

MEMORANDUM

[Handwritten signature]
24/1/18

MY REF: GEN/66/01/2018 (59)

FROM: Comptroller of Customs & Excise

TO: Staff, Importers & Customs Brokers

SUBJECT: Classification Rulings: Belize Customs & Excise Classification Committee

DATE: 22nd January, 2018

I am pleased to inform you that the Belize Customs and Excise Classification Committee met on Saturday, 9th December, 2017 to discuss/debate certain commodities that were identified to be problematic, as it pertains to the application of the correct HS Subheading.

The Classification Committee agreed on the below listed classifications based on the General Interpretation Rules (GIR) of the Harmonized Commodity Description and Coding System (HS).

Kindly ensure that these rulings are being brought to the attention of all officers and stakeholders.

Respectfully Yours,

[Handwritten signature]

Mr. Victor Tillett
For Comptroller of Customs



**C: O.I.C-PGIA, Santa Elena, Benque Viejo, P.G., Big Creek, San Pedro, O/W
O.I.C - PCA/Valuation/RiskManagement/Examination/Enforcement/Shipping/Tourist
Village
President: Belize Customs Broker's Assn.
President: Belize Chamber of Commerce**

Belize Customs & Excise Classification Committee – Classification Rulings 2017

No	Production description	Classification	HS codes considered	Classification rationale
1.	Multipurpose four-wheeled utility terrain motor vehicle that features a front seat and an open rear cargo area. It is powered by either a gas or electric engine, and has a load capacity of 545 kg and 455 kg depending on the size of the engine.	8704.31 (<i>gas engine</i>) 8704.90 (<i>electric motor</i>)	8703, 8704 and 8709	GIRs 1 and 6
2.	Thinset: an adhesive mortar made of cement, fine sand and a water retaining agent such as an alkyl derivative of cellulose. It is usually used to attach tile or stone to surfaces such as cement or concrete.	3816.00.10.00	2523.29.10, 2523.29.90, 3214.10.10, 3214.90.00, 3824.50.00 and 6816.00.90	GIRs 1 and 6
3.	Grout: a particularly fluid form of concrete used to fill gaps. It is generally a mixture of water, cement, and sand, and is employed in pressure grouting, embedding rebar in masonry walls, connecting sections of pre-cast concrete, filling voids, and sealing joints such as those between tiles.	3214.90.00.00	2523.29.10, 2523.29.90, 3214.10.10, 3214.90.00, 3824.50.00 and 6816.00.90	GIRs 1 and 6
4.	Non-Alloy Construction Steel Rebars: (<i>Non-alloy steel is a type of steel that has no other elements added during smelting. It is less or no carbon content and highly undergoes corrosion due to the high amount of iron.</i>) Hot-rolled, hot-drawn or hot-extruded, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted.	7214.20.90.00 7214.99.90.00 (<i>round/smooth steel rod</i>)	7213, 7214 and 7215	GIRs 1 and 6 (Note 1(m) to Chapter 72.)
5.	Tying wire of non-alloy steel:	7217.10.90.00	7217.90 and 7229.00	GIRs 1 and 6
6.	Tying wire of alloy steel:	7217.90.00.00	7217.90 and 7229.00	GIRs 1 and 6
7.	Tarpaulin of woven polyester fabric (blue polyethylene): The fabric is covered on both sides with a PVC coating that is visible to the naked eye.	3926.90.90.00	3926.90 and 6306.12	GIRs 1 and 6 ENS to Chapter 39, Note 1 (h) to Section XI, Note 3 to Chapter 56, and Note 2 to Chapter 59.
8.	Tarpaulin of synthetic fibers or of other textile materials:	6306.12.10.00 6306.19.10.00	6306	GIRs 1 and 6
9.	Instant coffee:	2101.11.00.00	0901 and 2101	GIRs 1 and 6 ENS note (1) to Heading 2101
10.	Condensed milk: Which contains substances, (e.g. oleic fats), that replaces one or more of its natural constituents (e.g. butyric fats).	1901.90.90.00	0402 and 1901	GIRs 1 and 6