بسمه تعالی

وزارت امور اقتصادی و دارائی
گمرک جمهوری اسلامی ایران

شماره: ۱۴۰۴/۶۳۲۷۶۶

تاریخ: ۱۴۰۴/۰۵/۱۱

پیوست: دارد

«ثبت سیستم اتوماسیون»

سرمایه گذاری برای تولید

ناظرین/مدیران کل/مدیران محترم گمرکات اجرایی

موضوع : اعلام ردیف تعرفه

مهلت اعتبار بخشنامه : تا اطلاع ثانوی

مرجع : دبیرخانه تعرفه سازمان جهانی گمرک

با سلام و احترام،

فنر بادی ، تحت عنوان AIR SPRING که به نام های دیگری از جمله بالشتک پنوماتیک شناخته می شود، بعنوان یک محصول پیشرفته در صنعت خودروسازی است که در سیستم تعلیق کامیون، تریلر و اتوبوس کاربرد دارد در دو مدل مطابق تصاویر پیوست در بازار موجود است. وفق تصمیمات اتخاذ شده در اجلاس هفتاد و چهارم کمیته سیستم هماهنگ شده و کدگذاری کالا (سپتامبر HSC.۲۰۲۴) در ردیف ۸۷۱۶۹۰ تعرفه (ردیف ملی ۸۷۱۶۹۰۹۰) طبقه بندی می گردد.

لازم به ذکر است درصورتی که فنر بادی مورد استفاده در سیستم تعلیق خودرو از جنس کائوچوی ولکانیزه، بدون پیستون و قطعات فلزی و مکانیزم باشد، در ردیف ۴۰۱۶۹۵۲۰ تعرفه طبقه بندی می گردد.

مراتب جهت بهره برداری لازم ابلاغ می گردد.

عبدالرضا غلامی
مدیرکل دفتر تعرفه

رونوشت:

۱- معاونین محترم گمرک جمهوری اسلامی جهت استحضار

۲- جناب آقای سالاری مدیرکل محترم حوزه ریاست کل و روابط عمومی جهت استحضار.

۳- جناب آقای محمودی مدیرکل محترم بازرسی و مدیریت عملکرد جهت استحضار.

۴- معاونت محترم تدوین، تنقیح و انتشار قوانین و مقررات معاونت حقوقی ریاست جمهوری بازگشت به نامه ۹۰۶۲۶ مورخ ۱۳۹۹/۰۸/۱۲ جهت استحضار.

۵- سرکار خانم صالحی مسئول پیگیری حوزه معاونت محترم امور گمرکی جهت اطلاع و درج بخشنامه در پایگاه اطلاعات و قوانین و مقررات مرتبط با محیط کسب و کار.

۶- جناب آقای معینیان مشاور محترم ریاست کل و مدیر کل حراست و امور انتظامی جهت استحضار.

۷- جناب آقای آبنارمدیر کل محترم دفتر بازرسی و حسابرسی جهت آگاهی.

«نامه های صادره بدون مهر برجسته فاقد اعتبار است.»

شماره سریال: ۱۷۵۸۶۹۱۱

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NC3267Ea	Classification of the products referred to as Air Spring models 1DK32-2 (reversible sleeve style) and SP2B12R (convoluted style) (Request by Malaysia)

DECISIONS OF THE HARMONIZED SYSTEM COMMITTEE (O. Eng.)

1. The Chairperson introduced the working document, summarized the comments made in the CLiKC! Discussion Forum and opened the floor for comments.

2. The Delegate of Malaysia described the detailed structure of the products in question, stressing that they were both composite goods made of rubber, steel, and plastic. She explained that each component had a specific function: the crimping plate fixed the air spring to the vehicle frame, the air spring bellows acted as a spring element to absorb shocks, the piston (in Product 1 (reversible sleeve model)) connected the air spring to the axle, and the middle ring (in Product 2 (convoluted style)) helped to stabilize the spring. Each element was designed to complement the others and worked together to perform these specific functions within the suspension system of semi-trailers or buses.

3. She argued that the products should be classified under heading 87.08 or heading 87.16 rather than under heading 40.16 because they were composite goods specifically designed for automotive applications. In view of the composite nature of the goods and their specific function as parts of suspension systems, she concluded that Product 1 should be classified under heading 87.16 (subheading 8716.90) by application of GIRs 1 and 6 and that Product 2, which is used for both semi-trailers and buses, should be classified under heading 87.16 (subheading 8716.90) by application of GIRs 1, 3 (c), and 6. This view was supported by several delegates.

4. The Delegate of the European Union supported the classification of the products in heading 40.16. She referred to Note 2 (a) to Section XVII and item (IJ) of the Explanatory Note to heading 87.08, which excluded springs, and quoted a Classification Opinion (CO 4016.99/1) for a similar product. She considered that these articles were used in suspension systems in place of springs and that the essential character of the products was derived from the vulcanised rubber. She concluded that the products in question should be classified under heading 40.16 (subheading 4016.99). Several other delegates followed with similar arguments.

5. The Delegate of Switzerland supported the EU's position. He argued that, as composite products, the products in question did not have to consist of 100% rubber in accordance with GIR 2 (b), and that they should be classified on the basis of the component that gave the product its essential character in accordance with GIR 3. He argued that rubber, even as part of a composite product, could determine the classification if it played a central role in the function of the product, in this case the absorption of shocks and vibrations. He concluded that the products should be classified under heading 40.16 as the rubber component gave the products their essential character.

6. Following further discussion and taking into account the different views on the classification of the products in question, the Chairperson proposed that the matter be put to a vote.

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DECISIONS OF THE HARMONIZED SYSTEM COMMITTEE (contd.)

7. For Product 1 (Air Spring model 1DK32-2 (reversible sleeve style)), 27 delegates voted in favour of classification in Chapter 87, while 9 delegates voted in favour of classification in Chapter 40. The Committee therefore decided to classify Product 1 under heading 87.16 (subheading 8716.90), by application of GIRs 1 and 6.

8. For Product 2 (Air Spring model SP2B12R (convoluted style)), 28 delegates voted in favour of classification in Chapter 87, while 9 delegates voted in favour of classification in Chapter 40. The Committee therefore decided to classify Product 2 under heading 87.16.

9. Regarding the legal basis, the Chairperson noted that some delegates supported the application of GIR 3 (c) to Product 2, given that it was used for both buses and semi-trailers. The Delegate of Canada, while initially in favour of classification under heading 87.08, expressed flexibility to support classification under heading 87.16. The Committee therefore decided to classify Product 2 under heading 87.16 (subheading 8716.90) by application of GIRs 1, 3 (c) and 6.

10. To reflect these decisions, the Committee instructed the Secretariat to prepare two draft Classification Opinions, for examination in the first instance, by the next presessional Working Party.

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