



# MCQs FOR HS CLASSIFICATION

## Principles of HS Classification

1. What is the Harmonised System (HS)?
  - a) Structured international nomenclature developed by the WCO, of only 6-digit subheadings to classify goods.
  - b) Structured international nomenclature developed by the WCO, of only 4-digit headings to classify goods.
  - c) Structured international nomenclature developed by the WCO, of 4-digit headings which are sub-divided into 5th and 6th subheadings, to classify goods.
  - d) Structured international nomenclature developed by the WCO, of only 8-digit headings to classify goods.
2. The ASEAN Harmonised Tariff Nomenclature (AHTN) code is harmonised at \_\_\_\_ -digit level for all ASEAN member states.
  - a) 4
  - b) 6
  - c) 8
  - d) 10
3. How many digits HS nomenclature does Singapore adopts?
  - a) 6-digit
  - b) 7-digit
  - c) 8-digit
  - d) 9-digit
4. How many General Interpretative Rules (GIRs) are there in the Harmonised System (HS)?
  - a) 2
  - b) 3
  - c) 4
  - d) 6
5. How do we apply the correct techniques of classification?
  - a) Know the Product.
  - b) Apply the General Interpretative Rules and Identify possible Sections and Chapters.
  - c) Read the Section Notes and Chapter Notes for any inclusion, exclusion, or definition.
  - d) All of the above.

## Live Animals & Vegetable Products (Chapters 1-15)

1. Agar-agar ("gelose") which is obtained by extraction from certain marine algae. It is also known as Japanese vegetable gelatin (or moss) or *Alga spinosa*.
  - a) 08.01
  - b) 13.02
  - c) 21.06
  - d) 38.21
2. Black tea containing 80% black tea leaves, and 20% natural blackberry flavouring and other permitted additives.
  - a) 21.01
  - b) 21.06
  - c) 09.02
  - d) 22.02
3. Canola oil, refined but not further prepared.
  - a) 12.05
  - b) 15.14
  - c) 15.16
  - d) 27.10
4. Coconut oil, refined, used for making lubricating greases.
  - a) 08.01
  - b) 12.03
  - c) 15.13
  - d) 15.18
5. Cod liver oil emulsion flavoured with lemon for children.
  - a) 21.06
  - b) 15.04
  - c) 30.04
  - d) 16.03
6. Fish maws, dried, not for human consumption.
  - a) 0305.72.19
  - b) 0410.90.90
  - c) 0504.00.00
  - d) 0511.91.90

7. Fresh durians.
  - a) 0806.10.00
  - b) 0807.11.00
  - c) 0810.60.00
  - d) 0813.40.90
8. Ginseng roots, whole and chilled.
  - a) 06.01
  - b) 06.02
  - c) 12.11
  - d) 20.08
9. Quinoa cereals.
  - a) 10.08
  - b) 19.04
  - c) 21.06
  - d) 11.04
10. Tapioca chips, dried and sliced but not further prepared or preserved.
  - a) 2004.90.90
  - b) 0714.10.11
  - c) 0714.90.99
  - d) 2008.99.90
11. Unworked ivory.
  - a) 05.08
  - b) 96.01
  - c) 05.07
  - d) 05.11

## Prepared Foodstuffs & Tobacco (Chapters 16-24)

1. Beer made from malt, with 0.5% alcoholic strength by volume (ABV).
  - a) 22.01
  - b) 22.02
  - c) 22.03
  - d) 22.06
2. Bread flour is an animal feed, composed of dried and ground waste bread, not for human consumption.
  - a) 19.01
  - b) 19.05
  - c) 23.01
  - d) 23.09
3. Chicken dumplings, containing 25% of chicken meat stuffed into round pieces of uncooked dough skin.
  - a) 16.02
  - b) 19.01
  - c) 19.02
  - d) 21.06
4. Chocolate liqueur with 40% alcoholic strength by volume (ABV).
  - a) 18.06
  - b) 22.04
  - c) 22.08
  - d) 21.06
5. Cornflakes, a form of breakfast cereal which have been made crisp by swelling or roasting.
  - a) 19.01
  - b) 10.05
  - c) 21.06
  - d) 19.04
6. Ethyl alcohol (95%), methyl isobutyl ketone (4%) and kerosene (1%) in a chemical preparation.
  - a) 22.07
  - b) 22.08
  - c) 29.05
  - d) 33.02

7. Fried fish skin coated with salted egg.
  - a) 03.01
  - b) 16.02
  - c) 16.04
  - d) 21.06
8. Health supplements, based on plant and fruit extracts, to support prostate health and general well-being.
  - a) 21.06
  - b) 23.09
  - c) 30.03
  - d) 30.04
9. Lemonade and wine mixed drink, with 7% alcoholic strength by volume (ABV).
  - a) 20.09
  - b) 22.02
  - c) 22.04
  - d) 22.06
10. Malt extract.
  - a) 1901.90.20
  - b) 1107.10.00
  - c) 2101.30.00
  - d) 2203.00.99
11. Mixed fruits and nuts product, containing 25% dried strawberry, 15% dried cranberry, 20% dried lychee, 25% roasted cashew nuts, 14.9% roasted hazelnut and 0.01% preservative.
  - a) 2008.97.90
  - b) 2008.19.10
  - c) 2008.80.00
  - d) 2008.99.90
12. Ready-to-cook chicken rice, consisting of uncooked ingredients, rice (250g), chicken meat (150g) and broccoli (100g).
  - a) 07.04
  - b) 16.02
  - c) 19.01
  - d) 38.21

13. Ready-to-eat duck soup, consisting of frozen cooked ingredients, duck meat (35%) and soup concentrate (65%).
- a) 16.02
  - b) 21.03
  - c) 21.04
  - d) 21.06
14. Tobacco leaves, whole and dried.
- a) 06.02
  - b) 12.11
  - c) 24.01
  - d) 24.03
15. Water pipe tobacco consisting of a mixture of tobacco, molasses or sugar, flavoured with fruit, glycerol, aromatic oils and extracts.
- a) 2403.11
  - b) 3824.99
  - c) 2106.90
  - d) 3004.90
16. E-liquid, chemical preparation that contains a mixture of nicotine, propylene glycol, water and flavouring agents. It is used in electronic cigarettes.
- a) 24.04
  - b) 30.04
  - c) 21.06
  - d) 38.24
17. Which HS code is cooking wine classified under?
- a) 2103.90.19
  - b) 2103.90.19 based on the criteria set out in Circular 06/2016
  - c) 2206.00.99
  - d) 2103.90.29

## Minerals & Chemical Products (Chapters 25-38)

1. Additive for gasoline (petrol) composing mainly of tetraethyllead (TEL) and tetramethyllead. It is used to increase the resistance of fuels to premature ignition thus preventing knocking.
  - a) 26.20
  - b) 27.10
  - c) 38.11
  - d) 34.03
2. Aluminium chloride (CAS number 7446-70-0), in the form of an aqueous solution.
  - a) 28.06
  - b) 28.12
  - c) 28.27
  - d) 31.04
3. Antibiotics tablets for retail sale.
  - a) 30.01
  - b) 30.02
  - c) 30.03
  - d) 30.04
4. Compressed natural gas (CNG), of a kind used as a motor fuel.
  - a) 27.10
  - b) 27.11
  - c) 38.26
  - d) 28.05
5. Decamethylcyclopentasiloxane (high purity of 99%) is an organo-silicon compound used in dry cleaning and as a laboratory chemical in research.
  - a) 28.11
  - b) 29.03
  - c) 38.24
  - d) 29.31
6. Detergent used for washing clothes, dishes or kitchen utensils.
  - a) 34.02
  - b) 34.01
  - c) 38.11
  - d) 38.24



7. Disinfectant solution, used in hospitals to clean surgical instruments.
- a) 38.08
  - b) 33.05
  - c) 34.02
  - d) 38.24
8. Distilled water, for human consumption.
- a) 2201.90.90
  - b) 3004.90.99
  - c) 2209.00.00
  - d) 2853.90.90
9. Expired cough syrup containing dextromethorphan packed in 100 ml bottle.
- a) 30.04
  - b) 38.25
  - c) 30.06
  - d) 38.24
10. Facial cream containing retinol and hyaluronic acid, recommended for night use to moisturise skin and prevent early signs of ageing.
- a) 33.04
  - b) 33.07
  - c) 34.01
  - d) 38.24
11. Fertiliser consisting of diammonium phosphate.
- a) 28.35
  - b) 31.05
  - c) 35.06
  - d) 38.24
12. HFC-134a (1,1,1,2-Tetrafluoroethane), commonly used as a refrigerant.
- a) 29.03
  - b) 29.04
  - c) 38.22
  - d) 38.24
13. Human urinary health strip (i.e. in vitro use) for the diagnosis of kidney and urinary tract diseases.
- a) 30.02
  - b) 30.06
  - c) 38.21
  - d) 38.22

14. Isopropyl alcohol of 95% purity, used as a solvent.
- a) 22.07
  - b) 21.06
  - c) 29.05
  - d) 29.08
15. Lemongrass diffuser to give homes an uplifting fragrance. To use the diffuser, remove its cap and insert reeds. The reeds will absorb the aromatic oil in the diffuser to release the fragrance over time.
- a) 33.02
  - b) 33.07
  - c) 34.06
  - d) 38.24
16. L-methionine (CAS number 63-68-3), an organo-sulphur compound of  $\geq 99\%$  purity, used as a feed additive.
- a) 23.09
  - b) 29.30
  - c) 29.31
  - d) 29.34
17. Lubricant consisting of 50% mineral oil as well as butane propellant, pentaerythritol ester of lanolin fatty acids, perfume and teflon.
- a) 27.10
  - b) 34.03
  - c) 38.11
  - d) 38.24
18. Motor spirit containing by weight 70% or more of petroleum oils, leaded, of RON 95.
- a) 2710.12.11
  - b) 2710.12.12
  - c) 2710.12.24
  - d) 2710.12.26
19. N-methyl-2-pyrrolidone (CAS number 872-50-4)  $\geq 90\%$  concentration in liquid form.
- a) 38.08
  - b) 38.24
  - c) 29.33
  - d) 30.04

20. Paint remover containing a mixture of ethyl acetate, butyl alcohol, and toluene with small quantities of paraffin wax and emulsifiers added.
- a) 27.07
  - b) 33.04
  - c) 38.14
  - d) 38.24
21. Platinum nitrate solution in 100 ml bottles for laboratory research.
- a) 28.34
  - b) 39.12
  - c) 31.05
  - d) 28.43
22. Play-Doh enjoyed by young children for arts and crafts. It is composed of flour, water, salt, borax, and mineral oil.
- a) 39.26
  - b) 95.03
  - c) 38.24
  - d) 34.07
23. Prepared adhesive based on polyurethanes.
- a) 35.01
  - b) 35.06
  - c) 39.03
  - d) 38.24
24. Quicksilver, a thick silvery liquid metal.
- a) 71.12
  - b) 30.04
  - c) 38.24
  - d) 28.05
25. Resin solution composed of 30% epoxy resin (binder), 60% turpentine (solvent) and 10% other substances such as colouring matter and driers.
- a) 27.10
  - b) 32.08
  - c) 32.14
  - d) 38.24

26. Seaweed ash.
- a) 2621.90.90
  - b) 1212.29.20
  - c) 2008.99.90
  - d) 1404.90.99
27. Shampoo with pharmaceutical constituents and has therapeutic properties.
- a) 30.03
  - b) 30.04
  - c) 33.05
  - d) 34.02
28. Silicon dioxide ( $\text{SiO}_2$ ) obtained by decomposing silicon halides by the action of water and heat. It is in the form of fine white powder and used as filler in the manufacture of synthetic rubber.
- a) 25.05
  - b) 28.11
  - c) 28.39
  - d) 38.24
29. Vaccine for human medicine.
- a) 30.01
  - b) 30.02
  - c) 30.03
  - d) 30.04

## Materials & Articles Thereof (Chapter 39-83)

1. Baby carrier (100% cotton), consisting of a sturdy waist belt and padded form-fitting shoulder straps, for carrying up to 20 kg.
  - a) 42.02
  - b) 42.03
  - c) 63.07
  - d) 63.09
2. Buddhist scripture book.
  - a) 48.20
  - b) 49.01
  - c) 49.04
  - d) 49.11
3. High density polyethylene sheet (80%), reinforced with textile (20%), for use as an agriculture cover.
  - a) 59.07
  - b) 39.20
  - c) 39.26
  - d) 39.21
4. Knitted girdles.
  - a) 62.12
  - b) 61.14
  - c) 61.08
  - d) 61.17
5. Manila hemp waste.
  - a) 63.07
  - b) 53.05
  - c) 14.04
  - d) 38.24
6. Paper tape, in rolls of 15 cm in width.
  - a) 48.11
  - b) 39.19
  - c) 48.21
  - d) 48.23

7. Plastic box for chicken eggs that can be closed along one edge and open on the other three edges.
  - a) 39.23
  - b) 39.24
  - c) 42.02
  - d) 63.05
8. Plastic sex toy, not electrically operated.
  - a) 39.17
  - b) 39.26
  - c) 90.19
  - d) 95.03
9. Plastic straw for drinking.
  - a) 22.02
  - b) 38.24
  - c) 39.17
  - d) 39.26
10. Polyether polyol copolymer, composed of monomer units of oxypropylene and oxyethylene, used as an intermediate material to manufacture polyurethane.
  - a) 29.41
  - b) 29.42
  - c) 39.05
  - d) 39.07
11. Safety glass of size and shape suitable to be incorporated as a window for a motor car.
  - a) 70.07
  - b) 87.08
  - c) 70.09
  - d) 87.03
12. Sawn Meranti wood, planed and sanded, with a thickness of 10 mm.
  - a) 44.11
  - b) 44.07
  - c) 44.08
  - d) 44.18

13. Smart luggage, equipped with 3-in-1 smart lock, Bluetooth proximity tracker and weighing scale on the carry handle.
- a) 42.02
  - b) 39.26
  - c) 85.17
  - d) 84.23
14. Steel ladder.
- a) 73.26
  - b) 83.08
  - c) 94.03
  - d) 82.05
15. Woven fabric, composed of 50% polyester, 35% combed wool and 15% combed fine animal hair, of a weight 220 g/m<sup>2</sup>.
- a) 60.06
  - b) 51.12
  - c) 54.07
  - d) 55.15
16. Which HS heading is stainless steel spoon and fork classified under?
- a) 82.15
  - b) 73.23
  - c) 73.26
  - d) 39.24
17. Which HS chapter is plastic spoons classified under?
- a) Chapter 82
  - b) Chapter 39
  - c) Chapter 83
  - d) Chapter 95
18. Which HS code is surgical masks classified under?
- a) 3926.90.39
  - b) 3005.90.90
  - c) 6307.90.40
  - d) 6307.90.90

## Machines & Miscellaneous Products (Chapters 84-97)

1. Air purifier with filter to remove dust particles in the air and eliminate odours in large bedrooms, living rooms or offices.
  - a) 8421.39.20
  - b) 8479.89.69
  - c) 8543.70.90
  - d) 9031.80.90
2. Amphibious motor vehicle for 10 persons, use for city tour sight-seeing.
  - a) 87.03
  - b) 87.04
  - c) 89.02
  - d) 87.02
3. Anti-virus software, a computer program to prevent, detect and remove computer viruses, installed in a Compact Disc (CD).
  - a) 85.23
  - b) 84.71
  - c) 85.43
  - d) 85.42
4. Armoured fighting vehicle.
  - a) 87.10
  - b) 87.05
  - c) 87.04
  - d) 87.01
5. Beauty device using vibration technology to atomise and create nano-sized water molecules for skin permeation.
  - a) 33.04
  - b) 84.79
  - c) 85.43
  - d) 90.19
6. Circus animals.
  - a) 01.06
  - b) 03.01
  - c) 02.01
  - d) 95.08



7. Dentists' chair incorporating dental appliances and spittoons, made of plastic.
  - a) 90.18
  - b) 94.02
  - c) 90.19
  - d) 39.26
8. Drawing kit put up in a plastic case containing ruler, disc calculator, drawing compass, pencil and pencil sharpener.
  - a) 96.09
  - b) 82.14
  - c) 90.17
  - d) 84.70
9. Drone with fixed camera, complete with a charger and battery.
  - a) 88.06
  - b) 95.03
  - c) 85.25
  - d) 85.04
10. Bicycle with an electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h to power the vehicle, or to assist with pedalling. It is fully assembled.
  - a) 8702.90.69
  - b) 8711.60.94
  - c) 8712.00.30
  - d) 9503.00.99
11. Electric goods vehicle, three-wheeled and having a gross vehicle weight less than 5 tonnes.
  - a) 8703.80.98
  - b) 8711.60.99
  - c) 8704.90.91
  - d) 8712.00.90
12. Industrial oven used for the manufacture of semiconductor devices.
  - a) 84.17
  - b) 85.14
  - c) 84.19
  - d) 84.86

13. Laptop consisting of at least a central processing unit, a keyboard and display unit.
- a) 84.71
  - b) 84.79
  - c) 85.23
  - d) 85.43
14. Laser machine for removing metals to straighten and flatten them.
- a) 84.62
  - b) 84.56
  - c) 90.13
  - d) 84.63
15. Laser marking system for metal, plastics and other material to be used in the manufacturing industry. It is not used for removal of materials.
- a) 84.56
  - b) 90.13
  - c) 85.15
  - d) 90.18
16. Massage chair, consisting of a frame upholstered with leather on the inner side and with padded seat, back and headrest. It is fitted with built-in massage components.
- a) 94.03
  - b) 94.02
  - c) 94.01
  - d) 90.19
17. Measuring instrument for dust concentration in ambient air.
- a) 90.26
  - b) 90.27
  - c) 90.30
  - d) 90.31
18. Mobility scooter, also known as personal mobility aid, looks like a wheelchair but is configured like a motor-scooter. It is battery powered.
- a) 8711.60.99
  - b) 8703.80.99
  - c) 8703.10.10
  - d) 8713.10.00

19. Monopod (stainless steel) used to help support cameras or binoculars.
- a) 7326.90.99
  - b) 9620.00.30
  - c) 9620.00.90
  - d) 3926.90.99
20. Photocopier for print, copy and fax.
- a) 90.13
  - b) 84.43
  - c) 84.44
  - d) 84.77
21. Play tent for children, consisting of a sheet of nylon cover fabric, a plastic tubular frame and small metal rods for pegging down the tent when used outdoors.
- a) 63.04
  - b) 63.06
  - c) 95.03
  - d) 95.06
22. Rechargeable lithium-ion battery for use in automotive.
- a) 8504.40
  - b) 8506.50
  - c) 8708.99
  - d) 8507.60
23. Sedan chassis fitted with cab.
- a) 87.03
  - b) 87.06
  - c) 87.07
  - d) 87.08
24. Small model of boat made of plastic for demonstrational purposes.
- a) 83.08
  - b) 89.03
  - c) 39.26
  - d) 90.23
25. Sword prop used for cosplaying.
- a) 93.04
  - b) 90.23
  - c) 95.06
  - d) 93.07

26. Torchlight, battery operated.
- a) 82.02
  - b) 85.13
  - c) 94.05
  - d) 95.03
27. Virtual reality set for a video game console, consisting of a virtual reality headset, a processing unit, connection cable and power cables.
- a) 84.71
  - b) 85.25
  - c) 85.28
  - d) 95.04
28. Wellhead, component at the surface of oil or gas wells to provide suspension point and pressure seals for casing hangers. They are not involved in the function of drilling or boring.
- a) 73.26
  - b) 84.30
  - c) 84.59
  - d) 84.79
29. Wooden locker for placement on the floor.
- a) 83.01
  - b) 94.03
  - c) 44.21
  - d) 96.20
30. Which HS code is routers classified under?
- a) 8517.79.10
  - b) 8517.62.99
  - c) 8517.79.99
  - d) 8517.62.43