



HARMONIZED SYSTEM  
COMMITTEE

-  
32<sup>nd</sup> Session  
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NC0784E1

O. Fr.

Brussels, 23 October 2003.

CLASSIFICATION OF PARTS OF SAFETY SEAT BELTS OF HEADING 87.08

(Item VI.19 on Agenda)

Reference documents :

NR0159E1 (RSC/23)	NC0531E1 (HSC/29)
NR0165E2, Annex D/8 (RSC/23 - Report)	NC0590E2, Annex F (HSC/29 - Report)
NR0181E1 (RSC/24)	NC0611E1 (HSC/30)
NR0205E2, Annex C/13 (RSC/24 - Report)	NC0655E2, Annex G/1 (HSC/30 - Report)
NR0220E1 (RSC/25)	NC0701E1 (HSC/31)
NR0265E2, Annex C/10 (RSC/25 - Report)	NC0730E2, Annex H/15 (HSC/31 - Report)

I. BACKGROUND

1. At its 30<sup>th</sup> Session, the Harmonized System Committee examined the correlation tables containing the amendments provisionally adopted during the 3<sup>rd</sup> Review Cycle.
2. On that occasion, two delegates raised questions about the proposed correlation for new subheading 8708.22, which provides for “safety seat belts and parts thereof”, since the proposed correlation indicated that there would be a transfer of goods from subheading 8708.99, which is the current residual provision within heading 87.08 for other parts and accessories of the motor vehicles of headings 87.01 to 87.05.
3. In this connection, it should be noted that in the existing structured Nomenclature, subheading 8708.2 covers “other parts and accessories of bodies (including cabs)”, and that safety seat belts are specified, at the two-dash level, in subheading 8708.21.
4. The changes envisaged for 2007 in this part of the structured Nomenclature for heading 87.08 involve the addition of the phrase “and parts thereof” to the text for safety seat belts, and the renumbering of the new text as subheading 8708.22. The draft correlation table suggests that new subheading 8708.22 would be comprised of all the goods of current subheading 8708.21 (i.e., safety seat belts), and of some of the goods of subheading 8708.99 (i.e., parts of safety seat belts).

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5. During the discussion of this issue, one delegate considered that parts of safety seat belts were currently classified in subheading 8708.29 as other parts and accessories of bodies (including cabs), and therefore proposed that the reference to subheading 8708.99 in the correlation tables be replaced by a reference to subheading 8708.29 or, failing that, that both subheadings be mentioned.
6. However, another delegate expressed doubts as to the classification of these parts, and suggested that they were classifiable in residual subheading 8708.99 as other parts and accessories of the motor vehicles of headings 87.01 to 87.05.
7. At the 31<sup>st</sup> Session, a delegate stated that both in the current Nomenclature and in that of 2007, many of the components of safety seat belts were excluded from heading 87.08, in particular by application of Notes 2 (a), (b) and (c) to Section XV. He also considered that as safety seat belts were to be regarded as accessories of bodies and not parts, parts of safety seat belts could not be classified in present subheading 8708.29, since heading 87.08 did not cover parts of accessories. Consequently, the provisionally approved amendment to subheading 8708.21, which resulted in a new subheading 8708.22, should be reconsidered taking into account the fact that there could be a conflict between the Section Notes and the ideas behind new subheading 8702.22. Finally, he pointed out in this connection that Note 2 to Section XVII had not been amended.
8. Another delegate expressed concern over the reopening of discussions on provisionally approved amendments, particularly in view of the fact that this issue had not been addressed when the proposed amendment was discussed in the Review Sub-Committee.
9. It was also pointed that the issue before the Committee concerned the HS 2007 correlation tables and whether the parts referred to in new subheading 8708.22 came from current subheading 8708.29 or 8708.99. In this connection, it was noted that the Secretariat, on further reflection, had concluded that the reference to subheading 8708.99 was not correct. Moreover, no amendments had been made to the text of heading 87.08, and there was consensus in the Committee that the provisionally adopted amendment to the structured nomenclature did not involve a transfer of parts from outside of heading 87.08 to that heading.
10. Following this further exchange of views, it was agreed that the Committee might come back to this issue on the basis of a document the EC might submit about the current HS classification of parts of safety seat belts.
11. On 25 September 2003, the EC sent the Secretariat the note which is reproduced below, concerning the current HS classification of parts of safety seat belts.

## II. NOTE BY THE EUROPEAN COMMUNITY

12. "At its 30<sup>th</sup> Session, in November 2002, the Harmonized System Committee (HSC) examined the correlation tables reflecting the amendments provisionally adopted during the 3<sup>rd</sup> Review Cycle.
13. The EC reached the conclusion that the amendment provisionally adopted in respect of the safety seat belts classified in heading 87.08, which reads : "8708.22 – Safety seat belts and parts thereof", was incorrect.

14. Some questions were raised about the correlation for heading 87.08. Paragraphs 5 and 6 of Annex G/1 to Doc. NC0655E2 (HSC/30/Nov. 2002) read as follows :

"One delegate was of the view that the transfer of parts of safety seat belts would occur within subheading 8708.2 and there would be no transfer from subheading 8708.99 (HS 2002) to subheading 8708.22 (HS 2007). He therefore stated that "8708.99" should be replaced by "8708.29" in the "2002 version" column in Table I and the corresponding row in Table II. Alternatively references to both subheading 8708.29 and 8708.99 should be made.

Another delegate, however, expressed doubts as to the classification of the parts concerned, noting that they should be classified in subheading 8708.99 under HS 2002 and was of the view that the Committee should examine this classification question at its next session. The Committee finally agreed to this suggestion and placed the references to "8708.29" and "8708.99" in Table I and the corresponding references in Table II in square brackets".

15. Heading 87.08 covers, firstly, *parts* of the motor vehicles of headings 87.01 to 87.05, and secondly, *accessories* of the motor vehicles of headings 87.01 to 87.05.
16. There can be no doubt that complete safety seat belts for the motor vehicles of headings 87.01 to 87.05 fall to be classified in heading 87.08. The vital question to be answered is whether these seat belts are regarded as being *parts* or *accessories* of motor vehicles.
17. The **EC** takes the view that these safety seat belts are classified in heading 87.08 as accessories. Parts of these safety seat belts cannot be regarded as parts or accessories of motor vehicles, and therefore cannot be classified in this heading.
18. As a result, the issue being examined by the HSC, namely whether parts of safety seat belts fall in HS 2002 subheading 8708.29 or 8708.99, no longer arises. Neither of these two subheadings is applicable in the 2002 version of the HS.
19. In this connection, the **EC** wishes to point out that the old "classification slip" issued by the Committee on Common Customs Tariff Nomenclature concerning the classification of plastic parts of safety seat belts for motor vehicles, Ref N° 153 of 6 May 1977 (10th A.S. – 1.1.1987), referred to heading 39.07/13.
20. The **EC** proposes that the HSC reconsider the provisionally adopted amendment to the structured Nomenclature concerning safety seat belts and parts thereof. The **EC** considers that, for the reasons given above, this amendment cannot be introduced into the 2007 HS Nomenclature."

### III. SECRETARIAT COMMENTS

21. It is the Secretariat's understanding that the "classification slip" referred to by the **EC** in the above note related to the classification of certain parts of safety seat belts in the Customs Co-operation Council Nomenclature, not the structured nomenclature of the Harmonized System.
22. Although the scope of the heading covering parts and accessories of motor vehicles does not appear to have been amended, the Secretariat nevertheless wishes to point out

that HS heading 87.08 - "Parts and accessories of the motor vehicles of headings 87.01 to 87.05" corresponds to CCCN heading 87.06 - "Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03". The reference to headings 87.04 and 87.05 is attributable to the fact that old CCCN heading 87.02 was split, and its contents redirected to new HS headings 87.02 to 87.04.

23. According to additional information obtained by the Secretariat, the above-mentioned "classification slip" referred to the following plastic parts for safety seat belts designed for motor vehicles :

- Case for the automatic retractor mechanism
- Cover part intended to reinforce the ends of the belt, which are fixed to the floor at one end and to the locking mechanism at the other
- Locking system for the automatic retractor mechanism
- Cover for the buckle on the seat belt adjuster mechanism
- Safety clip designed to hold the mobile end of the safety seat belt.

24. The reasoning behind the EC's decision to classify these products in CCCN heading 39.07 (HS heading 39.26) was as follows :

While complete safety seat belts for motor vehicles are classified in heading 87.08 as accessories for motor vehicles, parts of these safety seat belts cannot be regarded as parts of motor vehicles, and therefore cannot be classified in that heading. These articles should, rather, be regarded as goods of plastics similar to the metal fittings covered by heading 83.02 (parts 1 to 3) or the buckles of heading 83.08 (parts 4 and 5), and are therefore similar to "parts of general use" within the meaning of Note 2 to Section XV. In accordance with Note 2 (b) to Section XVII, they are to be classified in heading 39.26.

25. The Secretariat agrees that "parts of general use", whether of metal or of plastics, are excluded from Section XVII (and, consequently, from heading 87.08), by virtue of Note 2 (b) to that Section.

26. The EC note is, however, addressing the overall question, i.e., whether or not heading 87.08 covers parts of seat belts, or in a broader context, whether or not this heading covers parts of accessories. The EC holds the view that heading 87.08 does not cover parts of accessories and concludes that the provisionally approved amendment to subheading 8708.21 should be withdrawn.

27. The Secretariat agrees that, if the Committee concluded that (i) safety seat belts are to be considered as accessories and (ii) parts of accessories are not covered by heading 87.08, the provisionally approved amendment to subheading 8708.21 should be withdrawn. If, on the other hand, the Committee decided that safety seat belts are to be considered as parts and not as accessories, the amendment concerned should stay. This is based on the rationale that parts of parts are classified in heading 87.08 as long as such parts are suitable for use solely or principally with the articles of Section XVII (see Note 3 to that Section). The same would apply if the Committee decided that parts of accessories are to be classified in heading 87.08, subject, of course, to the provisions of Note 2 to Section XVII.

28. It is to be noted, however, that Section XVII does not have a legal provision which governs the classification of parts of the articles (including accessories) of that Section, other than the headings which explicitly refer to "parts" (i.e., headings 86.07, 86.08, 87.08, 87.09, 87.10, 87.14, 87.15, 87.16, 88.03, 88.04 and 88.05). In this context, it might be worth

mentioning that in a similar situation in Section XI (where Section or Chapter Notes governing the classification of parts do not exist either), headings 61.17 and 62.17 explicitly refer to “parts of clothing accessories” in the last part of the heading text, while the first part refers to “clothing accessories”. From this structure one may conclude that parts of articles are not classified with their parent article, unless there are specific provisions to that effect.

29. Having said this, the Secretariat leaves it to the Committee to decide the question.

#### IV. CONCLUSION

30. The Committee is invited to rule on the classification of parts of safety seat belts for the purposes of reconsidering the provisionally adopted amendment of Subheading 8708.21 and the consequent preparation of preparing the HS 2007 correlation tables, in the light of the note submitted by the **EC** and the Secretariat comments above.
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