



HARMONIZED SYSTEM  
COMMITTEE

-  
27<sup>th</sup> Session

NC0423E

O. Fr.

Brussels, 4 May 2001.

## CLASSIFICATION OF CAR SAFETY SEATS FOR INFANTS AND TODDLERS

(Item X.2 on Agenda)

### I. BACKGROUND

1. On 10 April 2001, the Secretariat received the following note from the US Administration concerning the classification of car safety seats for infants and toddlers. The US Administration asked the Secretariat to include this question on the Agenda for the 27<sup>th</sup> Session of the Harmonized System Committee.

### II. NOTE FROM THE UNITED STATES

2. "The United States invites the Harmonized System Committee to consider the matter of the classification of car safety seats for infants and toddlers.

#### Description of the Merchandise

3. At issue are a variety of safety seats for use by infants and toddlers in automobiles, such as the following products : "Discovery" (Rear-facing infant car seat with autobase), "On My Way"<sup>®</sup> (Deluxe rear-facing infant car seat/carrier/rocker with autobase), "Travel Tandem"<sup>®</sup> (Rear-facing infant car seat/carrier/rocker with autobase), "Joy Ride"<sup>®</sup>.
4. These seats are designed to be affixed to the interior of automobiles by means of the vehicle's seat belt. They have a tether strap that holds the car seat securely, and are accompanied by instructions that advise how they are to be installed in motor vehicles. According to the manufacturer's Internet web-site, several of the car seats can also be affixed to airplane seats and shopping carts. Descriptive literature is attached.

File No. 2549

Nomenclature

5. It is agreed that the products are classified in heading 94.01. The issue concerns classification at the subheading level.
6. Subheading 9401.20 covers "seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof : seats of a kind used for motor vehicles." Subheading 9401.80 is a residual provision covering "other seats".
7. The Explanatory Note (pp. 1699-1700) to heading 94.01 provides : "Subject to the exclusions mentioned below, this heading covers all seats ... for example : lounge chairs, arm-chairs, folding chairs, desk chairs, infants' high chairs and children's seats designed to be hung on the back of other seats (including vehicle seats) ...".

Classification

8. One view is that the articles under consideration are classified in subheading 9401.20 ("Seats of a kind used for motor vehicles") because they are specifically designed for use in motor vehicles by means of belts and buckles that allow the seats to be fastened to passenger seats. Although the manufacturer's web-site indicates that the articles can be put to other uses (e.g., a fixed to airplane seats and shopping carts), the principal use of these articles is in motor vehicles. Therefore, other uses should be regarded as secondary uses. Under the Harmonized System, the design and principal use of these articles in motor vehicles is determinative of their classification. Accordingly, as the principal use is in motor vehicles, the safety seats are "of a kind used for motor vehicles" within the meaning of subheading 9401.20. Another view is that subheading 9401.20 covers bench seats, bucket seats and the like, that are of the type installed as original equipment at the factory by automotive manufacturers. As the articles do not meet this description, classification cannot be in subheading 9401.20. Therefore, classification is in subheading 9401.80, the residual provision. "

III. COMMENTS BY THE SECRETARIAT

9. The Secretariat would begin by pointing out that at the time of publication, it had still not received the documentation mentioned in the US request.
10. In the light of the information provided above, the Secretariat feels that the product at issue could be described as follows :

Car safety seats suitable for use for the carriage of infants and toddlers in motor vehicles. They are removable and are attached to the vehicle's seats by means of the seat belt and a tether strap.
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11. According to the present Nomenclature, such articles are covered by heading 94.01. As indicated by the US Administration, the issue is of the relevant subheading (9401.20 or 9401.80) for this product.

12. The Secretariat feels that subheading 9401.20 is intended to cover only equipment originally installed as a permanent fixture by motor vehicle manufacturers, such as seats and bench seats.
13. The articles at issue appear to go beyond this condition. They are essentially removable and can perform several functions, i.e, they are not only used in motor vehicles for the safe carriage of infants and toddlers, but also in everyday life. They enable parents to safely transport their infants in various modes of transport and provide comfortable seating for infants in the home environment. To that end, the Secretariat would be inclined to classify the products at issue in subheading 9401.80.

#### IV. CONCLUSION

14. The Committee is invited to examine the classification of car safety seats for infants and toddlers, on the basis of the information submitted by the United States in paragraphs 2 to 8 and the Secretariat's comments in paragraphs 9 to 13 above, and to decide on the action to be taken in respect of this matter.
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