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MINISTRY OF REVENUE & CUSTOMS
GOVERNMENT OF TONGA.

HS Classification Rulings – Customs & Trade Division, Ministry of Revenue and Customs

1st December 2016

The following list contains the classification rulings taken by the Chief Executive Officer on specific products, together with their related Harmonized System code numbers and, in certain cases the classification rationale.

No.	Product Description	Classification	HS Codes Considered	Classification Rationale
1	Chicken Leg Quarter Cuts is the rear quarter cut of a whole chicken; made up of the thigh portion; with or without the drumstick attached.	0207.13.10 0207.14.10	0207.14.10	GIR 1 This is a national split created to separately identify and monitor the importations of Chicken leg quarter cuts and chicken thighs.
2	Fruit Juices containing a minimum volume of 20% fruit juice and provided they meet the requirements of classification rationale provided.	20.09	2202	The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Provided they retain their original character, the fruit or vegetable juices of this heading may contain substances of the kinds listed below, whether these result from the manufacturing process or have been added separately: (1) Sugar. (2) Other sweetening agents , natural or synthetic, provided that the quantity added does not exceed

				<p>that necessary for normal sweetening purposes and that the juices otherwise qualify for this heading, in particular as regards the balance of the different constituents.</p> <p>(3) Products added to preserve the juice or to prevent fermentation (e.g. sulphur dioxide, carbon dioxide, enzymes).</p> <p>(4) Standardizing agents (e.g. citric acid, tartaric acid) and products added to restore constituents destroyed or damaged in the manufacturing process (e.g. vitamins, coloring matter) or to fix the flavor (e.g. sorbitol added to powdered or crystalline citrus fruits juices). However, the heading excludes fruit juices in which one of the following constituents (citric acid, essential oil extracted from the fruit, etc.) has been added in such quantity that the balance of the different constituents as found in the natural juice is clearly upset; in such case the product has lost its original character.</p> <p>However, the addition of water to a normal fruit or vegetable juice, or the addition to a concentrated juice of a greater quantity of water than necessary to reconstitute the original natural juice, results in diluted products which have the character of beverages of heading 22.02.</p> <p>Aerated fruit and vegetable juices, lemonades and aerated water with fruit juice are also excluded from his heading.</p>
3	Manor Kransky Seasoning for use in the manufacture of sausages contains the following ingredients: salt, phosphorus, spices & herbs, dextrose, sulphur dioxide and antioxidant	2103.90.90	210610.00	<p>GIR 1</p> <p>2103 - Subheading Note (A) paragraph 5</p>

4	Ultra Milk is a beverage with a basis of milk offered for retail sale in 200ml packets. Its ingredients include fresh milk, sugar, skim milk powder, cocoa powder, vegetable stabilizer, Chocolate Artificial Flavor and Salt.	2202.10.10	0402.99.00	GIR 1 Explanatory Notes to Chapter 04 provides that dairy products can contain small quantities of stabilising agents, anti-oxidants and vitamins. However, this product contains further ingredients to those mentioned in the Explanatory
5	Big Chill Caramel Fudge Milkshake is a beverage offered for retail sale in 500ml packs. Its ingredients include Full Cream milk, sucrose, maltodextrin, flavor, colour, vegetable gums.	2202.90.00	0402.99.00 2009.90.00	GIR 1 Explanatory Notes to Heading 0402 – “This heading does not cover: ... (b) beverages consisting of milk flavored with cocoa or other substances (heading 2202).”
6	Dura foil Single Sided is aluminum foil with a paper backing and a thickness more than 0.2mm	7606.11.00	7308, 7607.19.00 and 7607.20.00	GIR 1 7606 - Legal Note 1 (d)
7	Yachts: Sailboats and/or motorboats	89.03	8901.10.00	GIR 1 and 6

If you require any further clarifications on the above rulings, please contact feel free to contact us at the contact details above.

Chief Executive Officer

Ministry of Revenue and Customs