



MINISTRY FOR REVENUE
WORKING TOGETHER FOR A
SECURE AND PROSPEROUS **SAMOA**

SAMOA CUSTOMS TARIFF (HS2017)



Government of Samoa

Part I

BASIC TEXT

**INTERNATIONAL CONVENTION ON
THE HARMONIZED COMMODITY DESCRIPTION
AND CODING SYSTEM**

(done at Brussels on 14 June 1983)

PREAMBLE

The Contracting Parties to this Convention, established under the auspices of the Customs Co-operation Council,
Desiring to facilitate international trade,

Desiring to facilitate the collection, comparison and analysis of statistics, in particular those on international trade,
Desiring to reduce the expense incurred by re-describing, reclassifying and recoding goods as they move from one classification system to another in the course of international trade and to facilitate the standardization of trade documentation and the transmission of data,

Considering that changes in technology and the patterns of international trade require extensive modifications to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done at Brussels on 15 December 1950,

Considering also that the degree of detail required for Customs and statistical purposes by Governments and trade interests has increased far beyond that provided by the Nomenclature annexed to the above-mentioned Convention,
Considering the importance of accurate and comparable data for the purposes of international trade negotiations,
Considering that the Harmonized System is intended to be used for the purposes of freight tariffs and transport statistics of the various modes of transport,

Considering that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

Considering that the Harmonized System is intended to promote as close a correlation as possible between import and export trade statistics and production statistics,

Considering that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

Considering the desirability of meeting the aforementioned needs through a combined tariff/statistical nomenclature, suitable for use by the various interests concerned with international trade,

Considering the importance of ensuring that the Harmonized System is kept up-to-date in the light of changes in technology or in patterns of international trade,

Having taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Co-operation Council,

Considering that while the above-mentioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives, the best way to achieve the desired results in this respect is to conclude a new international Convention, Have agreed as follows :

ARTICLE 1*Definitions*

For the purpose of this Convention:

- (a) the "Harmonized Commodity Description and Coding System", hereinafter referred to as the "Harmonized System", means the Nomenclature comprising the headings and subheadings and their related numerical codes, the Section, Chapter and Subheading Notes and the General Rules for the interpretation of the Harmonized System, set out in the Annex to this Convention;
- (b) "Customs tariff nomenclature" means the nomenclature established under the legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods;
- (c) "statistical nomenclatures" means goods nomenclatures established by a Contracting Party for the collection of data for import and export trade statistics;
- (d) "combined tariff/statistical nomenclature" means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation;
- (e) "the Convention establishing the Council" means the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950;
- (f) "the Council" means the Customs Co-operation Council referred to in paragraph (e) above; (g) "the Secretary General" means the Secretary General of the Council;
- (h) the term "ratification" means ratification, acceptance or approval.

ARTICLE 2*The Annex*

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.

ARTICLE 3*Obligations of Contracting Parties*

1. Subject to the exceptions enumerated in Article 4 :
 - (a) Each Contracting Party undertakes, except as provided in subparagraph (c) of this paragraph that from the date on which this Convention enters into force in respect of it, its Customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its Customs tariff and statistical nomenclatures :
 - (i) it shall use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numerical codes;
 - (ii) it shall apply the General Rules for the interpretation of the Harmonized System and all the Section, Chapter and Subheading Notes, and shall not modify the scope of the Sections, Chapters, headings or subheadings of the Harmonized System; and
 - (iii) it shall follow the numerical sequence of the Harmonized System;
 - (b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security;
 - (c) Nothing in this Article shall require a Contracting Party to use the subheadings of the Harmonized System in its Customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.

2. In complying with the undertakings at paragraph 1 (a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.
3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff or statistical nomenclatures, subdivisions classifying goods beyond the level of the Harmonized System, provided that any such subdivision is added and coded at a level beyond that of the six-digit numerical code set out in the Annex to this Convention.

ARTICLE 4

Partial application by developing countries

1. Any developing country Contracting Party may delay its application of some or all of the subheadings of the Harmonized System for such period as may be necessary, having regard to its pattern of international trade or its administrative resources.
2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.
3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash subheadings of any one one-dash subheading or all or none of the one-dash subheadings of any one heading. In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by "0" or "00" respectively.
4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary General of those subheadings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary General of those subheadings which it applies thereafter.
5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.
6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Article shall be relieved from its obligations under Article 3 in relation to the subheadings not applied.

ARTICLE 5

Technical assistance for developing countries

Developed country Contracting Parties shall furnish to developing countries that so request, technical assistance on mutually agreed terms in respect of, inter alia, training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on keeping their systems so transposed up-to-date with amendments to the Harmonized System or on applying the provisions of this Convention.

ARTICLE 6

Harmonized System Committee

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.
2. It shall normally meet at least twice each year.
3. Its meetings shall be convened by the Secretary General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.

4. In the Harmonized System Committee each Contracting Party shall have the right to one vote; nevertheless, for the purposes of this Convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting Party under the provisions of Article 11 (b) become Contracting Parties, they shall together exercise only one vote.
5. The Harmonized System Committee shall elect its own Chairman and one or more Vice-Chairmen.
6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The Rules of Procedure so drawn up shall be approved by the Council.
7. It shall invite such intergovernmental or other international organizations as it may consider appropriate to participate as observers in its work.
8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1 (a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

ARTICLE 7

Functions of the Committee

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions:
 - (a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;
 - (b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized System;
 - (c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;
 - (d) to collate and circulate information concerning the application of the Harmonized System;
 - (e) on its own initiative or on request, to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to Members of the Council and to such intergovernmental or other international organizations as the Committee may consider appropriate;
 - (f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice;
 - (g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.
2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council.

ARTICLE 8

Role of the Council

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 16 unless any Council Member which is a Contracting Party to this Convention requests that the proposals or any part thereof be referred to the Committee for re-examination.
2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the

month during which that session was closed, no Contracting Party to this Convention has notified the Secretary General that it requests that such matter be referred to the Council.

3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention requests that they be referred in whole or part to the Committee for re-examination.

ARTICLE 9

Rates of Customs duty

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

ARTICLE 10

Settlement of disputes

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.
2. Any dispute which is not so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.
3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.
4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

ARTICLE 11

Eligibility to become a Contracting Party

The following are eligible to become Contracting Parties to this Convention:

- (a) Member States of the Council;
- (b) Customs or Economic Unions to which competence has been transferred to enter into treaties in respect of some or all of the matters governed by this Convention; and
- (c) Any other State to which an invitation to that effect has been addressed by the Secretary General at the direction of the Council.

ARTICLE 12

Procedure for becoming a Contracting Party

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention :
 - (a) by signing it without reservation of ratification;
 - (b) by depositing an instrument of ratification after having signed the Convention subject to ratification; or
 - (c) by acceding to it after the Convention has ceased to be open for signature.
2. This Convention shall be open for signature until 31 December 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Unions referred to in Article 11. Thereafter, it shall be open for their accession.
3. The instruments of ratification or accession shall be deposited with the Secretary General.

ARTICLE 13*Entry into force*

1. This Convention shall enter into force on the earliest first of January which falls at least three months after a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1988.
2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after it has signed the Convention without reservation of ratification or has deposited its instrument of ratification or accession, unless it specifies an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

ARTICLE 14*Application by dependent territories*

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary General that the Convention shall extend to all or any of the territories for whose international relations it is responsible, named in its notification. Such notification shall take effect on the first of January which falls at least twelve months but not more than twenty-four months after the date of the receipt thereof by the Secretary General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.
2. This Convention shall cease to have effect for a named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary General under the procedure of Article 15.

ARTICLE 15*Denunciation*

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary General, unless a later date is specified therein.

ARTICLE 16*Amendment procedure*

1. The Council may recommend amendments to this Convention to the Contracting Parties.
2. Any Contracting Party may notify the Secretary General of an objection to a recommended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.
3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary General provided that there is no objection outstanding at the end of this period.
4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates :
 - (a) where the recommended amendment is notified before 1 April, the date shall be the first of January of the second year following the date of such notification, or
 - (b) where the recommended amendment is notified on or after 1 April, the date shall be the first of January of the third year following the date of such notification.

5. The statistical nomenclatures of each Contracting Party and its Customs tariff nomenclature or, in the case provided for under paragraph 1 (c) of Article 3, its combined tariff/statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.
6. Any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this Article.

ARTICLE 17

Rights of Contracting Parties in respect of the Harmonized System

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party:

- (a) in respect of all parts of the Harmonized System which it applies under the provisions of this Convention; or
- (b) until the date when this Convention enters into force in respect of it in accordance with the provisions of Article 13, in respect of all parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention; or
- (c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full six digit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

ARTICLE 18

Reservations

No reservations to this Convention shall be permitted.

ARTICLE 19

Notifications by the Secretary General

The Secretary General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convention, and the Secretary General of the United Nations, of the following :

- (a) Notifications under Article 4;
- (b) Signatures, ratifications and accessions as referred to in Article 12;
- (c) The date on which the Convention shall enter into force in accordance with Article 13;
- (d) Notifications under Article 14;
- (e) Denunciations under Article 15;
- (f) Amendments to the Convention recommended under Article 16;
- (g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal; and
- (h) Amendments accepted under Article 16, and the date of their entry into force.

ARTICLE 20

Registration with the United Nations

This Convention shall be registered with the Secretariat of the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary General of the Council.

In witness thereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Brussels on the 14th day of June 1983 in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.

**PROTOCOL OF AMENDMENT TO
THE INTERNATIONAL CONVENTION ON THE HARMONIZED
COMMODITY DESCRIPTION AND CODING SYSTEM**

(done at Business on 24 June 1986)

The Contracting Parties to the Convention establish a Customs Co-operation signed in Brussels on 15 December 1950 and the European Economic Community,

Considering that it is desirable to bring the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) into force on 1 January 1988,

Considering that, unless Article 13 of the said Convention is amended, the entry into force of the Convention on that date will remain uncertain, Have agreed as follows:

ARTICLE 1

Paragraph 1 of Article 13 of the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983 (hereinafter referred to as "the Convention") shall be replaced the following text:

"1. This Convention shall enter into force on the earliest first of January which falls at least three months after a minimum of seventeen State or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1 January 1988."

ARTICLE 2

- A. The present Protocol shall enter into force simultaneously with the Convention provided that a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 of the Convention have deposited their instruments of acceptance of the Protocol with the Secretary General of the Customs Cooperation Council. However, no State or Customs or Economic Union may deposit its instrument of acceptance of the present Protocol unless it has previously signed or signs at the same time the Convention without reservation of ratification or has previously deposited or deposits at the same time its instrument or ratification of, or of accession to, the Convention.
- B. Any State or Customs or Economic Union becoming a Contracting Party to the Convention after the entry into force of the present Protocol under paragraph A above shall be a Contracting Party to the Convention as amended by the Protocol.
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Recom.

**RECOMMENDATIONS
CONCERNING THE AMENDMENT OF THE HARMONIZED SYSTEM**

The Annex to the International Convention on the Harmonized Commodity Description and Coding System, concluded in Brussels on 14 June 1983, has been amended, under the terms of Article 16 of that Convention, by the following Recommendations:

Recommendation dated 5 July 1989.

This Recommendation entered into force on 1 January 1992.

Recommendation dated 6 July 1993.

This Recommendation entered into force on 1 January 1996 **Recommendation dated 25**

June 1999.

This Recommendation entered into force on 1 January 2002

Recommendation dated 26 June 2004

This Recommendation entered into force on 1 January 2007

Recommendation dated 26 June 2009

This Recommendation entered into force on 1 January 2012

Part II

**COMBINED CUSTOMS TARIFF /
STATISTICAL NOMENCLATURE**

**FIRST SCHEDULE
CUSTOMS TARIFF OF SAMOA (HS2017)**

Preliminary

1. In this Schedule:
 - (a) the following expressions have the following meanings –
 - (i) “Standard Tariff” means the Tariff set out in this Schedule;
 - (ii) “Heading” means any of the headings set out in the first column of the Standard Tariff (printed in bold type) identified by four digits in that column;
 - (iii) “Tariff Item” means any item in the Standard Tariff identified by eight digits in the first column of that tariff and may include any heading or subheading or any sub-division of a heading or sub-heading;
 - (iv) “Three or more dash sub-division” means any sub-division identified by three or more dashes in the description column;
 - (b) the symbol % appearing against any rate of duty means per cent ad valorem, and in all other cases means per cent;
 - (c) the column headed “Statistical” included in this Schedule for information purposes only and does not have any legal effect for Customs Tariff purposes;
 - (d) when the unit for statistical purposes is shown as value, this shall mean the total cost, insurance and freight (CIF) value;
 - (e) the total cost, insurance and freight (CIF) value is to be entered in the space provided on Customs entry forms for revenue and statistical purposes;
 - (f) the item number, description, unit of quantity, value and other details where specified are to shown on all entries;

2. The Tariff set out in the SCHEDULE is based on the International Convention on the Harmonized Commodity Description and Coding System established by the Convention for the classification of goods in the Customs Tariffs signed in Brussels on 14 June, 1983(as amended) and shall be interpreted and applied in accordance with the Interpretative Rules and Additional Rules and the Explanatory Notes to the Harmonized Commodity Description and Coding System.

3. The following other abbreviations and symbols have the following meanings –

Abbreviations and Symbols	Meanings
AC	alternating current
ASTM.....	American Society for Testing Materials
Bq	Becquerel (s)
^o C	degrees (s) Celsius
C	Centigrade

c	cents
cc	cubic centimetre (s)
cg	centigram (s)
cm	centimeter (s)
cm ²	square centimetre (s)
cm ³	cubic centimetre (s)
cN	centinewton (s)
cP	centipoise
DC	direct current
doz	dozen (s)
eV	electron volts (s)
GHz	gigahertz
g	gram(s)
Gen	General
GB	Gross Box (es)
g.v.w	gross vehicle weight (specified as the combined weight of the vehicle, the maximum specified load, the driver and tank full of fuel)
g.v.u.w	gross vehicle unladen weight
h.p	horse power (rating of an engine)
Hz	hertz
INN.....	International Nonproprietary Name
INN.M	International Nonproprietary Name Modified
IR	infra-red
IUPAC	International Union of Pure and Applied Chemistry
kcal	kilocalorie (s)
kg	kilogram (s)
kgf	kilogram force
kHz	kilohertz
km.....	kilometre (s)
kN	kilonewton (s)
kPa	kilopascal (s)
kV	kilovolt (s)
kVA	kilovolt-ampere (s)
kvar	kilovolt-ampere (s) – reactive
kW	kilowatt (s)
L	litre (s)
L/a	litre (s) of alcohol
MHz	megahertz
m	meter (s)
<i>m-</i>	meta –
m ²	square metre (s)
m ³	cubic metre (s)
mm ²	square millimetre (s)
uCi	microcurie
max	maximum
mg	milligram (s)
min	minimum
mm	millimetre (s)
mN	millinewton (s)
MPa	megapascal (s)
mt (or t)	metric tonne (s)
N	Newton (s)
No.	Number

<i>o-</i>	ortho-
<i>p</i> -	para
pkt	packet
Pa.s	pascal second (s)
pr	pair
dp	dozen pairs
s	second (s)
sec	seconds
t (or mt)	tonne (s)
UV	ultra-violet
V	volt (s)
vol	volume
W	watt (s)
wt	weight
%	x ⁰ percent x
.....	degree (s)
'000.....	Per thousands

Examples

1500g/m²means one thousand five hundred grams per square metre
15⁰C.....means fifteen degrees Celcius

4. Rate of Duty shall include the term “Free”
5. Rate Column in the First Schedule means:-

	Column	Description
(a)	3	Import duty as imposed under the Customs Tariff Act, 1975 as amended
(b)	4	Import Excise duty as imposed under the Excise Tax (Import Administration) Act 1984 and the Excise Tax Rate Act 1984, as amended
(c)	5	VAGST Tax imposed under Section 13 of Values Added Goods & Services Act 1992/1993 2015; (as amended) and
(d)	6	Export Duty

6. Key to amendments:-

- ± Editorial Amendments to Chapter Notes, Sub-Heading notes and Descriptive Notes
- Ж Creation of new HS 2017~~2~~ code
- Ŝ Statistics requirements
- Č Central Bank requirements

RULES FOR THE INTERPRETATION OF THE TARIFF

Interpretative Rules:

Classification of goods in the tariff should be governed by the following Rules:-

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only, for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or components which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect to of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases, and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for

packing of goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

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

Additional Interpretative Rules:

7. Rules 1,2,3,4,5, and 6 above are to be taken to apply, *mutatis mutandis*, as between three or more dash subdivisions of the same heading or as between three or more dash sub-division of the same subheading.
8. Wherever the expressions “retail packing” or “packing for sale by retail” (including their grammatical variations and cognate expressions) occur, and such expressions’ are without qualifications as to size, weight and other quantitative criteria, then interpretation of these expressions in relations to any goods shall rest with the Comptroller.
9. Materials and containers which qualify under Rule 5 above are to be treated as being unconditionally free of duty when the goods of the item are subject to a specific duty. Materials and containers which do not qualify under Rule 5 above, are to be treated as being separately imported and fall to be classified under their appropriate items.
10. Split consignments – where goods consisting of one unit such as a vehicle or a piece of machinery, or plant, would in the opinion of the Comptroller have a particular tariff classifications or tariff classification if the goods were imported in one ship or aircraft and the various components of the unit are imported in more than one ship or aircraft, the goods will be classified as a single entity and will take the same classification as the classification of the whole.
11. Fabric, classified in any of the heading of Chapters 50 to 60 which in the opinion of the Comptroller are so processed (e.g. printed, embroidered, etc) that they are clearly suitable for conversion by a minor operation (e.g. cutting, hemming, etc) into finished articles falling in any of the headings of Chapters 61, 62 and 63 shall be taken to be complete articles for purposes of classification and shall be subject to full duties applicable to the finished or complete article falling within the headings of such Chapters.
12. For the purposes of sub-heading No. 1901.1000, the expression “preparation for infant use” shall be taken to mean specially formulated homogenized composite food preparations of a kind used for baby or infant food and put up in airtight jars or cans in a quantity generally corresponding to one whole meal and suitable for consumption either directly or after reheating.
13. For purposes of sub-heading No. 2104.2010, the expression “baby food” shall be taken to means specially formulated homogenized composite goods preparations of a kind used for baby food and put up in airtight jars or cans in a quantity generally corresponding to one whole meal and suitable for consumption either directly or after reheating.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

1. Live animals
2. Meat and edible meat offal
3. Fish and crustaceans, molluscs and other aquatic invertebrates
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
5. Products of animals origin, not elsewhere specified or included

SECTION II

VEGETABLES PRODUCTS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamentals foliage
7. Edible vegetables and certain roots and tubers
8. Edible fruit and nuts; peel of citrus fruits or melons
9. Coffee, tea, mate and spices
10. Cereals
11. Products of the milling industry; malt, starches; inulin; wheat gluten
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder
13. Lac; gums, resins and other vegetables saps and extracts
14. Vegetable plaiting materials; vegetables products not elsewhere specified or included

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMALS OR VEGETABLE WAXES

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

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

16. Preparations of meat, of fish or of crustaceans. Molluscs or other aquatic invertebrates
17. Sugars and sugar confectionery
18. Cocoa and cocoa preparations
19. Preparations of cereals, flour, starch or milk; pastry cooks' products
20. Preparations of vegetable, fruit, nuts or other parts of plants
21. Miscellaneous edible preparations
22. Beverages, spirits and vinegar
23. Residues and waste from the food industries; prepared animal fodder

24. Tobacco and manufactured tobacco substitutes

SECTION V

MINERAL PRODUCTS

25. Salt, sulphur; earths and stone; plastering materials, lime and cement
26. Ores, slag and ash
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances mineral waxes

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
29. Organic chemicals
30. Pharmaceuticals products
31. Fertilizers
32. Tanning and dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; links
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
37. Photographic or cinematographic goods
38. Miscellaneous chemical products

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

39. Plastics and articles thereof
40. Rubber and articles thereof

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)

41. Raw hides and skins (other than furskins) and leather
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

43. Furskins and artificial fur; manufactures thereof

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

44. Wood and articles of wood; wood charcoal
45. Cork and articles of cork
46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X

PULP OR WOOD OR OF OTHER FIBROUS CELLULOSTIC MATERIAL; RECOVERED (WASTE AND SCRAP_ PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard
49. Printed books, newspaper, pictures and other products of the printing industry; manuscripts, typescript and plans

SECTION XI

TEXTILE AND TEXTILE ARTICLES

50. Silk
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric
52. Cotton
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
54. Man-made filaments; strip and the like of man-made textile materials.
55. Man-made staple fibres
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
57. Carpets and other textile floor coverings
58. Special woven fabrics; tufted textile fabrics; lace; tapestries' trimmings; embroidery
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
60. Knitted or crocheted fabrics
61. Articles of apparel and clothing accessories, knitted or crocheted
62. Articles of apparel and clothing accessories, not knitted or crocheted
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags

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

- 64. Footwear, gaiters and the like; parts of such articles
- 65. Headgear and parts thereof
- 66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding crops, and parts thereof
- 67. Prepared feathers and down and articles made of feather or of down; artificial flowers; articles of human hair

SECTION XIII

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

- 68. Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69. Ceramic products
- 70. Glass and glassware

SECTION XIV

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

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72. Iron and steel
- 73. Articles of iron and steel
- 74. Copper and articles thereof
- 75. Nickel and articles thereof
- 76. Aluminium and articles thereof
- 77. *(Reserved for possible future use in the Harmonized System)*
- 78. Lead and articles thereof
- 79. Zinc and articles thereof
- 80. Tin and article thereof
- 81. Other base metals; cermets; article thereof
- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83. Miscellaneous articles of base metal

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

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

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

- 86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88. Aircraft, spacecraft, and parts thereof
- 89. Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91. Clocks and watches and parts thereof
- 92. Musical instruments; parts and accessories of such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

- 93. Arms and ammunition; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95. Toys, games and sports requisites; parts and accessories thereof

96. Miscellaneous manufactured articles

SECTION XXI

WORKS OR ART, COLLECTORS' PIECES AND ANTIQUES

97. Works of art, collectors' pieces and antiques

