



HARMONIZED SYSTEM
COMMITTEE

-
31st Session
-

NC0701E1

O. Eng.

Brussels, 15 April 2003.

CLASSIFICATION OF PARTS OF SAFETY SEAT BELTS

OF HEADING 87.08

(Item VIII.15 on Agenda)

Reference documents :

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

I. BACKGROUND

1. At the 30th Session of the Harmonized System Committee, during discussion of the Correlation Tables with respect to heading 87.08, two delegates raised questions concerning the proposed correlation for new subheading 8708.22, which provides for “safety seat belts and parts thereof”. The proposed correlation indicated that there would be a transfer of goods from subheading 8708.99, a residual provision in heading 87.08 for other parts and accessories of motor vehicles of headings 87.01 to 87.05.
2. The current structured Nomenclature provides at subheading 8708.2 for “Other parts and accessories of bodies (including cabs)”. At the two-dash level the Nomenclature provides for safety seat belts in subheading 8708.21. The changes 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 suggested 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). A comparison of the relevant 2002 text and the text provisionally adopted for 2007 follows :

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

Files No. 2001 and No. 2846

<u>2002 Text of HS : Parts and accessories of the motor vehicles of headings 87.01 to 87.05</u>	<u>2007 Text of HS : Parts and accessories of the motor vehicles of headings 87.01 to 87.05</u>
<p>- Other parts and accessories of bodies (including cabs) :</p> <p>8708.21 -- Safety seat belts</p> <p>8708.29 -- Other</p>	<p>- Other parts and accessories of bodies (including cabs) :</p> <p>8708.22 -- Safety seat belts and parts thereof</p> <p>8708.29 -- Other</p>

3. During the discussion of this issue at the 30th Session, one delegate suggested that parts of safety seat belts were currently classified in subheading 8708.29 as other parts and accessories of bodies (including cabs). Another delegate, however, expressed doubt as to the classification of such parts and suggested that they were classified in residual subheading 8708.99 as other parts and accessories of the motor vehicles of headings 87.01 to 87.05. At the request of that delegate, the Committee agreed to examine this question at its next session.
4. The Committee accordingly asked the Secretariat to prepare comments on the classification of parts of safety seat belts of subheading 8708.21.

II. SECRETARIAT COMMENTS

5. Under the current structured Nomenclature, safety seat belts are classified in subheading 8708.21 within the one-dash subheading for other parts and accessories of bodies (including cabs). No provision is made in subheading 8708.21 for “parts of safety seat belts”. Parts of safety seat belts could include many different components, such as anchors, adjuster assemblies, buckles, or webbing cut to length and fitted with a pin for anchoring. When the **United States** proposed the amendment to subheading 8708.21, it was noted, as a practical matter, (1) that safety seat belts for motor vehicles were often imported in the form of component parts and (2) that this resulted in classification of parts for safety seat belts as “other” parts and accessories of bodies (including cabs) in subheading 8708.29. There was no further discussion of this proposal prior to the provisional adoption by the Committee at its 29th Session.
6. For the purposes of this discussion the Secretariat would begin with the premise that the parts in question would be classifiable either as parts or accessories of the motor vehicles of headings 87.01 to 87.05, i.e., in heading 87.08, and not as articles in their own right elsewhere in the Nomenclature. The Secretariat understands that no question has been raised as to the classification of these parts at heading level.
7. Once we are within heading 87.08, at subheading level there are two competing one-dash subheadings, subheading 8708.2 (Other parts and accessories of bodies (including cabs) and 8708.9 (Other parts and accessories). Since safety seat belts are parts or accessories of bodies (including cabs) (see subheading 8708.21), it appears that parts of these safety seat belts would also be more specifically described as parts or accessories of bodies (including cabs) under one-dash subheading 8708.2, provided that they satisfied the legal requirements of Notes 2 and 3 to Section XVII. The applicable two-dash subheading would obviously be 8708.29 (Other).

8. In light of this conclusion, it would appear that the Correlation Tables should reflect HS 2002 subheading 8708.29 as the subheading from which certain parts were transferred to HS 2007 subheading 8708.22.

III. CONCLUSION

9. The Committee is invited to consider the above comments and to decide on the classification of parts of safety seat belts for purposes of the Correlation Tables to be prepared for the 2007 amendments to the HS Nomenclature.
-