

NCD Form

NCD/Ref: HQ/ 02/2020

## NATIONAL CLASSIFICATION DECISION

### Description of Commodity:

Mobicel Zoom dual sim Tablet

### Product specifications:

**Screen size:** 7 inch  
**Screen resolution:** 1024\*600  
**RAM:** 1GB  
**Storage capacity:** 16GB  
**WIFI:** 802.11/b/g/n



**Trade Name:** Mobicel Zoom dual sim Tablet nil

**Common Name:** nil

**Scientific Name:** NIL

**Tariff Decision:** HS Code... 8471.3000

### 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 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.
- Note 3 to Section XVI on page XVI-2 of the Explanatory notes 6th edition 2017 states; Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- Note 5 to Section XVI on page XVI-2 of the Explanatory notes 6th edition 2017 provides that; For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
- Explanatory Note 5 (A) to Chapter 84 on page XVI-84-2 of the Explanatory notes 6th edition 2017 provides that: For the purposes of heading 8471, the expression “automatic data processing machine” means machines capable of :
  - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- Detailed description of automatic data processing machines given on page XVI-8471-2 of Explanatory Notes 6th edition 2017 to heading 8471-machines must be capable of fulfilling simultaneously the conditions laid down in Note (A) to chapter 84.
- Subheading Explanatory note 8471.30 on page XVI-8471-7: This subheading covers portable automatic data processing machines weighing not more than 10kg .These machines, which are equipped with a flat screen, may be capable of operating without an external source of electric power and power and often have a modem or other means for establishing a link with a network.
- By application of GIR 1 and 6.

This ruling is valid until **08 March 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