



HARMONIZED SYSTEM  
COMMITTEE

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28<sup>th</sup> Session

NC0487E1

O. Fr.

Brussels, 21 August 2001.

STUDY TO CLARIFY THE CLASSIFICATION OF SWIMMING POOLS AND POSSIBLE  
AMENDMENT OF THE EXPLANATORY NOTE TO HEADING 95.06

(Item IX.7 on Agenda)

I. BACKGROUND

1. During a national seminar in Alexandria (Egypt), the Egyptian Administration suggested that for the sake of accuracy it might be appropriate for the Secretariat to undertake a study to clarify the types of swimming pools likely to fall in heading 95.06, as well as the distinction between these pools and any which might be classified in other headings of the Harmonized System. The Administration also suggested that the Explanatory Note to this heading should be amended in order to avoid any doubts concerning the classification of different types of swimming pools.

II. SECRETARIAT COMMENTS

2. In the light of this request, the Secretariat has conducted a study on this issue.
3. On the basis of information obtained, the Secretariat is able to confirm that a distinction can be made between, on the one hand, “traditional” swimming pools, which are always concrete structures dug into the ground, and on the other, easily-assembled swimming pools which are designed to stand on the ground.
4. The traditional concrete pools are normally large. They are constructed on-the-spot using various different techniques. These include (a) concrete block walls erected on a base of reinforced concrete (to ensure good stability), (b) pouring reinforced concrete into formwork consisting of rigid or flexible fibreglass panels or polystyrene blocks and (c) the “guniting” technique in which drymix concrete is sprayed onto a reinforcement. Pools of this type always require professional installation.

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5. Pools of more recent design tend to involve lighter materials, and their structures are often prefabricated in the factory. In most cases the bottom of the pool– usually made of concrete - is constructed separately from the walls, which are made from lighter materials. The walls are then erected vertically on the concrete base. The prefabricated elements of the vertical structures may be made from steel, PVC, aluminium, synthetic resins, wood, etc.
6. Single-shell, fibreglass swimming pools are made all in one piece in the factory using polyester resins reinforced with fibreglass. This process gives a particularly neat finish, while reducing work on-site to a minimum. This type of pool is normally small and therefore very easy to assemble, with screws or by welding.
7. Small pools (20 m<sup>2</sup> maximum) of very simple design are also available on the market. They may be inflatable or easily disassembled, and are often made from light materials (plastics, steel or synthetic resin). Such pools are normally used as children's play equipment.
8. The Secretariat wishes to point out that the wording of heading 95.06 is very specific : «Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools». The legal text imposes no restrictions with regard to the constituent material or size of the pools classifiable in this heading. The Secretariat therefore considers that swimming pools are always classifiable in heading 95.06, subheading 9506.99, either by application of GIR 1 and 6, or by application of GIR 2 (a) in cases where they are imported unassembled or disassembled and have the essential character of a complete pool, requiring only simple assembly operations.
9. The Secretariat does not deem it necessary to amend the Explanatory Note to heading 95.06 in respect of swimming pools and paddling pools, given that they are always classifiable in that heading provided that they are clearly recognizable as pools. However, it is left to the Committee to rule on this issue.

### III. CONCLUSION

10. In the light of the information provided by the Secretariat in this document, the Committee is invited to rule on the classification of swimming pools and on the appropriate response to the Egyptian Administration's proposal that the Explanatory Note to heading 95.06 be amended in respect of swimming pools and paddling pools.
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