

NCD/Ref: HQ/ 07/2021

## NATIONAL CLASSIFICATION DECISION

**Description of Commodity:**  
Alcohol-free baby wipes





**Trade Name:** Alcohol-free baby wipes

**Common Name:** Nil

**Scientific Name:** Nil

**Tariff Decision:** HS Code... 3307.9090

**Reasons:**

- General Interpretative Rule (GIR) 1 which provides that the titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes classification, shall be determined according to the terms of the headings and any relative section or chapter notes.
- Rule 3: Classification based by reference to the component which gives their essential character.
- Rule 6, For legal purposes, the classification of goods in the sub-heading shall be determined according to the terms of those sub-heading and any related sub-headings notes and mutatis mutandis, to the above Rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.
- Explanatory Note (IV) (c) to heading 34.01 on page VI-3401-3 states in part; the heading excludes: Paper, wadding, felt, and non-wovens, simply perfumed (Chapter 33).

- Explanatory Note 1 (a) to Chapter 56 on page XI-56-1 states; Wadding, felt or nonwovens, impregnated, coated or covered with substance or preparations (for example, perfumes or cosmetics of chapter 33.....).
- Explanatory Note (A) (2) (b)- Wadding, impregnated, coated or covered with substance or preparations (e.g., perfumes or cosmetics (chapter 33) ...
- Explanatory Note 4 to Chapter 33 which states; The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.
- Explanatory Note (V) (5) to heading 3307 on page VI-3307-2 states; This heading covers: Other products, such as  
  
(5) Wadding, felt and non-wovens impregnated, coated or with perfume or cosmetics.
- By application of GIR 1, 3 and 6.

This ruling is valid until **22 June 2024** and may be amended in part or wholly or withdrawn at any time by publication of a new ruling or a withdrawal notice.

If there is any amendment in the legislation that affects the content of this Ruling, such amendment overrides the information in this Ruling