



HARMONIZED SYSTEM  
COMMITTEE

NC0560E1

-  
29<sup>th</sup> Session

O. Fr.

Brussels, 5 April 2002.

CLASSIFICATION OF "STATIONERY SETS"

(Item IX.8 on Agenda)

Reference documents :

42.437 (HSC/22)  
NC0160E2, Annex H/11 (HSC/24 - Report)

I. BACKGROUND

1. At its 24<sup>th</sup> Session the Harmonized System Committee decided, by 27 votes to 7, that the "Desk Organizer N° P915S", the "Stationery Set N° P201" and the "Stationery Set N° P203" should be classified by application of GIR 3(b). The Committee elected not to take a final decision as to the correct heading at that stage, as it did not have at its disposal the information needed to determine which component might give each set its essential character.
2. On 27 December 1999 the Argentine Administration, which had submitted this question to the Committee, informed the Secretariat that the decision taken by the Committee on the classification of stationery sets had not resolved the problems encountered by Argentina. That administration therefore wished to know what information the Committee would require in order to decide definitively on the classification of the goods concerned.
3. On 13 January 2000, the Secretariat responded that it would be prepared to refer the matter back to the Committee if Argentina could provide samples, and indicate the values of all the individual components which made up each assortment.

Note : Shaded parts will be removed when documents are placed on the WCO documentation database available to the public.

File No. 2756

4. Based on information provided by the manufacturer and the Argentine Administration, the Secretariat has been able to piece together the value of the various components of the "Desk Organizer N° P915S". A sample will be made available to delegates in the meeting room when this agenda item is discussed.

## II. SECRETARIAT COMMENTS

5. The information supplied by Argentina reveals that the value of the "Desk Organizer N° P915S" could range from US\$ 1.76 to 2.16, depending on the components in the assortment, and that the plastic holder containing the various components has a value of between US\$ 0.86 and 1.26, depending on the type (in value terms, this represents 49 % to 58 % of the total value of the article)<sup>1</sup>. The cost of each of the accessories is set out below :

<u>ITEM</u>	<u>COST US\$</u>
Stapler	0.132
Staples	0.035/box
Scissors	0.126
6" Ruler	0.05
Cutter	0.06
Eraser	0.02
Sharpener	0.06
Pencils	0.02/pc x 4
Pens	0.07/pc x 3
Staple remover	0.057
Tape	0.07
Push pins	0.06/20 pcs
Vinyl clips	0.04/30 pcs
Memo paper	0.1/pack"
Total	1.10

6. It should be noted that at the 24<sup>th</sup> Session, one group of delegates favoured classification in subheading 3926.10 (plastic holder), while the other wished to classify this article in subheading 8472.90 (stapler and staple remover). The Secretariat also wishes to draw the Committee's attention to an error regarding the classification of the staple remover, which appears in the last line of paragraph 9 of Doc. 42.437. The staple remover in fact falls in subheading 8472.90, and not in heading 82.05 as indicated in the above-mentioned document.

<sup>1</sup> Based on the Secretariat's calculations, the value of the components plus the holder add up to US \$ 1.96 to 2.36. Based on these values, the percentage made up by the holder would amount from 44 % to 53 % of the article.

### III. CONCLUSION

7. In order to respond to the concerns expressed by Argentina, the Committee is invited to take a final decision on the classification of the “Desk Organizer N° P915S” stationery set, on the basis of the new information detailed in paragraph 5 above, and in the light of the Secretariat comments. The Committee is also invited to indicate what further action should be taken in respect of this question.
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