



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM  
COMMITTEE

-  
31<sup>st</sup> Session  
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NC0703E1  
(+ Annex)

O. Fr.

Brussels, 10 March 2003.

POSSIBLE AMENDMENT OF THE EXPLANATORY NOTE TO REFLECT THE  
CLASSIFICATION OF SAFETY SEATS FOR INFANTS AND TODDLERS  
IN SUBHEADING 9401.80  
(Item VIII.17 on Agenda)

Reference documents :

NC0423E1 (HSC/27)  
NC0510E2, Annex H/2 (HSC/28 – Report)  
NC0590E2, Annex H/15 (HSC/29 – Report)  
NC0685E1 (HSC/31)

NC0430E2, Annex K/2 (HSC/27 - Report)  
NC0551E1 (HSC/29)  
NC0665E2, Annex G/19 (HSC/30 - Report)

I. BACKGROUND

1. At its 30<sup>th</sup> Session, the Harmonized System Committee examined the classification of safety seats for infants and toddlers. It decided, by 26 votes to 13, to classify the products at issue in heading 94.01 (subheading 9401.80) by application of GIRs 1 and 6.
2. In order to give effect to this decision, the Secretariat was instructed to prepare a draft amendment to the Explanatory Note to heading 94.01, for examination at the Committee's next session.

II. SECRETARIAT COMMENTS

3. In accordance with the Committee's instructions, the Secretariat has prepared the draft texts which are appended hereto.

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

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4. In this connection, the Secretariat considers that it would be more appropriate to prepare draft Subheading Explanatory Notes. This option suggests itself in view of the various arguments put forward during the discussions. The Secretariat believes that this approach should provide a means of faithfully reflecting the Committee's decision, i.e., that the product at issue be classified in subheading 9401.80. It should be noted that in the course of the discussions, the Committee indicated that these safety seats for infants and toddlers could be used not only in motor vehicles but also in other modes of transport. In contrast, the seats of subheading 9401.20 were to be regarded as original motor vehicle equipment, designed to be permanent fixtures.
5. The Secretariat has also noted that in the long term, exactly the same problems could arise in other subheadings of heading 94.01, particularly subheading 9401.10. Therefore, the Secretariat felt that it would be advisable to include in the draft a reference to articles classifiable in subheading 9401.10.
6. Finally, the Secretariat considers that the possible insertion of a subheading Explanatory Note concerning the articles of subheading 9401.80 could make it easier to identify the products of this subheading. This is why it has taken care to reproduce in full the text describing the product which the Committee has classified (see paragraph 10 of Doc. NC0423E1). However, a reference to aircraft could be inserted in the draft text if the Committee considers this necessary.

### III. CONCLUSION

7. The Committee is invited to examine the proposed amendments to the Explanatory Notes which are reproduced in the Annex to this document, in the light of the Secretariat comments set out above.

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