

ASEAN HARMONISED TARIFF NOMENCLATURE (AHTN) 2022



**SINGAPORE
CUSTOMS**

We Protect Revenue, and Make Trade Easy, Fair and Secure

Overview

- Overview of HS & AHTN
- Structure of HS
- Highlights of key amendments
- Units of Quantity
- Resources



OVERVIEW OF HS & AHTN



We Protect Revenue, and Make Trade Easy, Fair and Secure

Harmonized System (HS)

6 digit product nomenclature for classification of goods

1988 developed by World Customs Organisation



Used by **212** countries

For Customs tariffs, trade statistics, international trade negotiations

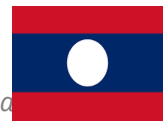
Update every **5** years



ASEAN Harmonized Tariff Nomenclature (AHTN)



- Countries adopting HS may make provisions for further subdivisions beyond 6-digit level
- AHTN was developed by ASEAN member states (AMS) in 2003, harmonized at **8-digit** level
- AHTN review every 5 years
- Singapore adopts AHTN
 - Singapore Trade Classification, Customs & Excise Duties (STCCED)



STRUCTURE OF HS



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Structure of HS

HS comprises of

21 Sections

97 Chapters

1,228 Headings (2022)



Structure of HS

**General Interpretative
Rules
(GIRs)**

**Section Notes
Chapter Notes
Subheading Notes**



Chapter I Live Animals

Note.

1. This Chapter covers all live animals except :
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;



Structure of HS

Arranged in order of degree of manufacture



Raw Materials



Unworked Products



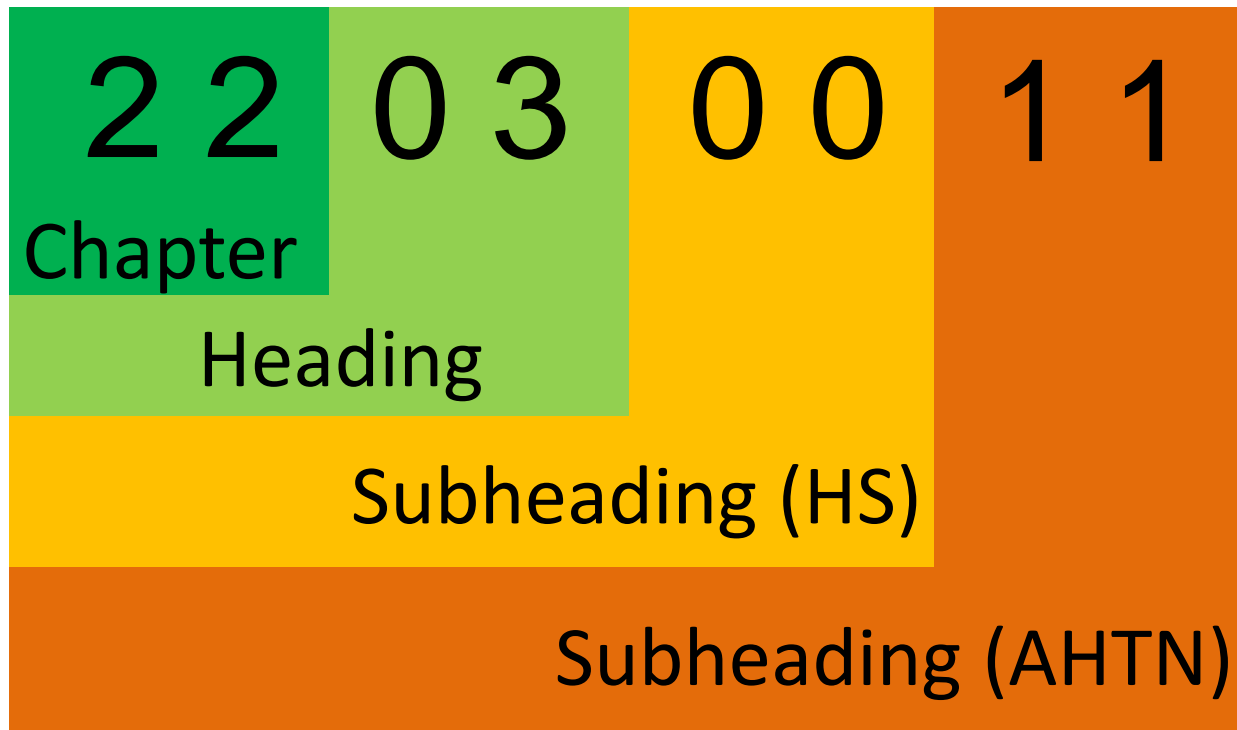
Semi-Finished Products



Finished Products



Structure of HS



How to read the HS

- Layer-by-layer structure
 - 1 dash (-) is the breakdown from no dash (Heading)
 - 2 dashes (--) is the breakdown from 1 dash (-)
 - 3 dashes (---) is the breakdown from 2 dashes (--), etc.
- Choose the correct Heading
- Compare descriptions of 1 dash subheadings under the heading and choose the correct 1 dash
- Repeat the process for 2 and more dashes

IMPORTANT

Compare descriptions of goods at the **same dash level**



10.06	Rice
1006.10	- Rice in the husk (paddy or rough):
1006.10.10	-- Suitable for sowing
1006.10.90	-- Other
1006.20	- Husked (brown) rice:
1006.20.10	-- Hom Mali rice
1006.20.90	-- Other
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:
1006.30.30	-- Glutinous rice
1006.30.40	-- Hom Mali rice
1006.30.50	-- Basmati rice
1006.30.60	-- Malys rice
1006.30.70	-- Other fragrant rice
	-- Other
1006.30.91	--- Parboiled rice
1006.30.99	--- Other
1006.40	- Broken rice:
1006.40.10	-- Of a kind used for animal feed
1006.40.90	-- Other



HIGHLIGHTS OF KEY AMENDMENTS



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Highlights of Key Amendments

WCO HS 2022 (6-digit)

351 sets of amendments

AHTN 2022 (8-digit)

5.57% increase in total number of HS codes (10,813 to 11,415)

HS & AHTN 2022

- Electrical and electronic waste
- Unmanned Aerial Vehicles (UAVs)
- Glass fibres and metal forming machinery



Highlights of Key Amendments

- 8 new headings (03.09, 24.04, 38.27, 84.85, 85.24, 85.49, 88.06, 88.07)
- 2 headings deleted (81.07, 88.03)
- New subheadings
- Subheadings deleted



Chapter 3

- New headings for flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption. (03.09)

Chapter 4

- New subheadings for
 - Yogurt (0403.20)
 - Edible insects (0410.10)



Chapter 4

- New note 2 and 6 for Chapter 4
 2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
 6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).



Chapter 7

- New subheadings for
 - Mushrooms and truffles (0709.52, 0709.53, 0709.54, 0709.55, 0709.56)
 - Shiitake (*Lentinus edodes*) (0712.34)

Chapter 8

- New subheadings for
 - Pine Nuts (0812.91, 0812.92)



Chapter 12

- New subheadings for
 - Bark of African cherry (*Prunus africana*) (1211.60)



Chapter 15

- New subheadings for
 - Extra virgin olive oil (1509.20)
 - Virgin olive oil (1509.30)
 - Other virgin olive oils (1509.40)
 - Microbial fats and oils and their fractions (1515.60, 1516.30)



Chapter 15

- New subheadings Note 1
 1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.



Chapter 24

- New headings for products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.
- New Chapter Note 2 and 3
 2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
 3. For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.



Chapter 28

- New subheadings for
 - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues(2844.41, 2844.42, 2844.43, 2844.44)
 - Boron enriched in boron-10 and its compounds(2845.20)
 - Lithium enriched in lithium-6 and its compounds (2845.30)
 - Helium-3 (2845.40)



Chapter 29

- New subheadings for
 - Saturated fluorinated derivatives of acyclic hydrocarbons [e.g. Trifluoromethane (HFC-23), Difluoromethane (HFC-32)] (2903.41, 2903.42, 2903.43, 2903.44, 2903.45, 2903.46, 2903.47, 2903.48)
 - Unsaturated fluorinated derivatives of acyclic hydrocarbons (2903.51)
 - Brominated or iodinated derivatives of acyclic hydrocarbons (2903.61, 2903.62)
 - 2-(N,N-Dimethylamino)ethanethiol (2930.10)



Chapter 29

- New subheadings for
 - Non-halogenated organo-phosphorous derivatives (2931.41, 2931.42, 2931.43, 2931.44, 2931.45, 2931.46, 2931.47, 2931.48, 2931.49)
 - Halogenated organo-phosphorous derivatives (2931.51, 2931.52, 2931.53, 2931.54)
 - Carbofuran (ISO) (2932.96)
 - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure (2933.33, 2933.34, 2933.35, 2933.36, 2933.37)



Chapter 29

- New subheadings for
 - Other fentanyls and their derivatives (2934.92)
 - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts (2939.45)
 - Cocaine, ecgonine; salts, esters and other derivatives thereof (2939.72)



Chapter 30

- New subheadings for
 - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale (3002.13)
 - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale (3002.14)
 - Immunological products, put up in measured doses or in forms or packings for retail sale (3002.15)
 - Vaccines for human medicine (3002.41.10, 3002.41.20, 3002.41.90)
 - Vaccines for veterinary medicine (3002.42)
 - Cell cultures, whether or not modified (3002.51, 3002.59)
 - Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses (3006.93)



Chapter 34

- New subheadings created for
 - Linear alkylbenzene sulphonic acids and their salts (3402.31)
 - Other organic surface-active agents, whether or not put up for retail sale(3402.41, 3402.42, 3402.49)
 - Preparations put up for retail sale (3402.50)



Chapter 36

- New subheadings created for
 - Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators (3603.10, 3603.20, 3603.30, 3603.40, 3603.50, 3603.60)
 - Other organic surface-active agents, whether or not put up for retail sale (3402.41, 3402.42, 3402.49)
 - Preparations put up for retail sale (3402.50)



Chapter 38

- New subheadings created for
 - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits (3822.11, 3822.12, 3822.13, 3822.19)
 - Polyglycol esters of methylphosphonic acid (3824.92)
 - Preparations put up for retail sale (3402.50)
- New heading for mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included (38.27)



Chapter 39

- New subheadings created for
 - Bis(polyoxyethylene) methylphosphonate (3907.21)
 - Poly(1,3-phenylene methylphosphonate) (3911.20)

Chapter 40

- New subheadings created for
 - Of a kind used for medical, surgical, dental or veterinary purposes (4015.12)



Chapter 44

- New subheadings created for
 - Wood briquettes (4401.32)
 - Sawdust (4401.41)
 - Wood charcoal of shell or nut (4402.20)
 - Teak (4403.42)
 - Of S-P-F (spruce (*Picea* spp.), pine (*Pinus* spp.) and fir (*Abies* spp.)) (4407.13)
 - Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies* spp.)) (4407.14)
 - Teak (4407.23)



Chapter 44

- New subheadings created for
 - Laminated veneered lumber (LVL) (4412.41, 4412.42, 4412.49)
 - Blockboard, laminboard and battenboard (4412.51, 4412.52, 4412.59)
 - Coffins (4421.20)



Chapter 62

- Restructure HS heading 62.01 and 62.02 to differentiate by material
 - Of wool or fine animal hair (6201.20, 6202.20)
 - Of cotton (6201.30, 6202.30)
 - Of man-made fibres (6201.40, 6202.40)
 - Of other textile materials (6201.90, 6202.90)



Chapter 70

- New subheadings created for
 - Glass fibres (including glass wool) and articles thereof (7019.13, 7019.14, 7019.15, 7019.61, 7019.62, 7019.63, 7019.64, 7019.65, 7019.66, 7019.69, 7019.71, 7019.72, 7019.73, 7019.80)

Chapter 71

- New subheadings created for
 - Diamonds (7104.21, 7104.91)



Chapter 81

- New subheadings created for
 - Tantalum Crucibles (8103.91)
 - Bismuth and articles thereof, containing more than 99.99 % of bismuth, by weight (8106.10)
 - Zirconium and articles thereof, containing less than 1 part hafnium to 500 parts zirconium by weight (8109.21, 8109.31, 8109.91)



Section XVI

- New Note 6 created for Section XVI
6. (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :
- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
 - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.



Chapter 84

- New subheadings created for
 - Gas-tight biological safety cabinets (8414.70)
 - Solar water heaters (8419.12)
 - Lyophilisation apparatus, freeze drying units and spray dryers (8419.33)
 - Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines (8421.32)
 - Industrial robots (8428.70)



Chapter 84

- New subheadings created for
 - Closed die forging machines (8462.11)
 - Profile forming machines (8462.22)
 - Numerically controlled press brakes (8462.23)
 - Numerically controlled panel benders (8462.24)
 - Numerically controlled roll forming machines (8462.25)
 - Other numerically controlled bending, folding, straightening or flattening machines (8462.26)
 - Slitting lines and cut-to-length lines machine (8462.32)
 - Numerically controlled shearing machines (8462.33)



Chapter 84

- New heading/subheadings created for
 - Cold isostatic presses (8479.83)
 - Machines for additive manufacturing (84.85)
- New Note 5 and 10 for Chapter 84
 5. For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.
 10. For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.



Chapter 85

- New subheadings created for
 - Photovoltaic DC generators (8501.71, 8501.72)
 - Photovoltaic AC generators (8501.80)
 - Electron beam furnaces (8514.31)
 - Plasma and vacuum arc furnaces (8514.32)
 - Smartphones (8517.13)
 - Other telephones for cellular networks or for other wireless networks (8517.14)
 - Aerials and aerial reflectors of all kinds; parts suitable for use therewith (8517.71)



Chapter 85

- New heading created for
 - Flat panel display modules, whether or not incorporating touch-sensitive screens (85.24)

85.24	Flat panel display modules, whether or not incorporating touch-sensitive screens.	
	- Without drivers or control circuits :	
8524.11.00	-- Of liquid crystals	NMB
8524.12.00	-- Of organic light-emitting diodes (OLED)	NMB
8524.19.00	-- Other	NMB
	- Other :	
8524.91.00	-- Of liquid crystals	NMB
8524.92.00	-- Of organic light-emitting diodes (OLED)	NMB
8524.99.00	-- Other	NMB



Chapter 85

- New subheadings created for
 - High-speed goods as specified in Subheading Note 1 to this Chapter (8525.81)
 - Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter (8525.82)
 - Other, night vision goods as specified in Subheading Note 3 to this Chapter (8525.83)

Subheading Notes.

1. **Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :**
 - **writing speed exceeding 0.5 mm per microsecond;**
 - **time resolution 50 nanoseconds or less;**
 - **frame rate exceeding 225,000 frames per second.**
2. **In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.**
3. **Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).**



Chapter 85

- New subheadings created for
 - Light-emitting diode (LED) light sources (8539.51, 8539.52)
 - Light-emitting diodes (LED) (8541.41)
 - Photovoltaic cells not assembled in modules or made up into panels (8541.42)
 - Photovoltaic cells assembled in modules or made up into panels (8541.43)
 - Semiconductor-based transducers (8541.51)
 - Electronic cigarettes and similar personal electric vaporizing devices (8543.40)



Chapter 85

- New headings created for
 - Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter (85.48)
 - Electrical and electronic waste and scrap (85.49)
- New Note 5 for Chapter 85
 5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.



Chapter 85

- New Note 7 for Chapter 85
 7. For the purposes of heading 85.24, “flat panel display modules” refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.



Chapter 85

- New Note 11 for Chapter 85

11. For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers :

- (a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
- (b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.



Chapter 85

- New Subheading Note 1, 2 and 3 for Chapter 85
 1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
 2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.
 3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).



Chapter 85

- New Subheading Note 5 for Chapter 85
 5. For the purposes of subheadings 8549.11 to 8549.19, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.



Chapter 87

- New subheadings created for tractors (87.01)
 - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) (8701.21)
 - With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion (8701.22)
 - With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion (8701.23)
 - With only electric motor for propulsion (8701.24)



Chapter 87

- New subheadings created for
 - Three-wheeled vehicles (8703.21.31, 8703.21.91, 8703.31.31, 8703.31.91, 8704.21.13, 8704.21.27, 8704.31.13, 8704.31.27, 8704.41.27, 8704.51.27, 8704.60.12)
 - Chassis fitted with engines for vehicles specially designed for travelling on snow (8706.00.34)
 - Bodies (including cabs) for vehicles specially designed for travelling on snow (8707.10.30)



Chapter 87

- New subheadings created for motor vehicles for the transport of goods (87.04)
 - Split in terms of g.v.w. for vehicle with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion (8704.41, 8704.42, 8704.43)
 - Split in terms of g.v.w. for vehicle with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion (8704.51, 8704.52)
 - Other, with only electric motor for propulsion (8704.60)



Chapter 87

- New subheadings created for
 - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter (8708.22)

Subheading Note.

1. Subheading 8708.22 covers :

- (a) front windscreens (windshields), rear windows and other windows, framed; and
- (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.



Chapter 88

- New headings created for Unmanned aircraft (88.06)

88.06	Unmanned aircraft.	
8806.10.00	- Designed for the carriage of passengers	NMB
	- Other, for remote-controlled flight only :	
8806.21.00	-- With maximum take-off weight not more than 250 g	NMB
8806.22.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	NMB
8806.23.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	NMB
8806.24.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	NMB
8806.29.00	-- Other	NMB
	- Other :	
8806.91.00	-- With maximum take-off weight not more than 250 g	NMB
8806.92.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	NMB
8806.93.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	NMB
8806.94.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	NMB
8806.99.00	-- Other	NMB



Chapter 89

- Restructured for headings for yachts and other vessels for pleasure or sports; rowing boats and canoes (89.03)

89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
	- Inflatable (including rigid hull inflatable) boats :	
8903.11.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	NMB
8903.12.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	NMB
8903.19.00	-- Other	NMB
	- Sailboats, other than inflatable, with or without auxiliary motor :	
8903.21.00	-- Of a length not exceeding 7.5 m	NMB
8903.22.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	NMB
8903.23.00	-- Of a length exceeding 24 m	NMB
	- Motorboats, other than inflatable, not including outboard motorboats :	
8903.31.00	-- Of a length not exceeding 7.5 m	NMB
8903.32.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	NMB
8903.33.00	-- Of a length exceeding 24 m	NMB
	- Other :	
8903.93.00	-- Of a length not exceeding 7.5 m	NMB
8903.99.00	-- Other	NMB



Chapter 94

- New subheadings created for
 - Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof, of wood (9401.31, 9401.41, 9401.91)
 - Quilts, bedspreads, eiderdowns and duvets (comforters) (9404.40)
 - Designed for use solely with light-emitting diode (LED) light sources (9405.11, 9405.21, 9405.31, 9405.41, 9405.42, 9405.61)
 - Modular building units, of steel (9406.20)



Chapter 95

- Restructured subheadings for heading 95.08 (Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres)

95.08	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.	
9508.10.00	- Travelling circuses and travelling menageries	KGM
	- Amusement park rides and water park amusements :	
9508.21.00	-- Roller coasters	KGM
9508.22.00	-- Carousels, swings and roundabouts	KGM
9508.23.00	-- Dodge 'em cars	KGM
9508.24.00	-- Motion simulators and moving theatres	KGM
9508.25.00	-- Water rides	KGM
9508.26.00	-- Water park amusements	KGM
9508.29.00	-- Other	KGM
9508.30.00	- Fairground amusements	KGM
9508.40.00	- Travelling theatres	KGM



Chapter 97

- New subheadings created for
 - Paintings, drawings and pastels (9701.21, 9701.91)
 - Mosaics (9701.22, 9701.92)
 - Of an age exceeding 100 years (9702.10, 9703.10, 9705.31)
 - Collections and collectors' pieces of archaeological, ethnographic or historical interest (9705.10)
 - Human specimens and parts thereof (9705.21)
 - Extinct or endangered species and parts thereof (9705.22)
 - Of an age exceeding 250 years (9706.10)



UNITS OF QUANTITY



Units of Quantity

- To facilitate the collection and analysis of international trade statistics, all AHTN 2022 HS codes have been assigned with specific units of quantity
- For HS codes where “VAL” has been replaced with specific units of quantity (e.g. “KGM”), you will need to submit permit applications according to the revised unit of quantity
- Traders and Declaring Agents are advised to check the units of quantity in AHTN 2022 and declare them accordingly in your permit applications submitted via TradeNet for processing
- More info can be found in Circular No. 05/2022



RESOURCES



We Protect Revenue, and Make Trade Easy, Fair and Secure

Resources

- Singapore Trade Classification, Customs & Excise Duties (STCCED) 2022 will replace STCCED 2018 with effect from **19 June 2022**



Resources

www.customs.gov.sg > Businesses > Harmonised System (HS)
Classification of Goods

- HS/CA product code search engine
- Customs ruling database
- Guidebook on classification of chemicals and chemical products
- Traders' product guide
- E-learning module (MCQ questions across more than 30 Chapters)
- HS Classification Course SC102
- Send your queries or feedback via FormSG



THANK YOU



We Protect Revenue, and Make Trade Easy, Fair and Secure

NOTE

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