



HARMONIZED SYSTEM
COMMITTEE

-
28th Session
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NC0492E1

O. Eng.

Brussels, 26 September 2001.

CLASSIFICATION OF PARTS OF APPARATUS FOR WET ETCHING, DEVELOPING,
STRIPPING OR CLEANING SEMICONDUCTOR WAFERS AND FLAT PANEL DISPLAYS

(REQUEST FROM THE WTO)

(Item VIII.16 on Agenda)

I. ORIGIN OF THE QUESTION

1. On 1 July 2001, the Secretariat received a note from the Chairman of the World Trade Organization (WTO) Committee of Participants on the Expansion of Trade in Information Technology Products, requesting WCO's opinion on the classification of certain commodities.
2. The classification of parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays is one of the issues listed. The pertinent part of the Report of the Informal Meeting of Customs Experts from ITA Participants reads as follows :

“See #129 for comments on 8466.20 and 8466.30.”

II. SECRETARIAT COMMENTS

3. The Secretariat would begin by explaining that the above-mentioned reference to “#129” refers to the ITA identification (ID) number attached to the item in their Report referred to in paragraph 2 above; more specifically, it refers to the classification of “parts for machines for sawing monocrystal semiconductor boules into slices or wafers into chips”. The WTO referred this classification issue to the WCO (Item VIII.11 on the present Agenda) and the Secretariat comments with respect to the classification and other issues are contained in Doc. NC0472E1. It would seem to the Secretariat that the WTO is indicating that the classification issues for the present document are the same as in the aforementioned document (i.e., how to distinguish ‘parts’ and ‘accessories’ for items 8466.20 and 8466.30).
4. In Doc. NC0491E1, the Secretariat suggests classification of the host machine submitted by the US delegation in heading 84.79, where there is no requirement for a distinction between parts and accessories at either the heading or subheading levels. As a

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consequence, the Secretariat finds it difficult to understand the WTO's request for classification of parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays on the basis of an analogy to the issue described in Doc. NC0472E1 (i.e., how to distinguish 'parts' and 'accessories' for items 8466.20 and 8466.30).

5. Furthermore, the Secretariat made a written request to the two administrations which had differing views concerning whether the principal function for the machine could be determined, to indicate what specific "parts" of the products they wished to classify. In the absence of a response to this question, the Secretariat feels that it would not be appropriate to submit to the Committee for classification decisions, five separate commodities all of which may or may not require a classification decision.
6. The Representatives of the WTO and other interested parties may wish to clarify the classification issue(s) to be resolved and which, if any, of the component modules of the host machine presented in paragraph 4 of Doc. NC0491E1, they wish the Committee to classify.
7. Finally, the Secretariat would draw the Committee's attention to the comments it made in paragraphs 16 and 18 of Doc. NC0472E1.

III. CONCLUSION

8. The Committee is invited to take into account the comments of the Secretariat in paragraphs 3 to 7 above, and to indicate what action should be taken, if any.
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