

96.02 - Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.

For the definition of the term "worked", the second paragraph of the Explanatory Note to heading 96.01 applies, *mutatis mutandis*, to this heading (see also the Explanatory Notes to headings 14.04, 15.21, 25.30, 27.14, 34.04, 34.07, 35.03, for example).

**(I) WORKED VEGETABLE OR MINERAL CARVING MATERIAL
AND ARTICLES OF THESE MATERIALS**

(A) Worked vegetable carving materials.

This group covers worked vegetable carving materials of the kind mentioned in Note 2 (a) to this Chapter. These include corozo (also known as "vegetable ivory"), the nuts of the dom palm and similar nuts of other palms (Tahiti, Palmyra, etc.), coconut shell, seeds of the *Canna indica* variety of reed (Indian shot), seeds of the *Abrus precatorius* (or bead tree), date stones, olive stones, the seeds of the piassava palm and locust beans.

It also covers articles produced by moulding powders of vegetable carving materials.

(B) Worked mineral carving materials.

This group covers mineral carving materials of the kind mentioned in Note 2 (b) to this Chapter.

The heading **does not cover** the following products which fall in heading 25.30 :

- (i) Rough blocks or lumps of meerschaum or amber;
- (ii) Agglomerated meerschaum and agglomerated amber obtained from waste of natural meerschaum and amber scrap by agglomerating or moulding, in the form of plates, rods, sticks and similar shapes, not worked after moulding.

(C) Articles of vegetable or mineral carving materials.

Subject to the exclusions set out below, this group includes articles of vegetable or mineral carving materials, such as :

- (i) Small ornaments (e.g., statuettes).
- (ii) Small articles such as boxes and caskets.
- (iii) Discs, whether or not polished (**other than** button blanks, see the Explanatory Note to heading 96.06).

**(II) MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN,
OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES,
AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE
SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN AND
ARTICLES OF UNHARDENED GELATIN**

This group includes, on the one hand, moulded and carved **articles** of various materials, **provided** those articles are **not specified or included** in other headings of the Nomenclature (e.g., articles of plastics - **Chapter 39**, or of ebonite - **Chapter 40**). It also covers worked **unhardened gelatin and articles thereof (other than goods of heading 35.03 or Chapter 49)**.

For the purposes of these materials, the expression "**moulded articles**" means articles which have been moulded to a shape appropriate to their intended use. On the other hand, materials moulded in the shape of blocks, cubes, plates, bars, sticks, etc., whether or not **impressed** during moulding, are **not included**.

Subject to the exclusions mentioned below, this group includes :

- (1) Moulded or carved articles of wax :
 - (i) Artificial honeycombs.
 - (ii) Moulding shapes for electroplating.
 - (iii) Imitation flowers, foliage or fruit, moulded in one piece, or assembled **otherwise** than by the processes (e.g., binding, glueing or similar methods) which make the goods classifiable in **heading 67.02**.
 - (iv) Busts, heads, figures or statuettes (**other than** articles of a kind used as tailors' dummies - see the Explanatory Note to **heading 96.18**, and original sculptures and statuary - see **heading 97.03**).
 - (v) Wax pearls.
 - (vi) T-shaped tubes made from a preparation based on wax, and used in certain surgical operations.
 - (vii) Imitation sweets, bars of chocolate and other imitation articles made of wax for window dressing.
 - (viii) Earplugs of wax on a cotton wool support.
 - (ix) Strips of wax enclosed in textile material used to fill in the gaps in wooden foundry shapes.
- (2) Moulded or carved articles of paraffin wax (especially containers for hydrofluoric acid).
- (3) Moulded or carved articles of stearin.
- (4) Moulded or carved articles of rosin (e.g., rosin for violin bows).
- (5) Moulded or carved articles of copal (usually imitations of articles of amber).
- (6) Moulded or carved articles of modelling wax (e.g., flowers or plants moulded in one piece, figures, statuettes and similar ornaments).

- (7) Moulded or carved articles made with a basis of flour or starch, agglomerated with gum and lacquered (imitation flowers or fruit, moulded in one piece, statuettes, etc.).
- (8) Sheets of unhardened gelatin cut to shape **other than square or rectangular**. Sheets cut to rectangular (including square) shape, whether or not surface worked, fall in **heading 35.03** or in **Chapter 49** (e.g., postcards) (see the Explanatory Note to heading 35.03). Articles of unhardened gelatin include, for example :
 - (i) Small discs for sticking billiard cue tips.
 - (ii) Capsules for pharmaceutical products and for mechanical lighter fuel.

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Articles overlaid or inlaid with vegetable or mineral carving materials or with moulding materials are classified in this heading, **provided** the overlaying or inlaying forms the main characteristic of the finished article. This may be so in the case of wooden boxes, caskets, etc., overlaid or inlaid with materials described in this heading.

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The provisions of the Explanatory Note to heading 96.01 as regards the products **excluded** from that heading are also applicable to this heading.

The heading also **excludes** :

- (a) Sealing wax, including bottle-sealing wax (**heading 32.14** or **34.04**).
- (b) Candles, tapers and the like of paraffin or other waxes, stearin, etc. (**heading 34.06**).
- (c) Modelling pastes, including those put up for children's amusement, and preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms (**heading 34.07**).
- (d) Copying pastes with a basis of gelatin (**heading 38.24**).
- (e) Moulded articles of peat (**heading 68.15**).
- (f) Demonstrational models (**heading 90.23**).