



NCD/XXX/2020
Form

NCD

NCD/Ref: HQ/ 02/2020

NATIONAL CLASSIFICATION DECISION

Description of Commodity: Crystal Cell/Stem Cell

Crystal Cell/Stem Cell is a cell with a unique ability to develop into specialized cell types in the body. The product may be used to replace cells and tissues that have been damaged or lost due to diseases. It has a unique ability to become any cell in the body and can keep on dividing and renewing themselves to produce new cells.

Trade Name: Crystal Cell

Common Name: Crystal Cell

Scientific Name: NIL

Tariff Decision: HS Code...2106.9090

Reasons:

- General Interpretative Rule (GIR) 1 which provides that 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.
- Rule 6, For legal purposes, the classification of goods in the sub-heading shall be determined according to the terms of those sub-heading and any related sub-headings notes and mutatis mutandis, to the above Rules, on the understanding that only sub-headings 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.
- According to Medical Control Authority of Zimbabwe (MCAZ), the product is a complimentary medicine in their principles and guidelines.
- According to the Guidance on difference between food supplements and medicines (Pharmaceutical products);medicine must have a dose meant to treat a specific diseases (Chapter 3004)
- The product is a plant or fruit extract without any chemical addition in its constituent material to be taken as a supplement
- Explanatory Notes on page IV 2106-3 describes what is considered as a supplement. The product in question clearly fits the description since it is for enhancing health or general wellbeing thus can best be classified in chapter 21 on heading 2106.90.

This ruling is valid until **14 April 2023** and may be amended in part or wholly or withdrawn at any time by publication of a new ruling or a withdrawal notice.

If there is any amendment in the legislation that affects the content of this Ruling, such amendment overrides the information in this Ruling