ASEAN HARMONISED TARIFF NOMENCLATURE (AHTN) 2017
Overview

• Overview of HS & AHTN
• Structure of HS
• Highlights of key amendments
• Resources
• TradeNet processing after AHTN 2017 implementation
OVERVIEW OF HS & AHTN
Harmonized System (HS)

6 digit product nomenclature for classification of goods

1988 developed by World Customs Organisation

Used by 209 countries

For Customs tariffs, trade statistics, international trade negotiations

Update every 5 years
ASEAN Harmonized Tariff Nomenclature (AHTN)

- Countries adopt HS may make provisions for further subdivisions beyond 6-digit level
- AHTN was developed by ASEAN member states (AMS) in 2003, harmonized at 8-digit level
- AHTN review every 5 years
- Singapore adopts AHTN - Singapore Trade Classification, Customs & Excise Duties (STCCED)
STRUCTURE OF HS
Structure of HS

HS comprises of

21 Sections

97 Chapters

1,222 Headings (2017)
Note.
1. This Chapter covers all live animals except:
   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
Structure of HS

Arranged in order of degree of manufacture

Raw Materials

Unworked Products

Semi-Finished Products

Finished Products
Structure of HS

2 2 0 3 0 0 1 1
Chapter
Heading
Subheading (HS)
Subheading (AHTN)
How to read the HS

• Layer-by-layer structure
  • 1 dash (-) is the breakdown from no dash (Heading)
  • 2 dashes (--) is the breakdown from 1 dash (-)
  • 3 dashes (---) is the breakdown from 2 dashes (--), etc.

• Choose the correct Heading
• Compare descriptions of 1 dash subheadings under the heading and choose the correct 1 dash
• Repeat the process for 2 and more dashes

IMPORTANT: Compare descriptions of goods at the same dash level
<table>
<thead>
<tr>
<th>10.06</th>
<th>Rice</th>
</tr>
</thead>
<tbody>
<tr>
<td>1006.10</td>
<td>- Rice in the husk (paddy or rough):</td>
</tr>
<tr>
<td>1006.10.10</td>
<td>- - Suitable for sowing</td>
</tr>
<tr>
<td>1006.10.90</td>
<td>- - Other</td>
</tr>
<tr>
<td>1006.20</td>
<td>- Husked (brown) rice:</td>
</tr>
<tr>
<td>1006.20.10</td>
<td>- - Hom Mali rice</td>
</tr>
<tr>
<td>1006.20.90</td>
<td>- - Other</td>
</tr>
<tr>
<td>1006.30</td>
<td>- Semi-milled or wholly milled rice, whether or not polished or glazed:</td>
</tr>
<tr>
<td>1006.30.30</td>
<td>- - Glutinous rice</td>
</tr>
<tr>
<td>1006.30.40</td>
<td>- - Hom Mali rice</td>
</tr>
<tr>
<td>1006.30.91</td>
<td>- - - Parboiled rice</td>
</tr>
<tr>
<td>1006.30.99</td>
<td>- - - Other</td>
</tr>
<tr>
<td>1006.40</td>
<td>- Broken rice:</td>
</tr>
<tr>
<td>1006.40.10</td>
<td>- - Of a kind used for animal feed</td>
</tr>
<tr>
<td>1006.40.90</td>
<td>- - Other</td>
</tr>
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</table>
HIGHLIGHTS OF KEY AMENDMENTS
Highlights of Key Amendments

WCO HS 2017 (6-digit)
233 sets of amendments

AHTN 2017 (8-digit)
13% increase in total number of HS codes (9,558 to 10,813)

HS & AHTN 2017

Agriculture  Chemical  Machinery  Motor vehicles
Highlights of Key Amendments

- 1 new heading (96.20)
- 3 headings deleted (28.48, 69.08, 84.69)
- New subheadings
- Subheadings deleted
- Legal notes and text amended
  - Clarification
  - Change in scope
Chapter 3

• New subheadings for different species and product forms (03.01 to 03.07)

03.04 Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.

- Fresh or chilled fillets of other fish:

0304.45.00 - - Swordfish (*Xiphias gladius*)

0304.46.00 - - Toothfish (*Dissostichus spp.*)

0304.47.00 - - Dogfish and other sharks

0304.48.00 - - Rays and skates (*Rajidae*)

0304.49.00 - - Other
Chapter 16

• Subheading Note 1 amended to clarify “infant food” as “food suitable for infants or young children”
  
  For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food suitable for infants or young children .......

• New subheadings for
  
  • Shark fins (1604.18.10, 1604.18.91, 1604.18.99)
  • Fish ball and fish paste (1604.20.30, 1604.20.40)
  • Shrimp ball and breaded shrimp (1605.29.20, 1605.29.30)
Chapter 21

• New subheadings for
  • Coffee preparations and Tea extracts (2101.12.91, 2101.12.92, 2101.20.20)
  • Shrimp paste including belachan (2103.90.21)
  • Fresh soybean curd, powdered alcohol and tempeh (2106.90.12, 2106.90.20, 2106.90.97)

• Subheadings in heading 21.06 re-drafted and re-numbered
<table>
<thead>
<tr>
<th>AHTN 2012</th>
<th>AHTN 2017</th>
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<tbody>
<tr>
<td><strong>21.06</strong> Food preparations not elsewhere specified or included.</td>
<td><strong>21.06</strong> Food preparations not elsewhere specified or included.</td>
</tr>
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<td>...</td>
<td>...</td>
</tr>
<tr>
<td>- - Other</td>
<td>- - Food preparations for use by infants or young children:</td>
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<tr>
<td>...</td>
<td>...</td>
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<tr>
<td>2106.90.93 - - - Food preparations for lactase deficient infants</td>
<td>2106.90.81 - - - Food preparations for lactase deficient infants or young children</td>
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<tr>
<td>2106.90.94 - - - Other food preparations for infant use</td>
<td>2106.90.89 - - - Other</td>
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<td>- - Other</td>
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Chapter 22

- New subheadings for
  - Non-alcoholic beer (2202.91.00)
  - Coffee based drinks or coffee flavoured drinks (2202.99.40)
  - Wine and grape must, in containers holding more than 2l but not more than 10l (2204.22)
  - Alcoholic beverages further breakdown by different alcoholic strength (22.03, 22.06, 22.08)
22.03 Beer made from malt.

- Stout or porter:

  2203.00.11 - - Of an alcoholic strength by volume not exceeding 5.8% vol

  2203.00.19 - - Other

- Other, including ale:

  2203.00.91 - - Of an alcoholic strength by volume not exceeding 5.8% vol

  2203.00.99 - - Other
Chapter 27

- New subheadings for motor spirits, blended with ethanol (2710.12)
- Structure of subheading 2710.12 redrafted and renumbered
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<td>2710.12.11</td>
<td>Of RON 97 and above, leaded</td>
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<tr>
<td>2710.12.12</td>
<td>Of RON 97 and above, unleaded</td>
</tr>
<tr>
<td>2710.12.13</td>
<td>Of RON 90 and above, but below RON 97, leaded</td>
</tr>
<tr>
<td>2710.12.14</td>
<td>Of RON 90 and above, but below RON 97, unleaded</td>
</tr>
<tr>
<td>2710.12.15</td>
<td>Other, leaded</td>
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<tr>
<td>2710.12.16</td>
<td>Other, unleaded</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>2017</th>
<th>Description</th>
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<tr>
<td>2710.12.11</td>
<td>Of RON 97 and above</td>
</tr>
<tr>
<td>2710.12.12</td>
<td>Of RON 90 and above but below RON 97</td>
</tr>
<tr>
<td>2710.12.13</td>
<td>Of other RON</td>
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<table>
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<th>2017</th>
<th>Description</th>
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<tr>
<td>2710.12.21</td>
<td>Unblended</td>
</tr>
<tr>
<td>2710.12.22</td>
<td>Blended with ethanol</td>
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<tr>
<td>2710.12.23</td>
<td>Other</td>
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<th>Description</th>
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<tr>
<td>2710.12.24</td>
<td>Unblended</td>
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<tr>
<td>2710.12.25</td>
<td>Blended with ethanol</td>
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<tr>
<td>2710.12.26</td>
<td>Other</td>
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<td>2710.12.27</td>
<td>Unblended</td>
</tr>
<tr>
<td>2710.12.28</td>
<td>Blended with ethanol</td>
</tr>
<tr>
<td>2710.12.29</td>
<td>Other</td>
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</tbody>
</table>
Chapter 28

• Heading 28.48 (Phosphides, whether or not chemically defined, excluding ferrophosphorus) deleted and shifted to heading 28.53

• Heading 28.53 text amended

Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.
Chapter 29

• New subheadings created for
  • Specific chemicals controlled under Chemical Weapons Convention (CWC)
  • Hazardous chemicals controlled under Rotterdam Convention
  • Persistent organic pollutants (POPs) controlled under Stockholm Convention

Chapter 44

• New subheadings for certain wood, bamboo and rattan products (44.01, 44.03, 44.06 to 44.09, 44.12, 44.18, 44.19, 44.21)

• Scope of tropical wood expanded due to deletion of Subheading Note 2 (Heading 44.03, 44.07, 44.08, 44.12)

2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression “tropical wood” means one of the following types of wood:
Abura, Acajou d’Afrique, ......., White Seraya, Yellow Meranti.
Chapter 69 and Chapter 84

• Heading 69.08 (Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.) deleted and shifted to 69.07

• Heading 69.07 text amended

Unglazed Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.

• Heading 84.69 (Typewriters other than printers of heading 84.43; word-processing machines) deleted and shifted to 84.72 (Other office machines)
Chapter 85

• Subheadings 8528.41, 8528.51 and 8528.61 (monitors and projectors) re-drafted and re-numbered

From “Of a kind solely or principally used in an automatic data processing system of heading 84.71” to “Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71”

• New Note 9(b)(iv) to include multi-component integrated circuits (MCOs) in heading 85.42

(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.
Chapter 87

• New subheadings for
  • Hybrid (HEV), Plug-in hybrid (PHEV), Fully electric vehicles (87.02, 87.03, 87.11)
  • Similar vehicles to golf cars (include mobility scooter) (8703.10.10)
  • Go-karts, All-Terrain Vehicles (ATV), Sedan (87.03)
  • Kick scooters; Self-balancing cycles; Electric bicycles; Pocket motorcycles (87.11)
  • Further breakdown by Gross vehicle weight (G.V.W.), Completely Knocked down (CKD)
• Subheadings in heading 87.02, 87.03 redrafted and renumbered
87.03  Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02)...

8703.2x  - Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:

8703.3x  - Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):

8703.40  - Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:

8703.50  - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:

8703.60  - Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:

8703.70  - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:

8703.80  - Other vehicles, with only electric motor for propulsion:
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>87.11</td>
<td>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor,</td>
</tr>
<tr>
<td></td>
<td>with or without side-cars; side-cars.</td>
</tr>
<tr>
<td>8711.60</td>
<td>- With electric motor for propulsion:</td>
</tr>
<tr>
<td></td>
<td>- - Completely Knocked Down:</td>
</tr>
<tr>
<td>8711.60.11</td>
<td>- - - Bicycles</td>
</tr>
<tr>
<td>8711.60.12</td>
<td>- - - Kick scooters; self-balancing cycle; &quot;pocket motorcycles&quot;</td>
</tr>
<tr>
<td>8711.60.13</td>
<td>- - - Other motorcycles</td>
</tr>
<tr>
<td>8711.60.19</td>
<td>- - - Other</td>
</tr>
<tr>
<td></td>
<td>- - Other:</td>
</tr>
<tr>
<td>8711.60.91</td>
<td>- - - Bicycles</td>
</tr>
<tr>
<td>8711.60.92</td>
<td>- - - Kick scooters; self-balancing cycle; &quot;pocket motorcycles&quot;</td>
</tr>
<tr>
<td>8711.60.93</td>
<td>- - - Other motorcycles</td>
</tr>
<tr>
<td>8711.60.99</td>
<td>- - - Other</td>
</tr>
</tbody>
</table>
Chapter 96

• New heading 96.20 for monopods, bipods, tripods and similar articles

96.20 Monopods, bipods, tripods and similar articles

9620.00.10 - Of plastics

9620.00.20 - Of carbon and graphite

9620.00.30 - Of iron and steel

9620.00.40 - Of aluminium

9620.00.90 - Other
RESOURCES
Resources

• Singapore Trade Classification, Customs & Excise Duties (STCCED) 2018 will replace STCCED 2012 with effect from 24 June 2018

• Online publication, “eBook”
• Hyperlinks in content page
• Search function by keyword search
• Bookmark and help features
• Download/print by chapters
www.customs.gov.sg > Businesses > Harmonised System (HS) Classification of Goods > Resources

- HS/CA product code search engine (revamping)
- Alphabetical index of products
- Customs ruling database
- Guidebook on classification of chemicals and chemical products
- HS Classification Course SC102
- Send your queries or feedback to Customs_classification@customs.gov.sg
TRADENET PROCESSING AFTER AHTN 2017 IMPLEMENTATION
TradeNet Processing after AHTN 2017 Implementation

• With the implementation of AHTN 2017, new permit applications must be submitted using AHTN 2017 codes
• For permits previously approved before the implementation date using AHTN 2012 codes
  – Amendments, if allowed, must be using AHTN 2017 codes
  – Cancellations are allowed if the permit has not expired or used for cargo clearance
  – Refunds applications are allowed
THANK YOU

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