

**List of HS Committee decisions
which WCO Members and HS Contracting Parties cannot apply
(12 November 2024)**

Contracting Party	Decision not Applied	Notification to the Secretariat
Canada	Decision taken by the Committee at its 11 th Session classifying "throat pastilles or cough drops, consisting essentially of sugar and flavouring agents" in subheading 1704.90. The Canadian International Trade Tribunal had classified these throat pastilles in heading 30.04.	16 April 2004
Canada	Decision taken by the Committee at its 35 th Session classifying "cough syrup" in subheading 2106.90. The Canadian International Trade Tribunal had classified this syrup in heading 30.04.	9 December 2005
Canada	Decision taken by the Committee at its 35 th Session classifying a liquid micronutrient preparation for plants in subheading 3824.90. The Canadian International Trade Tribunal had classified this product in heading 31.05.	8 May 2006
EU	Decision taken by the Committee at its 14 th Session in November 1994 classifying "evening primrose oil with added vitamin E and milkfat" (preparation in capsule form) in subheading 1517.90. The Court of Justice of the European Union had classified this product in heading 21.06.	30 March 2011
Russian Federation	Decision taken by the Committee at its 46 th Session in September 2010 classifying a "Bluetooth®" headset in subheading 8517.62. The Commission of the Customs Union of Belarus, Kazakhstan and the Russian Federation had adopted decision No. 498 on classification of the "Bluetooth" headset in subheading 8518.30.	22 April 2011
Belarus	Decision taken by the Committee at its 46 th Session in September 2010 classifying a "Bluetooth®" headset in subheading 8517.62. The Commission of the Customs Union of Belarus, Kazakhstan and the Russian Federation had adopted decision No. 498 on classification of the "Bluetooth" headset in subheading 8518.30.	5 May 2011

Contracting Party	Decision not Applied	Notification to the Secretariat
Kazakhstan	Decision taken by the Committee at its 46 th Session in September 2010 classifying a “Bluetooth®” headset in subheading 8517.62. The Commission of the Customs Union of Belarus, Kazakhstan and the Russian Federation had adopted decision No. 498 on classification of the “Bluetooth” headset in subheading 8518.30.	11 November 2011
Indonesia	Decision taken by the Committee at its 56 th Session in September 2015 classifying certain “smart watches” in subheading 8517.62. The Directorate General of Customs and Excise of Indonesia had classified this commodity in heading 91.01 or 91.02, as the case may be.	23 February 2016
Russian Federation	Decision taken by the Committee at its 54 th Session in September 2014 classifying a preparation for use in animal feeding in subheading 2309.90. The Russian Federation cannot apply the classification decision due to judgements of national arbitrary courts.	26 February 2016
Belarus	Decision taken by the Committee at its 54 th Session in September 2014 classifying a preparation for use in animal feeding in subheading 2309.90. The Eurasian Economic Commission (EEC), the single permanent regulatory body of the Eurasian Economic Union (EEU), had classified this product in heading 15.18.	24 August 2016
Colombia	Decision taken by the Committee at its 58 th Session in October 2016 classifying certain titanium screws for medical applications (implants) in subheading 9021.10. The Colombian Administration classifies this commodity in heading 81.08.	2 January 2017
United States	Decision taken by the Committee at its 55 th Session in March 2015 classifying a stainless steel vacuum flask in heading 96.17. The U.S. Administration takes the position that a vacuum flask which does not have an outer case cannot be classified in heading 96.17 as the English text is currently written. The provisionally adopted amendment to heading 96.17 will enable the U S to apply the Committee’s decision from 1 January 2022.	21 February 2017

Contracting Party	Decision not Applied	Notification to the Secretariat
Canada	Decision taken by the Committee at its 58 th Session in September 2016 classifying “Conjex cough & throat tablets” in heading 17.04. The Canadian International Trade Tribunal (CITT) had classified throat pastilles or cough drops in heading 30.04. The Federal Court of Appeal subsequently confirmed the CITT’s decision	31 May 2017
Kazakhstan	Decision taken by the Committee at its 55 th Session in March 2015 classifying certain drone (quadcopter) in heading 85.25. According to Decision No. 172 adopted by the Eurasian Economic Commission on 30th October 2018, all types of quadcopters are classified in headings 88.02 or 95.03.	4 December 2018
Kyrgyzstan	Decision taken by the Committee at its 55 th Session in March 2015 classifying certain drone (quadcopter) in heading 85.25. According to Decision No. 172 adopted by the Eurasian Economic Commission on 30th October 2018, all types of quadcopters are classified in headings 88.02 or 95.03.	7 December 2018
Belarus	Decision taken by the Committee at its 55 th Session in March 2015 classifying certain drone (quadcopter) in heading 85.25. According to Decision No. 172 adopted by the Eurasian Economic Commission on 30th October 2018, all types of quadcopters are classified in headings 88.02 or 95.03.	30 January 2019
Armenia	Decision taken by the Committee at its 55 th Session in March 2015 classifying certain drone (quadcopter) in heading 85.25. According to Decision No. 172 adopted by the Eurasian Economic Commission on 30th October 2018, all types of quadcopters are classified in headings 88.02 or 95.03.	25 march 2019
Belarus	Decision taken by the Committee at its 62 nd Session in September 2018 classifying certain drone (quadcopter) in heading 85.25. According to Decision No. 172 adopted by the Eurasian Economic Commission on 30th October 2018, all types of quadcopters are classified in headings 88.02 or 95.03.	5 April 2019

Contracting Party	Decision not Applied	Notification to the Secretariat
Kazakhstan	Decision taken by the Committee at its 62 nd Session in September 2018 classifying certain drone (quadcopter) in heading 85.25. According to Decision No. 172 adopted by the Eurasian Economic Commission on 30th October 2018, all types of quadcopters are classified in headings 88.02 or 95.03.	12 July 2019
EU	Decisions taken by the Committee at its 62 nd Session in September 2018 classifying three products in heading 27.10: Product 1 "Motor petrol with octane number 92" in subheading 2710.12, and Product 2 "Heavy distillates, liquid fuels, fuel oil 100" and Product 3 "Low-viscosity marine vessel fuel" in subheading 2710.19. The Court of Justice of the European Union had classified the three products in heading 27.07.	22 October 2019
India	Decision taken by the Committee at its 64 th Session in September 2019 classifying two dissolved gas analysis (DGA) monitors in heading 90.27 (subheading 9027.20). India had classified the two products in subheading 9027.10.	31 January 2020
India	Decision taken by the Committee at its 62 nd Session in September 2018 classifying two types of "communication antennae" in heading 85.17 (subheading 8517.70). India had classified the two products in subheading 8517.62.	14 February 2020

Contracting Party	Not applied Decision	Notification to the Secretariat
Switzerland	Decision taken by the Committee at its 14 th Session in November 1994 and Classification Opinion adopted following this decision at its 15 th Session in April 1995 classifying "Evening	21 December 2021

	<p>primrose seed oil with added vitamin E and butterfat” presented in capsule form in heading 15.17 (subheading 1517.90). Subsequent to a judgment of the Federal Court (Supreme Court), the Swiss Customs Administration is no longer able to apply this decision. Therefore, it will classify this type of product from January 1, 2022 in heading 21.06 (subheading 2106.90).</p>	
Guatemala	<p>Decision of the Harmonized System Committee at its 70th Session in September 2022 classifying two products known as “coffee makers” in heading 84.19 (subheading 8419.81). The Third Chamber of the Contentious Administrative Court of the Republic of Guatemala, within Process Number 01013-2021-00061 Of.3, determined that the classification of the aforementioned goods is in heading 85.16.</p>	22 November 2022
Belarus	<p>Decision of the Harmonized System Committee at its 70th Session in September 2022 classifying an “ice-filling machine” in heading 84.79 (subheading 8479.89). The Decision of the Eurasian Economic Commission Board (dated 20 April 2021 N° 50) concerning the classification of a self-propelling ice-filling machine according the Commodity Nomenclature of the foreign economic activity of the Eurasian Economic Union determines the classification of the article at issue in heading 84.79 (subheading 8479.10).</p>	23 December 2022
Russian Federation	<p>Decision of the Harmonized System Committee at its 70th Session in September 2022 classifying self-propelled ice-filling machines in heading 84.79 (subheading 8479.89). On 20 April 2021, the Eurasian Economic Commission adopted Decision No. 50 on the classification of the article at issue in heading 84.79 (subheading 8479.10) of the unified commodity nomenclature of foreign economic activity of the Eurasian Economic Union.</p>	22 December 2022

Contracting Party	Not applied Decision	Notification to the Secretariat
Japan	Decision taken by the Harmonized System Committee at its 67 th Session classifying “baby corn cobs” has not been applied in Japan since the amendment process of the national legislation has not been completed. Japan will inform the Secretariat of the date of which the decisions are applied as soon as the procedure is finalized.	26 December 2022
Russian Federation	Decision of the Harmonized System Committee at its 71 st Session in March 2023 classifying “LED light strip” in heading 94.05. On 17 November 2015, the Eurasian Economic Commission adopted Decision N°. 153 on the classification of the article at issue in heading 85.39 of the unified commodity nomenclature of foreign economic activity of the Eurasian Economic Union.	3 July 2023
EU	Decision taken by the Committee at its 71 st Session in March 2023 classifying “Ferglobin B12 Syrup” in subheading 2106.90. The Court of Justice of the European Union in Case C-114/80 had classified the product in subheading 2202.99.	15 December 2023
EU	Decision taken by the Committee at its 71 st Session in March 2023 classifying “Sunquick Ice Lollies” in subheading 2106.90. The Court of Justice of the European Union in Case C-114/80 had classified the product in heading 2202.10.	15 December 2023
Russian Federation	Decision of the Harmonized System Committee at its 72 nd Session in September 2023 classifying “fruit beer” in heading 22.03 (HS subheading 2203.00). Judicial precedent in the Russian Federation confirms the Russian position on the classification of the product under heading 22.06 of the Unified Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union (HS heading 22.06).	26 December 2023
Iceland	Decision of the Harmonized System Committee at its 71 st Session in March 2023 classifying “Mozzarella Pizza Mix” in heading 21.06 (subheading 2106.90). The Supreme Administrative Appeals Authority, the Internal Revenue Board, in Case 125/2023	20 March 2024

	had classified the product in heading 04.06 (subheading 0406.20).	
Japan	Decisions taken by the Harmonized System Committee at its 72 nd Session classifying “Frozen, green soya beans” and its 73 rd Session classifying “Edamame beans” have not been applied in Japan since the amendment process of the national legislation has not been completed. Japan will inform the Secretariat of the date of which the decisions are applied as soon as the procedure is finalized.	20 June 2024
Indonesia	Decision of the Harmonized System Committee at its 73 rd Session in March 2024 classifying “Tempeh (or tempe)” in heading 20.08 (subheading 2008.19). ASEAN Member States have agreed that “tempeh” should remain classified under HS code 2106.90 (2106.90.97), in line with the structure of the 2022 ASEAN Harmonized Tariff Nomenclature (AHTN) that has been officially adopted.	3 September 2024
Thailand	Decision of the Harmonized System Committee at its 73 rd Session in March 2024 classifying “Tempeh (or tempe)” in heading 20.08 (subheading 2008.19). ASEAN Member States have reached a consensus to maintain the classification of the product “Tempeh” in alignment with the ASEAN Harmonized Tariff Nomenclature (AHTN). The product “Tempeh” has been designated in subheading 2106.90.97 since 2017 version of the AHTN. The AHTN will be revised to be consistent with the Harmonized system Committee’s decision in the next AHTN version (AHTN 2028).	8 November 2024