



HARMONIZED SYSTEM
COMMITTEE

-
29th Session
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O. Eng.

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CLASSIFICATION OF PUMICING BLOCKS IN CONNECTION WITH
POSSIBLE AMENDMENT TO THE EXPLANATORY NOTE TO HEADING 40.16

(Item IX.19 on Agenda)

Reference documents :

NR0237E1 (RSC/25)
NR0265E2, Annexes E/3 and F/15 (RSC/25 – Report)

I. BACKGROUND

1. At its 25th Session, the Review Sub-Committee examined a Secretariat proposal concerning the possible amendment of the Explanatory Note to heading 40.16. The Secretariat had proposed to insert new Items (13) and (14), reflecting a number of commodities of commercial importance, which are classifiable in this heading. For clarification purposes, it also proposed to add references to commodities in current Items (6) and (9), which are excluded elsewhere in the Nomenclature.
2. During the discussion of this matter in the Sub-Committee, some delegates expressed concern about the exact scope of the reference to “pumicing blocks” in proposed new Item (13), since such blocks might be covered by heading 40.08. It was agreed to refer this question to the HS Committee for clarification. Finally, the Sub-Committee adopted the proposed text leaving the expression “and pumicing blocks” in square brackets (see Annex F/15 to Doc. NR0265E2).

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

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II. SECRETARIAT COMMENTS

4. First of all, the Secretariat would like to explain that the examples of products proposed for the insertion in new Items (13) and (14) of the Explanatory Note to heading 40.16 were taken from the Explanatory Notes to the Combined Nomenclature (*Official Journal of the European Communities No. C 199 of 13. 7. 2000, page 175*), which refers to these types of products in subheadings 4016 99 82 and 4016 99 88. The text is reproduced below :
- “In addition to the products referred to in the HS Explanatory Notes to heading 40.16, second paragraph, Items (7) to (12), these subheadings include articles such as rubber-headed hammers, pumicing blocks which, when covered with (replaceable) emery paper, are used to hand-polish certain articles, products for household use such as small suction hooks, table mats, sink plugs, sink plungers, doorstops, and rubber feet for furniture legs.”
5. The proposed insertion of “pumicing blocks” in new Item (13) was based on the assumption that “pumicing blocks” of heading 40.16 are not classifiable in any other previous heading of Chapter 40, taking into account that heading 40.16 is a residual heading for articles of vulcanised rubber. In the Secretariat’s understanding, “pumicing blocks” do not have the regular geometric shape of the blocks of heading 40.08, but are rectangular in shape with rounded edges.
6. Heading 40.08 refers to plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. According to the Explanatory Note to heading 40.08 (paragraph 1, page 762) this heading covers :
- (i) plates, sheets and strip (having any cross-sectional dimension exceeding 5 mm) in the length, or merely cut to length or into rectangles (including squares);
 - (ii) blocks of regular geometric shape;
 - (iii) rods and profile shapes (including threads of any cross-sectional shape, of which any cross-sectional dimension exceeds 5 mm). Profile shapes are obtained in the length in a single operation (generally extrusion), and they have a constant or repetitive cross section, from one end to another. They are classified in this heading, whether or not they are cut to length, but not cut to a length less than the greatest cross-sectional measurement.
7. Note 9 to Chapter 40 provides some limits on the scope of the expressions “plates”, “sheets”, “strip”, “rods” and “profile shapes” with regard to the finishing operation. The “plates”, “sheets”, “strip” in headings 40.01, 40.02, 40.03, 40.05 and 40.08 must be uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked. The expressions “rods” and “profile shapes” in heading 40.08 apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.
8. The Explanatory Note to heading 40.08 (last paragraph, Item (b), page 762) excludes from this heading, *inter alia*, plates, sheets and strip, whether or not surface-worked (including square or rectangular articles cut therefrom), with bevelled or moulded edges, or with rounded corners, openwork borders or otherwise worked, or cut into shapes other than

rectangular (including square). They are classified in headings 40.14, 40.15 or 40.16. In the case of "pumicing blocks" with rounded edges, headings 40.14 and 40.15 do not merit consideration and the Secretariat is therefore of the view that they should be classified in heading 40.16.

9. As another option, it can be argued that a "pumicing block" could be regarded as "rod" or "profile shape" cut to a length longer than the greatest cross-sectional measurement. In that case, it should be classified in heading 40.08 only if it has been cut to length or surface worked but not otherwise worked.
10. However, the Secretariat has no information whether "pumicing blocks" on the market are manufactured by a single operation (e.g., extrusion) and subsequently cut to length, or are produced from rectangular blocks by further shape-working, resulting in the final geometric form with rounded edges (e.g., by cutting, moulding, bevelling), or by other manufacturing operations.
11. The Secretariat therefore agrees with those delegates who expressed some doubts vis-à-vis the appropriate classification of "pumicing blocks". Consequently, it suggests deleting the reference to this type of product from new Item (13) of the Explanatory Note to heading 40.16, pending further information to be provided by administrations.

III. CONCLUSION

12. The Committee is invited to decide whether to delete or to retain the text in square brackets in new Item (13) of the Explanatory Note to heading 40.16 concerning "pumicing blocks" as set out in Annex F/15 of Doc. NR0265E2 (RSC/25 - Report).
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