

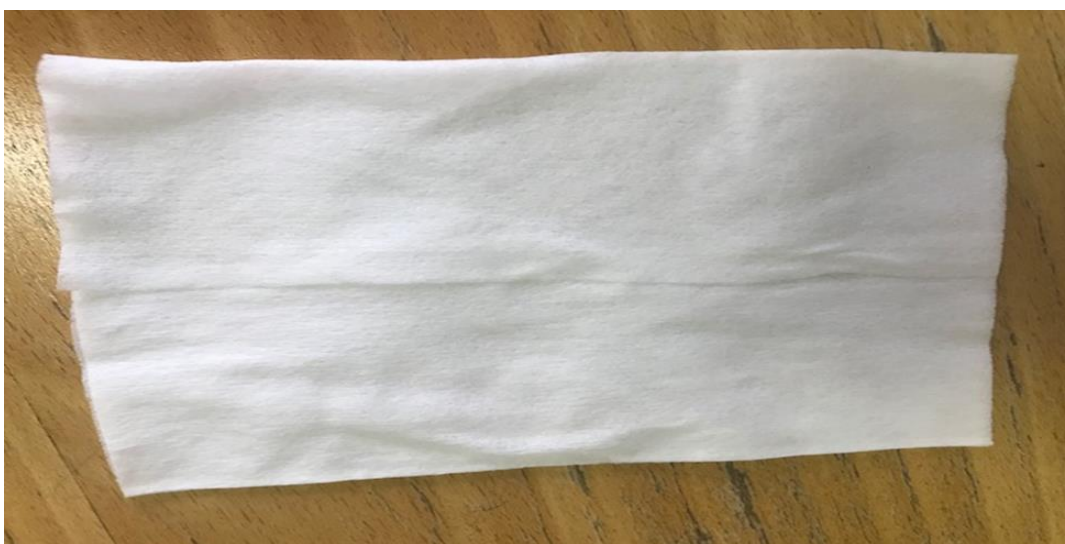
NCD Form

NCD/Ref: HQ/ 12/2020

NATIONAL CLASSIFICATION DECISION

Description of Commodity:

Alcohol Sanitizing Wipes



Trade Name: Alcohol Sanitizing Wipes

Common Name: Sanitizing wipes

Scientific Name: NIL

Tariff Decision: HS Code... 3808.9490

Reasons:

- Classification of this product has been done using 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.
- Explanatory notes (d) to Heading 30.03 on page on page VI-3003-3 of the Explanatory notes 6th edition 2017 –This heading excludes insecticides, disinfectants etc. of heading 38.08.
- Explanatory notes (e) to Heading 30.04 on page on page VI-3004-3 of the Explanatory notes 6th edition 2017 –This heading does not include insecticides, disinfectants etc. of heading 38.08 , not put up for internal or external use as medicines
- Explanatory notes to Heading 34.01 on page on page VI-3401-2 of the Explanatory notes 6th edition 2017-this heading covers....(e)Disinfectant soaps..... These soaps should not be confused with disinfecting preparations of heading 38.08 containing the same constituents, the difference in the proportions of the constituents(soap , on the one hand ,and phenol, cresol etc. on the other hand).the disinfecting preparations of heading 38.08 contain a substantial proportion of phenol, cresol, etc., and are liquid whereas soaps are usually solid.
- Explanatory notes (c) to Heading 34.02 on page on page VI-3401-4 of the Explanatory notes 6th edition 2017-Heading excludes preparations , containing surface –active agents where the surface –active agent is either not required or is only subsidiary to the main function of the preparation (headings 3403...38.08...etc. as the case may be)
- General Note (2) to Chapter 38 page VI-38-3 of the Explanatory notes 6th edition 2017 states in part , it does not cover....., with the exception of the following: insecticides, rodenticides , fungicides, herbicides ,anti-sprouting products and plant-

growth regulators, disinfectants and similar products, put up as described in heading 38.08

- Explanatory Notes to heading 38.08 page VI-3808-3 of the Explanatory notes 6th edition 2017-states in part, *the products of heading 38.08 can be divided into the following groups:*

(IV) Disinfectants

Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects....

This group includes sanitisers, bacteriostats and sterilisers.

- Terms of Heading, Terms of Subheading
- **Decided case**

World Customs Organization (WCO) on classification reference on Covid-19 medical supplies 2nd Edition, classified wipes impregnated with alcohol and put up in forms or packings for retail sale under tariff code 3808.94 (see table below).

Section III. Disinfectants and sterilisation products (For soaps, see "Section VI. Other Medical Consumables")		
Product	Additional information	HS 2017 Classification
Alcohol solution	Undenatured, containing by volume 80% or more ethyl alcohol	2207.10
Alcohol solution	Undenatured, 75% ethyl alcohol	2208.90
Hand sanitizer	A liquid or gel generally used to decrease infectious agents on the hands, alcohol-based type.	3808.94
Other disinfectant preparations	Put up in forms or packings for retail sale such as rubs and wipes impregnated with alcohol or other disinfectants.	3808.94

*WCO classification reference – Covid-19 medical supplies Ed. 2: as updated 9 April 2020
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- By application of GIR 1 and 6.

This ruling is valid until **15 November 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