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Date

Tariff Determination Section
 SARS CUSTOMS
 Durban

Dear Sir/Madam,

APPLICATION FOR TARIFF DETERMINATION

Importer	
Customs broker	
Supplier	
Product name	
Use/s	
MRN	
T.H declared	
Transport doc.	
Clearing instruction	

Reason for the application: The importer disagrees with the findings of SARS Customs that the product is classifiable under 4601.94.00.4 and has requested that the matter be submitted for a tariff determination.

According to principles of tariff classification outlined in the Customs External Directive (SC-CR-A-09 dated 25 March 2014), to determine the classification of goods between Harmonised System headings clients must apply a three (3) stage process:

Firstly, ascertain the meaning of the words used in the headings and relative section as well as the chapter notes, which may be relevant to the classification of the goods concerned.

Secondly, consider the nature and characteristics of the goods.

Thirdly, select the heading which is most appropriate to the goods, taking the relevant headings, as well as the section and chapter notes into consideration, which must be interpreted in conformity with the Explanatory Notes.

1. Ascertain the meaning of the words used in heading 14.04, 46.01 and 53.11

1.1. Heading 14.04 – “Vegetable products not elsewhere specified or included:”

The exemplars used in the ENs to heading 14.04 to ascertain the correct interpretation of the text includes the following types of goods (refer to Annex A1, A2, A3) -

- a) **“A layer of vegetable materials** (of the types proper to this heading) **on a support of textile fabric**, paper, etc., **or put up between sheets of textile fabric**, paper, etc., **by stapling or simple sewing**, is also **classified in this heading**” – Refer to page II-1404-5 last sentence of paragraph (F)

- b) Cotton linters in sheets, Japanese rice paper and vegetable materials used for stuffing and padding (as demonstrated in the pictures below) also indicates the scope of heading 14.04.

Cotton linters in sheets



Japanese rice paper



Vegetable materials used for stuffing or padding



1.2. Heading 46.01 - Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):

The heading comprises of two sub-groups of goods (listed as paragraph A and B in the ENs – refer to Annex B1 and B2) –

- a) **Plaits and similar products** of plaiting materials, and
- b) plaiting materials, plaits and similar products of plaiting materials, **bound together in parallel strands or woven, in sheet form**, whether or not being finished articles (for example, mats, matting, screens):

The ENs describes (i) plaits; (ii) similar products to plaits; (iii) plaiting materials or plaits bound together in parallel strands in sheet form; and (iv) plaiting materials or plaits bound together woven in sheet form, as follows -

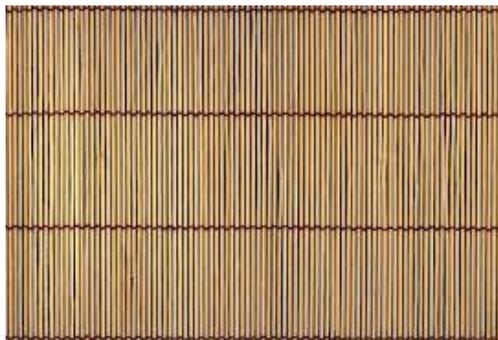
(i) Plait – these consist of strands of plaiting material (straw, willow, bamboos, etc.) **without warp or weft, interlaced** either by hand or machine in a **general longitudinal direction**. Picture of a plait –



(ii) **Similar product** – they have the same or similar uses of plaits, though they are made by a process other than plaiting, they are also formed in **longitudinal thong-like forms**, strips, etc. They include two or more strands of plaiting material (straw, willow, bamboos, etc.) **twisted together, joining together or otherwise assembling.**



(iii) Plaiting materials, plaits and similar products of plaiting materials, **bound together in parallel strands, in sheet form.**



Plaiting materials bound **together in parallel strands, in sheet form**



Plaits and similar products bound **together in parallel strands, in sheet form**

(iv) Plaiting materials, plaits and similar products of plaiting materials, **bound together in woven, in sheet form.**



Plaiting materials **bound together in woven, in sheet form**



Plaits and similar products, **bound together in woven, sheet form**

1.3. Heading 53.11 - Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn

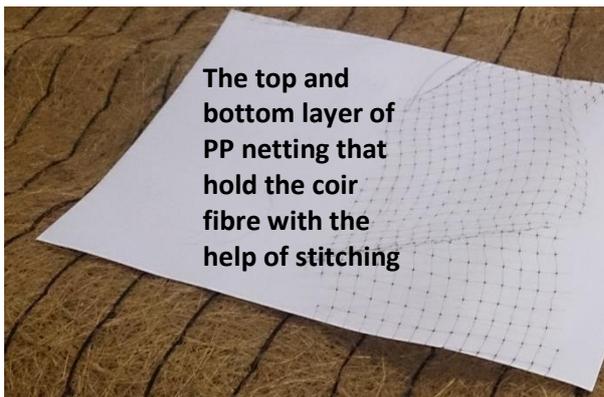
The woven fabrics of heading 53.11 would be manufactured from yarn of vegetable textile fibres of heading 53.08. Yarns of 53.08 would be manufactured from coconut textile fibre **not elsewhere specified or included** of heading 53.05.

According to the ENs to heading 53.05 (refer to Annex C) - fibres obtained from vegetable materials which, when raw or in certain other forms, fall in Chapter 14. Fibres are classified in chapter 53 **only** when they have undergone **treatment indicating their use as textile materials**, e.g., when they have been crushed, carded or combed in **preparation for spinning**.



2. Consider the nature and characteristics of the goods “COIR BLANKET”

- a) **Composition** - natural coconut fibre
- b) **Manufacturing process** – Cleaned coconut fibres are laid in between Top and Bottom PP Netting and stitched at 50mm intervals with PP thread to keep the fibres sandwiched between the two netting.
- c) **Uses** – erosion control
- d) Length = 25 meters
- e) Width = 2 meters
- f) Weight = 450 grams per square meter



The top and bottom layer of PP netting that hold the coir fibre with the help of stitching



Uses – erosion control

3. Select the heading

3.1 The merchandise at issue is **not a product of heading 46.01** because **it is not** –

- a) A plait; or
- b) Similar product to plait; or
- c) Plaiting materials bound **together in parallel strands**, in sheet form; or
- d) Plaits bound **together in parallel strands, in sheet form**; or
- e) Plaiting materials **bound together in woven, in sheet form**; or
- f) Plaits and similar products of plaiting materials, **bound together in woven, sheet form**

3.2 The merchandise at issue **is not a product of heading 53.11** because it is **not woven**. It is manufactured from randomly arranged natural coconut fibres layered between polypropylene (PP) netting and stitched.

We are also of the opinion that the product cannot be classified anywhere in Section XI (i.e. from chapter 50 to 63) because –

- a) Section XI excludes goods of chapter 14
- b) The product is **not made from fibres** that have undergone treatment **indicating their use as textile materials** (e.g. fibre that have been crushed, carded or combed in preparation for spinning). Fibres that are crushed, carded or combed are used in preparation of spinning yarn and the manufacture of wadding, felt and nonwovens.

3.3 The product is therefore classifiable as **vegetable products not elsewhere specified or included of heading 14.04** because it a natural product and provides a suitable environmentally acceptable solution to erosion problems.

14.04		Vegetable products not elsewhere specified or included:	
1404.20		-	Cotton linters:
1404.20.10	7	--	Unprocessed
1404.20.90	5	--	Other
1404.90	1	-	Other

The one-dash subheading that fits the description of the goods –

- Cotton linters (1404.20)
- Other (1404.90)

Cotton linters in sheets



Cotton linters – 1404.20

Japanese rice paper



Other – 1404.90

Vegetable materials used for stuffing or padding



Other – 1404.90

Subheading 1404.90 is considered to apply.

The following documents are attached to this letter to substantiate a tariff reclassification from 5311.00.00.3 to read 1404.90.00.1

1. Explanatory notes – refer to Annex A, B and C.
2. Product Specification Sheet – Refer to Annex D
3. Sample piece of the product in a box.

We look forward to receiving a firm tariff ruling on the product.

Sincerely,