

### 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 – HS Codes are harmonised internationally at 6-digit level but harmonised at 8-digit level among ASEAN Member States.**
  - d) 10
3. How many digits HS nomenclature does Singapore adopts?
  - a) 6-digit
  - b) 7-digit
  - c) 8-digit – Singapore adopts the AHTN (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 – There are 6 GIRs.**
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 – Meets heading text of 13.02 as "... agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products".**
  - 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 – Meets heading text of 09.02 "Tea, whether or not flavoured".**
  - d) 22.02
3. Canola oil, refined but not further prepared.
  - a) 12.05
  - b) 15.14 – Meets heading text of 15.14 "Rape, colza ... oils, whether or not refined, but not chemically modified".**
  - c) 15.16
  - d) 27.10
4. Coconut oil, refined, used for making lubricating greases.
  - a) 08.01
  - b) 12.03
  - c) 15.13 – Meets heading text of 15.13 as "Coconut (copra) ... oil and fractions thereof whether or not refined, but not chemically modified".**
  - d) 15.18
5. Cod liver oil emulsion flavoured with lemon for children.
  - a) 21.06
  - b) 15.04 – Meets heading text of 15.04 as "... oils ... of fish ..., whether or not refined, but not chemically modified".**
  - c) 30.04
  - d) 16.03

## Answers to MCQs on HS Classification

6. Fish maws, dried, not for human consumption.
  - a) 0305.72.19
  - b) 0410.90.90
  - c) 0504.00.00
  - d) **0511.91.90 – Dried edible fish maws are classified in heading 03.05 while inedible ones are classified in heading 05.11. This HS code covers “Other products of fish ... not elsewhere specified ...”.**
7. Fresh durians.
  - a) 0806.10.00
  - b) 0807.11.00
  - c) **0810.60.00 – HS code covers “Other fruit, fresh, durians”.**
  - d) 0813.40.90
8. Ginseng roots, whole and chilled.
  - a) 06.01
  - b) 06.02
  - c) **12.11 – Meets heading text of 12.11 “... parts of plants ... of a kind used primarily in perfumery, in pharmacy ... or similar purposes ..., chilled ..., whether or not cut ...”.**
  - d) 20.08
9. Quinoa cereals.
  - a) **10.08 – Meets heading text of 10.08 “... other cereals”.**
  - 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 – Tapioca chips refer to chips made from cassava root. This HS code covers “Manioc (cassava) sliced dried chips”.**
  - c) 0714.90.99
  - d) 2008.99.90
11. Unworked ivory.
  - a) 05.08
  - b) 96.01
  - c) **05.07 – By Note 3 to Chapter 5, “ivory” refers to tusks of elephant, hippopotamus, walrus, narwhal and wild boar, horns of rhinoceros and the teeth of all animals. Heading 05.07 covers unworked ivory while heading 96.01 covers worked ivory.**
  - 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 – By Note 3 to Chapter 22, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume 0.5% or less.**
  - 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 – Product is used in animal feeding. By Note 1(b) to Chapter 19, it is excluded from the Chapter and is classified in heading 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 – By Note 1(a) to Chapter 19, stuffed products (e.g. dumplings) of heading 19.02 containing more than 20 % by weight of meat is excluded from Chapter 16.**
  - d) 21.06
4. Chocolate liqueur with 40% alcoholic strength by volume (ABV).
  - a) 18.06
  - b) 22.04
  - c) **22.08 – Meets heading text of 22.08 “... spirits, liqueurs and other spirituous beverages”.**
  - 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 – Meets heading text of 19.04 as “Prepared food obtained by the swelling or roasting of cereals ...”.**

## Answers to MCQs on HS Classification

6. Ethyl alcohol (95%), methyl isobutyl ketone (4%) and kerosene (1%) in a chemical preparation.
- a) **22.07 – Meets the accepted denaturants and their required concentrations published on Customs website, and meets heading text of 22.07 as “... ethyl alcohol and other spirits, denatured, of any strength”.**
  - 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 – By Note 1 to Chapter 16, products which have been further prepared beyond the processes allowable under Chapter 3 (e.g. fried, grilled, baked etc) will be covered in the Chapter.**
  - d) 21.06
8. Health supplements, based on plant and fruit extracts, to support prostate health and general well-being.
- a) **21.06 – This heading covers food supplements, not elsewhere specified, to maintain general health or well-being.**
  - 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 – Meets heading text of 22.06 as “... mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included”.**
10. Malt extract.
- a) **1901.90.20 – HS code covers “malt extracts”.**
  - 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 – HS code covers mixtures of fruits and nuts.**
  - b) 2008.19.10
  - c) 2008.80.00
  - d) 2008.99.90

## Answers to MCQs on HS Classification

12. Ready-to-cook chicken rice, consisting of uncooked ingredients, rice (250g), chicken meat (150g) and broccoli (100g).  
a) 07.04  
**b) 16.02 – Contains more than 20% chicken meat, refer to Note 2 to Chapter 16.**  
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 – Meets heading text of 21.04 as “Soups and broths and preparations therefor”. Note 2 to Chapter 16 does not apply to the preparations of heading 21.04.**  
d) 21.06
14. Tobacco leaves, whole and dried.  
a) 06.02  
b) 12.11  
**c) 24.01 – “Unmanufactured tobacco” of heading 24.01 includes tobacco leaves in the natural state or as cured or fermented.**  
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 – By Subheading Note 1 to Chapter 24, water pipe tobacco is classified in subheading 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 – Meets heading text of 24.04 “Products intended for inhalation without combustion.....Other, containing nicotine... E-cigarette liquid or gel”**  
b) 30.04  
a) 21.06  
b) 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 – Please refer to Circular 06/2016 to check against the criteria for classifying cooking wine under HS Code 2103.90.19.**  
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 – Meets heading text of 38.11 “Anti-knock preparations ... prepared additives, for mineral oils (including gasoline) ...”.**
  - 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 – Meets heading text of 28.27 as “Chlorides, chloride oxides and chloride hydroxides ...”.**
  - d) 31.04
3. Antibiotics tablets for retail sale.
  - a) 30.01
  - b) 30.02
  - c) 30.03
  - d) **30.04 – Meets heading text of 30.04 “Medicaments (excluding goods of heading 30.02, 30.05, 30.06) ... in forms or packings for retail sale”.**
4. Compressed natural gas (CNG), of a kind used as a motor fuel.
  - a) 27.10
  - b) **27.11 – Meets heading text of 27.11 “Petroleum gases and other gaseous hydrocarbons”.**
  - 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 – Meets heading text of 29.31 “Other organo-inorganic compounds” as it is not an organo-sulphur compound of preceding heading 29.30.**

## Answers to MCQs on HS Classification

6. Detergent used for washing clothes, dishes or kitchen utensils.
  - a) **34.02 – Meets heading text of 34.02 “...; surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, ...”.**
  - b) 34.01
  - c) 38.11
  - d) 38.24
7. Disinfectant solution, used in hospitals to clean surgical instruments.
  - a) **38.08 – Meets heading text of 38.08 “... disinfectants and similar products ...”.**
  - 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 – By Note 1(c) to Chapter 22, distilled water is excluded from the Chapter and is classified in heading 28.53.**
9. Expired cough syrup containing dextromethorphan packed in 100 ml bottle.
  - a) 30.04
  - b) 38.25
  - c) **30.06 – By Note 4(k) to Chapter 30, waste pharmaceutical products include medicaments that have expired.**
  - 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 – Meets heading text of 33.04 as “... preparations for the care of the skin (other than medicaments) ...”.**
  - b) 33.07
  - c) 34.01
  - d) 38.24
11. Fertiliser consisting of diammonium phosphate.
  - a) 28.35
  - b) **31.05 – By Note 5 to Chapter 31, diammonium phosphate, whether or not pure, and intermixtures thereof, are classified in heading 31.05.**
  - c) 35.06
  - d) 38.24



## Answers to MCQs on HS Classification

12. HFC-134a (1,1,1,2-Tetrafluoroethane), commonly used as a refrigerant.
- a) **29.03 – Meets heading text of 29.03 as “Halogenated derivatives of hydrocarbons”.**
  - 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 – Meets heading text of 38.22 “... prepared diagnostic ... reagents whether or not on a backing, other than those of heading 30.02 or 30.06 ...”.**
14. Isopropyl alcohol of 95% purity, used as a solvent.
- a) 22.07
  - b) 21.06
  - c) **29.05 – Meets heading text of 29.05 “Acyclic alcohols ...”.**
  - 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 – Meets heading text of 33.07 as “... prepared room deodorisers, whether or not perfumed or having disinfectant properties”.**
  - 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 – Meets heading text of 29.30 “Organo-sulphur compounds”.**
  - c) 29.31
  - d) 29.34

## Answers to MCQs on HS Classification

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 – Meets heading text of 34.03 as “Lubricating preparations ... but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals”.**
  - 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 – HS code covers motor spirit, leaded, of RON 90 and above but below RON 97.**
  - 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 – This is a pure organic chemical (i.e. separate chemically defined compound). By Note 1(a) to Chapter 29, it is classified in the Chapter and meets heading text of 29.33 “Heterocyclic compounds with nitrogen hetero-atom(s) only”.**
  - 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 – Meets heading text of 38.14 as “... prepared paint ... removers”.**
  - 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 – By Note 1(B) to Section VI, precedence is given to classification in heading 28.43 for products meeting its description. In this case, the product is an inorganic compound of platinum (precious metal).**

## Answers to MCQs on HS Classification

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 – Meets heading text of 34.07 “Modelling pastes, including those put up for children's amusement”.**
23. Prepared adhesive based on polyurethanes.
- a) 35.01
  - b) 35.06 – Meets heading text of 35.06 as “... other prepared adhesive ...”.**
  - 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 – Mercury of heading 28.05 is also known as quicksilver. It is a liquid metal at room temperature.**
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 – By Note 4 to Chapter 32, the product is classified in heading 32.08 as it is solution of resin in more than 50% by weight of volatile organic solvent.**
  - c) 32.14
  - d) 38.24
26. Seaweed ash.
- a) 2621.90.90 – HS code covers “... ash including seaweed ash (kelp)”.**
  - 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 – Note 1(e) to Chapter 30 excludes preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties.**
  - d) 34.02

## Answers to MCQs on HS Classification

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 – Meets heading text of 28.11 “... other inorganic oxygen compounds of non-metals”.**
  - c) 28.39
  - d) 38.24
29. Vaccine for human medicine.
- a) 30.01
  - b) 30.02 – Meets heading text of 30.02 “... vaccines ...”.**
  - 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 – Product does not meet the preceding headings of 63.07 in the Chapter, thus classified as other make up articles of heading 63.07.**
  - d) 63.09
2. Buddhist scripture book.
  - a) 48.20
  - b) **49.01 – Meets heading text of 49.01 “Printed books, ... similar printed matter, whether or not in single sheets”.**
  - 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 – Meets heading text of 39.21 “Other ... sheets ... of plastics”.**
4. Knitted girdles.
  - a) **62.12 – Meets heading text of 62.12 “... girdles ..., whether or not knitted ...”.**
  - b) 61.14
  - c) 61.08
  - d) 61.17
5. Manila hemp waste.
  - a) 63.07
  - b) **53.05 – Meets heading text of 53.05 “... abaca (Manila hemp ...), ... and waste of these fibres ...”.**
  - c) 14.04
  - d) 38.24
6. Paper tape, in rolls of 15 cm in width.
  - a) **48.11 – Meets heading text of 48.11 “Paper, ... coated, ... covered, ... in rolls or rectangular (including square) sheets, of any size ...”.**
  - b) 39.19
  - c) 48.21
  - d) 48.23

## Answers to MCQs on HS Classification

7. Plastic box for chicken eggs that can be closed along one edge and open on the other three edges.
- a) **39.23 – Meets heading text of 39.23 as “Articles for the conveyance or packing of goods, of plastics ...”.**
  - b) 39.24
  - c) 42.02
  - d) 63.05
8. Plastic sex toy, not electrically operated.
- a) 39.17
  - b) **39.26 – Meets heading text of 39.26 “Other articles of plastics and articles of other materials of heading 39.01 to 39.14”.**
  - c) 90.19
  - d) 95.03
9. Plastic straw for drinking.
- a) 22.02
  - b) 38.24
  - c) **39.17 – Meets heading text of 39.17 “Tubes, ... of plastics”.**
  - 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 – Meets heading text of 39.07 as “... other polyethers ..., in primary forms ...”.**
11. Safety glass of size and shape suitable to be incorporated as a window for a motor car.
- a) **70.07 – Meets heading text of 70.07 “Safety glass ...”.**
  - 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 – Meets heading text of 44.07 “Wood sawn ... whether or not planed, sanded ..., of a thickness exceeding 6 mm”.**
  - c) 44.08
  - d) 44.18

## Answers to MCQs on HS Classification

13. Smart luggage, equipped with 3-in-1 smart lock, Bluetooth proximity tracker and weighing scale on the carry handle.
- a) **42.02 – Meets heading text of 42.02 “Trunks, suit-cases ...”.**
  - b) 39.26
  - c) 85.17
  - d) 84.23
14. Steel ladder.
- a) **73.26 – Meets the heading text of 73.26 “Other articles of iron or steel”.**
  - 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 – By Note 2(A) to Section XI, product is classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.**
16. Which HS heading is stainless steel spoon and fork classified under?
- a) **82.15 – By application of GIRs 1, 3a and 6, heading text of 82.15 “Spoons forks, ....” is the most specific heading.**
  - b) 73.23
  - c) 73.26
  - d) 39.24
17. Which HS chapter is plastic spoons classified under?
- a) Chapter 82
  - b) **Chapter 39 – Chapter 39 covers “Plastics and articles thereof”.**
  - 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 – HS Code covers “surgical masks”.**
  - 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 – HS code covers “Air purifiers”.**
  - 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 – By Note 4(b) to Section XVII, amphibious motor vehicles are classified in Chapter 87. The product meets heading text of 87.02 “Motor vehicles for the transport of ten or more persons, including the driver”.**
3. Anti-virus software, a computer program to prevent, detect and remove computer viruses, installed in a Compact Disc (CD).
  - a) **85.23 – Software is classified based on the physical medium in which it is stored in.**
  - b) 84.71
  - c) 85.43
  - d) 85.42
4. Armoured fighting vehicle.
  - a) **87.10 – By Note 1(c) to Chapter 93, armoured fighting vehicles are excluded from Chapter 93 and is classified in heading 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 – Meets heading text of 85.43 as “Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter”.**
  - d) 90.19



## Answers to MCQs on HS Classification

6. Circus animals.
- a) 01.06
  - b) 03.01
  - c) 02.01
  - d) **95.08 – Animals forming part of circuses, menageries or other similar travelling animal shows (heading 95.08). By Note 1(c) to Chapter 1, animals of heading 95.08 are excluded from the Chapter.**
7. Dentists' chair incorporating dental appliances and spittoons, made of plastic.
- a) **90.18 – By Note 1(ij) to Chapter 94, dentists' chairs incorporating dental appliances or spittoons are excluded from the Chapter and are classified in heading 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 – By GIR 3(b), essential character of the kit is given by the pencil (heading 96.09).**
  - b) 82.14
  - c) 90.17
  - d) 84.70
9. Drone with fixed camera, complete with a charger and battery.
- a) **8806 – By Note 1 to Chapter 88, “... the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. .... or equipped with permanently integrated digital cameras or ....”**
  - 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 – HS code covers “... bicycle with an electric motor not exceeding 250 W....” which are non-CKD electric bicycle.**
  - c) 8712.00.30
  - d) 9503.00.99

## Answers to MCQs on HS Classification

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 – HS code covers electric vehicles for transport of goods.**
  - 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 – By Note 9(D) to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.**
  
13. Laptop consisting of at least a central processing unit, a keyboard and display unit.
  - a) **84.71 – Meets heading text of 84.71 “Automatic data processing machines ...”.**
  - 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 – By Note 3 to Chapter 84, precedence is given to classification in heading 84.56 describing the specific processes (e.g. by laser) used to remove any material.**
  - 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 – Meets heading text of 90.13 “... lasers, other than laser diodes ...”.**
  - 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 – Meets heading text of 90.19 “... massage apparatus ...”.**

## Answers to MCQs on HS Classification

17. Measuring instrument for dust concentration in ambient air.
- a) 90.26
  - b) 90.27 – Meets heading text of 90.27 as “Instruments and apparatus for physical or chemical analysis (for example, ... gas or smoke analysis apparatus), ...”.**
  - 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 – HS code includes vehicles for 1 person. Product is similar to golf cars with its compact size, low speed range and off-road use.**
  - d) 8713.10.00
19. Monopod (stainless steel) used to help support cameras or binoculars.
- a) 7326.90.99
  - b) 9620.00.30 – Meets heading text of 96.20 “Monopods ...” and HS code covers monopods of steel.**
  - c) 9620.00.90
  - d) 3926.90.99
20. Photocopier for print, copy and fax.
- a) 90.13
  - b) 84.43 – Meets heading text of 84.43 “...; other printers, copying machines and facsimile machines, whether or not combined ...”**
  - 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 – Play tent is a toy for children meeting heading text of 95.03 “...; other toys; ...”.**
  - d) 95.06

## Answers to MCQs on HS Classification

22. Rechargeable lithium-ion battery for use in automotive.
- a) 8504.40
  - b) 8506.50
  - c) 8708.99
  - d) **8507.60 – Note 3 to Chapter 85 directs the product to its more specific heading 85.07 for “Electric accumulators ...” and subheading 8507.60 covers “Lithium-ion accumulators”.**
23. Sedan chassis fitted with cab.
- a) **87.03 – By Note 3 to Chapter 87, motor chassis fitted with cabs are classified as complete motor vehicles in headings 87.02 to 87.04. Sedan is a motor car for transport of persons described in heading 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 – Meets heading text of “... models, designed for demonstrational purposes ... unsuitable for other uses”.**
25. Sword prop used for cosplaying.
- a) 93.04
  - b) 90.23
  - c) 95.06
  - d) **93.07 – Swords of this heading includes those used only for ceremonial or decorative purposes, or as theatrical props.**
26. Torchlight, battery operated.
- a) 82.02
  - b) **85.13 – Meets heading text of 85.13 “Portable electric lamps designed to function by their own source of energy ...”.**
  - c) 94.05
  - d) 95.03

## Answers to MCQs on HS Classification

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 – By Subheading Note 1 to Chapter 95, video game console meets heading text of 95.04.50 “Video game consoles ...”.**
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 – Meets heading text of 84.79 as “Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter”.**
29. Wooden locker for placement on the floor.
- a) 83.01
  - b) **94.03 – Note 2 to Chapter 94 includes articles designed for placing on the floor. The product meets the Note to be included in the Chapter and heading text of 94.03 as “Other furniture and parts thereof”.**
  - 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 – HS code covers “routers”.**