

ASEAN HARMONISED TARIFF NOMENCLATURE (AHTN) 2017



**SINGAPORE
CUSTOMS**

We Make Trade Easy, Fair & Secure



Overview

- Overview of HS & AHTN
- Structure of HS
- Highlights of key amendments
- Resources
- TradeNet processing after AHTN 2017 implementation



OVERVIEW OF HS & AHTN



We Make Trade Easy, Fair & Secure

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

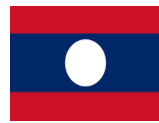
Update every **5** years



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



We Make Trade Easy, Fair & Secure

Structure of HS

HS comprises of

21 Sections

97 Chapters

1,222 Headings (2017)



Structure of HS

**General Interpretative
Rules
(GIRs)**

**Section Notes
Chapter Notes
Subheading Notes**



Chapter I

Live Animals

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

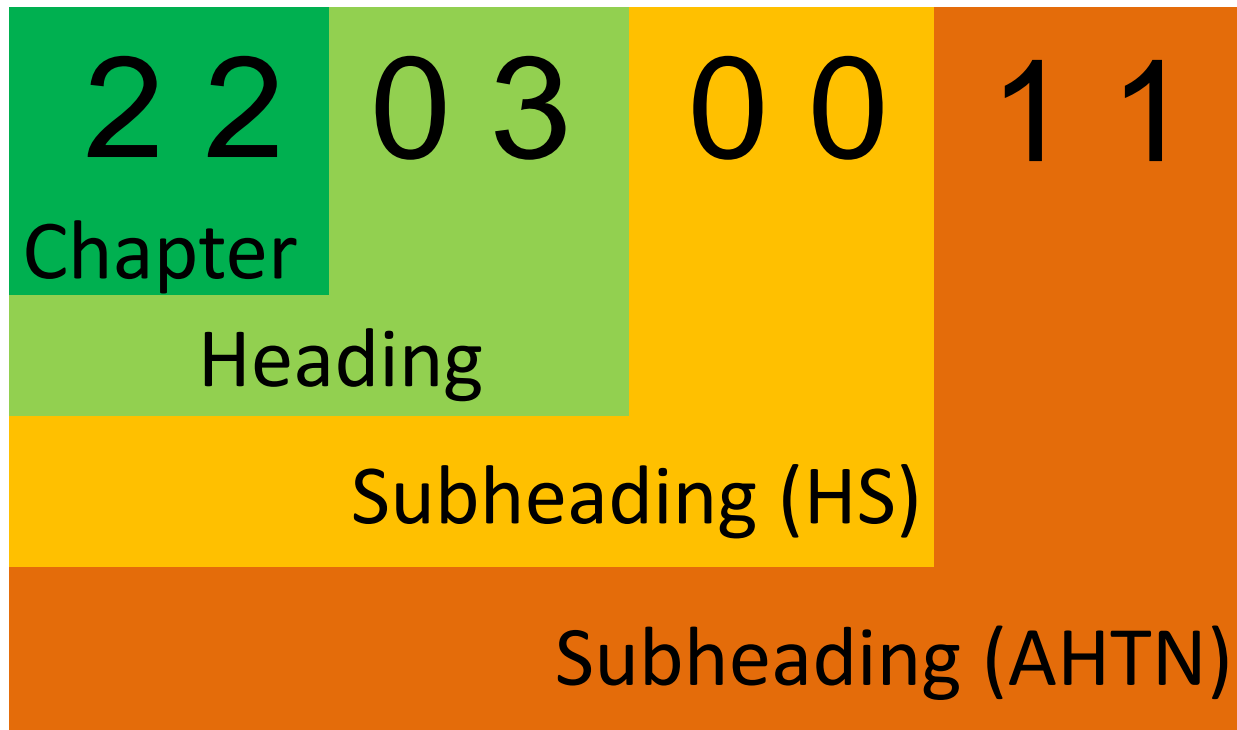


Finished Products



We Make Trade Easy, Fair & Secure

Structure of HS



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**



10.06	Rice
1006.10	- Rice in the husk (paddy or rough):
1006.10.10	- - Suitable for sowing
1006.10.90	- - Other
1006.20	- Husked (brown) rice:
1006.20.10	- - Hom Mali rice
1006.20.90	- - Other
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:
1006.30.30	- - Glutinous rice
1006.30.40	- - Hom Mali rice
	- - Other
1006.30.91	- - - Parboiled rice
1006.30.99	- - - Other
1006.40	- Broken rice:
1006.40.10	- - Of a kind used for animal feed
1006.40.90	- - Other



HIGHLIGHTS OF KEY AMENDMENTS



We Make Trade Easy, Fair & Secure

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



AHTN 2012

21.06 **Food preparations not
elsewhere specified or
included.**

...

- - Other

...

2106.90.93 - - - Food preparations for
lactase deficient infants

2106.90.94 - - - Other food preparations
for infant use

AHTN 2017

21.06 **Food preparations not
elsewhere specified or
included.**

...

- - **Food preparations for use
by infants or young children:**

**2106.90.81 - - - Food preparations for
lactase deficient infants or
young children**

2106.90.89 - - - Other

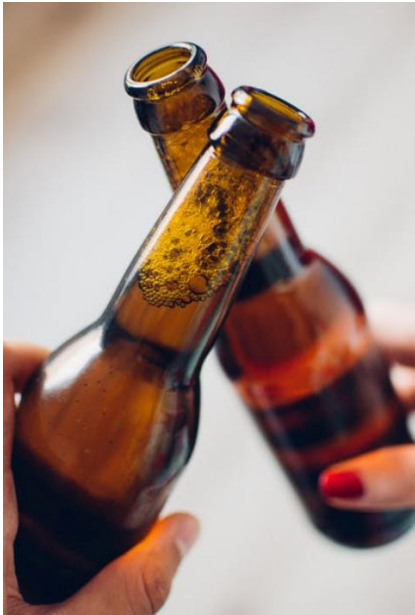
- - Other



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:

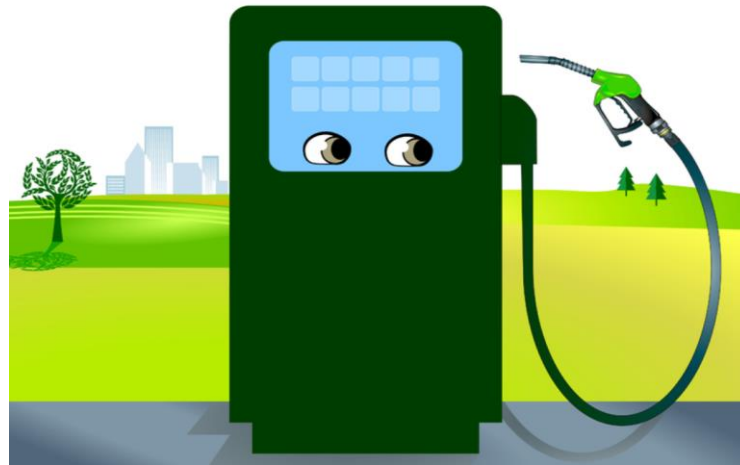
2203.00.91 - - Of an alcoholic strength by volume not exceeding 5.8% vol

2203.00.99 - - Other



Chapter 27

- New subheadings for motor spirits, blended with ethanol (2710.12)
- Structure of subheading 2710.12 redrafted and renumbered



2012	Description
	- - - Motor spirit:
2710.12.11	- - - - Of RON 97 and above, leaded
2710.12.12	- - - - Of RON 97 and above, unleaded
2710.12.13	- - - - Of RON 90 and above, but below RON 97, leaded
2710.12.14	- - - - Of RON 90 and above, but below RON 97, unleaded
2710.12.15	- - - - Other, leaded
2710.12.16	- - - - Other, unleaded

2017	Description
	- - - Motor spirit, leaded:
2710.12.11	- - - - Of RON 97 and above
2710.12.12	- - - - Of RON 90 and above but below RON 97
2710.12.13	- - - - Of other RON
	- - - Motor spirit, unleaded:
	- - - - Of RON 97 and above:
2710.12.21	- - - - Unblended
2710.12.22	- - - - Blended with ethanol
2710.12.23	- - - - Other
	- - - - Of RON 90 and above but below RON 97:
2710.12.24	- - - - Unblended
2710.12.25	- - - - Blended with ethanol
2710.12.26	- - - - Other
	- - - - Of other RON:
2710.12.27	- - - - Unblended
2710.12.28	- - - - Blended with ethanol
2710.12.29	- - - - Other



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



(29.03, 29.04, 29.10, 29.14, 29.18, 29.20, 29.21, 29.22, 29.23, 29.24, 29.26, 29.30, 29.31, 29.33, 29.35, 29.39)



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)

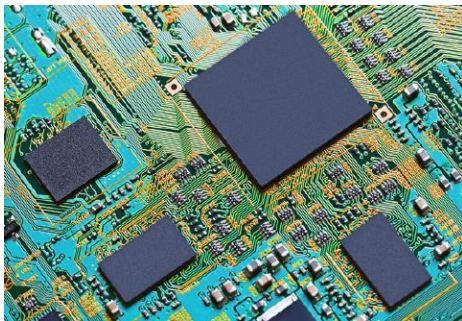


Chapter 85

- 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:



87.11 **Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**

8711.60 **- With electric motor for propulsion:**

- - Completely Knocked Down:

8711.60.11 **- - - Bicycles**

8711.60.12 **- - - Kick scooters; self-balancing cycle; “pocket motorcycles”**

8711.60.13 - - - Other motorcycles

8711.60.19 - - - Other

- - Other:

8711.60.91 **- - - Bicycles**

8711.60.92 **- - - Kick scooters; self-balancing cycle; “pocket motorcycles”**

8711.60.93 - - - Other motorcycles

8711.60.99 - - - Other



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



We Make Trade Easy, Fair & Secure

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



Resources

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



We Make Trade Easy, Fair & Secure

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

This information is provided on a general basis and is for your personal information. The provided information may not be complete, error-free, accurate or updated in relation to any particular issue. The provided information is not intended to serve as legal or other professional advice for any specific matter, and should not be treated as such. Where legal or other professional advice is required in relation to any particular matter, please seek advice from your own legal or other professional advisors. The Government shall not be held liable for any consequences, including but not limited to all losses, damages, costs, expenses and any other claims for compensation, arising directly or indirectly from your use of or reliance on the provided information. We reserve the right to vary or modify the policies and/or practices that have been referred to at any time and without any prior notice.



We Make Trade Easy, Fair & Secure