateboard has one board with two small parallel wheels at each end attached to axles. It is ridden in a standing or crouching position and the rider pushes with one foot on the ground to propel it.

The Tribunal, in Woolworths Limited, found that, while there are similarities between skateboards, snakeboards and Ripsticks, there are significant differences in look, design and operation such that considered objectively, and in terms of the intention underpinning the

Other boards (examples)

- A snakeboard has two separate front and rear portions or platforms connected by a torsion bar or pivot. It has two small parallel wheels under each platform. The rider uses a snake like, duck-footed motion.
- A caster board, or Ripstick, has separate front and rear portions or platforms connected by a torsion bar or pivot. It has one wheel under each platform. The rider uses a twisting motion to propel it.

TCO, castor boards/Ripsticks and snakeboards are not properly described as skateboards and are not eligible for the TCO.

The recent decision of the Tribunal in *Toro Australia Group Sales Pty Ltd and Chief Executive Officer of Customs* (2014) AATA 187 (4 April 2014) is also relevant. The Tribunal said:

“...it has been frequently stated in cases dealing with TCOs that the goods must precisely fit the description set out in the TCO. To say that goods fit the description precisely does not permit a finding that in addition to the description set out in the TCO, the goods have other characteristics or components. To fit the description precisely means that the goods must have no more or no less of the characteristics set out in the description.” *Toro Australia Group Sales Pty Ltd and Chief Executive Officer of Customs* [2014] AATA 187 (4 April 2014); para 50.

See also *Cameron Australasia Pty Ltd and Chief Executive Officer of Customs* [2012] AATA 865 (10 December 2012) and *Re Sheldon & Hammond Pty Ltd and Chief Executive of Customs* [2007] AATA 1929 (6 November 2007).

21104200	Heading: 9506.99.90	Status: F
Instrument: 9204091	Date: 10/10/2014	Change_Date:
Description:	Reason:	
<p>The purpose of this precedent is to clarify which goods are eligible for TCO 9200879 as per the decisions in Woolworths Limited and Chief Executive Officer of Customs [2013] AATA 730 (11 October 2013).</p> <p>This precedent distinguishes between goods similar to snakeboards (variously called caster boards, vigorboards, waveboards, or by the brand name 'Ripstick') and snakeboards.</p> <p>Snakeboards</p> <ul style="list-style-type: none"> - A snakeboard has two separate front and rear portions or platforms connected by a torsion bar or pivot. It has two small parallel wheels under each platform. The rider uses a snake like, duck-footed motion. <p>Other boards (examples)</p> <ul style="list-style-type: none"> - A caster board, or Ripstick, has separate front and rear portions or platforms connected by a torsion bar or pivot. It has one wheel under each platform. The rider uses a twisting motion to propel it. - A skateboard has one board with two small parallel wheels at each end attached to axles. It is ridden in a standing or crouching position and the rider pushes with one foot on the ground to propel it. 	<p>The goods are classified to subheading 9506.99.90 as "Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; Other; Other". Classification is by Interpretative Rule 1 and 6.</p> <p>The description of TCO 9204091 is "snakeboards". Only true snakeboards are eligible for the TCO.</p> <p>Ripsticks, vigorboards, waveboards and caster boards etc. are not eligible for the TCO.</p> <p>Skateboards are not eligible for this TCO. TCO 9200879 may apply.</p> <p>The Tribunal, in Woolworths Limited, found that, while there are similarities between skateboards, snakeboards and Ripsticks, there are significant differences in look, design and operation such that considered objectively, and in terms of the intention underpinning TCOs, castor boards/Ripsticks are not properly described as skateboards or snakeboards and not eligible for TCOs for these goods.</p> <p>The recent decision of the Tribunal in Toro Australia Group Sales Pty Ltd and Chief Executive Officer of Customs [2014] AATA 187 (4 April 2014) is also relevant. The Tribunal said:</p> <p>"...it has been frequently stated in cases dealing with TCOs that the goods must precisely fit the description set out in the TCO. To say that goods fit the description precisely does not permit a finding that in addition to the description set out in the TCO, the goods have other characteristics or components. To fit the description precisely means that the goods must have no more or no less of the characteristics set out in the description." Toro Australia Group Sales Pty Ltd and Chief Executive Officer of Customs [2014] AATA 187 (4 April 2014); para 50.</p> <p>See also Cameron Australasia Pty Ltd and Chief Executive Officer of Customs [2012] AATA 865 (10 December 2012) and Re Sheldon & Hammond Pty Ltd and Chief Executive of Customs (2007) AATA 1929 (6 November 2007).</p>	

19588600	Heading: 9506.99.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
<p>Metallic lame (pronounced lar-may) jackets and vests for use in the sport of fencing. The lame is a garment worn over the jacket that covers the valid</p>	<p>The lame jacket for fencing is an integral part of the electrical scoring apparatus. It is not regarded as a garment, has no protective function and serves no other purpose than to complete the electrical circuit which enables "hits" to be registered.</p>	

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

19588500	Heading: 9506.99.90	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Incomplete cricket bats, being clefts of English willow fitted with a handle. The clefts have been machine into the basic bat shape and pressed. The handle has been spliced into the blade. At this stage it is clearly an incomplete cricket bat, awaiting the final shaping, sanding and binding of the handle.	The bats are unfinished, but they have the essential character of a cricket bat. The machining shape the cleft to the basic bat shape. The pressing of the cleft compresses the willow fibres to strengthen the blade so that they can withstand the impact of a cricket ball. The handle is spliced in so to form a ‘bat’ being blade and handle. Under IR 2(a) these goods can be classified as a cricket bat. Prima facie Chapters are Chapters 44 and 95, however, articles of Chapter 95 are excluded from Chapter 44 by virtue of Note 1 (p) so classification falls to Chapter 95.	
End of Chapter 95	Number of records for Chapter: 18	

Section XX – MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 96 Miscellaneous manufactured articles

19588700	Heading: 9601.90.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 10/10/2014
Description:	Reason:	
This precedent covers articles called ‘paper knives’ where the blade is formed from bone, horn or antlers or other materials of Heading 9601, regardless of whether the handle is also	Knives are specifically described by the terms of headings in Chapter 82 and Note 1(e) to Chapter 96 excludes articles of Chapter 82 even if they have handles of carving or moulding materials.	

bone etc. or is of metal, wood or other material.

Paper knives are used for slitting envelopes and notepaper and may be ornamental.

Paper knives, in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal, or metal clad with precious metal constitute only a minor compartment, are also covered.

However, knives are only covered in Chapter 82 when the blade or working edge conforms to Chapter 82 Note 1, i.e. the blade is made of one of the following:

- (a) Base metal;
- (b) Metal carbides or cermets;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

Where the blade is formed from bone etc., paper knives are classified in Heading 9601 by Interpretive Rule 1.

At the subheading level classification is to 9601.90.00, except for articles of ivory, by Interpretive Rule 6.

Articles of ivory are classified to subheading 9601.10.00 by Interpretive Rule 1 and 6. A CITIES permit may be required.

19588800	Heading: 9603.21.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Brush heads, being replacement components for electric tooth brushes.	Identified as brushes for teeth, or tooth brushes, being also parts of appliances. Brushes constituting parts of appliances are specified within the terms of 9603 and 9603.2. Tooth brushes are covered within the terms of 9603.21.00. Excluded from heading 8509 by Note 1 (o) to Section XVI.	

20351700	Heading: 9608.30.90	Status: F
Instrument:	Date: 17/01/2012	Change_Date:
Description:	Reason:	
Calligraphy sets comprising a fountain pen, one or more nib assemblies and one or more ink cartridges	The set cannot be classified to 9608.50 as it does not contain two or more articles of the preceding subheadings. Goods are classified under IR 3(b), with the fountain pen identified as the component which provides the essential character. Classification of the set is to 9608.30.90	

19589100	Heading: 9608.40.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Ball point pen & propelling pencil combination being a "tandem" unit in which either the pen or pencil protrudes depending on which way the unit is turned.	IR 3(c) and IR 6 apply. Neither the ball point pen (9608.10) nor the pencil (9608.40) is considered to provide the essential character. Therefore the last occurring subheading applies.	

19589200	Heading: 9610.00.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Framed writing/drawing board, being a composite article consisting of a polystyrene base overlaid on one side with a laminate of agglomerated cork and on the other surface with a layer of white plastic. The layer of agglomerated cork provides the board with a suitable surface for attaching notices using tacks or pins. The white plastic layer constitutes an appropriate writing surface.	Classified to 9610 as a writing board, rather than to 4504 as an article of agglomerated cork. As a composite article, the provisions of IR 3 apply. IR 3(a) is not applicable. IR 3(a) states that "when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods..., those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods". IR 3(b) is not considered appropriate. The board provides the facilities for writing and pinning notices, both of which merit equal consideration. Neither facility is considered to impart the essential character. The article is thus classified to heading 9610.00.00 by IR 3(c).	
19589400	Heading: 9615.19.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Traditional African bead work strung together and hand sewn into hair bands and hairclips and not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.	Identified as hair bands and hairclips. Chapter 71 Note 11 excludes dress-combs, hair slides or the like, or hairpins from the definition of "imitation jewellery". Chapter 96 Note 4 allows classification to 9615 of goods that include precious metals as minor constituents.	
19589300	Heading: 9615.19.00	Status: F
Instrument:	Date: 12/10/2009	Change_Date: 12/10/2009
Description:	Reason:	
Metal combs, being "scotch" combs, grooming combs and the like, of a kind suitable for use with domestic animals.	Heading 9615 is not restricted to articles for humans. Combs for animals are included within this heading. Metal combs for animal grooming are excluded from Chapter 82 by Section XV Note 1(m).	
21065800	Heading: 9619.00.29	Status: F
Instrument: 1134375	Date: 28/08/2014	Change_Date: 28/08/2014
Description:	Reason:	
This precedent clarifies the goods eligible for TCO 1134375.	The issue of what goods come within the terms of this TCO was examined in the AAT in Aldi Stores (A Limited Partnership) and Chief Executive Officer of Customs [2012] AATA 151 (8 March 2012). The Tribunal confirmed the decision of ACBPS. It was found that the TCO applied to disposable pants designed to assist toilet training of infants.	
TCO 1134375 (formally 0800042) PANTS, DISPOSABLE, comprising ALL of the following:		
(a) Pre-fastened and/or re-fastenable stretch side panels;	The TCO does not apply to disposable nappies that are of the "lie flat" type with side fastenings even if they have elasticised waistbands and other features listed in the TCO.	
(b) Delayed fluid absorbency;		
(c) Outer cover graphics		

Op. 02.01.08

Stated Use: Designed for use by small children to assist in toilet training

TCO 1134375 is keyed to subheading 9619.00.29.

This TCO applies to disposable toilet training pants for infants and not to ordinary disposable nappies or pants.

The TCO specifies that the goods must be pants and that they have stretch side panels, whether pre-fastened and/or re-fastenable. Ordinary disposable nappies are not 'pants' and do not have stretch side panels. The AAT found that elasticising at the waist and legs does not qualify as stretch side panels.

In addition, the TCO specifies that the disposable pants must have a feature for "delayed fluid absorbency". The AAT found "Delayed fluid absorbency is a feature of pants used to assist small children in toilet training. The Mamia goods have no such special feature, unlike, for example, Huggies Pull-Ups, which include a special layer of rayon fibre that remains wet to the touch for some time after the application of fluid in order to assist toilet training".

Disposable toilet training pants are designed to delay fluid being absorbed so that the child feels wet and learns the signal to go to the toilet. They are however absorbent so that they do not leak or cause the child to develop a rash.

Disposable nappies or pants that are designed to distribute the fluid in a wider area so that it absorbs fluid more effectively are not eligible for this TCO. Also a simple failure to absorb 100% of fluid in the least possible time possible does not mean that the product has a delayed fluid absorbency feature.

22529000

Heading: **9619.00.29**

Status: F

Instrument:

Date: 22/05/2020 Change_Date:

Description:

Reason:

The goods, which are the subject of this precedent, are disposable, absorbent nursing pads designed for nursing mothers to absorb breast milk leakage. The pads can be flat or contoured and shaped to fit inside the bra cup. They generally have a non-woven layer next to the skin, an absorbent core of cellulose, cotton or polymer wadding and an outer waterproof layer, with adhesive tape or strips to hold them in place.

The pads are similar articles under heading 9619.

The goods are excluded from heading 4818 by Chapter 48 Note 2(q):

2.- This Chapter does not cover:

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

Similar Note 1(u) to Section XI excludes the goods from heading 5601.

1.- This Section does not cover:

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

Absorbent nursing pads are classified under heading 9619 –

Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.

This precedent only applies to disposable pads made of cellulose or textile wadding. It does not cover washable pads made solely of textile materials, which are classified to heading 9619 but to subheading 9619.00.90.

This is supported by the Harmonized System Explanatory Notes:

This heading covers sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies and similar articles, including absorbent hygienic nursing pads, napkins (diapers) for adults with incontinence and panty liners, of any material.

Subheading 9619.00.29 applies by Interpretative Rules 1 and 6.

Washable nursing pads of textile fabric, often cotton or bamboo, are classified to subheading 9619.00.90.

22528900	Heading: 9619.00.30	Status: F
Instrument:	Date: 22/05/2020	Change_Date:
Description:	Reason:	
<p>The goods, which are the subject of this precedent, are long lasting, reusable women's underwear briefs specifically designed to be worn for menstrual period and/or light incontinence.</p> <p>The gusset of the underpants are made of technologically developed fabrics in layers. The inner surface wicks away moisture away from the skin, an inner lining absorbs and retains a minimum of 2.5 ml of liquid and the outer surface provides waterproof protection. The underpants are available in a variety of absorption capacities and are intended to be rinsed and washed for reuse. Fabrics are knitted and can include bamboo, microfiber nylon, spandex, cotton and wool materials. The underpants can be machine washed.</p> <p>The underpants are designed to be worn without sanitary pads, incontinence pads or tampons, however, depending on the wearer's preferences and requirements, they may be used in combination with these articles or menstrual cups. This precedent only covers underpants specifically designed for incontinence and menstrual periods. These products can be distinguished by their design features from underpants or briefs of heading 6108. Other types of underpants or briefs, even if they absorb some moisture such as perspiration, are classified under heading 6108.</p>	<p>Heading 9619 Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.</p> <p>The heading covers napkins (diapers) for adults with incontinence as confirmed by the Explanatory Notes (HSEs). Sanitary underpants or briefs are similar articles to sanitary towels (pads) and tampons in their purpose and to incontinence diapers in form and function. Therefore sanitary (menstrual) textile underpants are "similar articles of any material".</p> <p>The HSEs also state that goods of this heading are generally disposable but articles made solely of textiles, and re-useable following laundering, are also included. Classification is to subheading 9619.00.30 (Sanitary articles, NSA, being women's or girls' briefs or panties or men's or boys' underpants or briefs) by application of Interpretative Rules 1 and 6.</p> <p>NSA = Not specified above.</p>	

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

Chapter 97

Works of art, collectors' pieces and antiques

22835800

Heading: 9703.90.00

Status: F

Instrument:

Date:

6/01/2022

Change_Date:

Description:

Reason:

Original sculptures and statuary, in any material. This opinion clarifies the assessment of whether works are original sculpture or statuary of 9703.

ORIGINAL – The use of the word original in heading 9703 is not always limited to the “first” made. In regard to cast, fired or hard material reproduction sculpture, where a clay form is used to mould a plaster model and then copies are made in marble, wood, wax, bronze, terra cotta or plaster, all of these (the clay form, plaster model and the copies) MAY be acceptable as “originals”. Where there are twelve or less such copies, castings, replicas or reproductions made from a sculptor’s original work or model, whether by the sculptor himself or by another artist, and the provenance (the record or document authenticating a work of art) is held by the importer, then Customs will normally accept all of these as original sculpture, provided that the work is not covered by one of the exclusions listed below. Where there are more than twelve copies made, a Tariff Advice should be sought as these copies would not normally be accepted as “original”.

SCULPTURE – Sculpture and statuary covers art produced in a variety of ways. In addition to carving from hard material or moulding from soft material, the creation of sculpture from pre-existing materials is a recognised process. To fall to 9703, it is required that the work is created by an artist. This would normally be work recognised by experts as being from the hands of artist, being from a recognised “school” of work, and being capable of being accepted in public exhibitions limited to the “fine arts”. In cases where doubt about whether the work is an original work of fine art by an artist, Customs will consider the advice of suitably qualified and independent persons.

Original sculpture and statuary that is greater than 100 years old should be classified to subheading 9703.10.00. Goods of an age of 100 years or less must be classified to subheading 9703.90.00.

GOODS EXCLUDED FROM 9703

Note 4 to Chapter 97 excludes ‘mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists’.

Any mass-produced reproductions are excluded, regardless of whether the work reproduced would have been regard as original sculpture.

Works of conventional craftsmanship generally include articles of work produced by potters, glassmakers, goldsmiths, weavers, woodworkers, jewellers and similar artisans. Such articles are often described as “decorative” or “industrial” art and normally have a utilitarian use.

Although these articles are often of a high quality, they generally do not display originality of conception, execution and design. Utilitarian use is determined on the basis of whether or not the article has a useful purpose. The importer's intention is not determinative in this regard. Statuary having a utilitarian use is normally regarded as being of "a commercial nature". Examples include sculptured fruit bowls and pots for plants. For such articles to be OTHER THAN "works of conventional craftsmanship of a commercial nature", they would need to meet the requirements for recognition outlined under the paragraphs 'SCULPTURE' and "ORIGINAL" above.

22835900	Heading: 9705.29.00	Status: F
Instrument:	Date: 6/01/2022	Change_Date:
Description:	Reason:	
<p>This precedent covers rock and mineral collections, comprising a labelled selection of rocks and minerals put up for retail sale in a presentation pack. It does not include collections containing natural or cultured pearls, or precious or semi-precious stones.</p> <p>The goods covered are those collections of rocks and/or minerals that can be identified as being specimens which, because of their rarity, their grouping or their presentation, are of mineralogical interest. This includes "beginner collections" of common rocks and minerals of little value that are presented with informative labels and/or literature that shows they are collections designed for those with an interest in learning and collecting mineral specimens.</p>	<p>The products are classified to subheading 9705.29.00.</p> <p>Chapter 97 Note 1(c) excludes natural or cultured pearls, and precious or semi-precious stones, from Chapter 97; therefore this heading does not cover collections containing any of these goods.</p> <p>Rock and mineral collections that do not include such goods are classified to 9705.29.00 by Interpretative Rules 1 and 6.</p>	
End of Chapter 97		Number of records for Chapter: 2