



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council
Créée en 1952 sous le nom de Conseil de coopération douanière

HARMONIZED SYSTEM
COMMITTEE

-
23rd Session

NC0025E1

O. Eng.

H9-3

Brussels, 13 April 1999 .

CLASSIFICATION OPINION ARISING FROM THE CLASSIFICATION
OF THE "CHILDREN'S BIBLE BOOK (LOOK, LISTEN, READ)"
(Item VII.8 on Agenda)

Reference documents :

30.300, Annex E/B/38 (NC/30 – Report)
40.465 (HSC/18)
40.600, Annex IJ/10 (HSC – Report)
40.903 (HSC/19)
41.130 (HSC/19)
41.100, Annex G/12 (HSC/19 – Report)
41.310 (HSC/20)
41.600, Annex F/17 (HSC/20 – Report)
42.052 (HSC/21)
42.100, Annex H/13 (HSC/21 – Report)
42.429 (HSC/22)
42.750, Annex G/4 (HSC/22 – Report)

I. BACKGROUND

1. Following a reservation by the EC, at its 22nd Session, the Harmonized System Committee re-examined its previous decision to classify the “Children's Bible Book (Look, Listen, Read)” in heading 49.01.
2. After discussion, the Committee, by 20 votes to 9, decided that the goods in question should be classified by application of GIR 1. It also agreed that Note 6 to Chapter 85 was applicable for the classification of media in all cases. Consequently, the previous classification decision to apply GIR 3 (b) was overturned with the following result :

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- the books should be classified in their own heading 49.01 ;
- the recorded media should be classified separately in heading 85.24 by application of Note 6 to Chapter 85.

3. To reflect the above decision, the Secretariat was instructed to prepare Classification Opinions for examination by the next Working Party.

II. SECRETARIAT COMMENTS

4. Acting on the Committee's instruction, the Secretariat has prepared the appended Classification Opinions.

III. CONCLUSION

5. The Committee is invited to adopt the draft texts set out in the Annex to this document, once they have been approved by the presessional Working Party

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Annexe au Doc. NC0025B1
Annex to

(CSH/23/mai 99)
(HSC/23/May 99)

ANNEXE

MODIFICATIONS DU RECUEIL DES AVIS DE CLASSEMENT
DECOULANT DU CLASSEMENT D'UNE
“BIBLE POUR LES ENFANTS (REGARDER, ECOUTER, LIRE)”
(Point VII. 8 de l'ordre du jour)

ANNEX

AMENDMENTS TO THE COMPENDIUM OF CLASSIFICATION OPINIONS
ARISING FROM THE CLASSIFICATION OF THE
“CHILDREN'S BIBLE BOOK (LOOK, LISTEN, READ)”
(Item VII.8 on Agenda)

MODIFICATIONS DU RECUEIL DES AVIS DE CLASSEMENT

Page 19.

Insérer l'Avis suivant :

- “4901.99** 3. "Bible pour les enfants (regarder, écouter, lire)", conditionnée pour la vente au détail, composée des éléments suivants :
- i) deux livres (volume 1 : ancien testament; volume 2 : nouveau testament) contenant des passages de la Bible sous forme de textes suivis agrémentés d'illustrations;
 - ii) deux cassettes audio contenant des enregistrements des mêmes histoires que celles qui figurent dans les livres, agrémentés de musique de fond ainsi que d'une musique indiquant la fin d'une histoire.

Les livres sont classés dans le n° 4901.99.

Les cassettes audio sont classées séparément dans le n° 8524.99 (voir l'avis de classement 8524.99/1) ”.

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Insérer l'Avis suivant :

- “8524.99** 1. "Bible pour les enfants (regarder, écouter, lire)", conditionnée pour la vente au détail, composée des éléments suivants :
- i) deux livres (volume 1 : ancien testament; volume 2 : nouveau testament) contenant des passages de la Bible sous forme de textes suivis agrémentés d'illustrations;
 - ii) deux cassettes audio contenant des enregistrements des mêmes histoires que celles qui figurent dans les livres, agrémentés de musique de fond ainsi que d'une musique indiquant la fin d'une histoire.

Les cassettes audio sont classées dans le n° 8524.99.

Les livres sont classés séparément dans le n° 4901.99 (voir l'avis de classement 4901.99/3) ”.

Application de la Note 6 du Chapitre 85.

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AMENDMENTS TO THE COMPENDIUM OF CLASSIFICATION OPINIONS

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Insert the following Classification Opinion :

- “4901.99** 3. The "Children's Bible Book (Look, Listen, Read)", presented for retail sale, consists of the following components :
- (i) two books (Volume I : Old Testament, Volume 2 : New Testament) containing passages from the Bible in continuous story form using illustrated texts;
 - (ii) two audio cassettes containing recordings of the same stories as those of the books and playing background music as well as story-end-indicating music.

The book component is classified in subheading 4901.99.
The audio cassette component is classified separately in subheading 8524.99 (see Classification Opinion 8524.99/1) ”.

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1. t the following Classification Opinion :

- “8524.99** 1. The "Children's Bible Book (Look, Listen, Read)", presented for retail sale, consists of the following components :
- (i) two books (Volume I : Old Testament, Volume 2 : New Testament) containing passages from the Bible in continuous story form using illustrated texts;
 - (ii) two audio cassettes containing recordings of the same stories as those of the books and playing background music as well as story-end-indicating music.

The audio cassette component is classified in subheading 8524.99.
The book component is classified separately in subheading 4901.99 (see Classification Opinion 4901.99/3) ”.

Application of Note 6 to Chapter 85.

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MODIFICATIONS DU RECUEIL DES AVIS DE CLASSEMENT

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Insérer les références suivantes :

Colonne 1	Colonne 2	Colonne 3	Colonne 4
“4901.99	3	(*)	“Bible pour les enfants (regarder, écouter, lire)””

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Insérer les références suivantes :

Colonne 1	Colonne 2	Colonne 3	Colonne 4
“8524.99	1	(*)	“Bible pour les enfants (regarder, écouter, lire)””

(*) Insérer le numéro de document du rapport correspondant.

AMENDMENTS TO THE COMPENDIUM OF CLASSIFICATION OPINIONS (contd.)

Page 57.

Insert the following references :

Column 1	Column 2	Column 3	Column 4
"4901.99	3	(*)	"Children's Bible Book (Look, Listen, Read)"

Page 66.

Insert the following references :

Column 1	Column 2	Column 3	Column 4
"8524.99	1	(*)	"Children's Bible Book (Look, Listen, Read)"

(*) Insert the appropriate Report reference.
