Tariff classification of goods in the light of the latest technological developments

22nd Authors' Meeting

CustomsClear

The connection formula in classifying goods



Omer Wagner

June 11th, 2024

Designed.. solely

94.05		**Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**
		- Lighting strings of a kind used for Christmas trees :
	9405.31	-- Designed for use solely with light-emitting diode (LED) light sources

Solely or principally

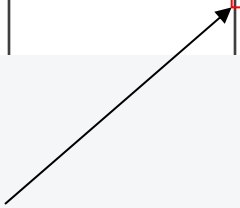
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.

Example: court rules- screen with HDMI port is "solely or principally" with computers



Primarily

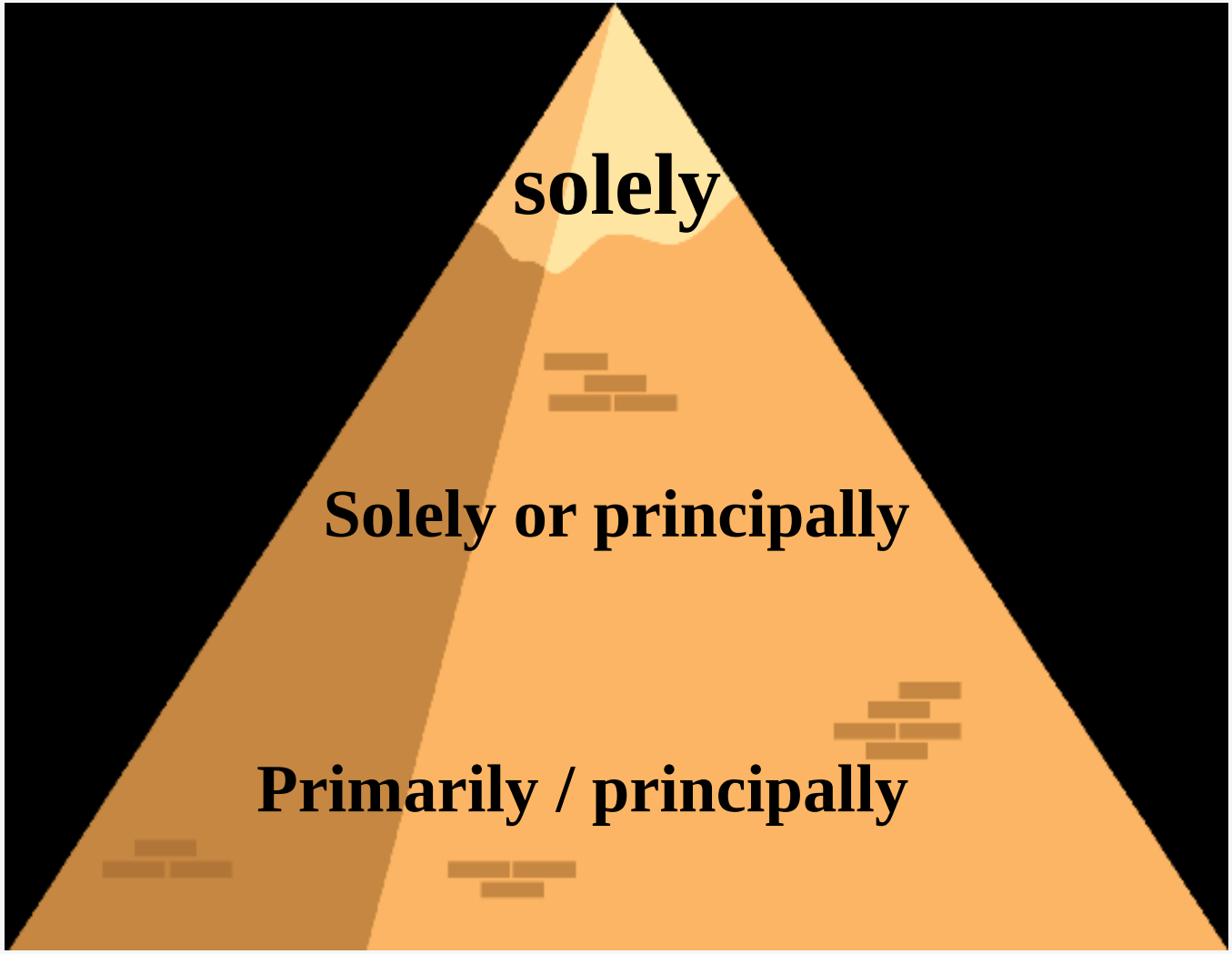
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.



Primarily = principally

“solely or principally” - unnecessary?

A clear hierarchy



special

95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.

Is it an adjective?

Example: court rules- Cable tuners equipped with modem for internet, aren't "special" for TV broadcastings.

"special" = dominant, almost exclusive



intended

24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

designed

84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**
		- Parts :
	8418.91	-- Furniture designed to receive refrigerating or freezing equipment



suitable

43.01		**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.**
	4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use

Of a kind/type used for/as/on/in

48.02		**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.**
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard
85.12		**Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.**
	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles
87.09		**Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.**



Example: court rules- “of a kind used..” = potential Machine is “of a kind used” to sale bus tickets even when not ready to use

For

92.09		**Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.**
	9209.91	- Other : -- Parts and accessories for pianos



Example: court rules- “for” – the loosest formula. Any use is sufficient.
Noise converter for TV/radio/etc. – “for” TV

Normally/ commonly

42.02		**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; 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 leather or of 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.**
		- Articles of a kind normally carried in the pocket or in the handbag :
	4202.31	-- With outer surface of leather or of composition leather
	4202.32	-- With outer surface of sheeting of plastics or of textile materials
	4202.39	-- Other

25.17		**Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.**
	2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated

Special/principal + designed

87.03		**Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.**
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles

Suitable + solely/principally
Equally suitable

84.73		**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.**
	8473.50	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72

Most complicated HS code – the winner (made in Israel)



Special+ exclusively/main

HS convention:

40.08		**Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.**
		- Of cellular rubber :
	4008.11	-- Plates, sheets and strip

Israel's tariff:

4008000000	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
4008100000	: -OF CELLULAR RUBBER
4008110000	-- Plates, sheets and strip
4008111000/5	---WHICH ARE SPECIALLY AND ARE EXCLUSIVELY OR MAINLY USED WITH A CERTAIN KIND OF MACHINE OR DEVICE, OF ANY HEADING OF SECTION XVI OR CHAPTER 90 OF SECTION XVIII



Thank You for Your Attention

Omer Wagner, Adv. & Notary

Customs, Indirect Taxation,
Import, Export & International Trade

Stay in Touch

+972-52-858-2883 | omer@omerwagner.co.il

omerwagner@gmail.com | omerwagner.co.il