



TIMOR-LESTE
Customs
Authority

Harmonized Commodity Description and Coding System

Guided Learning Booklet
for Customs Brokers in
Timor-Leste

English version

2021

Development and printing of this publication is made possible by the generous support of the American people through the United States Agency for International Development (USAID) for the USAID Customs Reform Project in Timor-Leste. The contents and opinions expressed herein are the responsibility of the USAID Customs Reform Project and do not necessarily reflect the views of USAID or the United States Government.

Information provided within this guidance manual is correct at the time of publication; however, rules and regulations may be subject to change. If you are in any doubt, please visit the Customs Authority website for further information at: www.customs.gov.tl

Introduction

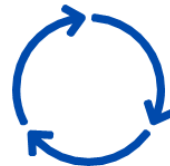
This booklet includes a total of four learning outcomes, which will help you to understand and apply the Harmonized System. A number of test questions are available at **Annex 1**.

Copies of the answers to these questions is available at **Annex 2**.

1.What is a HS code and why is classification important?



2.Understanding how the HS System works



3.Understanding the Dash and GIR method



4.Process of classification (examples and quizzes)





LEARNING OUTCOME 1:

WHAT IS A HS CODE SYSTEM AND WHY IS IT IMPORTANT?

- A Harmonized System (HS) has been developed by the World Customs Organization (WCO), the codes are used to classify and define internationally traded goods. A HS is internationally recognized by every Customs authority around the world.
- In every country around the world the Section and Chapter tells Customs what the product is. From here, Customs needs to verify the accuracy of the classification done by the Broker and or Importer to ensure the correct duty and tax can be applied.
- To classify the HS code, Importers and Brokers around the world follow a step-by-step process (as taught in this document), to ensure the goods are correctly classified to avoid rejection of the goods into the local market.

In addition to providing the government with important trade related data, the correct classification of your goods is a legal requirement under Article 154 of the Customs Code (Decree Law: 14/2017).



Importer/Brokers are the first to ensure goods are classified. Customs Authority will then check the accuracy of the Broker/ Importers to ensure that the goods entering Timor-Leste are safe and of economic benefit to the country.



When goods enter Timor-Leste, the step by step process needs to be applied by the Importer/Broker so that goods can be correctly identified. Without classification, other dangerous goods and harmful substances can enter the country.



Classifying the goods also means that the Importer/ Broker is upholding fair and ethical standards. If the goods are not properly classified, the right tax and duties can't be applied to the goods. If Customs Authority finds that Importers/ Brokers are purposely and inaccurately classifying goods, this will be deemed as a breach of the Custom Code Decree Law.



Correct classification has many benefits to the country including:

- The right tax and duties are paid, which is used by the GOTL to support infrastructure and economic development;
- Provide market development information through statistics on which goods are being imported and exported; and
- The proper application of Risk Management; and Correct Customs Valuation.



LEARNING OUTCOME 2: UNDERSTANDING THE HS CODE SYSTEM

WHAT IS THE HS CODE SYSTEM?

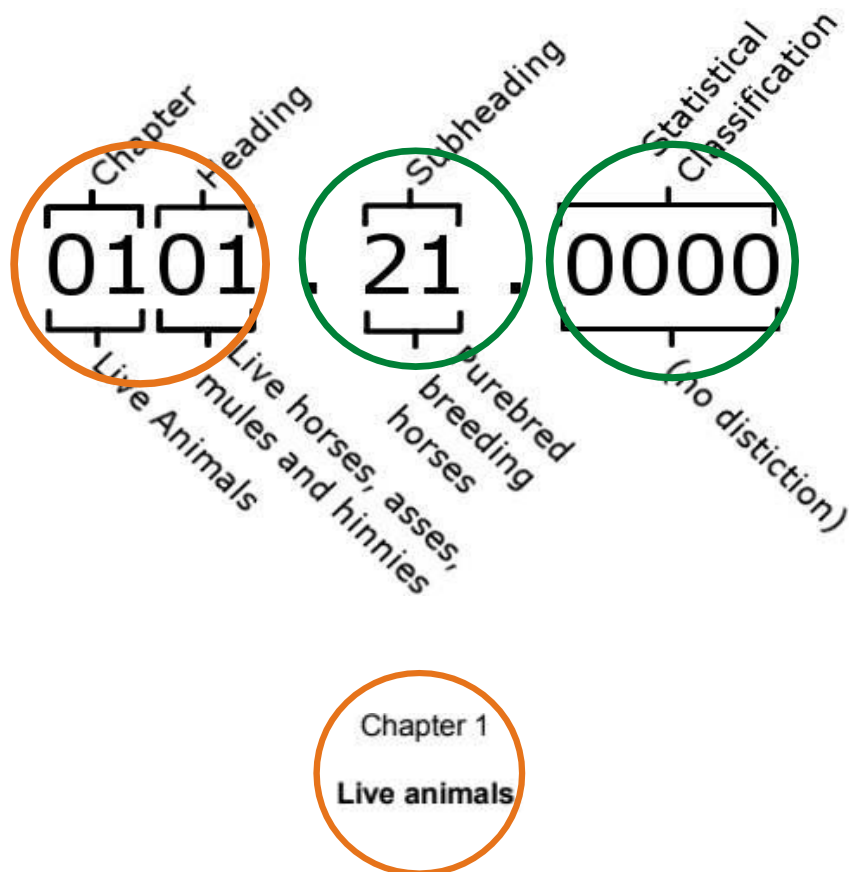
The HS system is used to help classify goods imported and exported around the world. To classify goods, the HS system always requires a hierarchical process to identify the right 8-digit HS code.

WHAT ARE THE COMPONENTS OF A HS CODE SYSTEM?

Chapter	Heading	Subheading(HS)	Subheading(ASEAN)
21	06	90	11
First two digits indicate the Chapter. Each chapter consists of chapter notes, codes and descriptions of commodities	Second two digits indicate the position of the heading in the chapter	Each heading is then subdivided into subheadings, indicated by the dashes: (-), (- -), (- - -), (- - - -) and (- - - - -).	

EXAMPLE BELOW

HS: 0101 21 0000 (LIVE PUREBRED HORSE)



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;
- (b) Cultures of micro-organisms and other products of heading 30.02; and
- (c) Animals of heading 95.08.

Tariff Item	Description	Statistical Code / Unit Qty	Duty Rate
01.01	Live horses, asses, mules and hinnies.		
0101.2	- Horses :		
0101.21.00	- - Pure-bred breeding animals	01 no	2.5%

THE BREAKDOWN OF THE HS: 0101 21 0000

The Section	Is the overview of the product	e.g. Live Animals
The Chapter	Indicates what the product is	e.g. Live Animals- Horses, asses, mules and hinnies
The Heading	Narrows down what type of product it is	e.g. Horses
The Subheading	Indicates the description of the product	e.g. pure-breeding animals
The Statistical Classification	For further classification	e.g. no further is needed, 0000

THE KEY LEARNING POINTS:



- This section should by now give you a basic understanding of HS systems and why the process for classification is very important.
- You should be able to understand the HS system is hierarchical, meaning you need to start with the Section and move down to the Statistical Classification.
- Understand the different components to the HS system so you can understand how to classify within the 8-digit HS code.
- Revise this section as many times as you need be and always ask for help if you do not understand.



LEARNING OUTCOME 3: UNDERSTANDING THE DASH AND GIR METHOD

PROCESS OF CLASSIFICATION

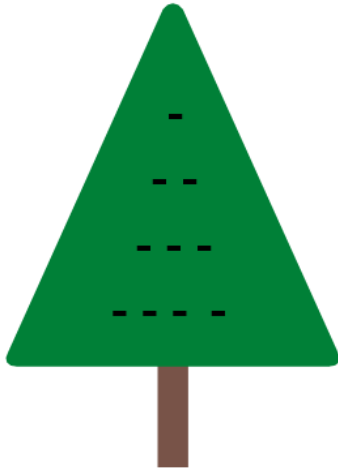
The process to classifying goods requires two methods which work together, they are as follows:

- Method 1: Dash to Dash Process
- Method 2: General Interpretive Rules (GIR)

METHOD 1: THE DASH TO DASH PROCESS

Within the 8-digit HS code, there are a total of 4 dashes, these are very important in terms of classification because, as you move through the process of finding the correct 8-digit HS code for your goods, all comparisons must be done by comparing 'like with like':

- One dash (-) can only be compared with one dash (-)
- Two dashes (- -) can only be compared with two dashes (- -)
- Three dashes (- - -) can only be compared with three dash (- - -)
- Four dash (- - - -) only compared with 4 dashes (- - - -)



THE DASH TREE PROCESS

The easiest way to apply the Dash System is to think of it as a tree.

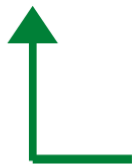
Start from the top with 1 dash (-), then move down until 4 dashes (- - - -).

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;
- (b) Cultures of micro-organisms and other products of heading 30.02; and
- (c) Animals of heading 95.08.

Tariff Item	Description	Statistical Code / Unit Qty	Duty Rate
01.01	Live horses, asses, mules and hinnies.		
0101.2	- Horses :		
0101.21.00	- - Pure-bred breeding animals	01 no	2.5%



As per the example in learning outcome 1, you can see that in order to classify goods, you have to move through a hierarchical process, like the tree, from the top at dash 1 (-) and continue down.

METHOD2: THE GENERAL INTERPRETATIVE RULES (GIR)

When classifying goods, you need to apply the GIR, these provide a step by step guideline for the classification of goods to ensure uniform interpretation of the HS code (note: the GIR must be applied in sequential order).

GIR 1:

Before classifying anything, read the Section and Chapter Notes pertaining to your products, in order to be sure that your product is either included or excluded from the section. The section and chapter notes will describe how part of a product are handled

GIR 2:

Gives guidance in classifying in two specific cases:

- **2 (a)** applies to unassembled or disassembled products presented with all components. For example: bicycle - usually all parts are present at the time of entry. These goods are to be assembled by putting together the nuts, screw or welding, so no further machinery is needed.
- **2 (b)** is only applied to headings either to actual material or to goods of a certain material. Example: copper-based alloys as brass and bronze.

The GIR 2 usually captures two or more substances, by application of this rule, may be potentially classifiable in two or more headings. Proceed to GIR 3, which allows you to do so.

GIR 3:

This rule is a repeat of GIR 1, in that you are classifying the good compartment and if the good specifically names a product instead of one that identified the product by class.

- **3 (a)** applies if there is a composite goods where two or more headings refer to part of the materials. For example: more than two laminated product then use GIR 3(a).
- **3 (b)** applies only to mixtures, composite goods consisting of different

materials or "goods put up in sets for retail stores".

You need to first define "goods put up in sets for retail sales", which means two or more articles classifiable in different headings that are packed for sale as one unit and used for particular activity. For example: a taco kit consists of taco sauce, taco mix which are all meant to be used for the same purpose.

Essential Character: the person classifying the product must determine what the essential character of the product is and then determine the classification as if it consisted solely of that product giving it its essential character.

Factors to determine essential character include the:

- Nature of the material or component;
 - Primary function of the product and which; contributes the most to this function;
 - Relative bulk/ thickness of component materials;
 - Relative weight of the component materials; and
 - Relative value of the component materials.
- **3 (c)** is when goods that qualify for classification under GIR 3 are not classifiable under 3 (a) or 3 (b), then only are they classified in the heading that appears last in numerical order among those headings that deserve equal classification.

GIR 4:

This is when goods can't be classified by a heading or subheading then all you can do is find the good that most closely resembles the subject.

GIR 5:

This is when goods come with containers or are in a certain container, these need to be classified. However this does not apply to goods which give the whole its essential character. In this case most containers are classified with the good and not separate and are only made for one item. For example: Camera cases, musical instrument cases, necklace case, crates, shoe box.

There are only **three instances** where this rule may not apply:

- When the container itself gives the good its essential character. For example ceramic bowl containing sweets;
- When the container is shipped separately. For example: If you ship an empty crate, it is classified as a crate; and
- When your packing container is suitable for repetitive use. Many companies have heavy-duty crates or boxes that they use to ship repair and return items to and from overseas destinations. These must be classified separately as the type of containers they are.

GIR 6:

- This rule establishes the principle of hierarchy in classification: when classifying goods, you need to start with the section, chapter and subchapter notes and then proceed to the headings and subheadings.
- Simply, if you have a good to classify, follow the process and classify it by section, then chapter, then subchapter, then by heading.

THE KEY LEARNING POINTS:



- This section should give you background knowledge on the Dash-Dash System and the GIR.
- The GIR should be used to help you determine the classification of the goods.
- The Dash-Dash System is a process which you must follow to ensure you are classifying the correct digits.



LEARNING OUTCOME 4: PROCESS FOR CLASSIFICATION

OVERVIEW

In this final section, you are going to see how all the theories explained above come together and are used to classify goods.

You are then invited to apply what you have learnt by answering the **50 classification questions** which are available under **Annex 1**.

If you get stuck, the answers are available at **Annex 2**, but we encourage you to try first.

PROCESS FOR CLASSIFICATION



In every case, goods must be classified in the appropriate 4-digit HS heading, followed by the appropriate 1-dash subheading, and the appropriate 2-dash subheading and so on.

When classifying your products, you will need to apply the GIR which provides a step-by-step basis for the classification of goods and to ensure GIR are applied one after the other in order.

CLASSIFICATION PROCESS

STEP 1: Understand the Product

- What is the product? For example: is it animal product, vegetable product, chemical, beverage, textile, vehicle etc.?
- What is the function of the product? Can the product function on its own? You can always search the internet for the operating manual.
- Is the product a part or component of another product? What is the manufacturing process of the product? What is the material/ ingredients?
- Is the product pure chemical or mixture or different chemicals?

STEP 2: Apply General Interpretative Rule

- Locate the HS Section where the product is likely to be classified in.
- Read the Section Notes that apply to the Section. If the product can possibly be classified in more than one Section, read the Section Notes for each section to identify the most appropriate Section.
- Once the appropriate section is identified, locate the Chapter(s) in the section. Read the Chapter(s) Notes for the Chapter(s) identified.
- Identify the possible Headings after reading all the Headings in the Chapter(s) you have identified. Read the Heading text carefully to make sure it fits the product. Re-check the Section and Chapter Notes to confirm the product is not excluded, or not directed to another Heading.

STEP 3: Apply General Interpretative Rule 2-5

- Note that headings exists separately and must be address separately.
- A product can be classified under one heading.
- If you have more than one "Heading" under consideration, you will need to use GIR 3 to decide between them.

STEP 4: Apply General Interpretative Rule 6

- Once the Heading is selected, the product must be classified at the Subheading level. The Subheading can only include products which are included in the Heading to which they apply.

EXAMPLE 1: Chapters 1-15 (Live Animals & Vegetable Products)

Scenario: The scenario is that you have an import of cuts of chicken breasts, separated and delivered frozen.

STEP 1: Understand the product

Identify the Section "Meat and edible offal", then identify the first four digits, which is 02.07 under "meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.

02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
0207.1	-	Of fowls of the species <i>Gallus domesticus</i> :	
0207.11.00	- -	Not cut in pieces, fresh or chilled	01 kg 2.5%
0207.12.00	- -	Not cut in pieces, frozen	01 kg 2.5%
0207.13.00	- -	Cuts and offal, fresh or chilled	01 kg 2.5%
0207.14	- -	Cuts and offal, frozen :	

STEP 2: Apply Dash System

Compare "like with like" in terms of dashes (-), you would choose get 0207.1. Remember to research your options if you unsure. Gallus Domestic is chicken.

02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
0207.1	-	Of fowls of the species <i>Gallus domesticus</i> :	
0207.11.00	- -	Not cut in pieces, fresh or chilled	01 kg 2.5%
0207.12.00	- -	Not cut in pieces, frozen	01 kg 2.5%
0207.13.00	- -	Cuts and offal, fresh or chilled	01 kg 2.5%
0207.14	- -	Cuts and offal, frozen :	

STEP 3: Apply Dash System

Compare "like with like", this time with two dashes (- -). You would choose 0207.14 as you know the cuts of chicken are frozen.

02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
0207.1	-	Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	- -	Not cut in pieces, fresh or chilled	01 kg	2.5%
0207.12.00	- -	Not cut in pieces, frozen	01 kg	2.5%
0207.13.00	- -	Cuts and offal, fresh or chilled	01 kg	2.5%
0207.14	- -	Cuts and offal, frozen :		

STEP 4: Apply Dash System

Compare "like with like", this time with three dashes (- - -). This gives you 0207.14.9-"other"

0207.1	-	Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	- -	Not cut in pieces, fresh or chilled	01 kg	2.5%
0207.12.00	- -	Not cut in pieces, frozen	01 kg	2.5%
0207.13.00	- -	Cuts and offal, fresh or chilled	01 kg	2.5%
0207.14	- -	Cuts and offal, frozen :		
0207.14.10	- - -	Wings	01 kg	2.5%
0207.14.20	- - -	Thighs	01 kg	2.5%
0207.14.30	- - -	Livers	01 kg	2.5%
0207.14.9	- - -	Other :		
0207.14.91	- - - -	Mechanically deboned or separated meat	01 kg	2.5%

STEP 5: Apply Dash System

0207.14.9, has two more choices with four dashes (- - - -).

0207.14.10	- - -	Wings	01 kg	2.5%
0207.14.20	- - -	Thighs	01 kg	2.5%
0207.14.30	- - -	Livers	01 kg	2.5%
0207.14.9	- - -	Other :		
0207.14.91	- - - -	Mechanically deboned or separated meat	01 kg	2.5%
0207.14.99	- - - -	Other	01 kg	2.5%

HS Code for Example 1 is: 0207. 14.91

EXAMPLE 2: Chapters 16-24 (Prepared Foodstuff and Tobacco)

Scenario: Importation of chicken feed

STEP 1: Understand the product

Identify the section which is "Residues and waste from food industries prepared animal fodder". The four-digit starting point would be 23.09 "preparations of kind used in animal feed"

23.09	Preparations of a kind used in animal feeding.		
2309.10	- Dog or cat food, put up for retail sale :		
2309.10.10	- - Containing meat	01 kg	2.5%
2309.10.90	- - Other	01 kg	2.5%

STEP 2: Apply Dash System

Compare like with like, first with onedash (-). In this case, you would choose 2309.90-"other"

23.09	Preparations of a kind used in animal feeding.		
2309.10	- Dog or cat food, put up for retail sale :		
2309.10.10	- - Containing meat	01 kg	2.5%
2309.10.90	- - Other	01 kg	2.5%
2309.90	- Other :		

STEP 3: Apply Dash System

Compare like with like, now, two dash (- -). In this case, you would choose 2309.90.01 "complete feed". The original description stated chicken feed "complete feed".

23.09	Preparations of a kind used in animal feeding.		
2309.10	- Dog or cat food, put up for retail sale :		
2309.10.10	- - Containing meat	01 kg	2.5%
2309.10.90	- - Other	01 kg	2.5%
2309.90	- Other :		
2309.90.1	- - Complete feed :		

STEP 4: Apply Dash System

Compare like with like, now, three dashes (- - -). You will choose 2309.90.19

2309.90.1	- -	Complete feed :		
2309.90.11	- - -	Of a kind suitable for poultry	01 kg	2.5%
2309.90.12	- - -	Of a kind suitable for swine	01 kg	2.5%
2309.90.13	- - -	Of a kind suitable for prawns	01 kg	2.5%
2309.90.14	- - -	Of a kind suitable for primates	01 kg	2.5%
2309.90.19	- - -	Other	01 kg	2.5%

HS Code for Example 2 is: 2309.90 .11

EXAMPLE 3: Chapters 26-38 (Medical or Chemical products)

Scenario: An import of alcohol-based hand sanitizer in small bottles of gel, for retail sale.

STEP 1: Understand the product

Establish the four-digit starting point. After research, you note that 38.08 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)", is the closest that you can get because your import is a disinfectant hand-sanitizer.

Chapter 38

Miscellaneous chemical products

38.08

Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).

STEP 2: Apply Dash System

Compare like with like, first with one dash (-). In this case, you would choose 3808.9- "other"

3808.9	-	Other :		
3808.91	- -	Insecticides :		
3808.91.10	- - -	Intermediate preparations containing 2-(methylpropyl-phenol methylcarbamate)	01 kg	2.5%
3808.91.20	- - -	Other, powder for moulding into mosquito coils	01 kg	2.5%

STEP 3: Apply Dash System

Compare like with like, now, two dash (- -). In this case, you would choose 3808.94 "complete feed". The original description stated chicken feed "complete feed"

3808.94	- -	Disinfectants :		
3808.94.10	- - -	Containing mixtures of coal tar acid and alkalis	01 kg	2.5%
3808.94.20	- - -	Other, in aerosol containers	01 kg	2.5%
3808.94.90	- - -	Other	01 kg	2.5%
3808.99	- -	Other :		

STEP 4: Apply Dash System

Compare like with like, now, three dashes (- - -). You will choose 3808.94.90

3808.94	- -	Disinfectants :		
3808.94.10	- - -	Containing mixtures of coal tar acid and alkalis	01 kg	2.5%
3808.94.20	- - -	Other, in aerosol containers	01 kg	2.5%
3808.94.90	- - -	Other	01 kg	2.5%
3808.99	- -	Other :		

HS Code for Example 3 is: 3808.94.90

EXAMPLE 4: Chapters 39-83 (Materials and Articles Thereof)

Scenario: Importation of forklift pneumatic tyres (New Michelin 5.00 R 80 XZ R Forklift tyre) of rubber.

STEP 1: Understand the product

Identify the 4-digit starting point. The import falls under the four digit "40.11 New pneumatic tyres, of rubber".

40.11	New pneumatic tyres, of rubber.		
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	01 no	2.5%
4011.20	- Of a kind used on buses or lorries :		
4011.20.10	- - Of a width not exceeding 450 mm	01 no	2.5%
4011.20.90	- - Other	01 no	2.5%

STEP 2: Apply Dash System

Compare "like with like" in terms of dashes (-), you would choose get 40.11.80 "of a kind used on construction, mining or industrial machines".

4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines :		
4011.80.1	- - Having a rim size not exceeding 61 cm :		
4011.80.11	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	01 no	2.5%

STEP 3: Apply Dash System

Compare like with like, now, two dash (- -). In this case, you would choose 4011.80.2. You know the tyre rim is Michelle (5.00 R 80 XZ R Forklift Tire), therefore it exceeds a rim size of 61cm.

STEP 4: Apply Dash System

4011.80.19	- - - Other	01 no	2.5%
4011.80.2	- - Having a rim size exceeding 61 cm :		
4011.80.21	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	01 no	2.5%
4011.80.29	- - - Other	01 no	2.5%

Compare like with like, now, three dashes (- - -). You will choose 4011.80.21

4011.80.19	- - -	Other	<i>01 no</i>	2.5%
4011.80.2	- -	Having a rim size exceeding 61 cm :		
4011.80.21	- - -	Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	<i>01 no</i>	2.5%
4011.80.29	- - -	Other	<i>01 no</i>	2.5%

HS Code for Example 4 is: 4011.80.21

EXAMPLE 5: Chapters 84-97 (Machines and Miscellaneous products)

Scenario: Import of 30 Honda Beat 110cScooter

STEP 1: Understand the product

Establish your 4-digit starting point. Selecting, 8711 "Motorcycles (including mopeds) and cycles fitted with auxiliary motor, with or without side-cars; side-cars".

87.11 **Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**

STEP 2: Apply Dash System

Compare "like with like" in terms of dashes (-), you would choose 8711.20, With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc'

8711.20 **-** With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :

8711.20.1 - - Completely Knocked Down :

STEP 3: Apply Dash System

Compare like with like, now, two dash (- -). In this case, you would choose 8711.20.9- other. Remember, here you need to apply the dash in order, so you only choose the 2 dash.

8711.20.16	- - - -	Other	01	\$	2.5%
8711.20.19	- - -	Other	01	\$	2.5%
8711.20.9	- -	Other :			

STEP 4: Apply Dash System

Compare like with like, three dash (- - -). In this case, you note the dashes do not have any numbers attached, so you choose "other motorcycles (without side-cars-including motor scooters).

8711.20.91	-	-	-	Motocross motorcycles	01	\$	2.5%
8711.20.92	-	-	-	Mopeds and motorised bicycles	01	\$	2.5%
8711.20.93	-	-	-	"Pocket motorcycles"			
	-	-	-	Other motorcycles (with or without side-cars), including motor scooters :			
8711.20.94	-	-	-	- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	01	\$	2.5%
8711.20.95	-	-	-	- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	01	\$	2.5%
8711.20.96	-	-	-	- Other	01	\$	2.5%

STEP 5: Apply Dash System

Compare like with like, now, four dashes (- - - -). You will choose 8711.20.96 – other

8711.20.96	-	-	-	-	Other	01	\$	2.5%
------------	---	---	---	---	-------	----	----	------

HS Code for Example 5 is: 8711.20.96

Annex 1: Test Your Knowledge

- Remember, apply the dash system and use the GIR to help you determine your answer.
- Revise the content above should you find difficulty rather than guess.
- Do your best to answer each question, if you get stuck move onto the next and come back to the difficult ones once you finish.
- If you get stuck, you can find the answers at **Annex 2**.

1. Vehicles Tractor

English Description: 2015 Sinotruk Howo Tractor Truck for semi- trailer.

Bahasa Description: 2015 Traktor Truk Sinotruk Howo untuk semi- trailer

Classification: 8701 ____

2. Vehicles Tractor

English Description: New John Deere 5015 Agricultural Tractor - 55hp (41kW).

Bahasa Description: New John Deere 5015 Traktor Pertanian - 55hp (41kW)

Classification: 8701 ____

3. Vehicle Bus

English Description: New Dongfeng 15 seater Bus, Diesel Engine, GVW 9,650 kg.

Bahasa Description: Bus Dongfeng 15 kursi baru, Mesin Diesel, GVW 9.650 kg

Classification: 8702 ____

4. Vehicle Car

English Description: 2018 Suzuki Ignis GX 1.2 AT. Petrol engine, hatchback, 2WD.

Bahasa Description: 2018 Suzuki Ignis GX 1.2 AT. Mesin bensin, hatchback, 2WD.

Classification: 8703 ____

5. Vehicle Car

English Description: 2020 Honda Civic Sedan, 1.5L Turbo Diesel.

Bahasa Description: 2020 Honda Civic Sedan, 1.5L Turbo Diesel.

Classification: 8703 ____

6. Vehicle Car

English Description: 2020 Toyota Innova 2.7L (Petrol), compact MPV, 2WD.

Bahasa Description: 2020 Toyota Innova 2.7L (Bensin), MPV ringkas, 2WD.

Classification: 8703 ____

7. Vehicle Car

English Description: 2020 Polaris Sportsman 850cc ATV (Petrol).

Bahasa Description: 2020 ATV Polaris Sportsman 850cc (Bensin).

Classification: 8703 ____

8. Vehicle Car

English Description: 2020 Wrangler Rubicon, 4WD, 3,000cc, Diesel.

Bahasa Description: 2020 Wrangler Rubicon, 4WD, 3,000cc, Diesel.

Classification: 8703 ____

9. Vehicle-commercial

English Description: 2020 Zhengzhou truck, diesel, 4,000 cc, GVW = 4,400kg. Flat back.

Bahasa Description: 2020 Truk Zhengzhou, diesel, 4.000 cc, GVW = 4.400kg. Kembali datar.

Classification: 8704 ____

10. Vehicle-commercial

English Description: 2020 Isuzu, FRR Refrigerated truck, GVW 10,400kg. Diesel 7,790cc.

Bahasa Description: 2020 Isuzu, FRR Refrigerated truck, GVW 10,400kg. Diesel 7,790cc

Classification: 8704 ____

11. Motorcycles

English Description: Vitacci Runner 49cc Scooter (petrol).

Bahasa Description: Vitacci Runner 49cc Scooter (bensin).

Classification: 8711 ____

12. Motorcycles

English Description: Honda Forza 125cc, (petrol) Scooter.

Bahasa Description: Honda Forza 125cc, Skuter (bensin).

Classification: 8711 ____

13. Motorcycles

English Description: AGY mountain hills motorcross 125cc (petrol).

Bahasa Description: Bukit pegunungan AGY motorcross 125cc (bensin).

Classification: 8711 ____

14. Motorcycles

English Description: Harley Davidson Street 500. 491 cc (petrol).

Bahasa Description: Harley Davidson Street 500. 491 cc (bensin).

Classification: 8711 ____

15. Motorcycles

English Description: Motec 33cc Pocket Motorcycle (petrol)

Bahasa Description: Motec 33cc Pocket Motorcycle (petrol)

Classification: 8711 ____

16. Parts

English Description: Auto Radiator for Nissan Qashqai.

Bahasa Description: Radiator Otomatis untuk Nissan Qashqai.

Classification: 8708 ____

17. Parts

English Description: Radiator for Dumper for off-highway use.

Bahasa Description: Radiator untuk Dumper untuk penggunaan di luar jalan raya..

Classification: 8708 ____

18. Parts

English Description: Car exhaust pipe.

Bahasa Description: Pipa knalpot mobil.

Classification: 8708 ____

19. Parts

English Description: Tractor truck for semi-trailer clutch and parts thereof.

Bahasa Description: Truk tractor untuk kopling semi-trailer dan bagian-bagiannya

Classification: 8708 ____

20. Parts

English Description: Steering Wheel with airbag for Toyota Innova.

Bahasa Description: Roda kemudi dengan airbag untuk Toyota Innova.

Classification: 8708 ____

21. Parts

English Description: Assembled fuel tank for Toyota Innova.

Bahasa Description: Tangki bahan bakar rakitan untuk Toyota Innova.

Classification: 8708 ____

22. Parts

English Description: Chassis frame for Dongfeng 15 seater bus.

Bahasa Description: Bingkai chassis untuk bus Dongfeng 15 seater.

Classification: 8708 ____

23. Parts

English Description: Wheel with tyre for John Deer Agricultural Tractor.

Bahasa Description: Roda dengan ban untuk John Deer Tractor Pertanian.

Classification: 8708 ____

24. Parts

English Description: Assembled gear box for Wrangler Rubicon jeep.

Bahasa Description: Kotak gigi rakitan untuk jip Wrangler Rubicon.

Classification: 8708 ____

25. Parts

English Description: Door trim assembly for Isuzu Refrigerated truck.

Bahasa Description: Pemasangan trim pintu untuk truk Isuzu Refrigerated.

Classification: 8708 ____

26. Tyres

English Description: New tyres, 295/80R22.5 for Sinotruk Howo Tractor Truck for semi-trailer.

Bahasa Description: Ban baru, 295 / 80R22.5 untuk Truk Traktor Sinotruk Howo untuk semi-trailer.

Classification: 4011 ____

27. Tyres

English Description: Car Tire 215/60R15.

Bahasa Description: Ban Mobil 215 / 60R15.

Classification: 4011 ____

28. Tyres

English Description: Tractor Tire 'Super All Traction 11 23'.

Bahasa Description: Ban Traktor 'Traksi Super Semua 11 23'.

Classification: 4011 ____

29. Tyres

English Description: Bus tire 400/40R16

Bahasa Description: Ban bus 400 / 40R16

Classification: 4011 ____

30. Tyres

English Description: Bus tire 750/60r16

Bahasa Description: Ban bus 750 / 60r16

Classification: 4011 ____

31. Tyres

English Description: Tire for mobile cement mixer 23/5R25

Bahasa Description: Ban untuk mixer semen seluler 23 / 5R25

Classification: 4011 ____

32. Building Material

English Description: White Portland Cement.

Bahasa Description: Semen Portland Putih.

Classification: 2523 ____

33. Building Material

English Description: Iron bars, with grooves used for cement reinforcement (rebar)

Bahasa Description: Besi batangan, dengan alur yang digunakan untuk tulangan semen (tulangan)

Classification: 7214 ____

34. Building Material

English Description: Finished glazed ceramic floor tiles (40cm²)

Bahasa Description: Ubin lantai keramik berlapis jadi (40cm²)

Classification: 6907 ____

35. Food

English Description: Semi milled, glazed parboiled rice.

Bahasa Description: Beras setengah matang, beras setengah jadi.

Classification: 1006 ____

36. Food

English Description: Chilli Sauce

Bahasa Description: Saus cabai

Classification: 2103 ____

37. Other

English Description: Upholstered seat with Metal Frame

Bahasa Description: Kursi berlapis kain dengan Rangka Logam

Classification: 9401 ____

38. Other

English Description: Chest freezer 750 litre capacity

Bahasa Description: Freezer dada kapasitas 750 liter

Classification: 8418 ____

39. Other

English Description: 'Back Glass' cut to fit the rear of a car.

Bahasa Description: Potongan 'Kaca Belakang' agar pas dengan bagian belakang mobil

Classification: 7007 ____

40. Other

English Description: Front Windshield cut to fit the front of a car.

Bahasa Description: Potong kaca depan agar pas dengan bagian depan mobil.

Classification: 7007__ __ __ __

41. Other

English Description: Electric generator, with both A/C + D/C, exceeding 37.5 W (not exceeding 1kW), for household washing machine.

Bahasa Description: Generator listrik, dengan A / C + D / C, melebihi 37,5 W (tidak melebihi 1kW), untuk mesin cuci rumah tangga.

Classification: 8501__ __ __ __

42. Drink

English Description: Cans of 240 ml Coca-Cola

Bahasa Description: Kaleng 240 ml Coca-Cola

Classification: 2202__ __ __ __

43. Clothing

English Description: Used babies cotton jackets - knitted.

Bahasa Description: Jaket katun bayi bekas - rajutan.

Classification: __ __ __ __ __ __ __ __

44. Clothing

English Description: Women's panties of man-made fibres.

Bahasa Description: Celana dalam wanita dari serat buatan.

Classification: 6108 ____

45. Clothing

English Description: Woman's dress, of other textile material.

Bahasa Description: Pakaian wanita, dari bahan tekstil lainnya.

Classification: 6104 ____

46. Clothing

English Description: Synthetic material- baby t-shirts.

Bahasa Description: Bahan sintetis -kaos bayi.

Classification: 6111 ____

47. Footwear

English Description: Used men's shoes with leather uppers and rubber soles.

Bahasa Description: Sepatu pria bekas dengan bagian atas kulit dan sol karet.

Classification: ____

48. Footwear

English Description: Footwear, leather uppers/rubber outer soles - sports footwear with spikes.

Bahasa Description: Alas kaki, sol kulit bagian atas / sol luar karet - alas kaki olahraga dengan paku.

Classification: 6403 ____

49. Footwear

English Description: 100% Plastic slippers / Flip Flops.

Bahasa Description: 100% sandal Plastik / Sandal Jepit.

Classification: 6402 ____

50. Articles

English Description: Used leather satchel.

Bahasa Description: Tas kulit bekas.

Classification: 4202 ____

Annex 2: [Answers](#)

#	General Description	Classification	Full Description (English)	Full Description (Bahasa Indonesian)
1.	Vehicles - Tractor	8701 20 99	2015 Sinotruk Howo Tractor Truck for semi-trailer.	2015 Traktor Truk Sinotruk Howo untuk semi-trailer
2.	Vehicles - Tractor	8701 93 10	New John Deere 5015 Agricultural Tractor - 55hp (41kW).	New John Deere 5015 Traktor Pertanian - 55hp (41kW)
3.	Vehicles - Bus	8702 10 81	New Dongfeng 15 seater Bus, Diesel Engine, GVW 9,650 kg.	Bus Dongfeng 15 kursi baru, Mesin Diesel, GVW 9.650 kg
4.	Vehicles - Car	8703 22 59	2018 Suzuki Ignis GX 1.2 AT. Petrol engine, hatchback, 2WD.	2018 Suzuki Ignis GX 1.2 AT. Mesin bensin, hatchback, 2WD.
5.	Vehicles - Car	8703 31 47	2020 Honda Civic Sedan, 1.5L Turbo Diesel.	2020 Honda Civic Sedan, 1.5L Turbo Diesel.
6.	Vehicles - Car	8703 23 68	2020 Toyota Innova 2.7L (Petrol), compact MPV, 2WD.	2020 Toyota Innova 2.7L (Bensin), MPV ringkas, 2WD.
7.	Vehicles - Car	8703 21 42	2020 Polaris Sportsman 850cc ATV (Petrol).	2020 ATV Polaris Sportsman 850cc (Bensin).
8.	Vehicles - Car	8703 33 71	2020 Wrangler Rubicon, 4WD, 3,000cc, Diesel.	Rubicon Wrangler 2020, 4WD, 3.000 cc, Diesel.
9.	Vehicles - Commercial	8704 21 29	2020 Zhengzhou truck, diesel, 4,000 cc, GVW = 4,400kg. Flat back.	2020 Truk Zhengzhou, diesel, 4.000 cc, GVW = 4.400kg. Kembali datar.
10.	Vehicles - Commercial	8704 22 41	2020 Isuzu, FRR Refridgerated truck, GVW 10,400kg. Diesel 7,790cc.	2020 Isuzu, FRR Refridgerated truck, GVW 10,400kg. Diesel 7,790cc
11.	Motorcycles	8711 10 95	Vitacci Runner 49cc Scooter (petrol).	Vitacci Runner 49cc Scooter (bensin).
12.	Motorcycles	8711 20 96	Honda Forza 125cc, (petrol) Scooter.	Honda Forza 125cc, Skuter (bensin).
13.	Motorcycles	8711 20 91	AGY mountain hills motorcross 125cc (petrol).	Bukit pegunungan AGY motorcross 125cc (bensin).
14.	Motorcycles	8711 30 90	Harley Davidson Street 500. 491 cc (petrol).	Harley Davidson Street 500. 491 cc (bensin).

15.	Motorcycles	8711 10 94	Motec 33cc Pocket Motorcycle (petrol).	Motec 33cc Pocket Motorcycle (bensin).
16.	Parts	8708 91 16	Auto Radiator for Nissan Qashqai.	Radiator Otomatis untuk Nissan Qashqai.
17.	Parts	8708 91 17	Radiator for Dumper for off-highway use.	Radiator untuk Dumper untuk penggunaan di luar jalan raya.
18.	Parts	8708 92 20	Car exhaust pipe.	Pipa knalpot mobil.
19.	Parts	8708 93 50	Tractor truck for semi-trailer clutch and parts thereof.	Truk traktor untuk kopling semi-trailer dan bagian-bagiannya.
20.	Parts	8708 94 19	Steering Wheel with airbag for Toyota Innova.	Roda kemudi dengan airbag untuk Toyota Innova.
21.	Parts	8708 99 21	Assembled fuel tank for Toyota Innova.	Tangki bahan bakar rakitan untuk Toyota Innova.
22.	Parts	8708 99 61	Chassis frame for Dongfeng 15 seater bus.	Bingkai chassis untuk bus Dongfeng 15 seater.
23.	Parts	8708 70 21	Wheel with tyre for John Deer Agricultural Tractor.	Roda dengan ban untuk John Deer Tractor Pertanian.
24.	Parts	8708 40 26	Assembled gear box for Wrangler Rubicon jeep.	Kotak gigi rakitan untuk jip Wrangler Rubicon.
25.	Parts	8708 29 18	Door trim assembly for Isuzu Refridgerated truck.	Pemasangan trim pintu untuk truk Isuzu Refridgerated.
26.	Tyres	4011 20 10	New tyres, 295/80R22.5 for Sinotruk Howo Tractor Truck for semi-trailer.	Ban baru, 295 / 80R22.5 untuk Truk Traktor Sinotruk Howo untuk semi-trailer.
27.	Tyres	4011 10 00	Car Tire 215/60R15.	Ban Mobil 215 / 60R15.
28.	Tyres	4011 70 00	Tractor Tire 'Super All Traction 11 23'.	Ban Traktor 'Traksi Super Semua 11 23'.
29.	Tyres	4011 20 10	Bus tire 400/40R16	Ban bus 400 / 40R16
30.	Tyres	4011 20 90	Bus tire 750/60r16	Ban bus 750 / 60r16
31.	Tyres	4011 80 19	Tire for mobile cement mixer 23/5R25	Ban untuk mixer semen seluler 23 / 5R25
32.	Building Material	2523 21 00	White Portland Cement.	Semen Portland Putih.
33.	Building Material	7214 20 31/41	Iron bars, with grooves used for cement reinforcement (rebars)	Besi batangan, dengan alur yang digunakan untuk tulangan semen (tulangan)
34.	Building Material	6907 40 22	Finished glazed ceramic floor tiles (40cm2)	Ubin lantai keramik berlapis jadi (40cm2)

35.	Food	1006 30 91	Semi milled, glazed parboiled rice.	Beras setengah matang, beras setengah jadi.
36.	Food	2103 90 11	Chilli sauce	Saus cabai
37.	Other	9401 71 00	Upholstered seat with Metal Frame	Kursi berlapis kain dengan Rangka Logam
38.	Other	8418 30 90	Chest freezer 750 litre capacity	Freezer dada kapasitas 750 liter
39.	Other	7007 11 10	'Back Glass' cut to fit the rear of a car	Potongan 'Kaca Belakang' agar pas dengan bagian belakang mobil
40.	Other	7007 21 10	Front Windshield cut to fit the front of a car	Potong kaca depan agar pas dengan bagian depan mobil
41.	Other	8501 20 12	Electric generator, with both A/C + D/C, exceeding 37.5 W (not exceeding 1kW), for household washing machine	Generator listrik, dengan A / C + D / C, melebihi 37,5 W (tidak melebihi 1kW), untuk mesin cuci rumah tangga
42.	Drink	2202 10 10	Cans of 240 ml Coca-Cola	Kaleng 240 ml Coca-Cola
43.	Clothing	6309 00 00	Used babies cotton jackets - knitted.	Jaket katun bayi bekas - rajutan.
44.	Clothing	6108 22 00	Women's panties of man-made fibres	Celana dalam wanita dari serat buatan
45.	Clothing	6104 49 00	Woman's dress, of other textile material	Pakaian wanita, dari bahan tekstil lainnya
46.	Clothing	6111 30 00	Synthetic material - baby t-shirts	Bahan sintetis - kaos bayi
47.	Footwear	6309 00 00	Used men's shoes with leather uppers and rubber soles	Sepatu pria bekas dengan bagian atas kulit dan sol karet
48.	Footwear	6403 19 10	Footwear, leather uppers/rubber outer soles - sports footwear with spikes.	Alas kaki, sol kulit bagian atas / sol luar karet - alas kaki olahraga dengan paku.
49.	Footwear	6402 20 00	100% Plastic slippers / Flip Flops	100% sandal Plastik / Sandal Jepit
50.	Articles	4202 11 90	Used leather satchel.	Tas kulit bekas.

Please use this space to make your own notes:

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....



USAID
FROM THE AMERICAN PEOPLE