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O. Eng.

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CLASSIFICATION OF PARTS OF DICING MACHINES FOR SCRIBING OR SCORING SEMICONDUCTOR WAFERS (REQUEST FROM THE WTO)

(Item VIII.12 on Agenda)

I. BACKGROUND

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 dicing machines for scribing or scoring semiconductor wafers was one of the commodities listed. The pertinent part of the Report of the Informal Meeting of Customs Experts from ITA Participants reads as follows :

> "The respective host apparatus was in Attachment A, Section 2 [of the Information Technology Agreement], and classified in 8464.90. Thus, 8466.91 was the appropriate classification here. See item 129[1] for discussion on 8466.10, 8466.20 and 8466.30.
>
> The group noted that the same issue relating to 8466.10, 8466.20 and 8466.30 was relevant here and thus this issue should be transmitted to the HSC."

3. Since the documentation received from the WTO did not include a description of the commodity at issue, the Secretariat contacted the International Chamber of Commerce (ICC) with a view to obtaining more information vis-à-vis the product. On 22 August the Secretariat received the following information from the ICC :

> "According to the manufacturer, the Photo CVD System Model UVD-10 is not "a dicing machine for scribing or scoring semiconductor wafers."
>
> Rather, the Photo CVD System Model UVD-10 is a UV-radiation-induced Chemical Vapour Deposition system for the purpose of depositing amorphous Si, SiN and SiO films on substrates. Usually for this purpose, the substrate on which samples are

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[1] This issue is presented in Doc. NC0472E1, under Item VIII.11 on the Agenda.

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> placed must be heated to high temperatures. However, by using UV photons, you can deposit the films at much lower temperatures, such as 200 – 300 °C.
>
> The manufacturer advised that the last time they sold the UVD-10 was in 1993 and that they have practically stopped production of the UVD-10 and the Photo Chemical Vapour Deposition system itself. They are not producing any newer models of these items either.
>
> The manufacturer only makes Reactive Ion Etching systems (RIE), Plasma Enhanced Chemical Vapour Deposition (PECVD) systems, UV-Ozone Stripper/Cleaners and Plasma Dry cleaners."

II. SECRETARIAT COMMENTS

4. The Secretariat would like to clarify first that the issue raised in the Informal Meeting of Customs Experts from ITA Participants appears to be the classification of parts of a particular machine or system versus accessories of a particular machine or system. From the response received from the ICC, it is clear that there is a discrepancy between the description of the machine referred to in the ITA report and the apparent apparatus, i.e., a UV-radiation-induced Chemical Vapour Deposition system for the purpose of depositing amorphous Si, SiN and SiO films on substrates. It is also stated in the ICC submission that the production has practically stopped. However, no indication has been given (either by the ITA Group, or by the ICC) on the nature of the parts the Committee is requested to classify.

5. The Secretariat would like to recall that proper classification starts with a full description of the product to be classified. Since there is no description whatsoever of the product, the Secretariat is not in a position to present its view on this issue to the Committee. Furthermore, the information from the manufacturer indicates that the deposition system at issue has become obsolete in trade, which may call into question the need to classify anything at all.

6. With respect to the question how to differentiate between "parts" on the one hand and "accessories" on the other hand, the Secretariat would like to refer to its comments in Doc. NC0472E1 (Item VIII.11 on the Agenda).

7. Finally, the fact that the host apparatus was classified in 8464.90 (see paragraph 2 above) does not give any guidance in this respect. Moreover, the Secretariat has some doubts whether this subheading would be appropriate, given the information provided for by the manufacturer.

8. The Representatives of the WTO and other interested parties may wish to clarify the points referred to above.

9. In conclusion, the Secretariat is not in a position to present its view on the classification of parts of dicing machines for scribing or scoring semiconductor wafers to the Committee as requested by the WTO Group, due to the fact that (i) no description of the parts at issue has been given and (ii) the machine or system at issue appears to be different from the one indicated in the WTO Report.

III. CONCLUSION

10. The Committee is invited to express its view on the classification of parts of machines or systems referred to in paragraphs 2 and 3 above, taking into account the comments of the Secretariat in paragraphs 4 to 9 above, and to indicate what action should be taken, if any.