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# **HS CLASSIFICATION HANDBOOK**

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**WORLD CUSTOMS ORGANIZATION**

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The **Customs Co-operation Council**\* (C.C.C.) was established by a Convention signed in Brussels on 15<sup>th</sup> December 1950.

Under the terms of that Convention, the functions of the Council are:

- (a) To study all questions relating to co-operation in customs matters.
- (b) To examine the technical aspects, as well as the economic factors related thereto, of customs systems with a view to proposing to its Members practical means of attaining the highest possible degree of harmony and uniformity.
- (c) To prepare draft Conventions and amendments to Conventions and to recommend their adoption by interested Governments.
- (d) To make recommendations to ensure the uniform interpretation and application of the Conventions concluded as a result of its work as well as those concerning the Nomenclature for the Classification of Goods in Customs Tariffs and the Valuation of Goods for Customs Purposes and, to this end, to perform such functions as may be expressly assigned to it in those Conventions in accordance with the provisions thereof.
- (e) To make recommendations, in a conciliatory capacity, for the settlement of disputes concerning the interpretation or application of the Conventions referred to in paragraph (d) above.
- (f) To ensure the circulation of information regarding customs regulations and procedures.
- (g) On its own initiative or on request, to furnish to interested Governments information or advice on customs matters within the general purposes of the present Convention and to make recommendations thereon.
- (h) To co-operate with other inter-governmental organisations as regards matters within its competence.

The Council possesses juridical personality.

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\* In June 1994 the Council adopted the informal working name "World Customs Organization (WCO)" for the Customs Co-operation Council, in order to indicate more clearly its nature and world-wide status. The Convention establishing the Organization has not been amended, and "Customs Co-operation Council" remains the official name.

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## FOREWORD

This handbook provides an introduction to the Harmonized Commodity Description and Coding System, usually referred to simply as the **Harmonized System** or the "**HS**". The handbook explains the origin of the System, provides a detailed description of the Harmonized System and arrangements for its maintenance and explains the complementary publications of the Harmonized System. It also contains the text of the International Convention on the Harmonized Commodity Description and Coding System, a list of Contracting Parties, Rules of Procedure of the Harmonized System Committee and Sub-Committees and much more.

The Harmonized System Nomenclature itself is reproduced in a separate publication entitled "**The Harmonized Commodity Description and Coding System**".

\* \* \*



## PART I

### INTRODUCTION

The Harmonized Commodity Description and Coding System (popularly known as the Harmonized System or the HS) is one of the most successful instruments ever developed by the World Customs Organization (WCO). It is a multipurpose goods nomenclature used by more than 200 countries and Customs or Economic Unions as the basis for Customs tariffs and for the compilation of international trade statistics. The lists of Contracting Parties to the HS Convention and countries and Customs or Economic Unions using the HS are available on the WCO Web site (<http://www.wcoomd.org/en/topics/nomenclature/overview.aspx>).

Thanks to its versatile structure and multipurpose nature, the HS, as the true “language of international trade”, is also used for many other purposes such as trade policy, rules of origin, monitoring of controlled goods, internal taxes, freight tariffs, transport statistics, quota controls, and economic research and analysis. Governments and businesses alike use the HS as a unique way of identifying and coding merchandise in order to facilitate international trade and Customs regulations and applications. The HS is, therefore, an important instrument not only for the WCO but also for all institutions, public or private, involved in world trade.

While the HS has many uses, the primary use for the present and the foreseeable future is still the collection of import duties and taxes. As of today, approximately 80 % of the WCO member countries could be characterized as developing or in transition to a market economy. A large percentage of these countries depend (and will continue to depend) to an important extent on Customs duties for their national revenues. This only serves to emphasize the importance of the HS for day-to-day Customs work. Goods need to be properly classified in order to ensure revenue collection. The HS contains a series of provisions to secure its uniform interpretation and application to facilitate Customs controls and international trade.

In order to assist its Member administrations and the Contracting Parties to the HS Convention, the WCO is publishing this Classification Handbook as a reference providing practical guidance for developing an appropriate classification infrastructure and modern operating procedures, which should serve to secure uniform application of the HS at the national level in line with international practice. Classification infrastructure, of course, covers everything required for carrying out classification work. It includes availability of sufficient national tariffs, explanatory notes, adequate communications systems, proper classification guidelines, clear instructions through circulars (up to date information), proper classification training, a laboratory, an HS-based classification data base and proper management.

The above matters are looked at in detail in this Classification Handbook. The Handbook should also serve as a source of reference on developments concerning the HS and the HS-related WCO instruments at the international level.

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PART II  
**THE HARMONIZED SYSTEM (HS)**

Chapter 1

**Implementation of the HS**

The efforts to produce a common world product nomenclature designed to facilitate international trade span more than a century. They have led to the introduction of nomenclatures that, at times, have been used for both tariff and statistical purposes. Readers of this Handbook are referred to Annex A for information on the history and development of the Harmonized System and its relation to other classification systems.

The Harmonized System Convention entered into force on 1 January 1988. There are more than 200 countries and Customs or Economic Unions (most of which are Contracting Party to the HS Convention) actually using the System as a basis for their national Customs tariffs (see <http://www.wcoomd.org/en/topics/nomenclature/overview.aspx>). This number is expected to continue to increase over the coming years. Contracting Parties are obliged to ensure that their Customs tariffs and statistical nomenclatures for both imports and exports are in conformity with the Harmonized System. They should also make publicly available their import and export trade statistics in conformity with the 6-digit codes of the Harmonized System, or on their initiative, beyond that level.

At its 1976 Sessions, the United Nations Statistical Commission took a policy decision that UN economic classifications should be harmonized by using HS subheadings as building blocks. The Standard International Trade Classification (SITC, Rev. 3), the International Standard Industrial Classification of all economic activities (ISIC) and the Central Products Classification (CPC) have been prepared on the basis of this decision.

As regards the application of the Harmonized System by users other than Customs authorities and statisticians, good progress has been made in broadening the acceptance of the System. Several maritime conferences and numerous European and Asian railway networks associated with the International Union of Railways (UIC) have agreed to use the System as a basis for their freight tariffs.

The World Trade Organization (WTO) and individual countries are using the Harmonized System as a common language of trade for purposes of trade negotiations. In this connection, it should be noted that most countries' WTO schedules of tariff concessions are already written in terms of the Harmonized System and the process of converting the remaining WTO schedules to the Harmonized System continues. The Harmonized System is also providing a basis for new internationally accepted Rules of Origin which are being developed jointly by the WCO and the WTO.

A further example of the ever-widening use of the Harmonized System is the application of the System as a basis for the collection of excise and sales taxes by certain countries. At the request of several United Nations organizations, the Harmonized System Committee and the WCO have adopted Recommendations and HS subheadings to monitor trade in controlled drugs and certain drug precursors, chemical weapons materials and environmentally hazardous materials (see the Position of Contracting Parties to the HS and non-Contracting Party Administrations on the WCO Web site). Many other users are now considering the application of the System for their own purposes, e.g., for monitoring trade in toxic wastes and military goods.

It should be emphasised that the Harmonized System was designed as a multipurpose nomenclature and, therefore, the full benefits of the System will be realized only when it is applied by all the users for whom it was intended.

\* \* \*



## Chapter 2

### Description of the HS

#### **1. General**

The Harmonized System is a structured nomenclature comprising a series of 4-digit headings, most of which are further subdivided into 5- and 6-digit subheadings. Indeed, this structure reflects the manner in which the System was developed: first by the deliberate creation of 4-digit headings to accommodate particular groupings of related products, and second, by the subdivision of these headings to provide separate treatment for the more important trade products included in the headings. At the same time, care was taken to ensure that the total scope of all related subheadings, taken together, was exactly the same as that for the relevant subheading or heading at the immediately higher level.

Both in concept and design, the HS therefore represents a valuable instrument, which may be used for a variety of purposes while yet retaining a structure such as is required for the purpose of tariff classification.

#### **(a) Multipurpose Nomenclature**

The HS was designed and developed as a “core” system so that countries and organizations adopting it could make further subdivisions (national subdivisions) according to their particular needs. Customs tariffs and statistical nomenclatures for the import and export of goods can, today, be readily based at the national level on this instrument. It can be used by Customs administrations, statisticians, transporters, freighters, etc. Its 6-digit code numbers can enable the collection of data by grouping information at the subheading levels.

Among the most important uses of the HS are the following:

- As a basis for Customs tariffs;
- As a basis for the collection of international trade statistics;
- As a basis for rules of origin;
- For the collection of internal taxes;
- As a basis for trade negotiations (e.g., the WTO schedules of tariff concessions);
- For transport tariffs and statistics;
- For the monitoring of controlled goods (e.g., wastes, narcotics, chemical weapons, ozone layer depleting substances, endangered species);
- As a vital element of core Customs process areas of Customs controls and procedures, including risk assessment, information technology and compliance.

While the HS, as a multipurpose classification system, has many different uses, the primary use for now and the foreseeable future is still the collection of import duties and taxes.

As a purely numerical 6-digit multipurpose nomenclature, the Harmonized System is designed to be used for transportable goods even if such goods are not actually involved in international trade.

The 2012 version of the Nomenclature comprises 5,205 groups of goods identified by a 6-digit code (compared to 5,051 in the 2007 version) and is provided with the necessary definitions and rules to ensure its uniform application.

From this viewpoint, it is obvious that any intermediate categories or groups which lead to the final subheadings coded at 6-digit level do not themselves give the whole its character of multipurpose, even though they are absolutely essential to provide the scope of the 5,205 codified groups with clear limits and definitions. In this connection, “intermediate categories” means any 4-digit heading in the case of a group coded with a fifth-digit which is not zero and all 4-digit headings and their relevant one-dash subheading or subheadings (fifth-digit coded with a number other than zero) where the sixth digit is not zero.

An example will clarify this point. On the one hand, 4-digit heading 08.08, taken in its entirety, covers apples, pears and quinces, fresh. On the other hand, heading 08.13 covers dried fruit, etc. For various reasons, information may be required on both fresh and dried apples. At the 4-digit level such information is not available, as headings 08.08 and 08.13 cover a number of other fruits. However, at subheading level, the required information can easily be obtained by simply grouping the available data from subheadings 0808.10 and 0813.30.

Even if this example relates to a relatively simple situation (the cases in which the combinations take up only certain but not all 2-dash subheadings of the same 1-dash subheading are numerous), it clearly shows that it is only the groups coded at 6-digit level which are fully multipurpose, because they constitute the “building blocks” which can be combined in different ways to fulfil different needs. If the System is abridged to a uniform higher level of detail, the resulting nomenclature ceases to fulfil a multipurpose function.

## **(b) Structured Nomenclature**

For the purposes of tariff classification, the Harmonized System also provides a legal and logical structure comprising 1,224 headings within 97 Chapters, the latter being themselves arranged in 21 Sections.

Each heading of the System is identified by a 4-digit code (column entitled “Heading No.”), the first two digits of which indicate the Chapter wherein the heading appears, while the latter two digits indicate the position of the heading in the Chapter. Thus, heading 53.08 (“Yarn of other vegetable textile fibres; paper yarn”) is the eighth heading in Chapter 53 which, in its entirety, covers “Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn”.

In addition, all but 285 of the headings referred to are subdivided into two or more 1-dash subheadings which, where necessary, are themselves further subdivided into two or more 2-dash subheadings and which are identified by a 6-digit code.

Thus, the Harmonized System comprises a total of 5,205 separate groups of goods identified by a 6-digit code (column entitled “HS code”), the first four digits of which correspond to the relevant heading number, while the fifth and sixth digits identify the one- and two-dash subheadings respectively (the absence of such subheadings being indicated by a zero).

Examples:

- The HS code for cucumbers and gherkins, fresh or chilled, is 0707.00, which indicates that heading 07.07 has not been subdivided (Fifth and sixth digits = 0);
- The HS code for buckwheat is 1008.10, which means that buckwheat is included in the first one-dash subheading (Fifth digit = 1) of heading 10.08 and that this subheading has not been further subdivided (Sixth digit = 0);
- Potato starch is coded 1108.13, i.e., this product falls in the third two-dash subheading (sixth digit = 3) of the first one-dash subheading (fifth digit = 1) of heading 11.08.

As far as possible, the residual subheadings ("Other") have been identified by the figure 9 (or 8, where the last subheading is set aside for "Parts"), to allow for the possibility of inserting additional subheadings in the future without changing the code numbers of the existing subheadings.

The headings and subheadings of the Harmonized System are also accompanied by Interpretative Rules and the Section, Chapter and Subheading Notes, which form an integral part of the System. These include an Interpretative Rule (Rule 6) which applies only to the subheadings. Subheading Notes, which apply only at subheading level, are designed to clarify the scope of the subheadings to which they relate.

The Harmonized System therefore constitutes a coherent set of headings and subheadings, which, together with the Interpretative Rules and Section, Chapter and Subheading Notes, provide for the systematic and uniform classification of goods.

As compared with the CCC Nomenclature, the number of 4-digit headings has increased, while the number of optional headings has decreased from 2 to 1 (Heading 27.16 - "Electrical energy."). Although the number of Sections remains the same, the number of Chapters has also been reduced from 99 to 97. Chapter 77 is reserved for possible future use in the HS. Chapters 98 and 99 are not part of the HS; they may be used by Contracting Parties, e.g., for postal shipments or ships' stores.

## **2. Structure of the HS**

The Harmonized System comprises:

- General Rules for the interpretation of the System;
- Section and Chapter Notes, including Subheading Notes;
- A list of headings arranged in systematic order and, where appropriate, subdivided into subheadings.

### **(a) The Interpretative Rules**

To be completely sound, a classification system must associate each individual product with a single heading (and, as the case may be, subheading), to which that product can be simply and unequivocally assigned. Hence it must contain rules designed to ensure that a given product is always classified in one and the same heading (and subheading), to the exclusion of any others which might appear to merit consideration. All classification decisions must be based upon the application of these rules.

The text of the Harmonized System therefore incorporates a series of preliminary provisions codifying the principles on which the System is based and laying down general rules to ensure uniform legal interpretation.

There are six of these rules, known as the General Rules for the Interpretation, which are applied in hierarchical fashion, i.e., Rule 1 takes precedence over Rule 2, Rule 2 over Rule 3, etc. The General Interpretative Rules are explained at the beginning of Volume 1 of the Explanatory Notes to the Harmonized System.

General Interpretative Rule 1 provides that, for legal purposes, classification is determined by the terms of the headings and of the Section or Chapter Notes. There are, however, cases where the texts of the headings and of these Notes cannot, of themselves, determine the appropriate heading with certainty. Classification is then effected by application of the other Interpretative Rules.

The first part of Rule 2 (a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided that, as presented, it has the essential character of the complete or finished article. The second part of Rule 2 (a) provides that complete or finished articles presented unassembled or disassembled, usually for reasons such as the requirements or convenience of packing, handling or transport, are to be classified in the same heading as the assembled article.

Rule 2 (b) extends the scope of any heading referring to a material or substance or articles made therefrom. Under this Rule, goods consisting of more than one material or substance must, unless another heading refers to them in their mixed or composite state, be classified according to the principles of Rule 3.

Rule 3 provides classification principles for goods which, prima facie, fall under two or more headings.

Rule 3 (a) stipulates that goods should be classified in the heading giving the most specific description. However, there is a provision that if two or more headings each refer to only one of the materials or substances contained in mixed or composite goods, or to only some of the articles included in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete description than the other.

Rule 3 (b) deals with mixed or composite goods, goods consisting of an assembly of different articles and goods put up in sets. By application of this Rule, goods are classified in the heading applicable to the material or component which gives them their essential character.

Rule 3 (c) applies only where goods cannot be classified by application of Rule 3 (a) or Rule 3 (b); it provides that goods should be classified in the heading which occurs last in numerical order amongst those which equally merit consideration in determining their classification.

Rule 4 provides that goods which (for example because they have newly appeared on the world market) are not specifically covered by any heading of the Harmonized System shall be classified in the heading appropriate to the goods to which they are most akin.

Rule 5 (a) governs the classification of cases, boxes and similar containers presented with the articles for which they are intended, while Rule 5 (b) applies more generally to packing containers presented with the goods they hold. It should be noted that the classification of packing

materials and containers not covered by Rule 5 (a) or 5 (b) is left to the discretion of countries, which may take whatever measures they consider appropriate in this area.

Finally, Rule 6 provides that classification in the subheadings of a heading must be determined, *mutatis mutandis*, with reference to the principles applicable to classification in the 4-digit headings; in any event, the terms of the subheadings or Subheadings Notes must be given precedence. This Rule also specifies that, for classification purposes, only subheadings of the same level are comparable; this means that, within a single heading, the choice of a 1-dash subheading may be made only on the basis of the texts of the competing 1-dash subheadings; similarly, selection of the appropriate 2-dash subheading, where necessary, may be made only on the basis of the texts of the subdivisions within the applicable 1-dash subheading.

The Interpretative Rules thus establish classification principles which are applicable throughout the Harmonized System Nomenclature.

Moreover, the Interpretative Rules clearly provide a step-by-step basis for the classification of goods within the Harmonized System so that, in every case, a product must first be classified in its appropriate 4-digit heading, then to its appropriate 1-dash subdivision within that heading and only thereafter to its appropriate 2-dash subheading within the predetermined 1-dash subdivision. It should be emphasized that at each step in the process, no account is taken of the terms of any lower-level subdivisions. This principle applies without exception throughout the Harmonized System.

#### **(b) Section and Chapter Notes, including subheading Notes**

Certain Sections and Chapters are preceded by Notes which, like the Interpretative Rules, form an integral part of the Harmonized System and have the same legal force. Some of these Notes, grouped under the title "Subheading Notes", refer solely to the Interpretation of subheadings.

The function of the Notes is to define the precise scope and limits of each subheading, heading (or group of headings), Chapter or Section. This has been achieved, depending on the circumstances, by means of:

- Either general definitions delineating the scope of a subheading or heading or the meaning of particular terms; for example sparkling wine is defined by Subheading Note 1 to Chapter 22, while Legal Note 5 to Section XI gives a general definition of the sewing thread of headings 52.04, 54.01 and 55.08 in terms of its appearance and texture; or
- Non-exhaustive list of typical examples; thus, Note 3 to Chapter 86 specifies the railway and tramway track fixtures and fittings covered by heading 86.08; or
- An exhaustive list of the goods covered by a heading or group of headings. Thus, Notes 2, 3 and 4 to Chapter 31 list the products that fall to be classified as fertilisers in headings 31.02, 31.03 and 31.04; or
- Exclusions, which list certain articles that must not be included in a particular subheading, heading (or group of headings), Chapters or Section. For example, Note 2 to Chapter 64 lists the articles which must not be regarded as parts of footwear within the meaning of heading 64.06.

Certain Notes employ several of these drafting formulae. The definition of "synthetic rubber" in Note 4 to Chapter 40 provides an example of a definition in general terms, in accordance with

scientific criteria, followed by an enumeration of products which, within the context of this definition, are to be taken as covered by the definition.

Under Interpretative Rule 6, the Section and Chapter Notes also apply to the classification of goods in the subheadings unless, of course, the context otherwise requires. This is the case, for example, with Note 4 (b) to Chapter 71 (definition of the term "platinum"), which cannot apply to subheadings 7110.11 and 7110.19, for which the term "platinum" is more restrictively defined by Subheading Note 2 to Chapter 71.

It would no doubt have been possible, at least in certain cases, to incorporate the substance of these Notes in the text of the headings or subheadings themselves. But this would have greatly lengthened these texts, making them difficult to understand, and would have involved a great deal of repetition. The Notes thus made it possible to draft the headings in concise form while at the same time safeguarding the precision and exactness of interpretation that are essential to avoid doubts and disputes in classification.

To distinguish these Section, Chapter or Subheading Notes from the Explanatory Notes, which are not legally binding under the Convention, they are normally referred to as "Legal Notes".

Additional Notes (or supplementary Notes) may be included at the national level by an administration for its own national use and are national in scope. They may be binding at the national level only.

To complement the legal core, there are Explanatory Notes to the HS published separately by the WCO. While these notes do not form part of the legal provisions of the HS, it is important that they be consulted during the classification process.

### **(c) Headings and subheadings of the HS**

In the Harmonized System the headings (with their subheadings) are arranged in 97 Chapters, which are themselves grouped in 21 Sections.

As a general rule, goods are arranged in order of their degree of manufacture: raw materials, unworked products, semi-finished products, finished products. For example, live animals fall in Chapter 1, animal hides and skins, in Chapter 41, and leather footwear, in Chapter 64. The same progression also exists within the Chapters and headings.

Under Interpretative Rule 1, the Chapter and Section titles are not legally binding. They are provided for ease of reference only, and have therefore been drawn up in concise and very general terms.

The first 24 Chapters (Sections I to IV) deal with agricultural products in the broadest sense. Chapters 1 to 5 (Section I) cover live animals and animals products (meat, fish, dairy produce, eggs, honey, other edible products, inedible products), excluding, however, certain oils and fats (Chapter 15), as well as hides, skins, furskins and articles thereof (Section VIII).

Section II (Chapters 6 to 14) covers vegetable products, whether or not edible (plants, seeds, vegetables, fruit, cereals, flours, straw, plaiting materials, etc.), but excludes certain oils and fats (Chapter 15) and wood (Chapter 44).



With certain exceptions, the products of the first two Sections cannot be processed beyond a certain stage. For example, prepared or preserved products (particularly foodstuffs) fall in Section IV.

Section III consists of a single Chapter (Chapter 15) covering animal or vegetable fats and oils and products derived therefrom (prepared fats, waxes).

Section IV (Chapters 16 to 24) covers beverages, spirits, vinegar and tobacco, together with products of the food industries not covered by previous Chapters.

Chapters 25, 26 and 27 together form Section V, which is devoted to mineral products.

Section VI covers chemical and paracheical products; separate chemically defined compounds generally are dealt with in Chapters 28 (inorganic chemicals) and 29 (organic chemicals). Chapters 30 to 38 cover the other products of the chemical industries (pharmaceutical products, fertilisers, soap, cosmetics, paints, explosives, etc.).

Two particularly important groups of products are covered by Section VII, namely plastics and articles thereof (Chapter 39) and rubber and articles thereof (Chapter 40).

As indicated earlier, Section VIII covers certain animal products: hides and skins (Chapter 41), articles of leather or animal gut (Chapter 42), and furskins, together with artificial fur (Chapter 43). It should be noted that headings 42.01 and 42.02 also cover certain articles other than of leather.

Section IX is devoted to an important group of vegetable products, namely wood and articles of wood (Chapter 44), cork and articles of cork (Chapter 45), and manufactures of plaiting materials, together with basketware and wickerwork (Chapter 46). However, some manufactures are classified in other Chapters, e.g., furniture (Chapter 94).

Another important group of products of essentially vegetable origin is the subject of Section X, which covers pulp (Chapter 47), paper and paperboard and articles thereof (Chapter 48) and products of the printing industry (Chapter 49).

Section XI is reserved for textiles. This Section comprises several groups of Chapters, distributed as follows:

- Textiles in forms ranging from the raw material to the finished fabric are divided among Chapters 50 to 55, according to their nature; textile materials of animal origin are the subject of Chapters 50 (silk) and 51 (wool and animal hair), textile materials of vegetable origin are covered by Chapters 52 (cotton) and 53 (other vegetable textile fibres), and man-made textile materials are the subject of Chapters 54 (filaments) and 55 (staple fibres).
- Chapters 56 to 60 cover various categories of textile articles or special textiles such as wadding, felt and nonwovens, special yarns, twine and rope (Chapter 56), floor coverings (Chapter 57), special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings and embroidery (Chapter 58), impregnated, coated, covered or laminated textile fabrics and textile articles for industrial use (Chapter 59) and knitted or crocheted fabrics (Chapter 60).
- Chapters 61 and 62 deal respectively with knitted or crocheted articles of apparel and clothing accessories, and other articles of apparel and clothing accessories.

- Chapter 63 is set aside for other made up textile articles, together with certain sets and worn textile articles and rags.

Section XII covers footwear (Chapter 64), headgear (Chapter 65), umbrellas, walking-sticks, etc. (Chapter 66), together with certain articles made from feathers or down, artificial flowers and articles of human hair (Chapter 67).

Section XIII deals with products obtained from mineral materials, such as articles of stone, plaster, cement, etc. (Chapter 68), ceramic products (Chapter 69) and glass (Chapter 70).

Chapter 71, the only Chapter in Section XIV, covers pearls and precious stones, precious metals, jewellery and coin.

Section XV (Chapters 72 to 76 and 78 to 83) covers base metals and articles of base metal. In the case of ferrous metals (Chapter 72) a separate Chapter (Chapter 73) has been set aside for articles thereof, whereas the other base metal Chapters, i.e., Chapter 74 (copper), Chapter 75 (nickel), Chapter 76 (aluminium), Chapter 78 (lead), Chapter 79 (zinc), Chapter 80 (tin), and Chapter 81 (other base metals and cermets), cover articles of these metals as well as the metals themselves, unwrought or semi-manufactured. However, certain articles of base metal have been diverted to Chapters 82 and 83. Thus, Chapter 82 has been set aside, in particular, for tools, implements, cutlery and spoons and forks.

It should be noted that Section XV does not cover articles of base metal included in later Chapters of the Harmonized System (for example, machinery and vehicles).

Section XVI, comprising Chapters 84 and 85, is one of the most important Sections in terms of the number of headings and subheadings; these Chapters cover machinery and mechanical appliances, and electrical equipment. In particular the first 24 headings of Chapter 84, which covers machinery and mechanical appliances in general, identify them with reference to their function (reactors, turbines, pumps) and, in principle, take precedence over the remaining 62 headings, based primarily on the purpose for which the goods are used (agriculture, paper industry, textiles industry).

Chapter 85 covers electrical machinery and equipment, other than that covered by Chapter 84 or excluded from Section XVI. The machinery and equipment of this Chapter is grouped with reference to its use, as machinery for the production, transformation or storage of electricity; domestic appliances; machines or appliances which depend for their operation on the properties or effects of electricity; etc.

It should be noted that recent technical advances, particularly in the fields of information technology and communications technology, have had a significant effect on Section XVI. These developments do have a bearing on the nomenclature, which must therefore be adapted to keep pace with technological progress in order to meet the users' requirements.

The four Chapters of Section XVII cover vehicles, aircraft, vessels, and associated transport equipment, distributed as follows: railway rolling-stock (Chapter 86), motor vehicles and other land vehicles (Chapter 87) aircraft and spacecraft (Chapter 88) and ships and floating structures (Chapter 89).

Chapters 90 (optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus), 91 (clocks and watches) and 92 (musical instruments) together constitute Section XVIII.



Chapter 93 covers arms and ammunition and is the only Chapter in Section XIX, while Section XX covers various articles such as furniture, lamps and lighting fittings, illuminated signs and prefabricated buildings (Chapter 94), toys, games and sports requisites (Chapter 95) and miscellaneous manufactured articles (Chapter 96).

The final Section, Section XXI has just one Chapter (Chapter 97), covering works of art, collectors' pieces and antiques.

### **3. The relationship between the HS Nomenclature and the complementary publications and data bases**

#### **(a) Explanatory Notes**

The Explanatory Notes do not form an integral part of the Harmonized System Convention. However, as approved by the Customs Co-operation Council, they constitute the official interpretation of the Harmonized System at the International level and are an indispensable complement to the System. It will always be useful and sometimes essential to refer to them in order to ascertain the correct interpretation of the System itself, and in this context it might be noted that the equivalent Explanatory Notes to the CCCN had been unilaterally incorporated by a number of countries into their domestic legal systems (by means, for example, of a Regulation). However, it must be borne in mind that the Explanatory Notes are not an exhaustive, unchangeable commentary on the overall scope of the headings and subheadings of the Harmonized System; they must always be read in strict conformity with the texts of the System itself, from which they cannot be dissociated, and in particular with the Interpretative Rules and the Section, Chapter and Subheading Notes.

The 1978 version of the CCCN Explanatory Notes was found to be very useful in preparing the Explanatory Notes to the Harmonized System. However, during the course of the examination of these Notes, it was recognized that significant areas would have to be brought up-to-date, both to take account of the more comprehensive structure of the Harmonized System and to reflect the considerable technological progress made since the Notes last underwent major revision.

Thus, the Explanatory Notes to the Harmonized System follow the systematic order of that instrument. They provide a commentary on the scope of each heading, giving a list of the main products included and excluded, together with technical descriptions of the goods concerned (their appearance, properties, method of production and uses) and practical guidance for their identification. Where appropriate, Explanatory Notes also clarify the scope of particular subheadings.

The original Explanatory Notes to the Harmonized System were approved by the Council in June 1985 and were published in 1986. The new edition of the Explanatory Notes relating to the 2012 version (Fifth edition (2012)) incorporates all previous amendments adopted by the Harmonized System Committee. It is available since September 2011.

#### **(b) Compendium of Classification Opinions**

The Interim Harmonized System Committee and the Nomenclature Committee agreed that some of the Classification Opinions contained in the CCCN Compendium of Classification Opinions would continue to be useful in the context of the Harmonized System. The Committees therefore decided to examine the CCCN Compendium and to publish certain of those opinions (with the necessary HS modifications) as a Compendium of Harmonized System Classification Opinions. The Committees also agreed to include in the HS Compendium certain new

Classification Opinions agreed to by the two Committees during the period June 1983 to June 1987. The HS Compendium was approved by the Council in June 1987 and was published in late 1987. In September 2011, the Harmonized System Committee approved a new layout for the Compendium. The new edition of the Compendium was published in January 2012. All the amendments adopted by the Committee at its 48<sup>th</sup> Session have been inserted in the new version.

### **(c) Alphabetical Index**

To facilitate the location of references in the Harmonized System Nomenclature or in the Explanatory Notes to any of the products or articles mentioned therein, the Council has also published an Index. This Index is an alphabetical list (Column 1) of the articles and products mentioned in the Harmonized System and its Explanatory Notes.

The references against each article or product listed in Column 1 show:

- In Column 2, the legal Section, Chapter or Subheading Note or the heading or subheading in which that article or product is cited;
- In Column 3, the Explanatory Notes in which it is cited.

### **(d) HS Database online**

Following a feasibility study in 1990 the Council decided to begin development of an electronic commodity data base providing a comprehensive listing of commodities actually traded internationally with their corresponding 6-digit HS code numbers.

The HS Commodity Data Base, although not a legal instrument, was designed to help HS users to determine the classification of commodities in the Harmonized System, thereby reducing clearance time and costs, ensuring the correct collection of Customs duties, eliminating disputes between Customs and traders, contributing to the development of electronic data interchange in international trade and, in general, facilitating international trade.

The HS Commodity Data Base consisted of a combination of data bases (including the Alphabetical Index described above) obtained from Member administrations, private companies, international organizations, etc. It was distributed on CD-ROM and available on-line by subscription, which allows for very fast access and flexible search routines. In addition to the Data Base, these tools also contained a complete searchable version of the HS Explanatory Notes and the Compendium of Classification Opinions.

The complete version of the Data Base contained English and French commodity descriptions and trade names for more than 200,000 products with their corresponding 6-digit HS codes and the English and French versions of the HS Explanatory Notes (Chapters 1 to 97) and the Compendium of Classification Opinions. A search engine permitted text searches of all data. However, the "Commodities" part of the DB has been suspended in the HS 2012 version. This means that the "Commodities" tab is no longer active but the other data contained in the DB is still accessible (Compendium of Classification Opinions, Explanatory Notes, Alphabetical Index, etc.). The data relating to "Commodities" is still however accessible in the HS 2007 version.)

### **(e) Correlation Tables**

Until 1987, approximately 150 countries and territories applied a tariff based on the Customs Co-operation Council Nomenclature (CCCN). A significant number also applied the subheadings established by the Council's Recommendation of 1 January 1975 to achieve correlation with the Standard International Trade Classification (SITC, Rev. 2) of the United

Nations (see Annex A).

As an essential aid for the transposition to the Harmonized System of these classification systems, correlation tables were established by the Council to indicate where goods, classified under the 1978 version of the CCCN and the SITC, Rev. 2 recommended subheadings, were to be classified in the Harmonized System at 6-digit subheading level and vice versa.

Also, development of the HS led to the revision of the SITC once more. As approved by the United Nations Statistical Commission in 1985, the SITC, Rev. 3 used the subheadings of the HS as building blocks. Basic headings of the SITC, Rev. 3 were correlated to the HS subheadings through the collaboration of the UN Statistical Division and the WCO.

Similarly, when the Council decided to amend the Harmonized System, effective 1 January 1992, 1 January 1996, 1 January 2002, 1 January 2007 and 1 January 2012, tables of correlation between the 1988 and 1992, 1992 and 1996, 1996 and 2002, 2002 and 2007, as well as 2007 and 2012 versions of the Harmonized System were prepared. The latest tables, regarding the correlations between the 2007 and 2012 versions of the HS, were approved by the Committee in September 2010. These tables are also available online on the WCO Web site and updated where required (see [http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs\\_nomenclature\\_2012/correlations-tables.aspx](http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs_nomenclature_2012/correlations-tables.aspx)).

Like the preparation of the Alphabetical Index, the task of drawing up these tables was essentially the responsibility of the Secretariat, in cooperation with the UNSD.

#### **(f) E-learning: Courses via Internet technology**

Since June 2003, the World Customs Organization is offering its Member administrations and private sector e-learning courses via Internet technology. The successive release of programmes on different Customs topics is proving a useful supplement to traditional training activities.

A comprehensive training course on the Harmonized System has been launched in 2005. The main aim of this course is to help trainees use the Harmonized System Nomenclature in a consistent and effective manner and thus facilitate the classification of internationally traded goods.

Objectives of the e-learning course on the Harmonized System:

- Provide trainees with the necessary tools to understand the major issues and importance of the Harmonized System, its application and scope;
- Show the Nomenclature structure (macro and micro structures) and provide a methodology to understand the thinking behind its organization and operation;
- Provide trainees with effective and suitable resources to understand and take ownership of the Nomenclature methodology;
- By means of goods classification exercises, equip the trainees with the knowledge required to apply the Harmonized System Nomenclature correctly.

The teaching offered may serve as basic or ongoing training.

Languages: English and French.

Target audience: Customs officers (including laboratory staff), whether beginners or experienced, belonging to Member administrations applying the HS and the private sector.

The course comprises lessons divided up by Section and Chapter, as well as a number of knowledge tests. It may take over 60 hours to complete the course.

**(g) Correlation between the product coverage of selected international conventions and the Harmonized System**

The Harmonized System Committee, at its 28<sup>th</sup> Session, accepted the Correlation between the product coverage of selected international conventions or agreements and the Harmonized System.

This publication contains the correlation between the Harmonized System and selected international conventions as prepared by the WCO Secretariat in collaboration with the Secretariats of the organizations administering the conventions or agreements set out below, in accordance with instructions received from the Harmonized System Committee.

Although the correlation was examined by the Harmonized System Committee, it is not to be regarded as reflecting classification decisions taken by that Committee; it constitutes a reference published by the WCO Secretariat for the purpose of facilitating the monitoring and control of certain products covered by other international conventions or agreements. The correlation is non-exhaustive and merely indicative and has **no legal or official status**. It is available on the WCO Web site (see <http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/interconnection-table.aspx>).

**(h) Classification Decisions taken by the Harmonized System Committee from the 1<sup>st</sup> to 26<sup>th</sup> and those from the 27<sup>th</sup> to 46<sup>th</sup> Sessions**

Starting from its 1<sup>st</sup> Session (i.e., from 1988) the Harmonized System Committee has taken decisions on the HS classification of a considerable number of commodities. These decisions were published in two Booklets, the first one containing the decisions taken from the 1<sup>st</sup> to 26<sup>th</sup> Sessions and the second one containing those from the 27<sup>th</sup> to 46<sup>th</sup> Sessions.

These classification decisions are summarised in a table which:

- Provides a detailed description, which is as comprehensive as possible, of the commodity concerned by the decision;
- Lists the possible headings and/or subheadings taken into consideration for the classification of the commodity concerned;
- Gives the rationale, together with any other considerations or observations on which the Committee based its decision;
- Lists the working documents on which the decision was based and indicates at which session the decision was taken; where appropriate, the number of any Classification Opinion issued on the subject is also shown.

The Booklets consist of two parts. The first part covers classification decisions taken without reference to any specific heading, i.e., where the commodities concerned have been classified separately or on a case-by-case basis. The second part covers classification decisions taken with reference to a specific heading or subheading.

In the second part, for ease of reference, commodities classified in the same heading or subheading are listed in chronological order. Moreover, account has been taken of the effect which the introduction of revised versions of the Harmonized System has had on the headings and subheadings selected for the classification of commodities.

\* \* \*

## Chapter 3

### Commentary on the Harmonized System Convention

#### **1. General**

As the draft Harmonized System took shape, the parties concerned realized that the best means of ensuring the success of the new instrument would be to implement it under cover of an international Convention.

During its preparation, this Convention was the subject of difficult negotiations concerning, in particular, whether developing countries should be allowed to apply only part of the System, how the Harmonized System should be incorporated in tariff or statistical nomenclatures, the voting rights of Customs or Economic Unions and their member States, and the role of the Customs Co-operation Council in respect of the Harmonized System.

The final text of the Convention, approved by the Customs Co-operation Council at its 61<sup>st</sup>/62<sup>nd</sup> Sessions (June 1983), is reproduced at Annex B. Its most important features are analyzed below.

#### **2. Preamble**

The Convention begins with the usual Preamble which sets out the general aims of the Harmonized System, stresses its multipurpose role and the need to ensure that it is updated to keep pace with technical and commercial developments, and concludes with the Contracting Parties agreeing to establish the System by means of a new international Convention.

#### **3. Articles of the Convention**

##### **ARTICLE 1**

Article 1 contains the definitions of terms used in the Convention - a standard provision in most CCC Conventions. In particular, "Customs tariff nomenclature" has been restricted to tariffs relating to imported goods, it being considered inappropriate to include export tariffs, which are somewhat exceptional in terms of total world trade. On the other hand, "statistical nomenclatures" relates to the collection of statistics at both importation and exportation. Also, a "combined tariff/statistical nomenclature" must satisfy the condition of being legally required for the declaration of goods at importation.

##### **ARTICLE 2**

Article 2 establishes the Annex, i.e., the Harmonized System itself. Under the terms of this Article, the Convention and its Annex must be regarded as a single legal instrument. The Harmonized System is reproduced in the separate publication "The Harmonized Commodity Description and Coding System".

##### **ARTICLE 3**

Article 3 concerns the obligations of Contracting Parties. It begins by setting out the provisions with which Contracting Parties must comply when establishing their tariff or statistical nomenclatures on the basis of the Harmonized System. This Article specifies, in particular, that the texts and codes may not be amended in any way which would change the scope or order of the headings or subheadings. The only amendments permitted (paragraph 2) are those necessary to give effect to the Harmonized System in the Contracting Party's domestic law, and even these must not affect the scope of the headings or subheadings.



Although no changes may be made to the Harmonized System itself, there is nothing to prevent a Contracting Party from establishing additional subdivisions in its nomenclature to identify certain goods which could not be given separate status in the Harmonized System Nomenclature. Such measures may be necessary, in particular, to reflect tariff policy provisions or international trade developments relating to specific products. Paragraph 3 stipulates that additional subdivisions may only distinguish goods beyond the level of the existing HS subheadings, any code ascribed to them taking the form of an addition to the 6-digit HS code (for example, a 7<sup>th</sup> (or 7<sup>th</sup> and 8<sup>th</sup>) digit).

Therefore, to fulfil the obligations arising out of Article 3, Contracting Parties will in practice be obliged to modify their Customs tariff and statistical nomenclatures to incorporate the Harmonized System headings and subheadings. However, so that Contracting Parties do not have to overload their Customs tariff, which in many cases is the subject of a legislative instrument requiring parliamentary approval, paragraph 1 (c) releases them from the obligation to reproduce the HS subheadings therein, provided that they meet the requirements arising out of paragraph 1 (a) in a combined tariff/statistical nomenclature as defined in Article 1, paragraph (d).

In accordance with the provisions of paragraph 1 (b), Contracting Parties are obliged to make publicly available their import and export trade statistics in conformity with the 6-digit Harmonized System codes, but they may publish statistics beyond that level if they wish.

Contracting Parties are released from the obligation to publish their statistics to the extent only that publication is precluded for exceptional reasons (e.g., because of commercial confidentiality or national security). However, it was also agreed in this respect that statistics need not be published where the level of trade concerned was insignificant.

## **ARTICLES 4 AND 5**

Articles 4 and 5 provide for partial application of the System by developing countries and for technical assistance to be furnished to such countries. For the application of these provisions, it was agreed that the concept of developing countries adopted by the United Nations Organization would be accepted. Accordingly, it was not considered necessary to insert a separate definition of this concept in the Convention.

Under the terms of Article 4, developing countries may elect to apply the Harmonized System partially, i.e., they may decline, at least initially, to apply all or some of the subheadings and yet fulfil the obligations arising out of Article 3.

Developing country Contracting Parties which make use of this facility are nevertheless required to apply, at the very least, all the 4-digit headings and all the texts relating to that level (Section Notes, Chapter Notes, Interpretative Rules 1 to 5).

To promote the adoption of the complete Harmonized System by as many countries as possible, paragraph 2 provides that developing countries, which elect to apply the System partially, must agree to make their best efforts towards the application of the full System within five years of the date on which the Convention enters into force for them. They may extend this period for reasons relating to the country's pattern of international trade or its administrative resources.

It should be stressed that the undertaking referred to in paragraph 2 does not oblige the Contracting Party to actually apply the full 6-digit Harmonized System on the expiry of a given fixed period; the text merely states that a country must "make its best efforts" to this end.

On the other hand, the optional undertaking provided for in paragraph 5 is more binding in character, inasmuch as the developing country concerned formally undertakes to apply the full six-digit Harmonized System before the expiry of a maximum three-year period after the date of entry into force provided for by Article 13 (in effect a period of almost five years from becoming a Contracting Party). The examination of Article 17 will show that countries which give this formal undertaking have more extensive rights in respect of the parts of the System which they do not apply than countries which confine themselves to the provisions of paragraph 2.

To facilitate the management of the Harmonized System and, in particular, to make it possible to define the respective rights of Contracting Parties in accordance with Article 17, paragraph 4 requires developing countries which have opted for partial application to notify the Secretary General of those Harmonized System subheadings which they will not apply on the date when the Convention enters into force for them, and to notify him of those subheadings which they may adopt thereafter.

Paragraph 6 provides that developing country Contracting Parties which partially apply the Harmonized System are relieved of their obligations under Article 3 in respect of the subheadings not applied. Nevertheless, to protect the universality of the System, paragraph 3 lays down certain conditions regarding the application of the subheadings themselves and the corresponding codes. Thus, countries wishing to apply a particular 1-dash subheading will also be required to apply the other 1-dash subheadings within the 4-digit heading concerned. Similarly, countries wishing to apply a 2-dash subheading will have to apply all the 2-dash subheadings within the same one-dash subheading. Where the 2-dash subheadings are not applied, the corresponding part of the code (6<sup>th</sup> digit) must be replaced by a zero (0) in the country's tariff or combined tariff/statistical nomenclature, and statistical nomenclatures. Where 5-digit subheadings are not applied, the fifth and sixth digits must both be replaced by zeros (00).

The following examples should help to clarify the situation.

Harmonized System heading 20.08 reads as follows:

| <b>Heading</b> | <b>HS Code</b>   |
|----------------|--|
| <b>20.08</b>   | <b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b> |
|                | - Nuts, ground-nuts and other seeds, whether or not mixed together:  |
| 2008.11        | -- Ground-nuts   |
| 2008.19        | -- Other, including mixtures   |
| 2008.20        | - Pineapples   |
| 2008.30        | - Citrus fruit   |
| 2008.40        | - Pears  |
| 2008.50        | - Apricots   |
| 2008.60        | - Cherries   |
| 2008.70        | - Peaches, including nectarines  |



**Heading HS  
Code**

|              |  |
|--------------|--|
| <b>20.08</b> | <b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b> |
| 2008.80      | - Strawberries<br>- Other, including mixtures other than those of subheading 2008.19:  |
| 2008.91      | -- Palm hearts   |
| 2008.93      | -- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>accinium vitis-idaea</i> )   |
| 2008.97      | -- Mixtures  |
| 2008.99      | -- Other   |

(1) A developing country Contracting Party which does not wish to apply any of the subheadings of heading 20.08 must notify the Secretary General accordingly on becoming a Contracting Party. In this case, the fifth and sixth digits of the code are replaced by "00":

|              |                |  |
|--------------|----------------|--|
| <b>20.08</b> | <b>2008.00</b> | <b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b> |
|--------------|----------------|--|

The country concerned may, of course, create subheadings to meet its own national needs, but must ensure that the code number 2008.00 remains unchanged, inserting the identifiers for its own subdivisions in the form of additional digits. Thus, the separate identification of edible vine leaves for national purposes would result in the following layout:

|              |                |  |
|--------------|----------------|--|
| <b>20.08</b> | <b>2008.00</b> | <b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b> |
|              | 2008.001       | --- Vine leaves  |
|              | 2008.009       | --- Other  |

(2) A developing country Contracting Party wishing to give separate status to citrus fruit may apply HS subheading 2008.30, but only if it also applies all the other 1-dash subheadings within the heading. On the other hand, it will not be required to apply the 2-dash subheadings (2008.11, 2008.19, 2008.91, 2008.93, 2008.97 and 2008.99); instead the coding of the first and last 1-dash subheadings will be 2008.10 and 2008.90 respectively. Moreover, on becoming a Contracting Party, the country concerned should notify the Secretary General that it will not be applying the 2-dash subheadings. The tariff or combined tariff/statistical nomenclature and the statistical nomenclatures of this Contracting Party for heading 20.08 would then read as follows:

|              |  |
|--------------|--|
| <b>20.08</b> | <b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b> |
| 2008.10      | - Nuts, ground-nuts and other seeds, whether or not mixed together   |
| 2008.20      | - Pineapples   |

**20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**

- 2008.30 - Citrus fruit
- 2008.40 - Pears
- 2008.50 - Apricots
- 2008.60 - Cherries
- 2008.70 - Peaches, including nectarines
- 2008.80 - Strawberries
- 2008.90 - Other, including mixtures other than those of subheading 2008.10.

Any necessary national subheadings would have to be inserted in this layout without modifying the adapted 6-digit code. Therefore, the separate identification of edible vine leaves, for example, would have to be achieved as follows:

**20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**

- 2008.10 - Nuts, ground-nuts and other seeds, whether or not mixed together
- 2008.20 - Pineapples
- 2008.30 - Citrus fruit
- 2008.40 - Pears
- 2008.50 - Apricots
- 2008.60 - Cherries
- 2008.70 - Peaches, including nectarines
- 2008.80 - Strawberries
- 2008.90 - Other, including mixtures other than those of subheading 2008.10:
- 2008.901 --- Vine leaves
- 2008.909 --- Other

(3) A developing country Contracting Party wishing to apply the 2-dash subheading for palm hearts (code number 2008.91) will be required to apply all the 2-dash subheadings of the last 1-dash subheading and, consequently, all the 1-dash subheadings of heading 20.08. In this case, the country concerned will notify the Secretary General, on becoming a Contracting Party, that it will not be applying subheadings 2008.11 and 2008.19, in which case the coding of the first 1-dash subheading will be 2008.10. The tariff or combined tariff/statistical nomenclature and statistical nomenclatures for heading 20.08 would then read as follows:

**20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**

- 2008.10 - Nuts, ground-nuts and other seeds, whether or not mixed together
- 2008.20 - Pineapples
- 2008.30 - Citrus fruit
- 2008.40 - Pears
- 2008.50 - Apricots
- 2008.60 - Cherries

**20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**

- 2008.70 - Peaches, including nectarines
- 2008.80 - Strawberries
- Other, including mixtures other than those of subheading 2008.10:
- 2008.91 -- Palm hearts
- 2008.93 -- Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*,  
*Vaccinium vitis-idaea*)
- 2008.97 -- Mixtures
- 2008.99 -- Other

If the country concerned wishes to include in this layout a national subheading for edible vine leaves, it will be able to do so only at a level beyond that of the 6-digit numerical code, for example:

**20.08 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**

- 2008.10 - Nuts, ground-nuts and other seeds, whether or not mixed together
- 2008.20 - Pineapples
- 2008.30 - Citrus fruit
- 2008.40 - Pears
- 2008.50 - Apricots
- 2008.60 - Cherries
- 2008.70 - Peaches, including nectarines
- 2008.80 - Strawberries
- Other, including mixtures other than those of subheading 2008.10:
- 2008.91 -- Palm hearts
- 2008.93 -- Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*,  
*Vaccinium vitis-idaea*)
- 2008.97 -- Mixtures
- 2008.99 -- Other:
- 2008.991 --- Vine leaves
- 2008.999 --- Other

## **ARTICLE 6**

Article 6 establishes a Harmonized System Committee, composed of representatives from each of the Contracting Parties (paragraph 1); the functions of this Committee are described in Article 7.

Paragraph 4 stipulates that each Contracting Party is entitled to one vote, but that if a Customs or Economic Unions as well as its Member States are Contracting Parties, then those Contracting Parties shall together exercise only one vote within the Committee. At present, this quite exceptional provision would concern only certain bodies such as the European Economic Community and its members. The same paragraph draws attention to the unusual nature of the provision, underlining that it is "for the purposes of this Convention and without prejudice to any

future Convention". During the approval of the HS Convention by the Customs Co-operation Council, the European Economic Community's Observer stressed that the EEC had made a major concession on this point and that the arrangement was acceptable only on account of the special nature of the Convention, the role it assigned to the Customs Co-operation Council and the provision that indicated that it did not constitute a precedent in respect of any other Convention or in other fields.

Paragraph 6 enjoins upon the Committee to draw up its own Rules of Procedure. Pursuant to this provision, the Committee drew up its own Rules of Procedure which are reproduced at Annex C/1. These Rules were approved by the Council.

Paragraph 7 provides that intergovernmental and other international organizations may be invited to participate in the work of the Harmonized System Committee as observers. This provision thus authorises the Committee to conduct its discussions in the presence of representatives of the international organizations concerned with statistics, trade and transport which participated in the preparation of the System. These organizations will also have an opportunity to contribute more actively to the work of the Committee during the meetings of any Sub-Committees or Working Parties.

Paragraph 8 authorizes the Committee to set up Sub-Committees or Working Parties. As already stated, the Committee has set up a Review Sub-Committee to conduct a systematic review of the nomenclature on a regular basis and a Working Party to assist the Committee in drafting texts.

## **ARTICLE 7**

The Harmonized System will not be able to attain the status of a truly universal instrument unless the Harmonized System Committee has the means to ensure its uniform interpretation and application. In this connection, paragraph 1 lists the Committee's various functions.

Some of these functions are concerned solely with the dissemination of information (paragraphs 1 (d) and 1 (e)). Others, however, involve the preparation of official texts or deciding the classification of goods. These texts are, essentially, proposals for the amendment of the Convention, Recommendations to secure uniformity in the interpretation and application of the Harmonized System, Explanatory Notes, Classification Opinions and other advice on the interpretation of the System, and Reports on the Committee's activities.

In relation to amendments to the Convention, paragraph 1 strongly emphasizes the principle that the System must be continually updated, the needs of users and changes in technology or in patterns of international trade, in particular, being taken into account.

Paragraph 2 stipulates that any Harmonized System Committee decisions having budgetary implications must be submitted to the Council for approval. This paragraph would apply, for example, if the Committee decided to meet away from Council Headquarters.

## **ARTICLE 8**

It is natural that matters as important as proposals to amend the Convention should be referred formally to the Council, as it is the latter's function to recommend such proposals to Contracting Parties (paragraph 1).

On the other hand, in the case of Harmonized System Committee decisions concerning the interpretation and application of the System (Recommendations, Explanatory Notes, Classification

Opinions and other advice), paragraph 2 provides for a tacit approval procedure under the terms of which the texts proposed are deemed to have been approved by the Council if not later than the end of the second month following the month during which the Committee's session closed, no Contracting Party to the HS Convention has requested in writing that the matter be referred to the Council.

This article also provides that any Contracting Party which is also a Member of the Council may request that a question submitted to the Council under either paragraph 1 (amendment of the Convention) or paragraph 2 (Recommendations, Explanatory Notes, Classification Opinions and other advice) be returned to the Harmonized System Committee for re-examination. Such a request has the effect of annulling the text put forward by the Committee, which must then carry out a further study of the question.

This provision accords with the Convention establishing the Customs Co-operation Council, which restricts participation in Council decisions concerning particular conventions (such as the Harmonized System Convention) to those of its Member States to whom such conventions apply (see also Annexes F.5 and H).

## **ARTICLE 9**

Essentially, the Harmonized System constitutes a framework for the compilation of nomenclatures. The Contracting Parties do not assume any obligation in relation to rates of Customs duty, which are a matter of national Customs tariff policy.

## **ARTICLE 10**

Where a dispute arises between two or more Contracting Parties regarding the interpretation or application of the Harmonized System, the administrations concerned should, in the first instance, endeavour to reach agreement between themselves. Administrations having resolved such a question by direct negotiation may advise the Council Secretariat, which in turn may inform the Harmonized System Committee of the solution adopted.

Classification disputes, which cannot be settled by direct negotiation, will be referred to the Committee through the Secretariat. After examination, the Secretariat will submit them to the Committee, which will make appropriate recommendations for their solution. As a last resort, the Council may be requested to make recommendations with a view to resolving the conflict.

Where classification divergences are brought directly to the attention of the Secretariat, the facts will be confirmed by consulting the Member administration(s) concerned. If it is found that there is a real divergence of opinion, the matter may be referred to the Committee in accordance with the normal procedure.

## **ARTICLE 11**

The Convention is open to Member States of the Council (paragraph (a)), other States invited by the Secretary General at the direction of the Council (paragraph (c)), and Customs or Economic Unions which have been given competence to enter into treaties in respect of some or all of the matters governed by the Convention (paragraph (b)). The European Economic Community, being a Customs and Economic Union which complies with these conditions, is a Contracting Party.

## **ARTICLE 12**

Article 12 lays down the procedure for becoming a Contracting Party to the Convention. The Convention is officially dated 14 June 1983. Until 31 December 1986 it was open for signature by the States and Customs or Economic Unions specified in Article 11, at the Headquarters of the Customs Co-operation Council in Brussels. It is now open for their accession.

It should be noted that the instruments of ratification or accession must be deposited with the Secretary General of the Council.

## **ARTICLE 13**

Article 13 provides for the date of entry into force of the Convention. Paragraph 1 of this Article, as amended by the Protocol of Amendment (see Annex B), required a minimum of seventeen Contracting Parties before the Convention could enter into force. This number having been reached, the Convention entered into force on 1 January 1988. The number was fixed at 17 after it had been established that the European Economic Community and its member States would each be eligible to become a Contracting Party.

Paragraph 2 applies to those States or Customs or Economic Unions, which became Contracting Parties after the minimum number of 17 had been reached or which will become Contracting Parties in the future. Normally, for them the Convention shall enter into force on the first of January, which falls at least twelve months but not more than twenty-four months after they have become a Contracting Party to the Convention. However, if any Contracting Party specifies an earlier date, the Convention shall enter into force in respect of it on that specified date.

## **ARTICLE 14**

Article 14 provides for the application of the Harmonized System by dependent territories for whose international relations a Contracting Party is responsible. This provision also appears in other Conventions.

## **ARTICLE 15**

Article 15 concerns denunciations and the date on which they take effect. A denunciation may not take effect earlier than one year after the date of its receipt by the Council's Secretary General.

## **ARTICLE 16**

If it is to survive as a universal goods nomenclature, the Harmonized System must keep pace with economic and technological developments and its amendment from time to time is therefore anticipated. Article 16 lays down the procedure for giving legal effect to amendments to the Convention proposed by the Harmonized System Committee and recommended to Contracting Parties by the Customs Co-operation Council.

The starting point for the time periods specified in this Article is the date on which the Secretary General of the Council notifies the Contracting Parties of the recommended amendment. Contracting Parties have six months, starting from this date, to indicate any objection to the amendment. If no objections are outstanding at the end of this period, the amendment is deemed to have been accepted.



However, this does not mean that the amendment is applicable immediately. To give Contracting Parties time to accomplish the legislative or regulatory formalities required for the amendment of their tariff or combined tariff/statistical nomenclatures and statistical nomenclatures, accepted amendments will enter into force on 1 January of the second year following the date of notification where the latter falls between 1 January and 31 March, or on 1 January of the third year following the date of notification where the latter falls between 1 April and 31 December.

For example, a recommended amendment notified by the Secretary General on 15 March 1988 would enter into force on 1 January 1990, provided that no Contracting Party notified an objection before 14 September 1988. For an amendment notified on 30 June 1988, the latest date for objections would be 29 December 1988; if no objections were notified the amendment would enter into force on 1 January 1991.

No State or Customs or Economic Union may become a Contracting Party to the Convention without accepting amendments that have already entered into force or been accepted.

## **ARTICLE 17**

The nature of the rights of Contracting Parties is established in certain provisions of Articles 6, 8 and 16. These rights include, in particular:

- The right to be represented in the Harmonized System Committee and to exercise a vote (subject to the provisions applicable to Customs or Economic Unions and their member States) (Article 6, paragraph 4);
- The right to notify objections in respect of:
  - Proposals for the amendment of the Convention submitted to the Council for approval (Article 8, paragraph 1);
  - Texts (Explanatory Notes, Classification Opinions, other advice, Recommendations) concerning the interpretation or application of the System which are subject to Council approval (Article 8, paragraphs 2 and 3);
  - Amendments to the Convention recommended by the Council (Article 16, paragraph 2).

Article 17 defines the scope of these rights. It is based on a principle of equity, under which the rights of Contracting Parties extend to those parts of the Harmonized System in respect of which they have given the undertaking referred to in Article 3, or in Article 4, paragraph 5.

In accordance with these provisions, any developed country which becomes a Contracting Party will have rights in respect of the full 6-digit Harmonized System. The same will apply to developing countries which do not invoke the provisions of Article 4 concerning partial application.

A developing country which elects to apply the System partially but which, on becoming a Contracting Party, formally undertakes to apply the full 6-digit System within three years of the date on which the Convention enters into force for it, will also have rights in respect of the entire 6-digit System. On the other hand, if no such formal undertaking has been given, the developing country Contracting Party will have rights in respect of the 4-digit headings and the

subheadings, with the exception of those which it has decided not to apply, having notified the Secretary General to this effect on becoming a Contracting Party. Subsequently, the rights of such countries will be extended as and when they notify the Secretary General of their decision to apply the subheadings concerned.

In all cases, the aforementioned rights apply on becoming a Contracting Party (according to Article 12) until the date on which the Convention enters into force in respect of the Contracting Party concerned (as provided in Article 13), with the additional period of up to three years (under paragraph 5 of Article 4) when applicable. Thereafter, the rights are conferred on the basis of actual compliance only. This principle of conferring rights on the basis of actual compliance is valid also in the case of amendments which may enter into force under Article 16.

It has been agreed that no voting restrictions will apply if, in the future, a decision of principle involving a radical change in the Harmonized System is to be taken, in particular, the extension of the System to a greater level of detail (with seven digits), which would have repercussions on certain provisions of the Convention itself (for example, paragraphs 1 (b) and 3 of Article 3 and paragraphs 2, 3 and 5 of Article 4).

### **ARTICLE 18**

Article 18 states that no reservations to the Convention shall be permitted. This was agreed having regard, in particular, to the exceptions already established in Article 4 to provide for partial application of the System by developing countries.

### **ARTICLES 19 AND 20**

Article 19 brings together in one Article the notifications to be made by the Secretary General of the Customs Co-operation Council. Like Article 20, which provides for registration of the Convention with the United Nations, it does not call for any special comment.

\* \* \*



## Chapter 4

### The Harmonized System and National Customs Tariffs

Countries often levy Customs duties on the importation of goods. These (national) Customs duties, which refer either to specific goods or to a specific category of goods, are incorporated in a national Customs tariff. These tariffs comprise two parts, namely (i) the schedule (nomenclature), i.e., a comprehensive list of goods which can be supplemented by further regulations, and (ii) the rates of import duty, i.e., the assessment factors for calculating the duty.

In order to levy Customs duties, four elements are essential: (i) identification of goods for duty purposes (nomenclature), (ii) Customs value, (iii) duty rates and (iv) the person liable for duty. Generally speaking, once the classification of goods is identified in the nomenclature, applicable duty rates are automatically determined. Therefore, “In the beginning there was classification”, and the correct classification of goods is essential for the collection of Customs duties.

As regards duty rates, there are generally two types: specific and ad valorem rates. Specific rates (e.g., US\$ 25 per kg or US\$ 10 per unit) are easy to apply since there is no need for valuation of the goods and therefore no evasion of duty by understating Customs values. However, they place heavy burdens on cheaper products and they become obsolete with inflation. Ad valorem rates (e.g., 14% of the Customs value) are dominant in the world today, despite the valuation problem. In reality, the use of both types of duty rates is common throughout the world.

Contracting Parties to the Harmonized System Convention have to apply the Harmonized System Nomenclature for Customs purposes (Article 3 of the Convention, which deals with obligations of Contracting Parties - see Annex B). This means that they have to introduce the structure of the Harmonized System into their national Customs tariff. In a simple situation, the goods or categories of goods referred to in the national Customs tariff relate to the Harmonized System categories on a one-to-one basis, i.e., the categories in the Harmonized System are the same as those in the national Customs tariff. However, very often they do not coincide with the Harmonized System categories and, consequently, further subdivisions of the Harmonized System nomenclature have to be introduced at the national level. Furthermore, if other Customs measures are to be implemented, further subdivisions of Harmonized System categories may be required.

As the Customs tariff is an instrument of taxation, commodities must be clearly and unequivocally distinguished from one another. For each commodity or category of commodities, only one heading or subheading should be applicable, thereby excluding classification in any other heading or subheading. This principle applies for the application of the Harmonized System as well as for the application of national instruments based on the Harmonized System. In this context, it should be noted that General Interpretative Rules 1 to 5 of the Harmonized System apply, *mutatis mutandis*, to national subheadings, by virtue of General Interpretative Rule 6.

\* \* \*

## Chapter 5

### **The Harmonized System and Trade Statistics**

This Chapter is related to the previous Chapter. The same arguments can be advanced. National tariffs often incorporate codes that are used for collecting statistical data. If, for certain reasons, the HS changes, it is likely to affect the statistical codes.

#### **1. National trade statistics**

From the point of view of the HS Convention, Contracting Parties to the HS are obliged to make available their import and export trade statistics in conformity with the 6-digit Harmonized System codes (see Article 3 of the Convention in Annex B). Therefore, Contracting Parties have to ensure that, at the national level, this data can be collected in conformity with the Harmonized System. In many cases, however, it may be desirable that information concerning the import or export of goods, which have not been identified separately in the Harmonized System, should be identified nationally. To bring this about, national subdivisions can be introduced. Information concerning the import and export of goods is usually collected via Customs import or export declarations.

Import and export trade statistics show the interdependence between a country's economy and other national economies through international trade. The collection of import and export statistics serves a number of purposes, including:

- Providing data needed for the implementation of trade policy (e.g., changes in rates of Customs duty, introduction of import or export restrictions);
- Providing basic material for studies on international trade;
- Providing information on the national economy's dependence;
- Providing information on economic and price trends;
- Drawing up supply balance sheets (in conjunction with production statistics);
- Incorporation in national accounts providing comprehensive information on economic structure, trends and relations.

Finally, import and export statistics are also used by economic organizations and associations, as well as by individual companies, to analyze the market situation before taking important decisions (e.g., whether or not to invest, whether or not to increase production capacity).

For the above-mentioned reasons, almost all countries use a commodity nomenclature, which makes required distinctions in the descriptions of imported or exported goods. In this connection, it should be noted that the requirements for an external trade nomenclature are not as rigorous as those for a Customs tariff nomenclature, for the following reasons:

- Minor inaccuracies in data recording can be accepted since they are insignificant in relation to the large number of returns required for the overall statistics;

- Where only statistical returns are to be made, the person responsible for making them often has no reason to provide false information, since this would not enable him either to reduce his tax liability or to get around any import or export restrictions. Moreover, traders themselves are interested in correct external trade statistics for the above-mentioned reasons. However, it might happen that (for reasons of cost) some companies – even if it only is a question of statistical returns – give false information by, for example, declaring only one code number for the delivery of machine parts, since a correct declaration of all parts (e.g., screws, seals, hoses) would involve a considerable amount of time and expense.

In practice, classification for statistical purposes may be as rigorous as for tariff purposes, since many Contracting Parties use a combined tariff/statistical nomenclature (see Article 3 of the Convention, subparagraph 1, item (c)).

## **2. WCO Recommendations concerning trade statistics**

The WCO Council has so far adopted two important Recommendations concerning the compilation of international trade statistics: the Recommendation on the Use of Standard Units of Quantity to Facilitate the Collection, Comparison and Analysis of International Statistics (30 June 2001) and the Recommendation concerning the Reporting of Trade Data to the United Nations Statistics Division (19 June 1997).

The first recommendation on the use of standard units of quantity was drawn up on 20 June 1995, to provide for the uniform transmission of international trade statistics. It was amended on 25 June 1999, to take account of the 1996 version of the HS and on 30 June 2001 to take account of the 2002 version of the HS. This recommendation was finally revoked on 1 July 2006 and was replaced by a new Recommendation relating to the 2007 version of the Nomenclature. The latest version was adopted on 24 June 2011 to reflect the 2012 amendments to the HS.

These Recommendations are explained in Part V of this Handbook. Their full texts are reproduced in Annexes F.3 and F.4 and also available on the WCO Web site ([http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs\\_recommendations.aspx](http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs_recommendations.aspx)). Acceptances of these Recommendations are indicated in the list specifying the position of Contracting Parties to the HS and non-Contracting Party Administrations given on the WCO Web site.

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## Chapter 6

### Working languages of the Harmonized System

In accordance with the provisions of the Convention establishing a Customs Co-operation Council, this being the official name of the WCO, the official languages of the Organization are English and French. In addition to these languages, Spanish has been used since 1979 for the work of the Technical Committee on Customs Valuation, and since 1995 for the work of the Technical Committee on Rules of Origin. Similarly, English, French, Russian (for document production only) and Spanish are used for the work of the Administrative Committee for the Customs Convention on Containers (1972).

Where HS work is concerned, the first request for the introduction of additional languages dates back to 1970. It involved a proposal to introduce Spanish as a working language. At a later stage, the use of Arabic, Portuguese and Russian was also discussed by the Policy Commission and the Council.

However as the budget of the WCO is sufficient only to cover the most essential programmes of activity, the question arose as to how to fund translation in these languages without burdening the Organization's current budget.

At its 95<sup>th</sup>/96<sup>th</sup> Sessions in June 1999, the Council agreed in principle that Spanish be adopted as a working language for the HS work, and a year later it approved the use of Russian on the same basis. However, no decision was taken in respect of Arabic because of the practical difficulties associated with the organization of work in that language, and the question of who would assume the financial burden.

It is worth recalling that a working language is not the same thing as an official language of the WCO. Nevertheless, the adoption of a working language for the HS work offers the following benefits to users: almost all publications, data bases, Committee and Sub-Committee Reports, as well as the working documents and training material, will be translated into that language and loaded onto the WCO Web Site and interpretation into and out of that language will be provided at meetings of the Committee, the Sub-Committees and the HSC Working Party.

However, Secretariat staff are not required to use this language in their daily activities or for technical assistance even though, where the latter is concerned, training tools and publications in that language will be employed wherever possible.

The list of HS publications that are available in the working languages can be consulted at the "On-line Bookshop" at the WCO Public Web site (<http://wcoomdpublications.org/>). Working documents and Reports of the HS Committee, HS Review Sub-Committee and the Scientific Sub-Committee are available to the WCO Members on the WCO Web site under "Meetings" (<http://www.wcoomd.org/en/meetings/nomenclatureclassification.aspx>).

Developments in the area of the use of working languages for HS matters are periodically reviewed by the HS Committee at its sessions (see "General Questions" under the Committee Agendas).

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## PART III

### **MAIN ELEMENTS OF A GOOD TARIFF CLASSIFICATION WORK MODEL**

#### Chapter 1

#### **Introduction**

There is no doubt that the correct and uniform application of the Harmonized System in an efficient manner facilitates international trade and investment and promotes compliance with fiscal and trade rules or laws. It should be strongly emphasized that classification practices should be objective, predictable and transparent, thereby ensuring voluntary compliance by the trade community and minimizing revenue losses, classification disputes, delays in Customs clearance, etc., caused by misclassification. To achieve these objectives, it is necessary to establish well-defined and effective classification practices and a well-organized infrastructure therefor.

In 1991, the WCO Secretariat took initiative designed to improve tariff classification work of Member administrations with the aim of ensuring correct and uniform classification under the Harmonized System.

The project was undertaken in order to assess how the WCO could best assist its Member administrations, Contracting Parties to the HS Convention and Customs or Economic Unions in developing or improving good classification infrastructure. This project included, inter alia, (1) the identification of technical and legal problems with regard to the application of HS-based tariffs or statistical nomenclatures; (2) a review of the mechanisms to implement the decisions taken by the Harmonized System Committee, as well as the methods or arrangements for proposing amendments to the HS; and (3) an examination of the relationship between the tariff section of Customs administrations and the Customs laboratory.

The project was launched in May 1991 with a fact-finding mission to India. Afterwards, Customs administrations in many countries in Africa, Asia, South America and Eastern Europe were visited by Secretariat officials in this connection. The study was eventually extended to include certain developed countries such as Germany, Japan and the United States. It was thought necessary to visit developed countries as well in order to obtain or borrow certain ideas with a view to enriching information on the improvement of classification work infrastructure.

The results of the study culminated in the Recommendation of the Customs Co-operation Council concerning a Good Classification Work Model, which was adopted on 25 June 1998. It was also decided that a classification handbook should be produced to assist Customs officials with classification work in their administrations.

This Part of the Handbook has been developed on the basis of the aforementioned Council Recommendation (the full text of the Recommendation is set out in Annex F.2). It deals with the question of how to develop and organize good classification infrastructure and, where applicable, how to improve an already established one.

It is important that Customs officials dealing with classification matters should have a model for improving their classification work if the HS is to be implemented correctly. Being knowledgeable in the HS or having good classification skills is not an end in itself. Those two attributes may be rendered useless, if the main elements of a well-organized classification infrastructure are missing.

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## Chapter 2

### **Main Elements of Good Tariff Classification Work Model**

The Recommendation of the Customs Co-operation Council concerning a Good Classification Work Model explains that classification infrastructure consists of the offices or departments within a Customs administration or a Customs Union, responsible for determining the classification of goods for the purposes of HS-based Customs tariffs and statistical nomenclatures. From the point of view of classification work, then, the term "infrastructure" refers to the physical and non-physical facilities needed to support classification work in a Customs administration. It is the underlying foundation or basic framework upon which classification work is carried out.

Good tariff classification work model is essential in promoting the correct and uniform classification of goods in the Harmonized System. Such a model facilitates international trade and investment and promotes compliance with fiscal and trade rules or regulations as well as equal treatment for all members of the trade community. This should result in, among other things, a reduction in losses to the revenue and to businesses due to misclassification.

Good classification infrastructure is normally expected to achieve the following on a day-to-day basis:

- Respond quickly to classification queries from the public and other parts of Customs;
- Deal with classification disputes as fast as possible;
- Provide informed advice to those who need it, given the availability of good and up-to-date reference materials;
- Obtain access to the latest information from within and outside the country (e.g., from the WCO);
- Monitor the uniform application of the HS;
- Check fraudulent practices efficiently and effectively;
- Facilitate the clearance of goods;
- Keep records and obtain quick access thereto;
- Respond to training needs in an objective manner;
- Allow for easy contact by people inside and outside Customs;
- Where necessary, prepare and make amendments to the national tariff as quickly as possible;
- Publish such amendments and circulate them within a short time.

It should be noted that the above list is not exhaustive. Of course, other functions could also be added to this list, provided that they concern or affect classification work in one way or another. Nevertheless, all of these functions help Customs identify the "pillars" against which classification work should lean.

Basically, good classification infrastructure should contain the following main elements:

- **Organization**

Objectives and policies of the classification work and guidelines for performing this work should be clearly defined. Establishment of an adequate physical infrastructure for classification work at both headquarters and regional/local levels, including the establishment of a classification centre where appropriate, is a prerequisite for achieving such objectives and policies.

- **Procedure**

Classification work can be carried out at three different stages: pre-entry, declaration-processing and post-clearance stages. The determination of classification at the pre-entry stage and checking of classification at the post-clearance stage help reduce classification delays at the declaration-processing stage.

- **Settlement of disputes**

Disagreement between importers or exporters and Customs officers on the classification of goods may arise due to simple errors or differences in interpreting the Harmonized System. Appropriate appeals systems, both informal (consultation) and formal, should be available to the trade community.

- **Training**

Adequate training in classification is a prerequisite for developing, maintaining and improving the classification knowledge and skills of Customs officers. Such training should also assist Customs officers in achieving a high level of commitment and integrity when performing their duties.

- **Classification aids**

Customs officials and the trade community should be provided with updated classification aids (e.g., Customs tariffs, Explanatory Notes, etc.) in order to ensure accurate and uniform classification.

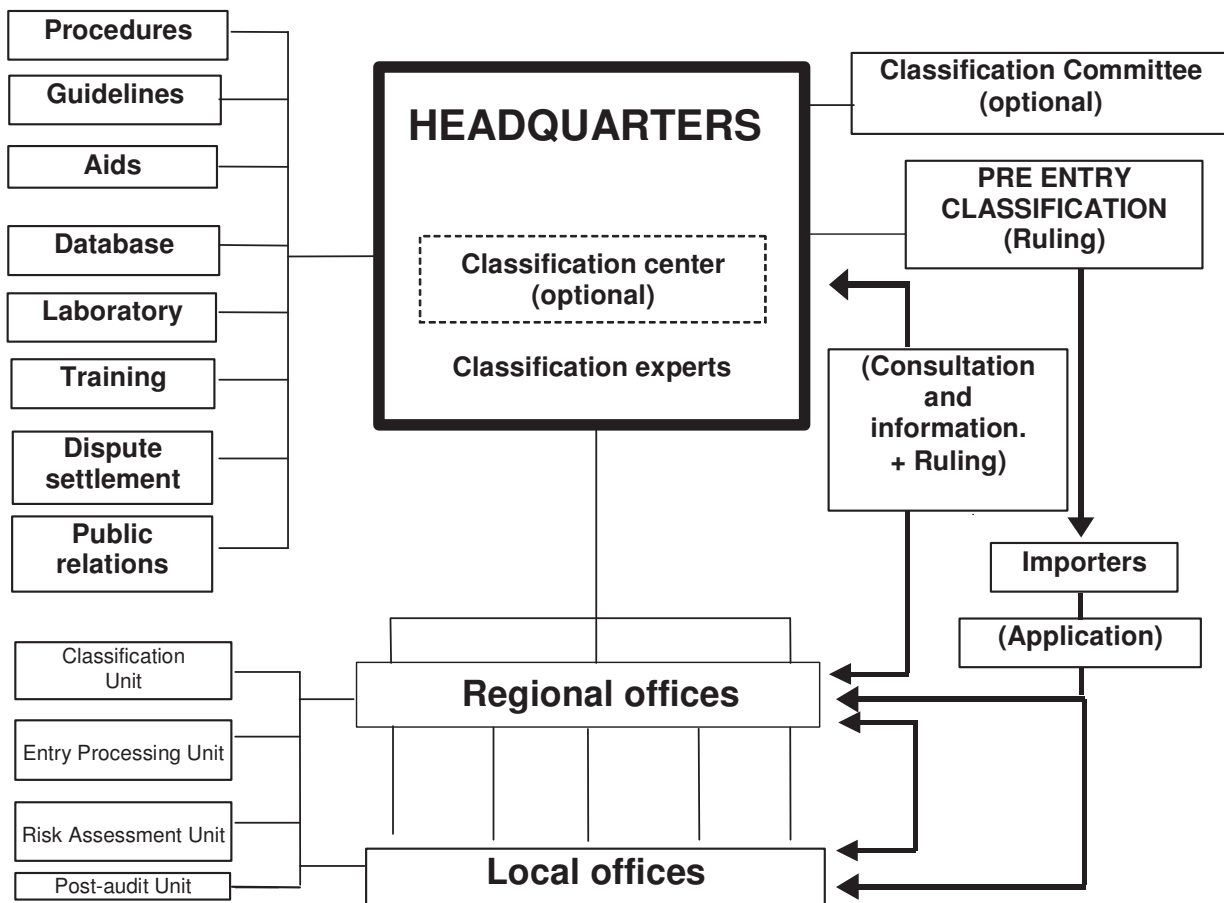
- **Information**

As more information is made available to the trade community, the level of voluntary compliance will improve.

A diagram is set out below as an attempt to illustrate the issue. An attempt has been made to group the pillars around the concept of “headquarters” where objectives and policies are determined, as these are the driving forces for the work concerning the establishment or improvement of good classification infrastructure.



## MAIN ELEMENTS OF A GOOD CLASSIFICATION INFRASTRUCTURE



The WCO is well aware of the fact that every administration, of course, has a classification system, a system that is organized in a particular manner to suit the local environment. Indeed, the recommendations given in the above diagram may be nothing new and these functions or units may already exist in a given administration. However, the question is whether that administration is sure that they all exist and, if so, whether they are well organized and functioning to meet the needs of the local environment. It should be noted that the environment of Customs is rapidly changing. Therefore, any administration may wish to restructure its entire system or may merely want to change a few things to improve its existing system to keep pace with the rapidly-changing world.

The following actions could perhaps serve as guidelines for setting up a new classification infrastructure or improving an existing one:

- Evaluating the local environment (e.g., needs of the trade community);
- Evaluating the organization and processes (e.g., existing policies, laws, procedures, practices, personnel, costs, etc. involved in classification work);
- Quantifying the expected gains or benefits (e.g., increasing revenue (Customs and excise duties), saving time, collecting correct statistics, decreasing fraudulent practices);



- Assessing risks (e.g., budget and personnel constraints, resistance from inside and outside the organization);
- Using technology (e.g., computers, fax machines, copiers, etc.);
- Creating a communications infrastructure (e.g., establishing links with senior management, other departments and field officers, organizing seminars to educate staff and the trade);
- Executing the programme and evaluating the results.

It should be noted that only by identifying problems, needs, opportunities, threats, weaknesses and strengths and determining the potential benefits of improving classification work can an administration be in a position to consider setting up a new, or improving an existing classification infrastructure.

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## Chapter 3

### Classification Infrastructure

#### **1. General**

Classification infrastructure consists of the offices or departments within a Customs administration or a Customs or Economic Union, responsible for determining the classification of goods for the purposes of HS-based Customs tariffs and statistical nomenclatures.

Such an infrastructure should be supported by an adequate number of classification experts with clearly defined functions and responsibilities. A classification expert is a Customs officer who has special classification skills and knowledge and experience, both practical and theoretical, in respect of classification work. He or she can interpret not only the HS Nomenclature but also other policies that affect classification work. That type of person is well informed about classification, and is in a position to provide advice on classification to both government and the public without difficulty.

Classification work demands many reference materials as classification aids. The experts should, therefore, be provided with such classification aids. First of all, national tariffs should be available to all classification officers. National tariffs should be backed up, where available, by national Explanatory Notes and/or HS Explanatory Notes for the interpretation of national tariffs and the Harmonized System. National tariff legislation and the HS Convention and Nomenclature provide guidance on legal aspects of classification work. The Compendium of Classification Opinions, national classification rulings and guidelines, a classification database and technical literature should also be regarded as essential elements for carrying out classification work. In a modern Customs environment, these classification aids are made available electronically to officers involved in classification work (e.g., the HS Commodity Data Base).

#### **2. Headquarters: Classification Committee and Classification Centre**

Classification work should be co-ordinated by headquarters in a Customs administration or a Customs or Economic Union.

This co-ordination function may be performed, for example, by a classification committee composed of appropriate members. Classification committees are normally set up in administrations to address difficult classification questions that arise out of classification disputes and that cannot be resolved by local or regional offices or by the classification centre. In certain administrations, committee members are drawn from headquarters, regional units and local units. In others, committee members are independent of the main classification units and are based only at headquarters. The committee may invite comments from the trade community and government departments interested in classification matters. It may frequently hold *ad hoc* meetings within the department to discuss classification questions.

The WCO Secretariat is aware that not many administrations have established classification committees. In many administrations, this idea does not exist. In others, the idea exists only on paper. The Secretariat would encourage administrations to establish classification committees. Classification committees provide a gateway for solving classification disputes within the administration without recourse to the courts. They also provide a good learning environment for those involved. They promote dialogue between traders and Customs and within the Customs administration itself. They promote the uniform classification of goods and can act as a source of technical advice to management.

A classification centre may also be established at headquarters to ensure the correct and uniform classification of merchandise throughout the importing country or the Customs or Economic Union. The centre should, among its other duties, provide useful guidance to classification officers in the field. It should also act as a technical advisory body to higher-level management (and, if appropriate, to the classification committee) on classification matters, particularly on the settlement of classification disputes. A classification centre should be made up of classification specialists or experts, specialized in particular commodities or particular HS Chapters.

In a Customs or Economic Union, regional classification centres may be established at the headquarters of individual members in order to co-ordinate classification work between the field offices and the headquarters of the Union.

At the headquarters level, the following functions should be performed:

- Examining classification questions referred by the regional or local offices and pre-entry classification requests from the trade community and issuing classification rulings for uniform application throughout the country or Customs or Economic Union.
- Updating national tariffs and complementary classification-related publications.
- Preparing and updating centralised information (including a database) on tariff classification matters and disseminating this information to field offices and to the trade community.
- Publishing binding tariff information or other tariff classification data for the information of the public and the trade community.
- Serving as a liaison with the WCO and the HS Committee, and facilitating the implementation of the HS Committee's classification decisions.
- Maintaining contacts with other Customs administrations and Customs or Economic Unions on classification matters.
- Co-ordinating with other government departments and agencies on tariff, statistical and other nomenclature related matters.
- Maintaining contacts with manufacturers, scientific institutions, universities, etc. to keep abreast of developments in technology and changes in patterns of international trade.
- Co-ordinating training activities on the HS.

At headquarters, centralized information (such as a database) on suspected or known classification fraud, or on goods for which misclassification frequently occurs, should be kept to assist field officers with risk management. In many administrations, however, the responsibility for gathering, analyzing and disseminating intelligence and information to field units is carried out by an independent unit or agency at the headquarters' level. Such a unit or agency has overall responsibility for collecting intelligence and conducting investigations on suspected or alleged Customs offences (including commercial fraud) and consulting with other Customs administrations and regional or international organizations on these matters.

It should be noted that a lack of good record keeping facilities may lead to non-uniform classification of goods, losses of revenue in cases of misclassification, uncoordinated classification decisions, conflict within the administration, etc. Of course, these result in classification disputes, delays in Customs clearance, unnecessary costs to the administration and the private sector, and revenue losses to the government.

### **3. Regional or Local Classification Offices**

At the regional level of the Customs organization, or at least at major Customs offices, where the actual tariff classification of goods takes place, the following units should be established:

- **A classification unit** composed of classification experts to give advice to declaration-processing units, to issue pre-entry classification information at the request of the trade community, and to serve as a liaison with headquarters or the classification centre.
- **Declaration-processing units** which handle routine tariff classification work. In major Customs offices, such units may be organized on the basis of industry sectors or HS Chapters. Where classification disputes or problems occur, the declaration-processing units should refer the matter to a classification unit for advice or a ruling (which may, in turn, decide to refer the matter to headquarters or the classification centre).
- **Risk assessment units** which should help target suspect or high-risk declarations with regard to tariff classification fraud or help target goods for which misclassification frequently occurs. This might be achieved by, for example, identifying high-risk commodity categories, screening cargo manifests, gathering intelligence, maintaining surveillance, maintaining importers' profiles, etc. and alerting the declaration-processing units or post-clearance audit units. The risk assessment function may be centralized at headquarters for higher efficiency.
- **Post-clearance audit** units which check classifications on the basis of risk assessment or random selection. Audits may be carried out in Customs offices or at importers' or exporters' premises. Audits may be more effectively performed at an importer's or exporter's premises because the records and operations of the company can be more easily and comprehensively examined. These audits may include checking and comparing the classification of a company's goods cleared by any Customs office. Reviewing all the importing and exporting activities of a given company will increase the probability of detecting possible Customs offences.
- **A record-keeping unit** to keep complete records of every classification decision made by the regional or local offices together with those made by headquarters.

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## Chapter 4

### Classification procedure

#### **1. General**

The classification of goods is one of the most basic Customs procedures. Classification is quite technical in nature; it is a specialized job requiring expertise and involving various aspects such as examining Customs declarations and other relevant documents, examining goods, safety standards, trade regulations, classification aids and technical literature, having goods analyzed by a laboratory where necessary, etc. These can cause tremendous inconveniences both to the Customs and the trade community in terms of delays at entry. Therefore, it is very important that delays in the clearance of goods on account of classification be minimized to the extent possible in order to facilitate international trade and investment.

This Chapter examines classification formalities that have to be fulfilled either before, at the time or after goods are introduced into a Customs territory.

In discussing classification procedures, it should be pointed out that classification work can be carried out at the following three stages:

- Pre-entry stage;
- Declaration-processing stage; and
- Post-clearance stage.

In order to achieve a balance between trade facilitation and compliance, it is recommended that a combination of the three procedures be introduced. It is also recommended to consult with economic operators and to refer to competent technical bodies for advice (e.g., a Customs laboratory, experts in industry, etc.). Well-established classification infrastructure is necessary to facilitate such consultations.

It should be borne in mind that the organization of classification work and procedures differs considerably from country to country, from the complex to the simple. In certain countries, determining the correct classification of goods is the responsibility of the importer. Customs, however, retains the right to review and determine the final classification of the goods. In other administrations, the importer or his representative is only allowed to complete entry forms, and Customs retains the responsibility for determining the correct classification of goods so entered. Whichever form of organization an administration may use, the basic work remains the same (i.e., to check declarations and other relevant documents, examine goods, laboratory analysis, etc.).

#### **2. Pre-entry stage classification\***

Pre-entry classification procedure simply refers to a classification procedure that can be undertaken or fulfilled prior to the importation or exportation of goods. Under this system, an importer or exporter is encouraged to obtain classification information on goods he or she actually will import or export.

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(\* ) See also the Recommendation of the CCC on the introduction of Programmes for Binding Pre-entry Classification Information (18 June 1996) in Annex F.1 and Chapter 8 below relating to the Secretariat study on Binding Information programmes.

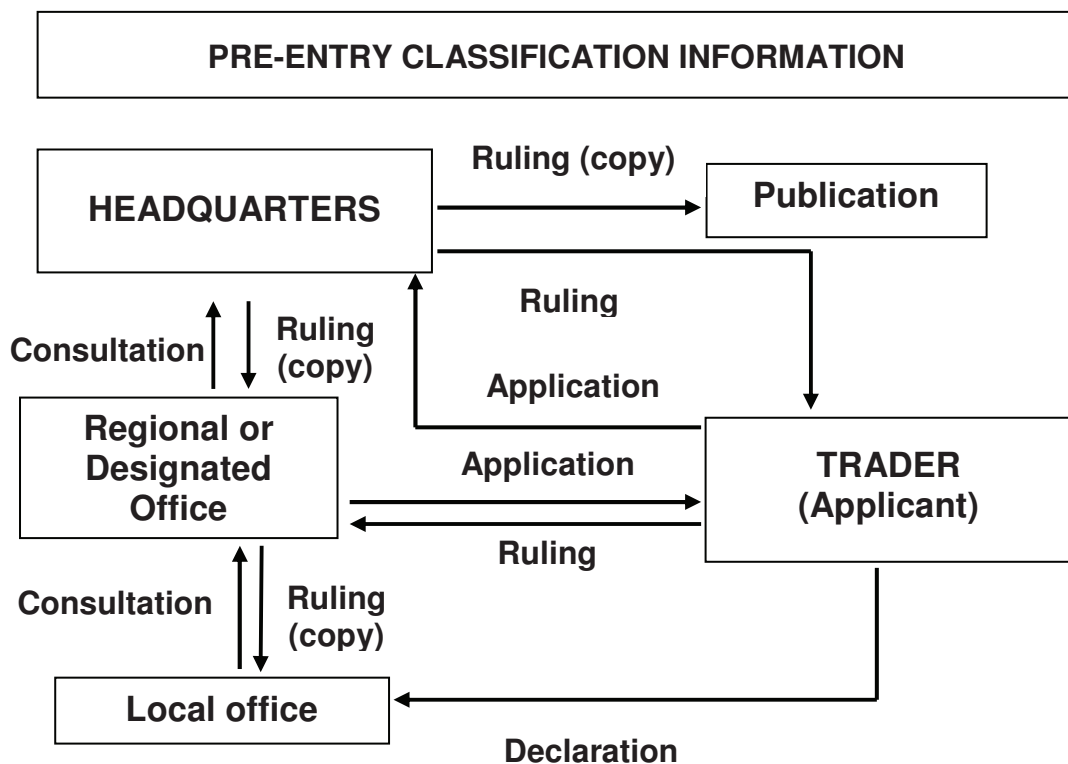
The WCO strongly recommends its Members to establish pre-entry classification procedures (at headquarters, the classification centre, regional or local offices). The number of authorities having the ability to issue binding classification information should be limited to ensure uniform classification. Nevertheless, pre-entry classification information work may be centralized (i.e., handled by one approved centre or unit in the country) or decentralized (handled by various approved centres or units throughout the country).

Pre-entry classification information may be binding or non-binding. Binding information means that Customs is bound by the information so issued until the time of actual importation of the goods. Binding classification information is highly desirable and ideally it should be issued within a prescribed time and should remain valid for a specific period unless found to be incorrect, altered or withdrawn. It is also highly desirable to institute a procedure for delayed application of a change or modification of a ruling for the recipient of the original ruling who has satisfactorily demonstrated that it has relied on the original to his or her detriment. Certain conditions, however, may require that the decision so issued be reviewed or revoked if the importer contravenes provisions in the law (e.g., importation of different goods not described at the time of requesting pre-entry information).

Details of pre-entry classification information issued should be included in a centralized database so as to enable checking by others (headquarters, classification centre or regional/local offices) and thus avoid issuance of conflicting information on the same product by different offices.

It is highly desirable that any pre-entry or binding classification information (or ruling) issued to an importer or prospective importer or an exporter should also be published in order to provide guidance to the general public on the classification of similar or related merchandise.

A diagrammatic summary of pre-entry classification information structure is given below:



In administrations where pre-entry classification is not an established or formalized procedure, the normal reaction of officers is to indicate that it does not exist. However, it is often the case that this procedure is practised in one form or other. Indeed, while carrying out studies of classification procedures, the WCO Secretariat discovered that some of those administrations visited were issuing pre-entry classification information to traders on an informal basis. Customs officials had the discretion to determine which importer would be allowed to use pre-entry procedures. Such importers would contact the relevant officer and obtain information on the classification of goods prior to their importation. In certain cases, such information is retained as binding until the importation is actually fulfilled. No official guidelines or legislation, however, were available for a pre-entry information procedure. In such an informal system, nobody except the officer concerned has knowledge of what has transpired between the Customs and the trader. No proper records are maintained and most classification information issued was never circulated for purposes of maintaining uniform classification.

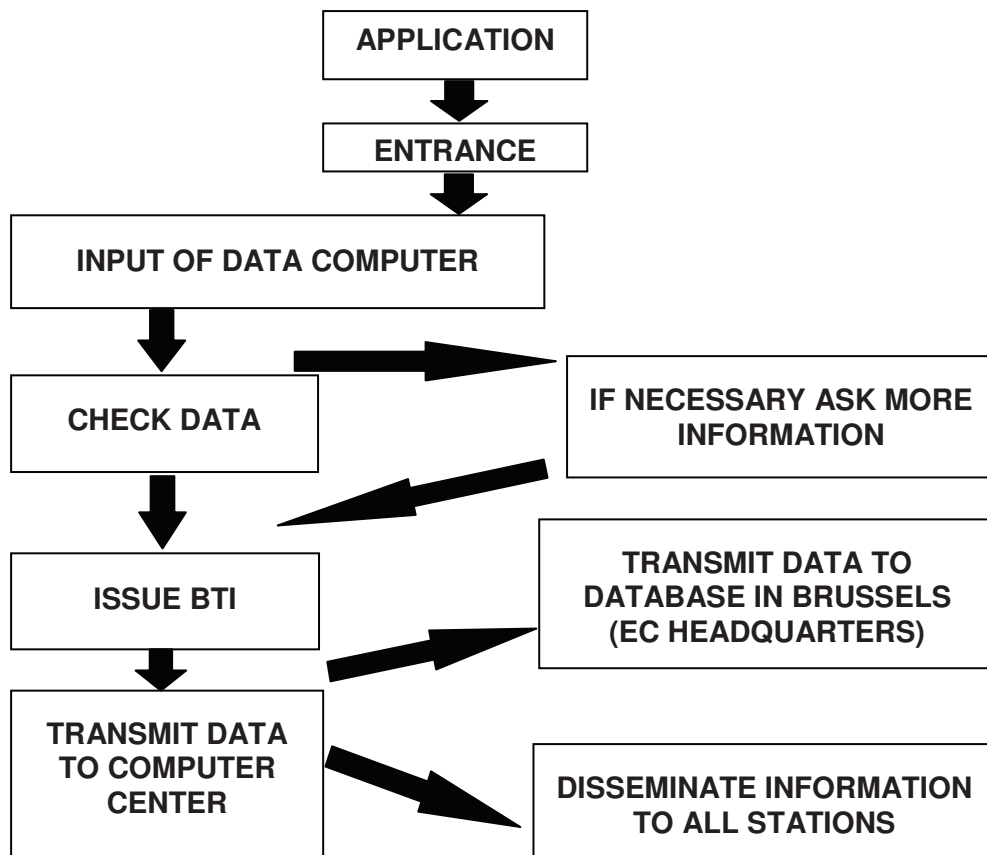
In more-developed systems, however, the procedures are well organized. In one of the WCO Member administrations of the European Union, information is issued by five designated offices located around the country. When an importer makes an application in writing to request information, the application is sent (by post, fax or physically taken) to one of those designated offices depending on its area of activity. These offices are organized according to HS Chapters. Each office will only handle requests for which it is specialized or authorized to deal with.

This system is based on the Binding Tariff Information system of the European Union and is highly automated. All applications are received in one of the five designated offices which then transmits them to the computer section for entry. A programme with full information about the various importers/exporters in the country is already installed in the computer system. Most importers/exporters have been assigned an identification code number which must be indicated on the application form. This makes it easier to complete the importer's entry form since there is no need to re-enter his address, etc., unless it is a new application not yet entered into the computer. What is entered as new is the description of the goods, especially if those goods have never been entered before. Normally, the importer must indicate the point at which he wants his goods to be cleared when they arrive in the country. In this respect, each Customs office in the country has also been assigned a code number. This code number must be included on the application form. The computer will automatically identify the station preferred by the applicant.

Each request is assigned to a specialist who examines the description of the goods and samples, and then issues a decision. If need be, the matter is referred to the Customs laboratory for analysis before a decision is taken. When classification information is issued to the applicant, it is entered into the computer and transferred to the Computer Centre. It is then disseminated to all Customs offices in the country.

A broad outline of the above-summarized pre-entry classification information system is given on the next page.

**BINDING TARRIF INFORMATION**  
**FLOW CHART**



There are a number of advantages associated with pre-entry classification procedure.

- **It helps with checks on the transport of goods.** Because information on a prospective importation is already available, it will be easier to monitor the movement of those goods. Transit goods which are sometimes diverted for home use can now be brought under close scrutiny.
- **It helps control fraud through risk assessment.** The procedure will enable the Customs to introduce risk assessment procedures and thereby monitor goods that are likely to be a risk to trade, safety or revenue.
- **It prevents revenue losses.** Since the Customs administration is already aware of the type of goods that are to be imported into the country, measures will have been taken to ensure that the right goods are imported. Any attempts to evade duties and taxes would be unwise for the prudent importer because the consequences would be damaging.
- **It facilitates international trade.** As most checks will now be performed at the post-entry stage, congestion at the entry points will be greatly reduced. Checking at entry points will be minimal, thus releasing manpower for other tasks.
- **It gives the importer ample time** to plan his production or sales even before the goods finally come into the country.



### **3. Declaration-processing stage classification**

Most traditional classification systems start classification checks at this stage. In most cases, 100 % checks are performed on all entries declared. It has been argued that this eliminates or reduces fraud of all types. However, experience has shown that 100 % checks have not eliminated fraud. The problem has been that work accumulates at the declaration-processing stage and, consequently, a less than perfect examination of the entries is made by officers. Clearly, a 100 % classification check at this stage may cause delays and interfere with the facilitation of trade. This gives rise to frustration, encourages corruption as certain traders may try to buy favours from Customs officers, and ultimately leads to a loss of revenue.

In more developed Customs systems and some developing systems, very few classification checks are made at the declaration-processing stage. Most checks are left to the post-clearance stage, since classification has already been decided at the pre-entry stage.

The WCO therefore recommends to its Members to:

- Introduce selectivity on the basis of risk management and/or the random selection method;
- Refer classification doubts or problems to tariff classification experts (headquarters, classification centre or regional/local classification units);
- Consult the declarant before a change of tariff classification is effected by Customs;
- Allow the declarant to amend classification mistakes;
- Leave time-consuming tariff classification checks to the post-clearance stage provided that an appropriate security measure is taken to avoid losses of revenue or non-compliance with trade regulations.

### **4. Post-clearance stage classification**

This is the stage where thorough audits of Customs documents should be carried out. It is necessary to ensure that classification experts are employed who are able to detect any classification anomalies that may have occurred during the previous two stages.

Post-clearance audits may be carried out in Customs offices or at the premises of the importer or exporter on the basis of risk management, random selection or both. Such audits may be carried out to:

- Check tariff classification where no checks were performed at the declaration-processing stage;
- Correct any classification mistakes made at the declaration-processing stage;
- Check possible classification fraud.

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## Chapter 5

### Dispute Settlement

#### **1. General**

The Harmonized System was designed to be as user friendly as possible in its application. The publication of the HS Explanatory Notes, HS Commodity Data Base and other HS-related material is one WCO initiative aimed at making the system user friendly. However, the HS still remains a fairly complex system which may often lead to differences regarding the interpretation of its provisions. Some of these differences are fuelled by the different needs of the users, while others are a result of genuine difficulties encountered in its interpretation. Certain Customs decisions, for example, are contested by the trade community and, conversely, Customs often contests classification decisions made by the trade community.

Such conflicts cost both government and the trade community a great deal of time and money. These conflicts can arise at the various stages, e.g., the pre-entry classification stage, the declaration-processing stage or the post-entry stage. If a dispute arises at the pre-entry stage and is dealt with at that time, it will help avoid future conflicts. If, however, most of the classification checks are performed at the declaration-processing stage and conflicts arise at that stage, a great deal of time and money will be lost in the process of resolving disputes.

Irrespective of the stage at which a dispute might occur, it is necessary to have an appropriate mechanism for resolving conflicts as quickly as possible. Of course, every administration has some sort of mechanism for resolving classification disputes. The difference, however, is that while some administrations have an effective and well-organized system, others scarcely have the infrastructure necessary to support organized classification dispute settlement.

There are basically two procedures for settling classification disputes:

- Informal (consultation); and
- Formal.

The WCO recommends that a combination of consultation and formal procedures be clearly outlined by law as a fair means of solving classification disputes.

#### **2. Informal procedure: Consultation with importers and exporters**

The consultation procedure is applicable at the pre-entry, declaration-processing and post-clearance stages. The responsible unit or office should consult with the importer or exporter on points requiring clarification. Preliminary findings by Customs should also be conveyed to the importer or exporter for their information or consideration. Final decisions by Customs should only be made after traders have been given a chance to explain (either orally or in writing), in a reasonable time, their point of view. It should be made clear to traders that if they are not satisfied with a decision, they are free to appeal under the formal appeals procedure.

If a dispute is handled within the Customs administration, a unit or office which is different from the original unit or office processing the declaration should deal with the matter.

Importers should be made aware that they can resort to the judicial system if they are not satisfied with the Customs decision.

Apart from co-ordination, dispute settlement procedures should ensure speedy, objective and efficient handling of disputes. Not only will this enable Customs to resolve most classification problems fairly and quickly, but it will also reduce the costs that might arise if matters take a long time to be resolved.

### **3. Formal procedure**

Matters should normally be referred to courts of law only if the internal mechanisms fail to resolve the issue. Justice demands that recourse to courts of law should be an option for importers or exporters aggrieved by Customs. This should be a fundamental principle of fair treatment for the business community and should be encouraged by Customs.

The formal appeals procedure should be clearly outlined, and legal requirements and procedures should be explained to the trade community. The first appeal may be to a designated departmental authority whereas the second appeal or further appeals should be to independent judicial authorities.

Headquarters or the classification centre should provide all necessary background or technical information at its disposal to such authorities upon request.

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## Chapter 6

### HS Capacity Building and Other Matters

#### **1. Training**

Training should be regarded as any organized learning activity that contributes to the employees' acquisition of knowledge, skills and experience, to enable them to perform their duties efficiently, or to prepare them to assume further responsibilities. It should result in the employees' ability to meet the performance standards of their current or future job. The desired result of training is learning, and training refers to the entire spectrum of consciously applied mechanisms that facilitate learning and development.

Training is seen to involve activities that foster not only the acquisition of new skills, but also the widespread understanding of new concepts throughout an organization and changes in behaviour. Training may be carried out through courses, seminars, workshops, symposia, conferences, meetings, self study courses, etc.

The WCO offers interesting and useful training programmes on the Harmonized System, in the form of courses, seminars, etc. However, these programmes are limited in number and duration and cannot therefore replace national training.

This means that the actual task of training officers lies with the administration concerned. Soundly based classification training, in addition to training in other related areas of Customs control, should be provided to the staff assigned to tariff classification work. Training in the Harmonized System can be carried out on the job, during short seminars or over a long period, depending on the availability of resources and on other circumstances. Group discussions at individual local offices or regional offices could be used to exchange views on classification questions. Training in other related areas of Customs control should be provided to staff assigned to tariff classification work. Training by Customs trainers may also be extended to the trade community.

There have been questions raised in certain circles as to the content of HS training sessions. This aspect of training programmes is very important. The content should, to the extent possible or appropriate, include:

- The HS Convention and the national tariff act;
- The structure of the HS and the national tariff;
- Classification principles;
- Detailed analysis of Chapters of the HS and the national tariff;
- Case studies on classification;
- HS Committee decisions;
- Classification rulings;
- Possible areas of classification fraud;
- Customs laboratory matters, etc.

Basic and on-the-job training courses should be designed to meet the needs of the Customs administration. Specialized training could be organized to address specific sectors which are very important to the country (e.g., specialized training in the machinery and electronics Chapters of the HS, if these are considered particularly important).

Training courses of any kind in an administration should normally be organized by the training division or institute in consultation with the experts of a given area in which training has to be conducted (e.g., classification experts at the headquarters and/or classification centre). Unfortunately, this is not always the case, with the result that officers who may not need the training in the first place are selected for training. In addition to the fact that classification experts are sometimes not consulted in the development of programmes, there have been cases where inexperienced officers have been asked to give training in the Harmonized System. This problem is sometimes made worse by the fact that training may be conducted without the right type of training materials, such as national tariff handbooks, the HS training modules, the HS or national Explanatory Notes, other complementary HS publications, and other relevant Customs laws and regulations.

The WCO has developed an interactive HS training programme called “E-learning Programme”. For more information on this valuable training tool, see Part II, Chapter 2, Item 3 (f) of this Handbook.

Customs may also provide classification training to the trade community depending on the needs of the country and the resources available.

## **2. Integrity**

Any organization that has the power to intervene in social, economic or trade processes and to apply controls runs the risk that corrupt practices might develop within its infrastructure. There are few public agencies in which the classic pre-conditions for institutional corruption are so conveniently presented as in a Customs administration.

The intervention by Customs in international trade transactions, in particular, poses considerable challenges for any Customs administration which seeks to maintain a high degree of integrity in its activities. The volume and speed of transactions; the changing roles and functions of Customs as it responds to the modern trade processes; uncertain commercial ethics; and scarcity of resources are only a few of the issues which impact on integrity in this environment.

The challenge for Customs is to establish processes and procedures that contribute to a positive integrity culture. However, the question is how a Customs administration could develop and maintain an integrity system that fits the new reality.

The question of integrity in Customs systems is one that the WCO and the rest of the international community are seriously tackling at the present time. Managers of classification work must join in the search for solutions because classification, being a system for, *inter alia*, determining the rate of duty, raises important integrity questions. If classification work is to be efficient and effective, it has to be carried out by a disciplined classification staff. Classification officers with high integrity will successfully maintain an effective classification infrastructure and efficient tariff classification work. No simple rules exist to calculate commitment to work and integrity. However, a great deal can be achieved through training, through incentives for good work, and through maximum transparency in tariff classification work.

### **3. Publishing information**

Information is the hub of all activities. It is very important that, through its classification infrastructure, Customs be able to provide the right information to all those who need it. Classification procedures cannot operate smoothly unless information about them is provided to those who use the procedures. This information should be published for both the public and Customs officers.

Providing necessary and accurate information on tariff classification matters to the trade community and public is very important for enhancing the efficiency of Customs work. All relevant classification aids, rules, regulations, guidelines, binding tariff information and other details concerning tariff classification should be published, due account being taken of confidential information. This could be in the form of publications issued for sale, official gazettes, bulletins, notices or, if appropriate, through an electronic information system such as the Internet. Regulatory changes affecting tariff classification should be made available to the public before implementation. There should be a public relations mechanism through which the trade community and the public can obtain information and clarification without delay.

### **4. HS Capacity Building**

In the framework of its technical assistance programme, the WCO Secretariat continues to organize regional and national seminars and workshops on Nomenclature and classification.

In the new approach to such assistance, the emphasis is on building capacity through the exchange of experiences, rather than basic Customs training. The objective is to improve the performance of officers who are assigned to classification work and who already have some experience in this area, by enhancing their knowledge.

These seminars and workshops are focussed primarily on recent developments in the Nomenclature field, and on examining specific issues encountered by administrations in the application of the HS.

They also offer WCO Secretariat staff an opportunity to tackle general classification issues with the administrations concerned, including in particular:

- The classification infrastructure;
- The role of Customs laboratories;
- The various WCO tools (publications and recommendations) related to capacity building in classification;
- The role of the statistics prepared for world trade on the basis of the HS;
- Implementation of the various amendments to the HS nomenclature;
- The classification decisions taken by the Harmonized System Committee.

An evaluation is carried out at the end of this work, and the conclusions make it possible to identify Member administrations' needs in terms of training and the acquisition of the technical knowledge required for a better application of the HS.

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## Chapter 7

### **The Role of Customs Laboratories**

Customs laboratories are important elements of Customs organizations. Unfortunately, not many developing country governments can afford to set up such laboratories, or to maintain them.

Customs laboratories differ from other laboratories principally in the fact that they are called upon to analyze many different kinds of goods for Customs tariff, trade statistical, drug enforcement and other purposes. They are therefore placed in a unique position in that they have to be adapted to cope with various analytical methods for many different kinds of goods.

We know that many Customs administrations do not have a Customs laboratory. These administrations must therefore employ the services of other laboratories, such as general government laboratories. There is no one single reason for this, but for many administrations, the cost of establishing or maintaining their own laboratory is prohibitive.

The technical nature of classification work often leads to classification disputes where, for one reason or another, the concerned parties do not agree on the description of the goods for classification purposes, origin, quality, etc. Revenue may be compromised as a result of such disputes, or the health of the public may be put at risk.

To resolve such disputes, it may be necessary to have the Customs laboratory analyze the products concerned. Laboratory results generally help to resolve conflicts. Customs laboratories are able to establish an efficient system whereby samples of goods for analysis are sent to the laboratory, prompt and accurate analyses of such samples are performed, and the results of the analyses are expeditiously conveyed to the Customs officer concerned for appropriate action.

Of course, the functions of Customs laboratories vary considerably depending on the country. Customs laboratories in developed countries perform more analytical functions than the laboratories in developing countries. Their degree of sophistication also varies substantially. Whatever their functions, Customs laboratories play a significant role in resolving Customs classification problems, thereby contributing to the uniform application of the HS. They therefore assist the various Customs divisions in performing their role more efficiently, particularly with regard to (1) the collection of revenue, and (2) the control of the movement of prohibited or controlled substances.

Depending on the country's needs, a Customs laboratory may be called upon to:

- Resolve classification disputes involving different tariff rates for imported/exported goods;
- Determine whether the quality of products has expired or not;
- Ensure quality of Customs drug screening programmes;
- Address tariff classification issues involving high-technology products;
- Develop statistical data to confirm the country of origin of imported goods;
- Provide a sound technical basis for assessing intellectual property rights;

- Provide analytical services in the field of chemistry, microbiology and the science of materials;
- Develop new testing or analytical methodologies and measure proficiency of laboratory analyses;
- Act as a centre of reference for the public and for private firms;
- Approve denaturization substances;
- Analyze and examine commodities liable to corporation taxes;
- Apply express diagnostic methods;
- Examine smuggled goods;
- Deal with forensics, toxicology work and public-health analysis;
- Analyze and check alcohol and tobacco products for excise purposes;
- Analyze and examine imported and exported goods for licence control purposes;
- Carry out research and development;
- Draft Customs laboratory standards;
- Provide training in chemical analysis and item classification;
- Participate in meetings of the WCO's Scientific Sub-Committee.

It is clear that most of the functions mentioned above require highly sophisticated equipment. Many developing countries may not be in a position to afford such equipment. The role of their Customs laboratories is therefore limited to providing technical information on products where duty rates are contested and where the quality of the product is in doubt (e.g., determine whether the product is fit for human consumption).

If there is a doubt about the classification, origin, quality, etc. of any commodity and if it is felt that there is a need for further technical information before taking a decision, a Customs laboratory or another laboratory should be consulted for assistance. The Secretariat is prepared to assist developing country Customs administrations in obtaining such information from developed country Customs laboratories.

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## Chapter 8

### **Implementation by Administrations of the Recommendation on the Introduction of Programmes for Binding Pre-entry Classification Information**

The Recommendation on the introduction of programmes for binding pre-entry classification information was adopted by the WCO Council of 18 June 1996, to replace the earlier Council Resolution of 25 June 1991 concerning the introduction of information programmes on the classification of goods.

This recommendation has two objectives:

- (1) To facilitate international trade by ensuring certainty and predictability in the application of the Harmonized System;
- (2) To promote uniform classification in the HS.

Accordingly, in order to help Members implement this Recommendation, in particular by incorporating its principles in their national legislation, and to assist administrations which already have such programmes to improve them, the Secretariat has undertaken a study of the various binding information systems applied by a number of representative administrations in both developed and developing countries.

This study, based on the above-mentioned WCO Recommendation, covers the national legal basis, the procedure for issuing binding rulings, the legal effect of those rulings, the appeal procedure and a statistical survey of the applications dealt with by the administrations in question in recent years.

#### **1. Legal basis**

The procedure relating to binding pre-entry information rulings, the purpose of which is to ensure the predictable application of the HS, must, for the sake of legal certainty, rest on a basis guaranteed by law.

There are two reasons for this. On the one hand, because the HS was established under an international convention which imposes a number of binding obligations on the Member States and which, in most administrations, takes precedence over domestic law, and, on the other hand, because Customs duties, for which the HS merely provides a supporting framework, are normally founded in law. Accordingly, the methods of collecting them and the related procedures must be laid down in the legislation.

Thus, in the administrations studied, the binding tariff information procedure is governed by the Customs Code, generally published in the form of a law or act having the force of law, in most cases accompanied by implementing regulations.

Thus, in the United States, the procedure was introduced into the country's legal system under Part 177 of Title 19 of the United States Code of Federal Regulations (19 CFR Part 177) which gives the Customs and Border Protection (CBP) administration the right to issue pre-entry classification rulings or "prospective classification rulings" concerning the classification of goods in the United States Harmonized Tariff Schedule.

For the Member States of the European Community, the procedure was introduced in 1991. Since 1994, it has been governed by two basic texts, namely:

- (1) Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, especially Article 12 of Chapter 2, Section 3, which contains various general provisions concerning the rights and obligations of persons under the Customs regulations;
- (2) Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, as amended and consolidated on 1 December 2003, especially articles 5 to 14 which make up Title II on binding tariff information.

In the case of Japan, the legal basis of the binding information procedure is provided by Article 7.3 of the Customs Act which stipulates, with respect to this procedure, that “when a person submits a request concerning the payment of Customs duties or a party inquires about the classification of goods for the purpose of applying the tariff annexed to the Customs Act (Tariff), about the duty rates applicable, about the basis on which the duties payable are assessed or any of the elements necessary to draw up a declaration under the terms of paragraph 1, the Customs shall endeavour to provide that person or party with the appropriate guidance and instructions”. This law is supplemented by an administrative decree providing clarification concerning the application of the system.

The same applies both to Korea, which introduced a programme for binding pre-entry classification information in 1981, and to Pakistan. Whereas in Korea the system is based on Article 86 of the Customs Act and Article 106 of the presidential decree relating to the Customs Act, in Pakistan it is governed by Article 80 of the Customs Act and Article 2 of Chapter II of the general decree concerning Customs.

These various laws establish the principle according to which anyone can obtain from the Customs authorities information concerning the application of the Tariff, on written request and in accordance with the procedures laid down.

## **2. Procedure for obtaining binding information**

Internationally, the procedure for obtaining binding information is governed by the six basic principles laid down in the WCO Recommendation of 18 June 1996 on the introduction of programmes for binding pre-entry classification information.

Thus, Principle 1 stipulates that any person may make a request in writing to a duly designated authority for binding information on the classification of goods in the HS-based nomenclature in respect of an actually envisaged import or export operation. The request must contain, in particular, a full description of the goods as well as any necessary additional details to enable their identification (brochures, samples, etc.) so that the authority is able to classify them.

Principle 2 requires the information to be communicated in writing to the applicant as soon as possible.

These two principles have been incorporated in the legislation of the various administrations surveyed. They make it possible to meet concerns relating to the person authorized to introduce a request for binding information, the procedure for introducing that request (in writing or orally) and, finally, the person authorized to issue the classification ruling.

**(a) The requesting party**

It follows from the legislation consulted that anyone may request a pre-entry classification ruling. However, in reality, such persons must have an interest, direct or indirect, in the prospective import or export operation for which a pre-entry classification ruling is requested.

According to the European Community Customs Code, the party requesting binding information may be the owner of the goods or his representative appointed in accordance with Article 5 of the Code which states that any person may appoint a representative in his dealings with the Customs authorities to perform the acts and formalities laid down by Customs rules. Nevertheless, whether the representation be direct or indirect, the representative should, in principle, be a Customs agent carrying on his business in the territory of the country concerned.

In the United States, a pre-entry classification ruling may be requested by any person who, as an importer or exporter of merchandise, or otherwise, has a direct and demonstrable interest in the question presented in the ruling request, or by the authorized agent of such person.

In Japan, importers or any other interested persons may introduce such requests in writing, on a printed form, or orally. In the case of Pakistan, the procedure is available only to importers, whereas in Korea it is available to anyone acting as an importer, exporter, declarant or Customs broker.

In all cases, to initiate the procedure, the person requesting binding information must demonstrate an interest as an importer, exporter or valid representative of the holder of the goods. Moreover, he must observe the rules of territorial and material jurisdiction by addressing his request not only to the legally competent Customs authorities but also to the Customs office of his place of business or to the Customs office that will control the goods to which the request relates.

**(b) Request procedure**

With the exception of the Japanese Administration, which accepts oral requests, requests for binding information must generally be communicated in writing, as specified in the WCO Recommendation of 18 June 1996, and relate to an actually envisaged import or export operation.

In the United States, the pre-entry classification ruling, which has to be communicated in writing, must concern a "prospective" Customs transaction, that is to say, one that is contemplated or is currently being undertaken and has not yet resulted in any arrival or the filing of any entry or other document, or any other act to bring the transaction, or any part of it, under the jurisdiction of any US Customs Service office.

In Japan and the Member States of the European Community, the request is made out on a special form produced by the Customs administration. In all the other countries surveyed, it is based on ordinary administrative correspondence.

However, whatever form it takes, the request must include the following:

- (1) Particulars of the applicant (name and address of the holder of the goods, or his representative if the request is not made by the holder);

- (2) Details of the goods, in particular:
  - A full description, including characteristics, structure, function and composition, etc.;
  - Information about their use;
  - Their commercial, common or technical name;
  - The purchase or selling price envisaged...;
- (3) Position of the goods with respect to the relevant Customs and related laws (for example, the provisions on the protection of confidential business information);
- (4) A sample accompanied by photographs, drawings or other pictorial representations;
- (5) Any other useful information (export documents, pro forma invoices);
- (6) The proposed classification.

**(c) Notification of the information to the applicant**

The Recommendation of 18 June 1996 merely states that the information shall be communicated in writing to the applicant as soon as possible. However, it should be pointed out that, in accordance with accepted administrative practice, requests for binding information are addressed to the central administration which responds by issuing rulings which it notifies both to the applicant and to the various central or regional Customs services. Nevertheless, there are national variations.

In the United States, for example, requests for a pre-entry classification ruling are addressed either to the National Commodity Specialist Division of the CBP in New York or to the Commercial Rulings Division of the CBP's Office of Regulations and Rulings in Washington. In general, the National Commodity Specialist Division issues basic rulings, without legal analysis, whereas the Commercial Rulings Division takes decisions concerning new and complex issues requiring in-depth legal analysis.

The CBP will endeavour to issue a ruling letter establishing a tariff classification relating to a specifically described Customs transaction whenever a request of this nature is introduced in accordance with the provisions of 19 CFR, paragraph 177 and the Customs legislation and other laws authorize it to do so. Otherwise, the reply to the request will take the form of an information letter or, where general information would be of little or no benefit, a letter indicating that no ruling can be made.

Paragraph 1 of Article 6 and paragraph 1 of Article 7 of EC Regulation No. 2454/93 indicate that applications for binding tariff information must be made in writing either to the competent Customs authorities in the Member State or Member States in which the information is to be used, or to the competent Customs authorities in the Member State in which the applicant is established. Paragraph 5 adds that the list of Customs authorities designated by the Member States to receive applications for or to issue binding tariff information shall be published in the Official Journal.

At the same time, Article 7 stipulates that binding tariff information shall be notified to the applicant as soon as possible by means of a form indicating what particulars are to be

considered as having been supplied on a confidential basis and mentioning the possibility of lodging an appeal against the decision.

In Japan, information relating to written requests is also notified in writing, using a form, and that relating to oral requests is communicated orally. Moreover, written rulings can be accessed by the public on the administration's web site, if the applicant has no objection.

In Pakistan, requests for binding information lodged by importers are addressed to the Administration's classification centre for examination by the competent services within 15 days of receipt. The file will then be studied by the Classification Committee which, if necessary, may ask the importer to provide further details. The classification determined by this committee must be approved by the Director General of Customs, who may also request a review if he does not agree with the Classification Committee's opinion. If the Classification Committee is unable to arrive at a solution concerning the request that has been lodged, the Director General of Customs may refer the matter to the Central Tax Administration for final settlement or submit it for examination by the WCO.

Any ruling approved by the Director General of Customs is notified in writing to the importer and all Customs offices within a period of 10 days. It is also drawn to the attention of the public in the form of a circular.

### **3. Legal effect of the rulings issued**

According to principle III of the Recommendation of 18 June 1996, the information communicated is binding, in accordance with the terms set out therein, on the Customs authorities as against the holder of such information in respect of the tariff classification of goods in the country or Customs territory to which the issuing authority belongs, for at least one year from the date of issue.

This principle has been adopted in the various systems studied. Thus, in the United States, without prejudice to the periods of validity, any pre-entry classification ruling is binding at all points of entry into the United States with regard to the merchandise forming the subject of the request, unless the ruling is subsequently modified or revoked. Generally, a ruling letter is effective on the date it is issued. Anyone effecting a transaction for which a classification ruling has been issued must attach a copy to the clearance documents.

A ruling can be applied only with respect to transactions involving articles identical to the sample submitted with the ruling request or articles whose description is identical to the description given in the ruling letter.

Under Article 12 of the European Community Customs Code, binding tariff information is valid for a period of six years from the date of issue but will be annulled where it is based on inaccurate or incomplete information from the applicant.

Moreover, its validity is subject to the following restrictions:

- (1) Binding tariff information is binding on the Customs authorities as against the holder only for the goods that formed the subject of the request and on which Customs formalities are completed after the date of issue of the information by those authorities;
- (2) The holder must be able to prove that the goods declared correspond to those described in the information in every respect.

Binding tariff information ceases to be valid where a regulation is adopted and the information no longer conforms to the law laid down thereby or where it is no longer compatible with the interpretation of the Community's combined nomenclature or that of the HS as decided by the WCO. It may also be revoked in accordance with Community law.

The holder of binding information which ceases to be valid may still use that information six months from the date of publication or notification provided that he concluded binding contracts for the purchase or sale of the goods in question, on the basis of the binding information before that tariff measure was adopted. However, in the case of products for which an import, export or advance fixing certificate is submitted when Customs formalities are carried out, the period of six months is replaced by the period of validity of the certificate.

In Japan, information communicated in writing is valid for a period of three years in accordance with the terms set out therein, for both the Customs authorities and the holder, in respect of the tariff classification, the duty rates applicable and the statistical heading envisaged.

It ceases to be valid when:

- (1) The three-year term expires;
- (2) It was issued on the basis of inaccurate or incorrect information provided by the applicant or the characteristics of the imported goods differ from those indicated at the time of lodging of the request;
- (3) It contradicts new Customs regulations, including amendments to the HS Nomenclature, the Explanatory Notes or the Compendium of Classification Opinions;
- (4) It is annulled, revoked or contradicted by new legal provisions.

For Pakistan, the period of validity of binding tariff information is one year, in accordance with the WTO Recommendation of 18 June 1996. In Korea, binding tariff information remains in effect until revoked or amended by the Customs administration.

Finally, it should be noted that all the administrations studied apply principles 4 and 5 of the WCO Recommendation of 18 June 1996 concerning the annulment of information given on the basis of incorrect or incomplete details provided by the applicant. The information also ceases to be valid where it becomes incompatible with new tariff measures or judicial decisions taken by the national authority or by the Customs or Economic Union concerned or where the holder is notified in writing of its revocation or amendment because of, for example, further details that have been obtained and which affect the information given.

#### **4. Procedure for appealing against binding information rulings**

Although the Recommendation of 18 June 1996 does not expressly mention the possibility of appealing against the information given, in all the administrations surveyed it is axiomatic that such information is subject to appeal. The first step is an administrative appeal to the authority that made the ruling or to the higher administrative authority, followed by an appeal to the courts if the applicant is not satisfied with the decision of the administrative appeal body.

In the United States, anyone who disagrees with a prospective classification ruling issued by the CBP may request an administrative review of that ruling by the Director of the Division of Commercial Rulings. This request must be in writing, must indicate the reason for



disagreement, and must contain all the information and documents necessary for a complete review of the question.

The legislation also provides for the modification or revocation of a binding information ruling if it is found to be in error or not in accordance with the views of the CBP. This modification or revocation becomes effective 60 days after its publication in final form not only in respect of the holder of the goods but also in respect of anyone directly involved in the transaction or a substantially identical transaction. The CBP may, after application of the ruling by its recipient, make the ruling effective from final publication if it benefits the party whose original ruling was modified.

After all administrative remedies have been exhausted, when the goods have been imported and the declaration verified and assessed, it is possible to introduce a judicial appeal against a binding information ruling in the US Commercial Court. Moreover, the decision of the Commercial Court can itself be appealed to the Federal Appeals Court. If the decision of that court is still not satisfactory, it is possible to request that it be reviewed by the Supreme Court, the highest judicial authority in the land.

For the administrations of the Member States of the European Community, the right of appeal against a binding information ruling is available only to the holder of the goods, in accordance with the rules of procedure of each Member State, with regard to both administrative and judicial appeal. The appeal must be lodged in the Member State where the decision was taken or applied for.

The right of appeal may be exercised, initially, before the Customs authorities designated for that purpose by the Member States and, subsequently, before an independent body, which may be a judicial authority or an equivalent specialized body.

The Japanese legislation also provides for the possibility of appealing against rulings given in writing, which may form the subject of an administrative appeal lodged with the provincial manager of the Customs office dealing with the goods in question, within two months of publication of the ruling.

In Pakistan, importers who disagree with a classification ruling can appeal to the Directorate General of Customs.

In Korea, importers whose rights are infringed by a classification ruling are authorized to request the annulment or modification of that ruling. Such appeals must be submitted first to the Customs office in which the goods were declared. If this appeal is unsuccessful, the importer may apply to the Director General of the Korean Customs Administration before, if necessary, lodging an appeal with the national tax court.

## **5. Statistical data**

These vary according to the country and the volume of trade. In the United States, the CBP issues, each year, about 10,000 prospective classification rulings. In the Member States of the European Community, an annual average of about 30,000 classification rulings is issued and the Commission's database contains not less than 250,000 rulings, about 140,000 of which are still in effect.

Japan recorded 4,095 written requests in 1999, 4,285 in 2000 and 4,605 in 2001, while oral requests, which are steadily increasing, rose from 40,554 in 1999 to 47,928 in 2000 and 56,183 in 2001.

Between 1995 and 2001, Korea recorded the following numbers of requests: 1,059 (1995), 1,065 (1996), 1,000 (1997), 593 (1998), 812 (1999), 1,172 (2000) and 1,338 (2001). As for Pakistan, it issued only 36 rulings in 2000-2001, mainly because the procedure is not yet firmly rooted in its administrative practice.

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## PART IV

### MAINTENANCE OF THE SYSTEM: HS COMMITTEE AND SUB-COMMITTEES

#### Chapter 1

##### Harmonized System Committee (HSC)

Most of the problems involved in the application of a Customs nomenclature are essentially questions of classification. The appropriate heading or subheading for each individual product has to be determined on the basis of available technological data and by application of the texts of the headings or subheadings, the Section, Chapter or Subheading Notes, the Interpretative Rules and the relevant Explanatory Notes.

In drafting the Harmonized System and its complementary publications, it was obviously quite impossible, in a field as vast and varied as that of a goods nomenclature, to provide, for every possible current and future contingency and to settle each such possibility, in advance, in a manner so precise as to obviate any subsequent doubt about the classification of any particular product or article.

The Interpretative Rules do of course lay down guiding principles for classification purposes, but their application may sometimes be a delicate matter. Thus, Interpretative Rule 3 (b) provides, amongst other things, that mixtures and composite goods, *prima facie* classifiable under two or more headings, shall be classified as if they consisted of that material or component giving the product its essential character; but this principle can give rise to very different results according to the viewpoint of the person applying it. Similar considerations of personal appreciation inevitably enter into the application of Interpretative Rule 4, which provides that goods not falling within any heading of the Nomenclature shall be classified with the goods to which they are most akin.

It may therefore sometimes happen that users of nomenclatures based on the Harmonized System will arrive at different decisions concerning the classification of the same product.

It is the responsibility of the Harmonized System Committee to take all necessary measures or to make any necessary proposals to the Customs Co-operation Council to ensure the uniform interpretation and application of the Harmonized System. The basic powers and functions of the Committee are set out in Articles 6 and 7 of the HS Convention (see the commentaries in Part II, Chapter 3).

#### **1. Establishment of the Committee**

The HSC, composed of representatives from each of Contracting Parties, was established in accordance with Article 6 of the HS Convention. That is, Contracting Parties to the HS Convention automatically become a member of the Committee.

In the Committee, each Contracting Party has the right to one vote. Nevertheless, for the purposes of the HS Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties, then those Contracting Parties can together exercise only one vote. At present, this provision concerns the European Union and its Member States.

In 1988, the HSC, as its first task, drew up its Rules of Procedure in accordance with Article 6.6 of the HS Convention, and submitted them to the Council for approval. The Council, at its 71st/72nd Sessions, approved the Rules of Procedure of the HSC. Consequently, the Rules of Procedure of the HSC are essentially based on the HS Convention (see Annex C.1).

The Committee normally meets at least twice a year at the Headquarters of the WCO. Members of the WCO Council which are not Contracting Parties to the HS Convention may also be represented at the meetings of the HSC as observers with the right to take part in the discussions but not to vote. Where appropriate, the Committee invites other intergovernmental or international organizations to participate as observers in its work.

Decisions concerning amendments to the HS Convention should be taken by a majority of not less than two-thirds of the votes cast by the Members of the HSC. Other decisions are taken by a simple majority of the votes cast by the Members of the HSC.

Pursuant to Council Decision No. 298 (see Annex H), the Secretary General may refer matters arising under paragraph 2 of Article 8 of the HS Convention directly back to the Committee upon a request of a Contracting Party. If requests relating the same matter are received from different Contracting Parties for referral both to the Council and to the Committee, or if a Contracting Party does not specify whether the matter should be referred to the Council or directly to the Committee, the matter shall be referred to the Council. When a matter is referred in whole or in part to the Committee for re-examination, the Contracting Party which has requested that the matter be re-examined should submit to the Secretary General, not less than 60 days before the opening date of the next session of the Committee, a note setting out its reasons for requesting the re-examination, together with its proposals for resolving the matter.

## **2. Role of the Committee**

According to Articles 7.1 (Functions of the HSC) and 10 (Settlement of disputes) of the HS Convention, the HSC plays the following major roles:

- Ensuring the uniform interpretation and application of the Harmonized System;
- Settlement of disputes between Contracting Parties with regard to the classification of goods in the HS;
- Continuous updating of the HS, taking into account changes in technology or in patterns of international trade.

### **(a) Ensuring the uniform interpretation and application of the HS**

One of the most important roles of the HSC is to take all necessary measures or to make any necessary proposals to the Council to ensure the uniform interpretation and application of the System.

Article 7.1 of the HS Convention stipulates the functions necessary to fulfil this role of the HSC as follows:

- To prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized System;
- To prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;
- To collate and circulate information concerning the application of the Harmonized System;

- On its own initiative or on request, to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to Members of the Council and to such intergovernmental or other international organizations as the Committee may consider appropriate.

In carrying out these functions, the Committee in its meetings examines a series of technical and general questions and decides on the action to be taken thereafter (see Item 3 below).

**(b) Settlement of disputes between Contracting Parties with regard to the classification of goods in the HS**

Another very important task assigned to the Harmonized System Committee is the settlement of disputes between Contracting Parties with regard to the classification of goods in the Harmonized System (see Article 10 of the HS Convention).

Where a dispute arises between two or more Contracting Parties regarding the interpretation or application of the Harmonized System, the parties concerned should, in the first instance, endeavour to reach agreement among themselves. Administrations which have resolved such questions by direct negotiation may advise the Secretariat and then the Secretariat may inform the HS Committee of the solution adopted.

However, classification disputes which cannot be settled by direct negotiation are referred through the Secretariat to the Committee, which, after examination, makes appropriate recommendations for their solution. If the Committee is unable to settle a dispute, it refers the matter to the Council for a recommendation on the question.

In either event, the parties to a dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

Where classification divergences are brought directly to the attention of the Secretariat, the facts are confirmed by consulting the Contracting Parties concerned. If it is found that there is a real divergence of opinion, the matter is referred to the Committee in accordance with the normal procedure.

**(c) Continuous updating of the HS, taking into account the changes in technology or in patterns of international trade**

A goods nomenclature cannot be an absolutely rigid instrument. It is designed to serve as a framework for international trade and other needs, themselves in constant evolution, and must therefore be kept abreast of current requirements. Also, the success of the Harmonized System depends to a great extent on how far requirements of actual and potential users are met. It is also important that the definitions and descriptions of the legal notes, headings and subheadings reflect the actual situation in trade and production.

These imperatives are of particular relevance to the Harmonized System, because it provides a systematic and methodical classification of goods based essentially on technological data. Such a classification system is of use only if it is kept in step with technical progress. Article 7 (a) of the HS Convention clearly specifies this role of the HSC.

In some cases, these objectives might be achieved by amending the Explanatory Notes alone. However, amending the Explanatory Notes alone, does not alter the scope of the headings/sub-headings concerned. There are, sometimes, cases when legal texts need to be

amended. In such cases, it is expected that the Harmonized System itself be amended in accordance with the procedure laid down in Article 16 of the HS Convention.

Amendment under the same procedure may also be required to clarify the application of the System or for the purposes of its simplification, consequential amendments being made as necessary to the Explanatory Notes and Classification Opinions.

In either event, after an amendment has come into force or has been accepted, no government may accede to the Harmonized System Convention unless it also accepts that amendment.

Article 16 of the Convention states that the starting point for the time periods specified in that Article are the dates on which the Secretary General of the Council notifies Contracting Parties of the recommended amendment. Contracting Parties have six months, starting from that date, to indicate any objections to the amendment. If no objections are outstanding at the end of this period, the amendment is deemed to have been accepted.

However, Contracting Parties need time to finalize all the legal and regulatory procedures for the amendment of their own tariffs or statistical nomenclatures. Therefore, accepted amendments enter into force at least 2.5 years after the notification of the recommended amendments to administrations.

The important issue here is that Contracting Parties should pay attention to the timely implementation of amendments to the HS when they are due. They have to update their national tariff accordingly. In the past, some Contracting Parties have had problems with implementing amendments to the HS for several reasons such as from simple negligence to the complicated nature of national legislative procedures.

The first set of Article 16 amendments to the Harmonized System (see Annex D.1 for the Council's Recommendation of July 1989) became effective for all Contracting Parties on 1 January 1992. The second set of Article 16 amendments, which was the first comprehensive set of amendments (see Annex D.2 for the Council's Recommendation of July 1993), entered into force on 1 January 1996. The third set of amendments, which is also a comprehensive set, (see Annex D.3 for the Council's Recommendation of June 1999), entered into force on 1 January 2002, the fourth set of amendments entered into force on 1 January 2007 (see Annex D.4 for the Council's Recommendation of June 2004) and the fifth set of amendments entered into force on 1 January 2012 (see Annex D.5 for the Council's Recommendation of June 2009).

In this connection, as the history of the development of the Harmonized System has already shown, it will be of paramount importance that close contact be maintained between the Harmonized System Committee and the many and varied organizations whose interests are served by the System and whose expertise will undoubtedly be of considerable value in ensuring that the System continues to reflect the needs of its users and any changes in technology or in patterns of international trade.

### **3. Questions Handled and Form of Decisions Taken by the Committee**

#### **(a) Technical questions**

In most cases, technical questions (classification questions) are raised by Contracting Parties to the HS Convention. However, the Committee may also be called upon to deal with questions submitted by other countries or by organizations (e.g., intergovernmental or

non-governmental international organizations representing particular trades or industries). In addition, the Committee may be invited to consider classification questions identified by the Secretariat during the course of its work or which have been raised by national or international governmental or non-governmental organizations and which the Secretariat itself has been unable to resolve in correspondence with the administrations or organizations concerned.

Many classification questions are first examined by the Secretariat (Nomenclature and Classification Sub-Directorate of the Trade and Tariff Affairs Directorate). The Secretariat examines them, based on documentation and samples, and advises appropriate classification. For the most part, these classification questions are resolved in correspondence with the administrations or organizations concerned.

If administrations or organizations ask for classification questions to be examined by the HSC, the Secretariat then refers the questions, supported by necessary documentation and samples, where available, and normally a note setting out its own conclusions, for consideration by the Harmonized System Committee, which decides on appropriate action after comparing the views and arguments of Member delegations and the Secretariat.

The action taken following the examination of a classification question is likely to vary according to the type of case:

- Where the classification is already clearly established by the Harmonized System text or the Explanatory Notes and hence does not raise any new or unusual difficulties, the Committee may simply mention the classification decision in the Report on the Committee session at which the question was examined;
- In cases where, although classification can be established under the terms of the Harmonized System or the Explanatory Notes, the question raises new or unusual difficulties, the Committee may issue a Classification Opinion;
- If it is found that the Explanatory Notes do not provide specifically for the resolution of the problem, the Committee may amend or amplify the Explanatory Notes;
- If the classification decision necessitated by the existing Harmonized System texts is not considered by the Committee to be the most appropriate for the goods concerned, the Committee may then propose to the Council that the Nomenclature be amended, corresponding amendments, if necessary, being made to the Explanatory Notes.

According to Rule 21 of the Rules of Procedure of the HSC, the Council Secretariat performs the secretarial work in connection with meetings of the Committee and circulates communications to the Members of the Committee concerning items on the Agenda of such meetings, prepares the working documents and draws up the reports of the meetings.

Documents and reports are presented in the form of proposals for the amendment of the Convention, the Explanatory Notes and/or Classification Opinions or proposals for Recommendations to secure uniformity in the interpretation and application of the HS.

#### **(b) General questions**

The HSC also normally examines a series of general questions that are not directly related to the HS Nomenclature, but certainly provide great assistance with regard to the uniform application and maintenance of the HS.

To give an idea to the readers of this Handbook about the nature of general questions handled by the HSC at its recent sessions, the main points of the working documents and reports concerning such questions have been summarized below as examples:

- Survey with a view to increasing the use of the HS Explanatory Notes by the HS Contracting Parties and other HS users;
- Survey on the non-application of the classification decisions of the Harmonized System Committee with a view to improving the transparency regarding the application of such decisions, including the possibility of issuing a Council Recommendation requesting the HS Contracting Parties to notify the Council if they could not implement a decision;
- Format of the HS Committee documents;
- Fast-track procedure for HS reservations under paragraphs 2 and 3 of Article 8 of the HS Convention: Council Decision No. 298 (see Annex H) concerning the procedure for re-examination of certain matters by the HS Committee and amendment of Rule 20 of the Rules of Procedure of the HS Committee (see Annex C.2);
- Co-operation with the Technical Committee on Rules of Origin (TCRO) which has been considering the harmonized rules of origin for particular products and product sectors based on the structure of the HS Nomenclature;
- Placing information concerning HS Committee decisions on the WCO Internet Web Site to help achieve uniform application of the HS world-wide and to disseminate information on the activities of the Committee;
- Participation by the private sector in HS-related activities;
- International co-operation with regard to the development of HS audio-visual training materials on an interactive tool: E-learning Programme;
- Table of contents of this Classification Practice Handbook.

\* \* \*



## Chapter 2

### **Sub-Committees and Working Parties**

#### **1. The HS Review Sub-Committee (RSC)**

With a view to updating the Harmonized System, the Council has set up the HS Review Sub-Committee which consists of representatives of Contracting Parties to the HS Convention and of any Member of the Council which is not a Contracting Party to that Convention, representatives of States which are not Members of the Council, representatives of any relevant inter-governmental or other international organizations, and any experts whose participation is considered desirable; the latter three categories being invited by the Secretary General on the basis of the contribution they might be expected to make to the work of any given session of the Review Sub-Committee.

The Review Sub-Committee is responsible for the systematic review of the Nomenclature on a regular basis with a view to assisting the Harmonized System Committee in ensuring that the Harmonized System is kept up to date, as envisaged by Article 7.1 (a) of the HS Convention (see Annex C.2 for the Rules of Procedure of the Sub-Committee).

The RSC holds its sessions as and when required and subject to approval by the HSC and the WCO Council. It seeks to reach a consensus on any matter examined and reports it to the HSC. If agreement cannot be reached on a question, the differing views together with their supporting rationales are also reported.

According to Rule 1 (Functions) of its Rules of Procedure, the RSC also prepares, to the extent appropriate, any consequential amendments to the Explanatory Notes for consideration by the Committee, in addition to the review of the Harmonized System.

The first general review of the Harmonized System by the Review Sub-Committee was completed in 1993 and was implemented internationally on 1 January 1996 (see Annex D.2). The second general review was completed in 1999 and implemented on 1 January 2002 (see Annex D.3), the third general review was completed in 2004 and implemented on 1 January 2007 (see Annex D.4) and the fourth general review was completed in 2009 and implemented on 1 January 2012 (see Annex D.5).

The list of code numbers deleted from the HS 2007 is set out at Annex D.6.

#### **2. The Scientific Sub-Committee (SSC)**

The Scientific Sub-Committee, which is an advisory body of the WCO Council on questions involving chemical or other scientific matters, mainly consists of representatives of the Customs laboratory services of Council Members. The Harmonized System Committee and the Review Sub-Committee are often assisted in their most technical work (in particular, questions involving the classification of chemical products) by the Scientific Sub-Committee (the Rules of Procedure of the Scientific Sub-Committee are set out in Annex C.3).

The SSC holds its sessions as and when required and subject to approval by the Council. It normally holds at least one session a year.

The SSC seeks to reach agreed views on any matter examined and reports them to the Council or the relevant Committee, as appropriate. If agreement cannot be reached on a question, the differing views together with their supporting rationales are also reported.

For further information on the importance of Customs laboratories regarding HS matters, readers are also referred to Part III, Chapter 7, and Part VI, Chapter 1 of this Handbook.

### **3. Working Parties**

Article 6 of the HS Convention stipulates that the HSC shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1(a) of Article 7. Currently, the preessional Working Party of the HSC has the responsibility of finalizing the texts of possible amendments to the Nomenclature, the Explanatory Notes, and the Compendium of Classification Opinion before their adoption by the HSC. In 1998, the preessional Working Party of the HSC also examined the Table of Contents of this Classification Practice Handbook.

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## PART V

### HS-RELATED WCO RECOMMENDATIONS

#### Chapter 1

#### General

#### **1. Introduction**

One of the WCO instruments to secure the uniform interpretation and application of the HS is a WCO Recommendation.

The functions of the WCO include, among other things, the following:

“To examine the technical aspects, as well as the economic factors related thereto, of Customs systems with a view to proposing to its Members practical means of attaining the highest possible degree of harmony and uniformity.

To make Recommendations to ensure the uniform interpretation and application of the Conventions concluded as a result of its work as well as those concerning the Nomenclature for the Classification of Goods in Customs Tariffs and the Valuation of Goods for Customs Purposes and, to this end, to perform such functions as may be expressly assigned to it in those Conventions in accordance with the provisions thereof.

To ensure the circulation of information regarding Customs regulations and procedures.

On its own initiative or on request, to furnish to interested Governments information or advice on customs matters within the general purposes of the present Convention and to make recommendations thereon.

To co-operate with other inter-governmental organizations as regards matters within its competence...”.

It is within the context of these activities that the WCO has prepared and adopted a number of Recommendations to assist its Members in the areas of compliance with trade regulations, protection of society and revenue collection.

#### **2. Nature and purpose of HS-related Recommendations**

When referring to HS-related Recommendations, one may wonder why such instruments should be introduced, given the fact that the HS itself is a complete instrument. There are several reasons for doing so, depending on the circumstances and the nature of the Recommendation.

At this point, it must be noted that HS-related Recommendations should not be confused with Recommendations concerning the amendment of the Harmonized System pursuant to Article 16 of the HS Convention.

##### **(a) What is an HS-related Recommendation?**

As the title suggests, a Recommendation is just information advising Customs administrations to take appropriate actions to do otherwise than the usual practice in order to

achieve a certain objective. For example, if the common practice of certain administrations is to check goods 100 % of the time at entry points, such administrations may be advised to use an alternative procedure that would aim at avoiding such checks. This advice would be designed to reduce congestion at entry points and costs.

#### **(b) Why are Recommendations needed?**

The answer to this question can be derived from the first question. Recommendations are in general needed to improve the current system or to capture certain information or to avoid certain shortcomings in the current system.

In actual fact, there are two main reasons for preparing and adopting HS-related Recommendations. First, it may be appropriate to facilitate the monitoring and control of international trade in certain categories of goods not referred to specifically in the Harmonized System and second, it may be considered necessary to ensure the uniform interpretation and application of the Harmonized System.

In some cases, the proposed measures are requested to be effective as soon as possible. In this context, it should be pointed out that the procedure for amending the Harmonized System (i.e., the Article 16 procedure) takes at least 2.5 years from the moment the Council adopts a Recommendation to the moment of entry into force of the proposed amendments. Contracting Parties may consider that this period is too long in certain situations where prompt action is required, in particular when it is necessary to introduce measures to monitor the international trade in certain goods. A Recommendation asking Members to introduce such measures at national level (i.e., through additional national subheadings) would solve the problem more quickly.

In some other cases, the nature of the proposed instrument does not fit the structure of the Harmonized System (e.g., provisions to improve national classification programs). Such Recommendations cannot, by their nature, be incorporated in the Harmonized System.

HS-related Recommendations are prepared by the Harmonized System Committee and presented to the WCO Council for approval. The Council may also amend, replace or withdraw existing Recommendations.

#### **(c) Legal scope of HS-related Recommendations**

HS-related Recommendations do not have binding status and HS Contracting Parties and WCO Members are not obliged to adopt or apply such Recommendations. Nevertheless, they are strongly requested to adopt them. They are requested to incorporate the provisions contained in a Recommendation in their national instruments. Where it concerns the monitoring of goods, this should be done in their Customs tariff or in their statistical nomenclature; where it concerns other types of Recommendations, they could be incorporated in the national Customs code.

#### **(d) Implementation at national level**

Since HS-related Recommendations are not binding instruments, accession procedures to such Recommendations are not foreseen. However, administrations are requested to notify the WCO Secretary General of the acceptance and date of application of these Recommendations.

Comparison of the principles and provisions of a Recommendation with the relevant parts of national legislation should clarify whether the Recommendation concerned is acceptable. If necessary, amendments to the national legislation should bring it into conformity with the Recommendation at issue, e.g., by amending the Customs tariff or statistical nomenclature in the case of the insertion of additional subheadings, or by amending the national Customs code to incorporate other provisions.

So far, the Council has adopted the following HS-related Recommendations:

1. Recommendations concerning insertion of subdivisions in national statistical nomenclatures:
  - Ozone Layer Depleting Substances;
  - Chemical Weapons;
  - Hand-made Products; and
  - Products specified in the Protocol Concerning Firearms Covered by the UN Convention Against Transnational Organized Crime.
2. Recommendations concerning the uniform interpretation and application of the HS:
  - Pre-entry Classification Information Program;
  - Good Classification Work Model;
  - Standard Units of Quantity;
  - Reporting Trade Data to the United Nations Statistics Division; and
  - Application of HS Committee decisions.

\* \* \*

## Chapter 2

### **Recommendations Concerning Insertion of Subdivisions in National Statistical Nomenclatures**

This Chapter describes the WCO Recommendations which request WCO Members and HS-Contracting Parties to introduce additional subheadings in their national statistical or Customs tariff nomenclatures.

At this point, it should be noted that, under Article 3 of the HS Convention, Contracting Parties are obliged to bring their statistical nomenclatures into conformity with the HS. Consequently, all the headings and subheadings of the HS have to be reproduced in the national nomenclature, without any addition or modification, and together with their numerical six-digit codes.

When classifying goods in their HS-based national nomenclatures, Contracting Parties must apply the General Interpretative Rules and all Section, Chapter and Subheading Notes. These Rules determine, together with the mentioned Notes, the scope of headings and subheadings. It is not permitted to modify the scope of the Sections, Chapters, headings or subheadings of the HS. Finally, Contracting Parties should follow the numerical sequence of the HS.

Also, import and export trade statistics must be made publicly available in conformity with the six-digit code numbers of the HS. Contracting Parties may, of course, publish statistics beyond the six-digit level of the HS if they wish.

Therefore, when inserting additional subdivisions in their national nomenclatures, Contracting Parties should follow the above principles.

#### **1. Ozone Layer Depleting Substances (Annex E.1)**

The Montreal Protocol on substances that deplete the ozone layer was developed under the auspices of the United Nations Environment Program (UNEP).

The former three Recommendations concerning ozone layer depleting substances have been revoked and replaced by the Recommendation adopted by the Council on 1 July 2006 providing for 32 national subheadings. The decreasing number of subheadings (the third Recommendation adopted on 28 June 2003 encompassed 36 national subheadings, whereas the fourth and actual Recommendation adopted on 1 July 2006 encompasses only 32 national subheadings) is due to the incorporation of subheadings for ozone layer depleting substances in the HS 2007 nomenclature. This Recommendation was amended by the Council on 24 June 2011 to reflect the 2012 amendments to the HS.

The substances referred to in these Recommendations are basically chemicals of heading 29.03 which deplete the earth's ozone layer and various mixtures of Chapter 38, containing these chemicals. Trade in these products is required to be monitored under the Montreal Protocol, and their production will be phased out in time. Therefore, the WCO recommended that administrations insert in their national statistical nomenclatures additional subdivisions to facilitate the collection and comparison of data on the international movement of substances controlled by virtue of the amendments to the Montreal Protocol, to the extent that these substances are not separately identified in the Harmonized System.

The existing Recommendations do not contain all products covered by the Montreal Protocol, since a number of them have already been separately identified in the HS structure as from 1 January 1996, 1 January 2007 and 1 January 2012.

Example: The Recommendation contains (i) references to the appropriate HS subheadings and (ii) a full description of the product. For example, 1,1,1-trichloroethane, one of the substances covered by the Montreal Protocol, is classified in subheading 2903.19 (which reads "Other"). To introduce a reference to this chemical at national level, it is necessary to create subdivisions within that subheading, which would read as follows:

2903.19 -- Other:  
2903.19.10 --- 1,1,1-Trichloroethane  
2903.19.90 --- Other

## **2. Chemical Weapons (Annex E.2)**

The Recommendation concerning the insertion in national statistical nomenclatures of subheadings for substances controlled under the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction, was adopted by the Council on 18 June 1996. It relates to substances covered by the aforementioned Convention, which are not separately identified in the Harmonized System. WCO Members are recommended to insert specific subheadings in their national statistical nomenclatures to facilitate the control and monitoring of international trade in toxic chemicals and their derivatives, which could be used as chemical weapons or in the production of such weapons, as specified in the Recommendation.

On the basis of a request by the Organization for the Prohibition of Chemical Weapons (OPCW) which administers the aforementioned Convention, the Recommendation was amended by the Council on 25 June 1999, 1 July 2006 and, to reflect on the HS 2012 version, on 24 June 2011.

The process to introduce these subdivisions in the national nomenclature is, in principle, the same as described for Ozone Layer Depleting Substances.

## **3. Hand-made products (Annex E.3)**

The Recommendation concerning the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of trade data on hand-made products was adopted by the Council on 7 July 2000. It relates to hand-made products which are very important for the international trade of developing countries and transition economies. WCO Members are recommended to:

- lay down, in their statistical nomenclatures, a definition of hand-made products,
- lay down, in their statistical nomenclatures, provisions in respect of the certification of hand-made products as such, if they deem it necessary, and
- insert in their statistical nomenclatures, as soon as possible, as many additional subdivision for hand-made products as they deem necessary to facilitate the collection and comparison of data on such products.

This Recommendation was adopted on the basis of a request by the International Trade Centre (UNCTAD/WTO) and UNESCO, which emphasized that separate identification of hand-made products would make it possible to collect data about such products, and thereby allow subsequent analysis of trade flows by policy makers with a view to promoting trade in these products for the economic and social benefit of not only developing countries but also developed countries around the world.

The process to introduce these subdivisions in the national nomenclature is, in principle, the same as described for Ozone Layer Depleting Substances.

#### **4. Products specified in the Protocol concerning firearms covered by the UN convention against transnational organized crime (Annex E.4)**

The Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the monitoring and control of products specified in the Protocol Concerning Firearms Covered by the UN Convention Against Transnational Organized Crime was adopted on 29 June 2002.

It was drawn up in response to the resolution of the UN Commission on Crime Prevention and Criminal Justice of April 1998 which initiated a new Protocol concerning firearms with a view to combating transnational organized crime. The aim is to prevent and combat the illicit manufacturing of and the trafficking in firearms, their parts and components and ammunition.

The Recommendation calls for the insertion of additional subdivisions to keep track of the international trade in certain firearms and their parts through their identification and coding. It also makes it possible to monitor the importation, exportation and movement in transit of these firearms and their parts, in order to prevent unauthorized diversion.

The goods in question are classifiable in HS headings 93.01, 93.02, 93.03 and 93.05.

The Recommendation was amended by the Council on 24 June 2011 to reflect the 2012 amendments to the HS Nomenclature.

\* \* \*

## Chapter 3

### **Recommendations Concerning the Uniform Interpretation and Application of the HS**

This Chapter describes the Harmonized System-related WCO Recommendations which recommend Members and Contracting Parties to take appropriate action to introduce the programmes referred to therein.

#### **1. Pre-entry Classification Programme (Annex F.1)**

The Recommendation concerning the introduction of programmes for binding pre-entry classification information was adopted by the Council on 18 June 1996. This Recommendation, which is one of the instruments intended to provide for the uniform and predictable classification of goods in the HS, does not contain a specific programme. In the Annex to the Recommendation the basic principles underlying such a programme have been set out.

The Recommendation asks Member administrations to issue a classification ruling which would be binding on the administration, the prime objective being that importers or exporters be made aware of the classification of a commodity prior to its actual import or export.

The essential elements of the programme include:

- Establishment of a designated authority to issue a ruling;
- Requirement of the submission of detailed information necessary for classification information;
- Period during which the ruling would be valid;
- Situations under which a ruling would become invalid; and
- Remedial action that could be taken if a ruling was issued based on incorrect information.

The advantage of such a system is transparency and predictability in the area of classification, thus ensuring expedited clearance of cargo and facilitation of international trade.

#### **2. Good Classification Work Model (Annex F.2)**

The Recommendation concerning a Good Classification Work Model was adopted by the Council on 25 June 1998. The correct and uniform application of the Harmonized System in an efficient manner would facilitate international trade and investment and promote compliance with fiscal and trade rules or laws. Classification practices should be objective, predictable and transparent for ensuring voluntary compliance by the trade community.

To achieve the above-mentioned objectives, well-defined and effective classification practices and a well-organized classification infrastructure therefor are required. The Recommendation urges Member administrations and Contracting Parties to the Harmonized System Convention to take all appropriate steps to improve their Harmonized System classification work. The Appendix to the Recommendation contains the following core elements of a good tariff classification work model:



- Establishing an adequate classification work infrastructure to carry out classification work in an efficient manner;
- Carrying out classification work so as to facilitate international trade and investment and to ensure compliance with both fiscal and trade rules or laws, with emphasis being placed on the pre-entry and post-clearance stages and not only on the declaration-processing stage;
- Providing adequate training for Customs officers and the trade community, encouraging integrity and making classification-related information available to the public in order to enable Customs to achieve the above objectives; and
- Setting up appeal procedures satisfactory both to the Customs administration and to the trade community for the settlement of classification disputes.

Such a model is essential to promoting the correct and uniform classification of goods in the Harmonized System. The facilitation of international trade and investment and the promotion of compliance with fiscal and trade rules or laws, as well as equal treatment of all members of the trade community, would result in, among other things, a reduction in losses to the revenue and to business due to misclassification.

For further details as to this Recommendation, see Part III of this Handbook entitled “Main Elements of a Good Tariff Classification Work Model”.

### **3. Standard Units of Quantity (Annex F.3)**

The Recommendation on the use of standard units of quantity to facilitate the collection, comparison and analysis of international statistics based on the Harmonized System was adopted by the Council on 24 June 2011.

As mentioned above, under the terms of Article 3, paragraph 1 (c) of the Harmonized System Convention, Contracting Parties are obliged to make publicly available their import and export statistics in conformity with the six-digit codes of the Harmonized System.

The use of standardized and harmonized units of quantity in the compilation of statistical data relating to international trade and transport would greatly improve the quality of such data. The use of other units of quantity or of units of quantity which are convertible to the standard units, is, however, allowed.

The Recommendation indicates that the statistical data of Member administrations on the international trade in goods should be reported to the United Nations (United Nations Statistics Division) in terms of the standard units of quantity specified in the Annex thereto. The Annex contains a recommended standard unit for each single HS subheading.

It is to be noted, however, that the recommended standard units of quantity do not form part of the Harmonized System Nomenclature. For example, the recommended standard units of quantity for the subheadings of headings 37.01 and 44.06 are set out in the tables below:

| Heading | H.S. Code | Description   | Recommended Standard Unit |
|---------|-----------|---|---------------------------|
| 37.01   |           | <b>PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS.</b> |                           |
|         | 3701.10   | - For X-ray   | m <sup>2</sup>            |
|         | 3701.20   | - Instant print film  | kg                        |
|         | 3701.30   | - Other plates and film, with any side exceeding 255 mm   | m <sup>2</sup>            |
|         |           | - Other :   |                           |
|         | 3701.91   | -- For colour photography (polychrome)  | kg                        |
|         | 3701.99   | -- Other  | m <sup>2</sup>            |

| Heading | H.S. Code | Description  | Recommended Standard Unit |
|---------|-----------|--|---------------------------|
| 44.06   |           | <b>RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD.</b> |                           |
|         |           |  |                           |
|         | 4406.10   | - Not impregnated  | m <sup>3</sup>            |
|         | 4406.90   | - Other  | m <sup>3</sup>            |

The standard units of quantity expressed in the Recommendation are:

|                  |  |
|------------------|--|
| Weight           | - kilograms (kg)                       |
|                  | - carat (carat)                        |
| Lenght           | - metres (m)                           |
| Area             | - square metres (m <sup>2</sup> )      |
| Volume           | - cubic metres (m <sup>3</sup> )       |
|                  | - litres (l)                           |
| Electrical power | - 1,000 kilowatt hour (1,000 kWh)      |
| Number (units)   | - pieces / items (u)                   |
|                  | - pairs (2u)                           |
|                  | - dozens (12u)                         |
|                  | - thousands of pieces / items (1,000u) |
|                  | - packs (u(jeu/pack))                  |

#### **4. Reporting trade statistics to the United Nations (Annex F.4)**

The Recommendation concerning the reporting of trade data to the United Nations Statistics Division (UNSD) was adopted by the Council on 19 June 1997. Under the terms of Article 3, paragraph 1 (c), of the Harmonized System Convention, Contracting Parties are obliged to make publicly available their import and export statistics in conformity with the six-digit codes of the Harmonized System.

By this Recommendation, Members and Contracting Parties are asked to report their import and export trade statistics to the UNSD in terms of the Harmonized System.

The reporting of trade data in terms of Harmonized System to UNSD should greatly facilitate the close relation between the Harmonized System and the Standard International Trade Classification (SITC, Rev.3), International Standard Industrial Classification (ISIC) and Central Products Classification (CPC) of the United Nations.

#### **5. Application of HS Committee Decisions (Annex F.5)**

The Recommendation concerning the application of HS Committee decisions was adopted by the Council on 30 June 2001. The Recommendation was prepared with a view to achieving greater transparency and uniformity regarding the application of HS Committee decisions and thus securing uniformity in the interpretation and application of the Harmonized System, while at the same time recognizing that application of these decisions may be subject to national legislative procedures.

Therefore, the Recommendation urges Members and Contracting Parties to notify the Secretary General if they are not able to apply a HS Committee decision within 12 months after such a decision is deemed to be approved by the Council in accordance with paragraph 2 of Article 8 of the HS Convention. Such notification should include information as to the decision(s) not applied, the specific reason(s) for non-application and an indication as to when the decision could be applied.

The Recommendation also encourages Members and Contracting Parties to publish their classification decisions on the Internet so as to make them easily available.

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## Chapter 4

### **Resolution on the Insertion in Commercial Invoices of the Code Number for the Classification of Goods in the Harmonized Commodity Description and Coding System (Annex G)**

This Resolution has been adopted by the Customs Co-operation Council on 5 July 1989 considering that the classification of goods is essential particularly for the purposes of Customs clearance and the collection of international trade statistics.

Taking into account the work done by the United Nations Economic Commission for Europe in connection with the Aligned Invoice Lay-out Key for International Trade, the WCO Council considered that a reference in the invoice to the HS code number of exported goods should help to make classification easier and more uniform and expressed the wish that exporters be invited to act accordingly in all countries in which the Harmonized System is applied.

It should be emphasized that insertion of this number is optional and simply provides information for all parties concerned and, in particular, does not modify the responsibilities of the declarant in the country of importation.

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## PART VI

### INFORMATION CONCERNING HS USERS

#### Chapter 1

##### **Customs Laboratories of Member Administrations**

The role of Customs laboratories was explained in Part III, Chapter 7. However, as indicated in that Chapter, many Customs administrations do not have their own Customs laboratory. Consequently, they have to use the services of other laboratories, such as the laboratories of other governmental institutions.

On the other hand, many Customs administrations do have their own Customs laboratory. Detailed information regarding those laboratories can be found in the Customs Laboratory Guide, Appendix III (published by the WCO), which provides summary information on individual Customs laboratories. That summary includes:

- Names of countries which have their own Customs laboratory;
- Name of the laboratory;
- Official address;
- Main functions;
- Main commodities analyzed;
- Size of the laboratory;
- Main instruments or equipment used;
- Number of staff, etc.

One of the most interesting parts of Appendix III of the Customs Laboratory Guide concerns the functions of each Customs laboratory. For example, the determination of the origin of goods and forensic examination are laboratory functions that are not common in Customs laboratories of many WCO Members. They involve the use of sophisticated equipment. It is possible to contact such administrations having such sophisticated laboratories for assistance if there is an urgent need to resolve certain difficult problems, e.g., determining the origin of goods.

Further, if an administration has no laboratory of its own (or facilities are not sufficient) and if the other laboratories available to that administration are not adequate, it may wish to use the services of other Member Customs laboratories, with better facilities. These laboratories could also be in a position to offer training assistance to the laboratory officers of other administrations or to provide advice in establishing or improving a Customs laboratory. The Secretariat is prepared to act as a go-between in such cases.

The Customs Laboratory Guide is available from the WCO free of charge.

If an administration's laboratory information is not set out in the Appendix III summary, that administration should send the relevant information to the WCO, Nomenclature and Classification Sub-Directorate, for inclusion in the Customs Laboratory Guide.

\* \* \*



## Chapter 2

### Application of Chapters 98 and 99

#### **1. General**

One of the advantages of the Harmonized System is that it can be adapted to suit the purposes of the different interest groups without necessarily interfering with its structure and scope. It has already been explained earlier in this Handbook that Member administrations can adapt the HS to include their national subdivisions, provided they do not change its scope in any way.

The Harmonized System comprises 97 Chapters. However, one of the Chapters (Chapter 77) was reserved for possible future use in the HS. Two additional Chapters (i.e., Chapters 98 and 99) were reserved for special uses by Contracting Parties to the HS Convention.

This Chapter of the Handbook is designed to provide information on how Contracting Parties have adapted the HS to suit their various interests. Some Members use Chapters 98 and 99 to classify certain products that are covered under special national provisions. It would appear that only a handful of administrations (e.g., Canada, the United States, India and the European Union) use Chapters 98 and 99 for special purposes.

A few examples are given below to illustrate the situation.

#### **2. Users of Chapters 98 and 99**

##### **Canada**

##### **Provisions for classifying goods in Chapters 98 and 99 of the Canadian tariff**

Chapter 98 of the Canadian national tariff generally covers special provisions concerning the classification of certain non-commercial goods; the exceptions being tariff items 9897.00.00, 9898.00.00 and 9899.00.00 that deal with goods prohibited from entering Canada.

While the title of Chapter 98 in the Canadian Tariff is SPECIAL CLASSIFICATION PROVISIONS - NON COMMERCIAL, it should be noted that several headings within Chapter 98, particularly heading 98.01, cover what would normally be considered "commercial" goods.

Of course, consistent with the GIR's, titles of Chapters are for reference purposes only. The real reason for all the various provisions within Chapter 98 is to provide duty relief for special provisions based on certain situations:

- To provide relief from duty for goods that do not enter into the trade or commerce of Canada (e.g., heading 98.01).
- To give effect to international agreements and/or protocols with respect to Diplomatic (including United Nations activities) or National Defence matters (e.g., 98.08, 98.10, 98.11, 98.12, and 98.33).

- Personal exemptions for returning residents, former residents, settlers, and seasonal settlers.
- To provide transparency in respect to various special remission orders that existed prior to Canada adopting the HS.

Chapter 98 also includes Prohibited Goods (commercial or non commercial) – also on the rationale that they do not enter into the trade and commerce of Canada.

Chapter 99 covers special provisions concerning the classification of certain commercial goods. Each Chapter has national legal Notes which guide the classification of goods in those Chapters. The headings and subheadings are arranged in numerical ascending order (e.g., 98.01, 98.02, etc. and 9801.10.00, 9801.20.00, etc.).

Chapter 99 was developed to provide situational or conditional relief for certain goods to further the Canadian economic good and to provide trade incentives to certain Canadian industries. These provisions were incorporated into the Canadian legislation because the principles of the HS International Nomenclature do not incorporate provisions to provide classification based on conditions or end-use. Again, some of the provisions found in Chapter 99 were created to provide transparency to long standing remission orders implemented prior to Canada adopting the HS.

Classification of goods in these Chapters is subject to the General Rules for the Interpretation of the HS, as well as the three Canadian Rules found in the national tariff. However, Note 1 to both Chapter 98 and Chapter 99 states that the rule of specificity found in GIR 3 (a) does not apply to those Chapters.

Canadian Rule 1 indicates that classification of goods within the tariff items of a subheading or heading shall be in accordance with the terms of those tariff items and any related supplementary (Canadian) notes, *mutatis mutandis*, to the HS GIRs. Rule 2 stipulates that, where both a Canadian term and an international term are presented in the Nomenclature, the commonly accepted meaning and scope of the international term shall take precedence. Rule 3 directs that in the application of GIR 5 (b) materials or containers clearly suitable for repetitive use are to be classified under their respective headings

#### Examples of goods classified in these Chapters by Canada

##### (a) Chapter 98

As mentioned above, Chapter 98 generally covers non-commercial goods. For ease of reference, the goods have been identified according to their primary classification level (heading, subheading or domestic tariff item).

| <b>Classification</b> | <b>Description of Goods</b>  |
|-----------------------|--|
| <b>98.01</b>          | Conveyances or containers of Chapters 86, 87, 88 or 89, engaged in the international commercial transportation of goods or passengers, including any ancillary equipment necessary to ensure the safety, security, containment and preservation of the goods or passengers.  |
| <b>98.04</b>          | Goods acquired abroad by a resident or temporary resident of Canada or by a former resident who is returning to Canada to resume residence, for the personal or household use of that person or as souvenirs or gifts, but not bought on commission or as an accommodation for any another person or for sale, and reported by that person at time of return to Canada.  |
| <b>9805.00.00</b>     | Goods imported by a member of the Canadian Forces, an employee of the Canadian Government, or by a former resident of Canada returning to Canada to resume residence in Canada after having been a resident of another country for a period of not less than one year, or by a resident returning after an absence from Canada of not less than one year, and acquired by that person for personal or household use and actually owned, possessed and used abroad by that person for at least six months prior to that person's return to Canada and accompanying that person at the time of their return to Canada. |
| <b>9806.00.00</b>     | Personal and household effects of a resident of Canada who has died, on condition that such goods were owned, possessed and used abroad by that resident;<br>Personal and household effects received by a resident of Canada as a result of the death or in anticipation of death of a person who is not a resident of Canada, on condition that such goods were owned, possessed and used abroad by that non-resident; All the foregoing when bequeathed to a resident of Canada.   |
| <b>9816.00.00</b>     | Casual donations sent by persons abroad to friends in Canada, or imported personally by persons who are not residents of Canada as gifts to friends, and not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed sixty dollars in any one case.   |

(b) Chapter 99

| <b>Classification</b> | <b>Description of goods</b>   |
|-----------------------|---|
| <b>9901.00.00</b>     | Articles and materials for use in the manufacture or repair of the following to be employed in commercial fishing or the commercial harvesting of marine plants: <ul style="list-style-type: none"><li>• Artificial bait;</li><li>• Carapace measures;</li><li>• Devices for keeping nets open;</li><li>• Fish hooks;</li><li>• Fishing nets and netting;</li><li>• Jiggers;</li><li>• Line floats;</li><li>• Lobster traps;</li><li>• Lures;</li><li>• Marker buoys of any material excluding wood;</li><li>• Net floats;</li><li>• Scallop drag nets;</li><li>• Spat collectors and collector holders;</li><li>• Swivels.</li></ul> |
| <b>9906.00.00</b>     | Foodstuffs and other consumable goods, other than alcoholic beverages and tobacco products, imported for exclusive use in carrying out field studies by an expedition conducted or sponsored by a scientific or cultural organization, an institution of learning or a foreign government, the participants in which are non-residents of Canada and the sponsors of which have undertaken to make available to the Government of Canada all information obtained in Canada as a result of the expedition's field studies.  |
| <b>9908.00.00</b>     | Utility vehicles of heading No. 87.03 and lorries (trucks) or shuttle cars of heading No 87.04, for use underground in mining, quarrying or developing mineral deposits;<br>Articles (excluding tires and inner tubes) for use in the foregoing equipment, or for use in loading machinery for loading coal or for loading minerals directly from the working face of a mine, or for use in extracting machinery for extracting minerals directly from the working face of a mine.  |
| <b>9918.00.00</b>     | Volatile oils, of heading No. 29.09, 29.14, 29.15, 29.18, 29.32, 29.33 or 29.34, or of subheading No. 2905.19, 2906.29 or 2912.29, to be employed in flavouring or perfuming.   |
| <b>9935.00.00</b>     | Woven fabrics of cotton, containing 85 % or more by weight of cotton, excluding unbleached fabrics, for use in the manufacture of apparel or apparel accessories.   |
| <b>9937.00.00</b>     | Costumes and parts thereof and accessories therefor, designed or decorated in a manner reflecting a specific ethno-cultural heritage when for the use of an ethno-cultural group that requires the costumes for the public manifestation of its ethno-cultural heritage.  |

| <b>Classification</b> | <b>Description of goods</b>   |
|-----------------------|---|
|                       | <p>"Goods" does not include goods that are sold or otherwise disposed of within 12 months after importation.</p> <p>For the purpose of this tariff item, upon receipt of an application pursuant to section 88 of this Act, the Minister of Public Safety and Emergency Preparedness shall have regard for the following criteria in deciding whether to recognize a group as an ethno-cultural group:</p> <p>(a) whether the group consists of at least five persons each of whom is at least 18 years of age and is a Canadian citizen or a permanent resident within the meaning of the Immigration Act, 1976;</p> <p>(b) whether the group is a voluntary, non-profit group constituted for the purpose of preserving its ethno-cultural heritage and sharing that heritage with Canadians; and</p> <p>(c) whether the group is supported by, and is a representative of, the ethnic community to which it belongs.</p> |
| <b>9938.00.00</b>     | <p>Hand-loomed, hand-made or handcraft textile or apparel goods designated by the Minister, when certified by the Government of Mexico, the United States or Chile or by any authority in Mexico, the United States or Chile recognized by the Minister of National Revenue as competent for that purpose, to be:</p> <p>(a) hand-loomed fabrics of a cottage industry,</p> <p>(b) hand-made cottage industry goods made of such hand-loomed fabrics, or</p> <p>(c) traditional folklore handcraft goods.</p>   |

## **India**

### **Provisions for classifying goods in Chapters 98 and 99 of the Indian tariff**

Chapters 98 and 99 of the Indian tariff also have national legal Notes which govern the classification of goods in those Chapters. Goods have also been arranged in ascending numerical order. It appears that the classification of goods in these Chapters is also subject to the HS GIRs. All goods mentioned in Chapter 98 are dutiable but those mentioned in Chapter 99 are not.

### **Goods classified in these Chapters by India**

(a) Examples of goods classified in Chapter 98

| <b>Heading</b> | <b>Subheading</b> | <b>Description of goods</b>  |
|----------------|-------------------|--|
| <b>98.01</b>   | 9801.00           | All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment, etc. |
| <b>98.02</b>   | 9802.00           | Laboratory chemicals   |

| Heading | Subheading | Description of goods  |
|---------|------------|---|
| 98.05   |            | The following articles of stores on board a vessel or aircraft on which duty is leviable under the Customs Act, 1962 (52 of 1962) namely: |
|         | 9805.10    | - Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits; and  |
|         | 9805.90    | - All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products.                                     |

(b) Examples of goods classified Chapter 99

| Heading | Subheading | Description of goods   |
|---------|------------|--|
| 99.01   | 9901.00    | The Blood Group sera, namely: AntiC., anti E., anti c., anti e., anti M., anti N., anti Le., anti Pl., anti S., anti human globulin sera, anti F., anti kell; anti cellane, anti Jka., and anti I. |
| 99.03   | 9903.00    | Artificial Kidney  |
| 99.04   | 9804.00    | All types of contraceptives  |
| 99.08   | 9908.00    | Animals and birds imported by a zoo  |
| 99.12   | 9912.00    | Paper Money  |

## United States

### Provisions for classifying goods in Chapters 98 and 99 of the US tariff (HTSUS)

It should first be mentioned that the US has a Section XXII in its national tariff to cover "Special Classification Provisions; Temporary Legislation; Temporary Modifications Established Pursuant to Trade Legislation; Additional Import Restrictions Established Pursuant to Section 22 of the Agricultural Adjustment Act, as Amended."

(a) Chapter 98

Chapter 98 covers Special Classification Provisions. Note 1 of the US Chapter Notes to Chapter 98 states that "the provisions of this chapter are not subject to the rule of relative specificity in General Rule of Interpretation 3 (a)."

The Chapter is divided into 22 Sub-Chapters which cover the following goods:

- Sub-Chapter I : Articles Exported and Returned, not Advanced or Improved in Condition; Animals Exported and Returned;
- Sub-Chapter II : Articles Exported and Returned, Advanced or Improved Abroad;

- Sub-Chapter III : Substantial Containers or Holders;
- Sub-Chapter IV : Personal Exemptions Extended to Residents and Nonresidents;
- Sub-Chapter IV : Personal Exemptions Extended to United States Personnel and Evacuees;
- Sub-Chapter VI : Personal Exemptions Extended to Distinguished Visitors and to Personnel of Foreign Governments or International Organizations;
- Sub-Chapter VII : Other Personal Exemptions;
- Sub-Chapter VIII : Importations of the United States Government;
- Sub-Chapter IX : Importations of Foreign Governments and International Organizations;
- Sub-Chapter X : Importations of Religious, Educational, Scientific and other Institutions;
- Sub-Chapter XI : Samples for Soliciting Orders;
- Sub-Chapter XII : Articles Admitted Free of Duty under Bond for Permanent Exhibition;
- Sub-Chapter XIII : Articles Admitted Temporarily Free of Duty under Bond;
- Sub-Chapter XIV : Tea Admitted Free under Bond;
- Sub-Chapter XV : Products of American Fisheries;
- Sub-Chapter XVI : Non-Commercial Importations of Limited Value;
- Sub-Chapter XVII : Other Special Classification Provisions;
- Sub-Chapter XVIII : Vessel Parts and Repairs;
- Sub-Chapter XIX : Textile and apparel goods eligible for special tariff benefits under the Africa Growth And Opportunity Act;
- Sub-Chapter XX : Goods eligible for special tariff benefits under the United States-Caribbean Basin Trade Partnership Act;
- Sub-Chapter XXI : Goods eligible for special tariff benefits under the Andean Trade Promotion And Drug Eradication Act;
- Sub-Chapter XXII : Provisions established pursuant to Free Trade Agreement. n Act;

(b) Chapter 99

This Chapter covers “Temporary Legislation; Temporary Modifications Proclaimed Pursuant to Trade Agreements Legislation; Additional Import Restrictions Proclaimed Pursuant to Section 22 of the Agricultural Adjustment Act, as Amended”.

The Chapter is also subdivided into 20 Sub-Chapters which cover the following provisions:

- Sub-Chapter I : Temporary legislation providing for additional duties;
- Sub-Chapter II : Temporary reductions in rates of duty;
- Sub-Chapter III : Temporary modifications established pursuant to trade legislation;
- Sub-Chapter IV : Safeguard measures pursuant to the Agreement on Agriculture and additional import restrictions established pursuant to Section 22 of the Agricultural Adjustment Act, as amended;
- Sub-Chapter V : Deleted;
- Sub-Chapter VI : Deleted;
- Sub-Chapter VII : Deleted;
- Sub-Chapter VIII : Temporary modifications established pursuant to the Agreement with Israel concerning certain aspects of trade in agricultural products;
- Sub-Chapter IX : Temporary modifications established pursuant to the United States – Jordan Free Trade Agreement;
- Sub-Chapter X : Temporary modifications established pursuant to the United States-Singapore Free Trade Agreement;
- Sub-Chapter XI : Modifications established pursuant to the United States-Chile Free Trade Agreement;
- Sub-Chapter XII : Modifications established pursuant to the United States-Morocco Free Trade Agreement;
- Sub-Chapter XIII : Modifications established pursuant to the United States-Australia Free Trade Agreement;
- Sub-Chapter XIV : Modifications established pursuant to the United States-Bahrain Free Trade Agreement;
- Sub-Chapter XV : Modifications established pursuant to the Dominican Republic-Central America-United States Free Trade Agreement;



- Sub-Chapter XVI : Modifications established pursuant to the United States-Oman Free Trade Agreement;
- Sub-Chapter XVII : Modifications established pursuant to the United States-Peru Trade Promotion Agreement.
- Sub-Chapter XVIII : Modifications established pursuant to the United States-Korea Trade Promotion Agreement;
- Sub-Chapter XIX : Modifications established pursuant to the United States-Panama Trade Promotion Agreement;.
- Sub-Chapter XX : Modifications established pursuant to the United States-Columbia Trade Promotion Agreement.

It should be noted that there is generally a close relationship between the provisions of the heading/subheading numbering in these national Chapters and a specific Chapter or heading of the HTSUS.

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## Chapter 3

### **Application of the HS in Areas Other than Customs Tariffs and Trade Statistics**

As already indicated in Part 1, the Harmonized System is a multipurpose goods nomenclature which is applied by more than 200 countries and Customs or Economic Unions as the basis for Customs tariffs and for compilation of trade statistics, covering more than 98 % of world trade.

Being a multipurpose nomenclature, the HS is used in a number of other areas of economic activity such as trade policy formulation, market analysis, trade negotiations, internal taxes and freight tariffs. Another important development is that the HS is emerging as an indispensable tool for monitoring the transfrontier movement of wastes, narcotic drugs and other substances which are of environmental and social concern.

The users of the HS other than its users for the purposes of Customs tariffs and compilation of trade statistics can be divided into three broad categories:

- Government users;
- International organizations;
- Private sector.

#### **1. Government users**

A large number of government administrations are using the HS in a variety of areas for government functions. The most important areas are:

- Internal taxes;
- Trade policies;
- Monitoring of controlled goods;
- Rules of origin;
- Transport statistics;
- Price monitoring;
- Quota controls;
- Compilation of national accounts;
- Economic research and analysis;
- Prescribing drug standards, etc.

The majority of government users apply the HS for internal taxation in the area of excise duties, and many use it for Value Added Tax (VAT) purposes. Others use it for turnover taxes and sale/purchase taxes (which are technically similar to excise duties). Application of the HS for such purposes may be "in full" or "partial". Two examples of "full" application are found in two WCO Members. In one of these Members, there is no special VAT nomenclature. For VAT purposes, reference is therefore made to the Customs nomenclature (the same situation exists in the area of excise duties). In the case of the other Member, the General Sales Tax Law states that "for the purposes of this law, the Customs Tariff Schedule and relevant notes shall prevail determining the nomenclature of goods". The HS is applied at 6-digit level without any modification. Regarding "partial" application, some administrations use only certain selected HS Chapters (e.g., Chapters 22, 24, 27, 29, 33 and 36) on a selective basis for alcohol, tobacco and fuels, at 4-digit level and after modifying the text of the headings. General Interpretative Rules and the legal notes are applied without modification. Partial use of the HS in selected areas (waste monitoring, anti-dumping) is also very common.

## **2. International organizations**

Generally, the use of the HS is confined to products or groups of products in goods-related agreements (e.g., WTO agreements) which refer to the HS Convention and the relevant headings and subheadings of the commodities concerned. Economic unions which use common Customs tariff schedules (e.g., the EU) use the entire HS for such purposes.

The International Union of Railways (UIC) has developed its own commodity code (NHM) based on the 4-digit level of the HS. In this case, a deviation from the HS has been made with respect to heading 27.10 relating to petroleum products. This heading has been left blank in the NHM and, instead, headings 27.21 to 27.49 (which are not used in the HS) have been used for subdividing petroleum products for their purposes (freight tariffs, transport statistics and economic analysis).

The United Nations Statistics Division (UNSD) commodity classification systems (SITC, ISIC and CPC) have been fully correlated to the 6-digit level of the HS. The COMTRADE database of the UNSD is now using the HS.

## **3. Private sector**

Shipping sectors appear to be one of the major users of the HS among the private sector entities. A number of shipping conferences (Far East, ANZEC, GULF, ISC) have switched over to the HS for freight tariffs and for freight manifests. Some use the HS at 6-digit level, while others use the 4-digit level. Port conservancy charges is another area of use by port authorities.

Production controls, production statistics, trade monitoring and determination of origin are other favoured areas of use. Some private companies have devised their own commodity schedules based on the HS. Abridged versions of the HS are used in many areas.

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## Chapter 4

### **Annual Survey Concerning Percentages of National Revenues Represented by Customs Duties**

Customs duties have played a very important role in many countries over the years. They have increased the revenues of almost all nations and/or protected local industries. On the other hand, they have had a discouraging effect on trade among nations. Many efforts have been made to reduce or eliminate this tariff barrier and increase trade. Among these efforts are regional free trade agreements. Other efforts toward tariff reduction have been made by the GATT/WTO. These efforts have continuously decreased duty rates; as a result shares of Customs duties in terms of national revenues have declined in almost all nations.

Consequently, some people say that Customs tariffs are no longer important – that they make up a minor percentage of national revenues – and that the maintenance of the Harmonized System (HS) of tariff nomenclature is therefore no longer terribly relevant.

To provide accurate information to all Member administrations about the shares of national revenues represented by Customs duties and for a better understanding of the significance of the classification work performed by the HS Contracting Parties, the Secretariat has undertaken this survey on an annual basis since 1999.

The survey is based on information obtained mainly from publications issued by other international organizations, such as the IMF (International Monetary Fund) and the European Union (EU). The latest surveys presented at the Harmonized System Committee's fall sessions are made available on the WCO Web site. It can be seen from these surveys that Customs duties have continued to play an important role in the national revenues in many countries even though their importance is gradually diminishing due mainly to many countries' efforts to reduce or eliminate tariff barriers, for example, by means of Free Trade Agreements.

For the purpose of the survey, tax revenues are used as being equivalent to national revenues, after excluding social security contributions, for all countries except the EU. With regard to the EU Member States, the national revenues and the Customs duties include payments to the EU by the Member States and import values include internal trade between the Members. In the case of EU itself, national revenues mean its resources, which are composed of traditional resources (agricultural levies, sugar and isoglucose levies, and Customs duties, less collection expenses), VAT resources, and GNP resources. Customs duties refer to payments from Member States and import values reflect external trade only. In this connection, it should be remembered that Customs duties collected by the EU Member States constitute resources of the EU and do not belong to the individual administrations. There are no internal Customs restrictions between the EU Member States.

In view of the foregoing, it can be seen that Customs duties continue to play an important role in the economies of vast majority of developing countries even though their importance is gradually decreasing. The role of duties in developed countries is, on the whole, less significant, taking into account the efforts that have been made by these countries for many years to reduce or eliminate Customs duties. Nevertheless, the Secretariat is aware that in many developed countries individual tariff rates remain important and overall duty collections are not insignificant.

It should also be noted that the information presented in these surveys is limited to the collection of Customs duties and does not reflect the complete fiscal role played by many Customs administrations which often includes the collection of excise duties and indirect taxes such as value added taxes.

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## Chapter 5

### HS Data Bases and Web Sites

When this Handbook was drafted in early 2000s, the WCO Secretariat and its Member administrations were not aware of the existence of all databases and Web sites or the information they provided on the Internet. For these reasons, the Secretariat decided to undertake a survey of these HS databases and Web sites with a view to developing an inventory of such databases and sites and providing this information to our Member administrations.

The results of the Secretariat's survey were set out in an annex to the first version of this Handbook. The Secretariat was, frankly, surprised at the number of databases and Web sites it was able to find. This is clearly another measure of the Harmonized System's universal acceptance and importance in international trade.

It should be merely noted that there are hundreds of governmental, intergovernmental and private databases and Web sites, commercial and free databases and Web sites, and databases and Web sites in developed and developing countries. The information and search capabilities presented range from very basic to extremely sophisticated.

In presenting this information, the Secretariat is not endorsing any of these products. It is just making their existence known to Members and leaving it to Members to decide whether any of these databases and Web sites would be of interest or use to them in their work.

Tariff Web site addresses of most WCO Members are available on the WCO Web site (<http://www.wcoomd.org/en/topics/nomenclature/overview.aspx>) under "Nomenclature and Classification of Goods/Overview/Position of Contracting Parties to the HS and non-Contracting Party Administrations".

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## Chapter 6

### HS Contact Points

A well-established classification infrastructure enables Customs officers dealing with tariff matters to communicate easily with one another. It enables field staff to contact headquarters, and headquarters to respond. It makes it possible for Customs administrations to communicate matters of interest or problems to the Headquarters of the World Customs Organization, and vice versa. In short, it provides a smooth flow of information back and forth from one point to another, or from one person to another.

Efficient and effective communication is possible only if one knows with whom to communicate. Blind communication (i.e. addressing a letter to an organization) without identifying to whom the letter should go does not produce any useful results. Sometimes, such letters take weeks or even months to be directed to the appropriate department or section. They may get lost completely.

It is for this reason that the Nomenclature and Classification Sub-Directorate decided to establish a list of contact points to facilitate the exchange of information and consultation between Customs administrations, as well as with the WCO Secretariat, on classification matters. Such consultations could even reduce classification disputes.

The list has been compiled and circulated to all Member administrations in the past; it comprises the names of the contact persons, their address, telephone number, fax number, e-mail address, etc. However, like any other data or information, this list quickly becomes obsolete as persons whose names have been included in the handbook are moved from one office to another or leave service. New officers are brought in. Constant review of the list is required to keep it up to date.

Therefore, the Secretariat placed the “Electronic Addresses of the HS Officials in Member Countries” on the WCO Web site (<http://www.wcoomd.org/fr/topics/nomenclature/resources/contacts.aspx>) under “Nomenclature and Classification of Goods/Resources”. List of the “Member contacts” is available to the Members.

Maintenance of such lists requires co-operation from administrations. Officers responsible for classification matters and/or international relations are expected to inform the WCO Secretariat of any changes in classification staff and matters regarding the use and implementation of the HS in their countries. They should be able to contact neighbouring countries, if their country has any classification disputes with them, or if they are in need of further information. Lack of ongoing contact with the right people is one cause of delays in the implementation of HSC decisions, and sometimes causes unnecessary delays in the clearance of goods.

In conclusion, it can be said that contact points are essential for day-to-day classification functions of Customs administrations. They provide the means of resolving many classification questions and disputes and, moreover, they bring classification officers closer together.

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## Chapter 7

### **The Harmonized System and Social and Environmental Concerns**

In addition to fiscal (e.g., tariff, trade, economic) applications, the Harmonized System, as a multipurpose nomenclature, also enables the application of various non-tariff measures. Among them, social and environmental concerns play an important role, especially in the area of the monitoring of controlled goods, such as wastes, narcotics, chemical weapons, ozone-layer depleting substances, and endangered species of fauna and flora.

These areas are generally controlled by international treaties, protocols and agreements, and the Harmonized System is an important instrument in their implementation by Customs and other national authorities.

In general, social and environmental concerns are reflected in the Harmonized System via four different instruments:

**Correlation between the product coverage of selected international conventions and the Harmonized System** – This Correlation has no official or legal status; it is merely indicative and constitutes a reference published by the WCO Secretariat for the purpose of facilitating the monitoring and control of certain products, mostly of social or environmental concern (See the WCO Web site (<http://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/interconnection-table.aspx>) under “Nomenclature and Classification of Goods/Instruments and Tools”).

**HS-Related Recommendations** concerning the insertion of subdivisions in national statistical nomenclatures for ozone-layer depleting substances, chemical weapons, hand-made products, products specified in the UN Protocol concerning firearms – These Recommendations do not have binding status, but WCO Members are strongly requested to adopt and to apply them at the national level. The benefit of these Recommendations is that they can be adopted by the WCO Council as quickly as once a year. The drawback is that they must be implemented at the national level, individually by each administration (See Annexes E).

**HS Explanatory Notes** – The Explanatory Notes do not form an integral part of the HS Convention; however they do constitute the official interpretation of the Harmonized System at the international level and are an indispensable complement to the System. They can incorporate a reference to particular goods of social or environmental concern and establish an interconnection between an international treaty and the Harmonized System. This is, for example, the case with regard to narcotic drugs and psychotropic substances which are, together with their precursors and essential chemicals most commonly used in their illegal production, listed in the Explanatory Notes to Chapter 29. In the case of ozone-layer depleting substances, the subheading Explanatory Note to subheadings 3824.71 and 3824.79 mentions that these subheadings cover mixtures which are controlled by the Montreal Protocol on Substances that Deplete the Ozone Layer. Amendments to the Explanatory Notes are made twice a year by the Harmonized System Committee.

**HS Nomenclature** – In the past, many amendments related to the protection of the environment (e.g., the creation of new subheadings for the identification of certain specific categories of waste, the monitoring and control of certain live animals under the Convention on International Trade in Endangered Species of Fauna and Flora (CITES)), the monitoring and control of narcotic drugs and psychotropic substances and Montreal Protocol substances depleting the ozone layer, the monitoring of products of food security (FAO), were introduced. Since these kinds of goods are usually phased out, banned or restricted on the market, the

volume of their world trade is very low and would not normally be sufficient to reach threshold values necessary for the creation of separate headings/subheadings in the Harmonized System. The HS Committee therefore agreed that the normal threshold criterion should not apply to goods of social or environmental concern.

These instruments may overlap to a certain extent or may be adopted or utilised in stages.

Since the HS Nomenclature is the Annex to the HS Convention, any amendment to this Nomenclature is only possible in accordance with the legal provisions of the Convention. The introduction of an amendment to the HS Nomenclature is therefore the most time consuming option (taking a minimum of 2.5 years). The time frame for amendments to the Explanatory Notes or the adoption of a Recommendation is much speedier and more flexible, as indicated above.

The step-by-step approach to the use of the Harmonized System to accommodate serious social concerns can be illustrated by the example of narcotic drugs and psychotropic substances. To begin with, a correlation between the Harmonized System and the international conventions on narcotic drugs and psychotropic substances was established and a Recommendation on the insertion of subdivisions in national statistical nomenclatures for narcotic drugs and psychotropic substances was adopted. Then, the necessary steps were taken to insert the recommended national subdivisions in the HS Nomenclature and to introduce the respective amendments in the HS Explanatory Notes. Once the legal amendments providing for the identification of narcotic drugs and psychotropic substances entered into force (1 January 2002), the existing Recommendation was no longer necessary and was therefore revoked.

\* \* \*



## Chapter 8

### Information Available on the WCO Web Site

By decision of the Council, since 1998 the Secretariat has been using the Internet to inform the WCO Members and the public of developments in the Harmonized System. This information is available on the WCO Web site ([www.wcoomd.org](http://www.wcoomd.org)) under the Topic "Nomenclature and Classification of Goods".

Since the Harmonized System Committee's 22<sup>nd</sup> Session, information on developments in the HS has been published on the WCO Web site under various headings. The following are published and updated when necessary:

#### **1. Nomenclature and classification of goods**

##### **1.1. Overview**

This part is introduced by a general description of the Harmonized System, followed by an information sheet on the use of HS as a Multi-purpose tool.

In this part, the list of countries, territories, Customs or economic unions applying the HS, the table concerning the position of HS Contracting Parties and non-Contracting Party administrations, including the addresses of Internet pages of their electronic Customs tariffs, and the latest WCO survey on the percentage of national revenue represented by Customs duties can also be downloaded.

This part includes the frequently asked questions concerning the HS and answers to those questions.

##### **1.2. Activities and programmes**

Amending the HS: an information sheet indicating the principal reasons for amending the Nomenclature and the procedure used, both for expediting the review process and for resolving the tension between the revision procedure, which takes a minimum of five years, and product cycles, which are now counted in months rather than years.

HS dispute settlement: concerns disputes arising out of the need to have, at a purely technical level and based only on the application of the Nomenclature, the same classification for a given product all over the world. However, problems may arise when a product is subject to low duty in one administration and high duty in another or when the tariff or commercial policies applied by States influence the expected classification. These disputes fall within the competence of the HS Committee as an international body responsible for dispute settlement.

HS Reservation process: having regard to Articles 6, 7 and 8 of the Harmonized System Convention, the matters for which no requests has been made under paragraphs 2 and 3 of Article 8, shall be deemed to be approved by the Council. If an HS Contracting Party has notified the Secretary General that it requests that a certain matter be referred to the Council, a so called "reservation" is entered by that Contracting Party. In such instance, the matter shall be re-examined by the HS Committee.

The Nomenclature Sub-Directorate of the Tariff and Trade Affairs Directorate organizes capacity building activities with a view to assisting Members in the context of Harmonized

System classification. These activities are organized at the request of and in collaboration with the Customs Administrations concerned.

The Secretariat organizes two types of capacity building activities: regional and national.

National workshops may have a multipurpose character (e.g., HS classification combined with classification infrastructure discussions) or may be an expert mission, which is concentrating on one specific issue related to the Harmonized System (e.g., tariff management, introduction of a pre-entry classification information program, Customs laboratory, etc.). Regional seminars or workshops are, however, mainly devoted to the management of the HS (including the latest amendments and their implementation) and classification or other issues of concern to the countries of that particular region.

Customs Administrations wishing to receive technical assistance in the field of Harmonized System are invited to contact the Secretariat (Directorates of Tariff and Trade Affairs or Capacity Building).

This part also includes information about the seminars and workshops recently organized by the WCO Secretariat in connection with the promotion of the HS.

### **1.3. Tools and instruments**

HS Convention: this reproduces the texts of the International Convention on the HS, approved by the Council in June 1983, as amended by the Protocol of Amendment to the HS Convention of 24 June 1986.

HS Nomenclature 2012 Edition: this reproduces the text of the HS Nomenclature 2012 Edition and presents, in the order determined by the table of contents and in a printable version, the General Interpretative Rules, the Section, Chapter and Subheading Notes and the list of headings and subheadings with their numerical codes and texts. Harmonized System Correlation Tables between the 2007 and 2012 versions of the HS are published here separately.

HS Nomenclature older editions includes the 2007 and 2002 Editions of the Nomenclature as well as the Correlation Tables between the 2002 and 2007 and 1996 and 2002 versions of the HS, respectively.

Also presented in this part are the WCO Council Recommendations related to the HS, such as those listed below under "The WCO Recommendations concerning the HS". These are intended to ensure the correct and uniform application of the HS and adopted under Article 8 of the HS Convention. Apart from those intended to amend the HS (Article 16 of the HS Convention), the HS-related recommendations are listed below:

- (1) Recommendation on the use of standard units of quantity to facilitate the collection, comparison and analysis of international statistics based on the Harmonized System (24 June 2011);
- (2) Recommendation on the introduction of programmes for binding pre-entry classification information (18 June 1996);
- (3) (a) Recommendation on the insertion in national statistical nomenclatures of subheadings for substances controlled under the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on

their Destruction (18 June 1996) (amended 25 June 1999, 1 July 2006 and 24 June 2011).

- (b) Recommendation on the insertion in national statistical nomenclatures of subheadings for substances controlled under the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction (26 June 2009) (amended 24 June 2011); (These two Recommendations run in parallel).
- (4) Recommendation concerning the reporting of trade data to the United Nations Statistics Division (19 June 1997);
- (5) Recommendation on the improvement of tariff classification work and related infrastructure (25 June 1998);
- (6) (a) Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of data on the international movement of substances controlled by virtue of amendments to the Montreal Protocol on substances that deplete the ozone layer (20 June 1995) (amended 24 June 2011).
- (b) Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of data on the international movement of substances controlled by virtue of amendments to the Montreal Protocol on substances that deplete the ozone layer (1 July 2006) (amended 24 June 2011).
- (7) Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the monitoring and control of products specified in the Protocol concerning firearms covered by the UN Convention against Transnational Organized Crime (29 June 2002) (amended 24 June 2011);
- (8) Recommendation on the application of the decisions of the Harmonized System Committee (30 June 2001);
- (9) Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of trade data on hand-made products (7 July 2000).

This part includes the classification decisions on specific products taken at the Harmonized System Committee's latest session and the amendments to the Explanatory Notes and to the Compendium of Classification Opinions under the corrigendum procedure (Article 8.2 of the HS Convention). Also included here are the decisions taken at previous sessions of the Harmonized System Committee, from 1998 onwards, under the triple heading of classification rulings, amendments to the Compendium of Classification Opinions and amendments to the Explanatory Notes.

This part of the Web site also includes information pages relating to classification advice provided by the Secretariat to Member administrations (available to Members only). This folder contains the essential elements of correspondence between the Secretariat and Members administrations with respect to the classification of certain commodities.

The corresponding files contain the following elements:

- The appropriate Section, Chapter, heading or subheading number;
- The WCO correspondence number;
- Sections, Chapters or (sub)headings considered;
- Section, Chapter or (sub)heading Notes applied;
- Date of the correspondence;
- Trade name;
- Commodity description;
- Extract of the Secretariat's reply (only in the original text); and
- An illustration (if available).

The form which can be used by HS Contracting Parties and other WCO members when submitting a question on the classification of specific merchandises to the Secretariat or to the HS Committee (HSC) is also presented in this part ([http://www.wcoomd.org/en/topics/nomenclature/instruments-and-tools/classification\\_advice.aspx](http://www.wcoomd.org/en/topics/nomenclature/instruments-and-tools/classification_advice.aspx)).

HS Database Online - The Explanatory Notes, Classification Opinions, Alphabetical Index, etc. Database Online (only for HS versions 2002 and 2007, this Database was removed in 2012 by Decision of HS Committee): by subscribing to this on-line version, it is possible to retrieve information on a product by searching by keyword or by using the HS code.

The interconnection table contains the correlation between the HS and selected international conventions (e.g., CITES (Endangered species), UNDCP (narcotics), UNEP and OECD (waste), WTO (INN-products and civil aircrafts), OPCW (Chemical Weapons Convention)).

#### **1.4. Resources**

This part includes the updated lists of the WCO Officers in charge of Nomenclature, Contact points for exchange of information on HS classification matters, and Officials responsible for Customs laboratory matters in Member Customs administrations.

The lists of WCO publications which are freely available and payable are published on this page of the Web site.

The Historical HS documents database contains the working documents and reports of the Harmonized System Committee, from the 12<sup>th</sup> Session (October 1993) to the 49<sup>th</sup> Session (March 2012) of the Committee. Company names, product names, and certain technical data were removed from the documents before posting.

The Historical documents in the Nomenclature Archive (available to Members only) contain the historical working documents and reports of the HS Committee from the 1<sup>st</sup> to the

19<sup>th</sup> Session. (Those from the 20<sup>th</sup> Session onwards can be found under the Harmonized System Committee meetings – see 3.1. below).

As regards tariff classification and duty rates, it is explained that the WCO does not provide information about tariff classification of goods or the rates of duty to private parties; these can be obtained either from the Customs administration of the country concerned or by consulting three related Web sites provided by the International Trade Centre (UNCTAD/WTO) ([www.macmap.org](http://www.macmap.org)), the UNCTAD ([www.unctad-trains.org](http://www.unctad-trains.org)), and the International Customs Tariffs Bureau (ICTB), Brussels ([www.bitd.org](http://www.bitd.org)), respectively.

Links to national and international Customs tariff data (e.g., the tariffs of WCO Members) is also provided in this part of the Web site.

## **2. Committees**

Information about the Terms of Reference and Rules of Procedure of Harmonized System Committee, Harmonized System Review Sub-Committee, the WCO Scientific Sub-Committee and the HS Committee Working Party are available on the “About us/WCO Working Bodies/Tariff and Trade Affairs” folder of the WCO Web site ([http://www.wcoomd.org/en/about-us/wco-working-bodies/tarif\\_and\\_trade.aspx](http://www.wcoomd.org/en/about-us/wco-working-bodies/tarif_and_trade.aspx)), published in full as updated in accordance with Council decisions.

## **3. Meetings**

This page is used to post the agendas, meeting documents, invitation letters and online registration forms for the incoming sessions of the Harmonized System Committee, HS Review Sub-Committee and the Scientific Sub-Committee (available to Members only).

The calendar of the forthcoming sessions of these bodies is also presented.

### **3.1. Harmonized System Committee**

These agendas, timetables, documents and reports (coded “NC”) include, as from the 20<sup>th</sup> Session (November 1997), the decisions of the HSC taken at its previous sessions and the reports of all the subsequent sessions with indication of the date, agenda, reports and presentations on the work of each session.

General documents, coded “NG”, contain the conclusions of Council meetings and a message from the WCO’s Secretary General concerning the HS. They include, in particular:

- (1) amendments to the HS Nomenclature;
- (2) correlation tables linking the different versions of the Nomenclature;
- (3) amendments to the Explanatory Notes adopted by the Harmonized System Committee under the corrigendum procedure;
- (4) amendments to the Compendium of Classification Opinions adopted under the same corrigendum procedure;
- (5) Council Recommendations on the HS.

### **3.2. HS Review Sub-Committee**

These include the working documents, reports, agendas and timetables (coded "NR") of each of the Sub-Committee's sessions from its 17<sup>th</sup> Session (January 1998) onwards.

### **3.3. Scientific Sub-Committee**

These include the working documents, reports, agendas and timetables (coded "NS") of each of the Sub-Committee's sessions from its 13<sup>th</sup> Session (December 1997) onwards.

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## ANNEX A

### OBJECTIVES OF THE HARMONIZED SYSTEM

#### 1. Development of international goods nomenclatures

From earliest times, there has existed an interest in classifying goods. Usually this interest arose from a desire on the part of the authorities to impose taxes or tolls on goods being moved within their territories or across their territorial boundaries. Later, with the development of industrialized societies, it became important to know the level of such trade, even where the imposition of taxes or tolls did not arise.

The first "goods classification systems" were, of course, very simple in nature, consisting, as they did in most cases, of nothing more than an alphabetical list of goods to which a particular tax or toll (rate of duty) applied or which were exempted from such levies. However, as the number of differential duty rates or exemptions and separate alphabetical lists increased, it was realized that a goods classification system based on criteria other than the same tax treatment (duty rate or exemption) would be advantageous. Customs tariffs based on criteria such as the nature of the goods rather than their duty status were thus developed, particular products being identified for differential tax or other treatment within these classification systems.

At the same time, as the level and importance of international trade increased, everyone concerned became aware of the difficulties caused by differences in national Customs tariffs. These differences involved, for example, the order and internal arrangement of the items or headings, the names and definitions of the products, or even the fundamental classification principles on which the tariffs were based. Some national tariffs were drawn up empirically; others, although originally based on a methodical but currently outdated plan, were subsequently amended and altered to give effect to national protective measures, international commercial arrangements or multilateral tariff agreements. It became apparent, therefore, that a pressing need existed for a standard Customs nomenclature to ensure:

- The systematic classification of all goods found in international trade;
- Internationally uniform classification of all goods on a sound basis in the tariffs of all countries adopting this Nomenclature;
- The adoption of a common internationally accepted Customs "language" so that Customs terminology should be readily understood by experts and the public alike, thus simplifying the task of importers, exporters, producers, carriers and Customs administrations;
- Simplicity and certainty of meaning in the negotiation, application and correct interpretation of bilateral or multilateral Customs agreements;
- An internationally uniform collation of data to facilitate analysis and comparison of world trade statistics.

Between 1831 and 1854 Belgium presented its foreign trade statistics under three general headings: raw material, produce and manufactured articles. This classification was abandoned in 1854, in favour of a system of enumeration of goods in alphabetical order. The nomenclature used by Austria-Hungary in its tariff of 25 May 1892 embodied a classification scheme similar to that employed later by both the statistical Brussels Nomenclature of 1913



and the League of Nations Draft Customs Nomenclature of 1931.

At world level, a number of international economic congresses were convened between 1853 and 1908 for the purpose of preparing an international statistical nomenclature. The earliest among these, convened at Brussels in 1853, favoured a uniform international tariff nomenclature as a prerequisite to an international statistical nomenclature. The 1853 Congress held the view that, because the statistical nomenclatures employed by most nations were modelled closely on their tariff nomenclatures, changes in one entailed similar changes in the other.

Other International Statistical Congresses were held at The Hague (1869), St. Petersburg (1872) and Budapest (1876). In 1885 the International Institute of Statistics was founded to carry on the work of these Congresses.

One of the questions before the International Commercial Congress held in Paris in 1889 was whether it would be in the interest of all nations to adopt comparable classifications and uniform vocabularies in their Customs tariffs and in their official statistics. The same idea was put forward and adopted at the Second International Congress of the Chambers of Commerce (Milan, 1906).

In 1889 there also met, in Washington, the First International Conference of American States, which recommended the adoption of a common nomenclature designating the goods in alphabetical order in equivalent terms, in English, Portuguese and Spanish.

But the earliest uniform statistical nomenclature to have been approved by international Convention appears to have been adopted at the Second International Conference on Commercial Statistics, held in Brussels in 1913. This Convention was signed by 29 countries on 31 December 1913. The Nomenclature itself consisted of 186 items, arranged in five groups: live animals, foods and beverages, raw or simply prepared materials, manufactured products, and gold and silver. It served as the basis for the first compilation of commercial statistics by the International Bureau of Commercial Statistics in 1922. It was also used, directly or indirectly, for tariff purposes by some 30 nations.

### **League of Nations Draft Customs Nomenclature**

In May 1927 the idea of a common framework for Customs tariffs was put forward in a Recommendation made by the World Economic Conference convened under the auspices of the League of Nations. A Committee of Experts then prepared a Draft Customs Nomenclature, the first version of which was completed in 1931 and revised in 1937.

This Nomenclature, which came to be known as the "Geneva Nomenclature", comprised 991 headings, arranged in 86 Chapters which were themselves grouped in 21 Sections. In addition to the main or basic headings, consecutively numbered from 1 to 991, there were secondary and in some cases tertiary and even quaternary headings. In principle, the main headings were obligatory, but countries were free either to reduce the number of subheadings by grouping several of them together, or to create new distinctions in addition to those provided.

The object was to ensure that all tariffs would be sufficiently detailed and thus avoid the over-simplicity, which is just as undesirable in this field as unnecessary differentiation. Moreover, further distinctions could always be introduced provided that they did not destroy the uniformity of the standard Nomenclature.



## 2. Relations between the HS, CCCN and SITC

### (a) Customs Co-operation Council Nomenclature (CCCN)

The drive for economic reconstruction and the desire for greater freedom of trade following the Second World War created favourable conditions for the standardization of Customs tariffs, and the need for an internationally recognized common nomenclature became once again apparent.

It was natural that the work done from 1948 onwards by the European Customs Union Study Group with a view to preparing a common Customs tariff for use by all the participating countries should be based on the Geneva Nomenclature, as it was the only standard framework of its kind available at that time. Nevertheless, considerable amendments were made to the Geneva text, partly to reflect technical progress and partly because of shortcomings revealed by the experience of countries that had already adopted Geneva-type tariffs.

A preliminary draft containing headings and subheadings was first produced. But at the end of 1949, the Study Group decided that, irrespective of the progress which might be made on the European Customs Union project, the very valuable results already attained in the field of nomenclature should be turned to advantage. It was accordingly decided that the headings of the Nomenclature (other than the subheadings, which were left to the initiative of individual countries), should be established by a Convention.

It was thus this 1949 draft, which rearranged, abridged and simplified, was incorporated into the Brussels Convention of 15 December 1950 on Nomenclature for the Classification of Goods in Customs Tariffs. This Convention was opened for signature at the same time as the Convention establishing a Customs Co-operation Council and the Convention on the Valuation of Goods for Customs Purposes. It came into force on 11 September 1959, following the adoption, on 1 July 1955, of a Protocol of Amendment establishing a revised version of the Nomenclature. This text was initially known as the "Brussels (Tariff) Nomenclature" (BTN), but in 1974 it was renamed the "Customs Co-operation Council Nomenclature" (CCCN), to avoid any confusion as to the international organisation responsible.

The Nomenclature Convention made special provision for the administration of the new instrument (the Nomenclature Committee), and laid down a procedure for its periodic updating. There is no doubt that these measures, which represented a significant advance over the Geneva Nomenclature, were instrumental in the success of the new Convention.

Since 1955, the Customs Co-operation Council has submitted to the Contracting Parties to the Nomenclature Convention six Recommendations for the amendment of the Nomenclature. These Recommendations came into force, following acceptance by all Contracting Parties, on 1 January 1965 (first three Recommendations), 1 January 1972, 1 January 1978 and 1 January 1988.

Until 1987 fifty-two countries were Contracting Parties to the Nomenclature Convention. In actual fact over 150 countries and territories used the CCC Nomenclature as a basis for their Customs tariffs. Most of the countries, which were Contracting Parties to the Nomenclature Convention, have now adopted the Harmonized System.

The CCC Nomenclature took the form of a systematic list of goods. It comprised 1,241 headings (1,011 headings until 1987) divided among 96 Chapters (99 Chapters until 1987), themselves arranged in 21 Sections. Each heading was identified by two groups of two digits

each: the first group represented the Chapter in which the heading appeared, while the second indicated its position in that Chapter.

The CCC Nomenclature was supported by:

- Explanatory Notes which, although not part of the 1950 Nomenclature Convention, constituted the official interpretation of the Nomenclature as approved by the Customs Co-operation Council;
- An Alphabetical Index listing all the goods referred to or described in the Nomenclature and the Explanatory Notes;
- A Compendium of Classification Opinions listing all the Classification Opinions adopted by the CCC as a result of the study of classification questions which had been brought to its attention.

#### **(b) Standard International Trade Classification (SITC)**

The Geneva Nomenclature was also used, over and above its originally intended purpose, as the basis for the "Minimum List of Commodities for International Trade Statistics" published in 1938 by the League of Nations. Between 1948 and 1950, the Minimum List was revised by the UN Statistical Commission and entitled "Standard International Trade Classification" (SITC). This classification was intended to be used by governments for their external trade statistics.

#### **(c) Correlation between international trade statistical nomenclatures and international customs tariff nomenclatures**

Despite their different functions, it is clear that, in the field of international trade, there are close links and even some degree of interdependence between the Customs and statistical aspects, the subject matter being precisely the same, namely, imports and exports.

It is for this reason that in most countries the primary data used for the preparation of international trade statistics are taken from Customs import or export documents, which means that they are based on the national tariff classification system.

Even before the Nomenclature Convention (as amended by the Protocol of Amendment of 1955) could enter into force (1959), the advantages in correlating the two international trade nomenclatures (SITC and CCCN, then still known as BTN) became apparent to all concerned.

As early as 1951, work undertaken by the European Customs Union Study Group on the one hand and the United Nations Statistical Commission on the other, had resulted in the establishment of a "two-way coding key". This was revised in 1956 by the Customs Co-operation Council on the basis of the revised 1955 Nomenclature (Protocol of 1 July 1955 amending the 1950 Convention).

However, the resulting text still proved less than adequate. During 1958, therefore, the United Nations Statistical Office, the Customs Co-operation Council and several other organizations also interested in the establishment of international external trade statistics (such as GATT, OECD and the European Communities) engaged in a co-operative effort to improve the correlation between the CCC Nomenclature and the SITC.

After several meetings of experts, held during 1959, a draft correlation code emerged which consisted of an amended SITC, provisionally called the SITC-BTN III. In December 1959, during its 15<sup>th</sup> Session, the Customs Co-operation Council approved the broad lines of the new code and, amongst other complementary measures, decided that a list of subheadings to the then BTN had to be prepared to ensure its correlation with the SITC, and that their incorporation into Members' legal tariffs or national statistical nomenclatures would be recommended. In April 1960 at its 11<sup>th</sup> Session the UN Statistical Commission of the UN Economic and Social Council adopted the SITC-BTN III as the Revised Standard International Trade Classification (SITC, Rev.) and decided to publish it with correlation codes linking it to the CCCN.

In November 1960, the Nomenclature Committee (Second and Third Sessions) set up a special Working Party which, assisted by representatives of several international organizations (in particular the UNSO), prepared a list of the Council's Nomenclature headings (113) to be subdivided and of the subheadings (334) to be introduced in order to ensure the correlation between both Nomenclatures.

At its 17<sup>th</sup> Session in December of the same year, the Customs Co-operation Council adopted the Recommendation (carrying in an Annex the aforementioned list) which called upon its Members to incorporate the agreed alphabetically identified subheadings in their Customs tariffs or statistical nomenclatures, or at least to take the necessary steps to enable statistical data to be supplied on the basis of these subheadings.

The CCCN and SITC, Rev. did not remain unchanged. The amendments to the CCCN, which entered into force in 1965 and in 1972, made a second revision of the SITC (SITC, Rev.2) necessary. Once again the Council made a Recommendation (1 January 1975), this time to subdivide 263 headings inserting 1,087 alphabetical subheadings as listed in its Annex, to ensure the correlation of the amended CCCN with the SITC, Rev.2. The count of 262 headings, subdivided into 1,083 subheadings resulted from the amendments to the CCCN which entered into force in 1978.

The subheadings of these Recommendations did not form part of the CCCN, which remained a single purpose nomenclature (i.e., a basic international nomenclature for Customs tariffs) and was purely numerical.

But the alphanumeric nomenclature resulting from the addition of these subheadings to the CCCN was a dual-purpose nomenclature encompassing both Customs tariff and international trade statistical requirements.

### **3. Origin of the Harmonized System**

In the late 1960's there was a growing awareness amongst all concerned with international trade of the need to rationalize and harmonize trade documentation data and, in particular, to harmonize the designation and coding of countries, units of quantity, modes of transport, transport handling requirements and, not least, commodities. Many studies had

shown the immense costs involved for the public and private sectors in maintaining different product classification systems in different countries. Indeed, it had been found that a commodity could be designated up to 17 times in the course of a single international transaction. The development of automatic data transmission techniques did, it is true, offer a solution to this problem, but only if an internationally recognized code was available for identifying the goods. The HS was designed to alleviate those problems – it was recognized that they could not be entirely eliminated.

The focal point for these studies was the Economic Commission for Europe, via its Working Party on Facilitation of International Trade Procedures and a Group of Experts on data requirements and documentation.

Early in 1970, representatives of the Customs Co-operation Council discussed these developments with other international organizations and, at a meeting of the Economic Commission for Europe, it was agreed that the Council was the organization best suited to sponsor a study of the problems related to commodity description and coding.

The exploratory studies and preparatory work carried out under the auspices of the Council resulted, some 13 years later, in the completion of the "Harmonized Commodity Description and Coding System", and the establishment of a new international Convention for its implementation.

#### **4. Development of the Harmonized System**

##### **(a) Exploratory phase**

In 1970, the Council decided to set up a Study Group to examine the possibility of preparing a Harmonized Commodity Description and Coding System capable of meeting the principal requirements of Customs authorities, statisticians, carriers and producers. Appendix 1 to this Annex contains a list of the countries, groups of countries and organizations which participated in the work of this Group.

As early as June 1971, the Study Group informed the Council that there was a reasonable possibility of developing a Harmonized Commodity Description and Coding System for use in international trade.

In its final Report, approved by the Council in May 1973, the Study Group concluded, in particular, that:

- The development of a Harmonized Commodity Description and Coding System was not only feasible but essential in the longer-term interests of the facilitation of international trade;
- The System should be developed from the CCCN and SITC (revised). However, the work done to date demonstrated a need for some changes in these two instruments, to bring them into step with current trade conditions; in addition, it would be advisable to modify some parts of the CCCN to facilitate establishment of the Harmonized Commodity Description and Coding System; of course, after the System had been developed, steps would have to be taken to ensure that it be revised as necessary;

- The CCCN would constitute the core of the Harmonized System. It should continue to be maintained under the provisions of the current Convention, as a separate 4-digit entity;
- During the development of the System, account should be taken of existing nomenclatures and commodity description systems which were primarily representative of Customs, statistical and transport requirements;
- The System should be developed under the auspices of the Customs Co-operation Council, but an international/interorganizational body should be maintained in existence throughout the development period to ensure that the needs of all interests involved were fully taken into account and to plan the implementation of the Harmonized System.

When the Council approved the Study Group's Report, it also decided to set up a Harmonized System Committee to prepare the Harmonized System, in accordance with the guidelines laid down by the Study Group, and to draft the text of the instrument under cover of which it would be implemented. It also set up a special unit in the Council's Secretariat, known as the Technical Team, to service the new Committee and, in particular, to elaborate for its consideration the initial proposals for the Harmonized System. The Deputy Secretary General (and later an Assistant Secretary General) of the Council was put in charge of the Technical Team and became the Chairman of the Harmonized System Committee. The Nomenclature Directorate of the Council's Secretariat gave its full support to the Technical Team, enabling the latter to perform its task.

#### **(b) Preparatory work**

As the principal objective of the Harmonized System was to meet the needs of all those concerned with world trade (Customs, international trade statistics, transport), it was important that the Harmonized System Committee set up by the Council to prepare the System should be representative of all the interests involved. Consequently, in addition to delegates from the Customs administrations of various Council Member States, the Committee included representatives of a number of national or international organizations.

In carrying out the technical work involved, the Committee was assisted by a Working Party, made up of members of the Committee itself together with representatives of other countries (some of them not Members of the Council) and of other organizations; these representatives were also able to attend the Committee's plenary sessions as observers, but in the Working Party they all had the same voting rights as the members of the Committee. This became extremely important when the Committee decided that the Working Party's decisions taken by simple majority would be considered as the Committee's decision and would not be reviewed unless a delegation entered a formal reservation. It must be pointed out that the recourse to a formal reservation to have an issue reconsidered by the Committee in its plenary session was quite exceptional.

The fact that almost 60 countries and more than 20 international and national organizations took part in the activities of the Harmonized System Committee and its Working Party (with their proposals, comments on proposals or participation in the decision making procedure) is a measure of the very broad interest generated by this project and the support it received. Participants in the preparatory work of the System included, in particular, representatives of national administrations using tariffs not based on the CCCN, together with the United Nations Statistical Office, the United Nations Conference on Trade and Development (UNCTAD), the General Agreement on Tariffs and Trade (GATT), the



International Organization for Standardization (ISO), the International Chamber of Commerce (ICC), the International Chamber of Shipping (ICS), the International Air Transport Association (IATA) and the International Union of Railways (UIC).

A list of participants in the Harmonized System Committee and its Working Party during the development of the Harmonized System is reproduced in Appendix 2.

In accordance with the general principles established by the Study Group, the Harmonized System not only had to be developed from the CCCN and SITC, Rev. 2 (which was correlated to the CCCN), but account had also to be taken of a wide range of other classification systems. These included, on the one hand, tariff or statistical nomenclatures, some of which were based on the CCCN (Customs Tariff of Japan, Tariff Nomenclature for the Latin American Free Trade Association (NABALALC), Nomenclature of Goods for the External Trade Statistics of the (European) Community and Statistics of Trade between Member States (NIMEXE)), whilst others had been developed independently (Customs Tariff of Canada, Customs Tariff of the United States, "Import Commodity Classification" and "Export Commodity Classification" (Canada), "Schedule B (Export)" (United States)). On the other hand, transport nomenclatures such as the International Union of Railways' Standard Commodity Nomenclature (NUM), the International Air Transport Association's "Worldwide Air Cargo Commodity Classification" (WACCC), the Freight Tariff of the Association of West India Trans-Atlantic Steamship Lines (WIFT) and the "Standard Transportation Commodity Code" (STCC), were consulted.

Thus, in some respects, the draft Harmonized System developed as a nomenclature structured to several different levels based principally on a thoroughly revised CCCN with 4-digit headings supplemented by 6-digit subheadings. The revision and amendment of the CCCN itself being within the specific competence of the Nomenclature Committee established by the Nomenclature Convention of 1950, the new texts relating to heading level resulted from the final agreement between both the Harmonized System Committee and the Nomenclature Committee. Both Committees worked in perfect harmony and mutual understanding, unselfishly co-operating with each other. This also enabled the Harmonized System Committee to make use of the Nomenclature Committee's subordinate bodies, notably the Chemists' Committee, which provided useful advice.

The separate identification in the Harmonized System of goods or groups of goods was, as a general rule, approved only if there was agreement amongst participants that the goods or groups of goods concerned gave rise to significant international trade.

By 1976 the format of the new Harmonized System was already taking shape and, in November of that year, the United Nations Statistical Commission, conscious of the long-term advantages offered by a combined goods classification which met the needs of both trade and production, recognized that the Harmonized System had a major role to play and would contain, for goods in international trade, the elements of a combined classification of that description. This decision was confirmed during subsequent meetings of the Statistical Commission and reflected in the proposals later submitted to the Harmonized System Committee by the Joint United Nations Statistical Office/Statistical Office of the European Communities (UNSO/SOEC) Working Group on World Level Classifications.

By adopting a strictly disciplined approach to the task, the Harmonized System Committee was able to complete preparatory work on the entire System by the beginning of 1981. Only then did the true nature of the System begin to reveal itself with its full importance and implications. While in some respects it might be regarded, as has been pointed out, as an offshoot of the present CCCN and of the SITC, Rev.2, it was in fact a new-generation,

multipurpose, 6-digit nomenclature for transportable goods. As such, in due time it would replace the CCCN internationally, and the necessary provisions had to be made, namely, the drafting of an international Convention for the Harmonized System and the undertaking of complementary measures in related fields.

Between early 1981 and June 1983 (the date fixed by the Customs Co-operation Council for submitting the System for approval), the Committee was able to carry out, together with the Nomenclature Committee, a full revision of the texts already provisionally adopted and to find final solutions to certain outstanding technical problems. While this work was going on, participants were also engaged at different levels in difficult negotiations which resulted in general agreement regarding the provisions of the Convention under which the Harmonized System would be implemented. One of the most important results achieved by the Committee in this respect concerned the opportunity for developing countries to apply the Harmonized System at less than 6-digit level as long as their pattern of international trade or limited administrative resources justified such partial application, the 4-digit level being the absolute minimum.

In May 1983 the Harmonized System Committee and its Working Party held their 31<sup>st</sup> and last Session. During the third week the session was held jointly with the Nomenclature Committee in order to finalize on agreed terms all remaining technical issues of legal standing common to both Committees.

Since not all the ancillary work had been finished (notably the Explanatory Notes), it was also agreed to recommend several measures to the Council. One was the establishment by the Council of an Interim Harmonized System Committee for the management and care of the HS and its interests until the new Convention with its Committee entered into force. Another was the establishment by this Interim Committee and by the Nomenclature Committee of a Joint Working Party to finalize the proposals for the Explanatory Notes.

In June 1983, during its 61<sup>st</sup>/62<sup>nd</sup> Sessions held in Brussels, the Customs Co-operation Council approved the Harmonized System Committee's draft International Convention on the Harmonized Commodity Description and Coding System and opened it for signature. It also approved the remaining proposals of the Committee.

The original intention of the Council was to implement the Harmonized System Convention on 1 January 1987, and Article 13 was drafted accordingly. However, delays in administrative measures and in GATT Article XXVIII negotiations, necessitated by the transposition of national tariffs to the format of the Harmonized System, forced the Council to abandon the January 1987 date, and a new target date for implementation was fixed for 1 January 1988.

To ensure implementation on this new target date, the Council, at its "67<sup>th</sup>/68<sup>th</sup>" Sessions (June 1986), approved, a Protocol of amendment to the HS Convention (see Annex B). The effect of the amendment was to shorten the time delay for entry into force of the Convention, once the Convention had achieved the required number of Contracting Parties. The Harmonized System Convention, as amended, entered into force on 1 January 1988.

**(c) Repercussions of the Harmonized System preparatory work on the CCCN and the SITC**

At technical level, the preparatory work on the Harmonized System led to important consequences for both existing international trade nomenclatures, i.e., the CCCN and the SITC.

**Repercussions on the CCCN**

Since its entry into force, the Council's Nomenclature had not previously undergone a complete and systematic examination; revisions, however extensive, had been only partial. The preparation of the Harmonized System included, therefore, a critical and detailed analysis of the legal provisions of the present CCCN (Interpretative Rules, Section and Chapter Notes and heading texts and scope).

The exercise showed that the CCCN was in need of substantial revision, not only to take into account changes in technology and patterns of trade, but also to adapt its structure so that an improved balance between the requirements of different regions of the world might be achieved.

This resulted in an extensive updating and, in certain areas, a truly radical restructuring of the CCCN. Many headings, and indeed in some cases complete Chapters, were deleted, because the goods concerned no longer generated sufficient international trade or for other reasons no longer justified a separate heading or Chapter. Conversely, many headings which appeared to be overloaded were split into two or more headings. In some cases, complete headings were moved from one Chapter to another or the partial contents of certain headings were transferred into other headings, to achieve what was considered to be a more rational arrangement or to simplify the classification of the goods so concerned.

These alterations to the CCCN could only be made consequential upon prior agreement between the Harmonized System Committee and the Nomenclature Committee, since (by virtue of Article IV (e) of the Nomenclature Convention and related provisions of the 1950 Convention establishing the Customs Co-operation Council) the latter Committee was the body competent to submit to the Customs Co-operation Council proposals for amending the CCCN.

Later, however, it became apparent that the Harmonized System would be established and would operate under its own independent Convention, and instruments of lower hierarchy for that purpose were discarded. Nevertheless, the procedure for the adoption of new or amended 4-digit (CCCN) level texts by agreement between the two Committees continued, since it was clearly understood, at both Council and Committee levels, that the Customs Co-operation Council could not, even for a short period, be reasonably expected to sponsor and maintain two incompatible international trade nomenclatures which, at their common (4-digit heading) level also had in common the purpose of serving as international Customs tariff nomenclatures.

Given that the CCCN and the HS would have to coexist, at least for a time, it was agreed that the CCCN should be amended so that at the common level both the texts would be identical. To achieve this, in addition to the approval by the Council of the Harmonized System Convention and its annexed nomenclature as proposed by the Harmonized System Committee, it was also necessary that amendments to the CCCN be proposed by the Nomenclature Committee for the Council to make the Recommendation of amendment



provided for under Article XVI of the Nomenclature Convention. In this respect, the final list of amendments to be introduced was so extensive that the Council's Recommendation of amendment, made on the same date as the approval of the HS Convention (14 June 1983), replaced in its entirety the Annex to the CCCN Convention.

At the same time, to ensure complete co-ordination, and on the proposal of the Nomenclature Committee, the Customs Co-operation Council adopted a further Recommendation so that the amendments to the Annex of the Nomenclature Convention would enter into force on the same date as the Harmonized System Convention, thus creating an exception to the provisions of Article XVI (d) of the CCCN Convention which would otherwise have provided for earlier entry into force.

The amended CCCN thus entered into force at the same time as the Harmonized System, i.e., on 1 January 1988. However, at its 69th/70th Sessions (June 1987), the Council agreed to invite the Contracting Parties to the Nomenclature Convention to join the Harmonized System as soon as possible, so that the Nomenclature Committee would be phased out. In the meantime the Secretary General would continue to convene the Nomenclature Committee.

### **Repercussions on the SITC**

For many years, close co-operation between the Customs Co-operation Council and the United Nations Statistical Office had proved to be mutually beneficial and, in the development of the Harmonized System, account was taken, to a very great extent, of the SITC, Rev. 2, this being one of the basic reference nomenclatures. From the outset, statistical interests, in particular the UN Statistical Office, were fully represented in the Harmonized System Committee and its Working Party and consistently made very relevant contributions throughout the preparation of the Harmonized System.

In the area of international trade nomenclatures, the first and second revisions of the SITC (SITC, Rev. 1 and SITC, Rev. 2) had been closely correlated to the CCCN and this had proved to be of considerable benefit to international trade statistics, since these were normally obtained as a by-product of the work of Customs administrations.

Aside from other reasons, the development of the Harmonized System, together with the very extensive revision of the CCCN which resulted, of itself required that a third revision of the SITC be envisaged to maintain the close correlation between that instrument and the Council's Nomenclatures.

At the UN Statistical Commission's 21<sup>st</sup> Session in 1981, the Council's Secretariat pointed out that the preparation of the Harmonized System and of the related amendments to the Council's Nomenclature were nearing completion and would be presented on schedule to the Council for approval in 1983. At that time, the entry into force of both the HS and the related CCCN amendments was scheduled for 1 January 1985, which called for immediate action on the revision of the SITC to ensure continuation of the existing correlation between statistical and Customs activities by having an approved SITC, Rev. 3 for that date.

By then, the UN Statistical Office had already begun work on the required revision and the UN Statistical Commission took note that it would have a draft SITC, Rev. 3 to consider at its 22<sup>nd</sup> Session in 1983.

Having convened in 1982 an Expert Group to examine its first draft (a meeting in which the Council's Secretariat participated), the UN Statistical Office presented its draft SITC, Rev. 3 for approval at the 22<sup>nd</sup> Session of the UN Statistical Commission in March 1983. The final draft was revised and approved by the Statistical Commission at its 23<sup>rd</sup> Session (February-March 1985).

The SITC, Rev. 3 used the subheadings of the Harmonized System as building blocks. It also took into account the need for continuity with earlier versions of the SITC and, as far as possible, a correlation with the International Standard Industrial Classification of all economic activities (ISIC). There are 3,118 basic headings in the SITC, Rev. 3 which are correlated to the 5,113 HS categories. The content of each heading corresponds to one or more HS subheading to which it is keyed; the only exception is group 334 relating to refined petroleum products which is subdivided in the SITC, Rev. 3 but is identified in the Harmonized System as a single heading (heading 27.10) without any further subdivisions. However, when the Council's Recommendation to amend the Harmonized System became effective on 1 January 1996, this anomaly was removed. Thus, the scope of each SITC heading is determined with reference to the scope of the corresponding HS subheading or a combination of subheadings. On 18 March 1988, the UN Statistical Office requested administrations that, to enable the United Nations to effect conversions of trade data to the SITC, Rev. 3, Rev. 2 and Rev. 1, they should furnish to the UN data based either on the Harmonized System or on the country's national nomenclature.

Furthermore, the UN Statistical Commission, at its 27<sup>th</sup> Session in 1993, broadly endorsed the use of the Harmonized System at the national level for the primary compilation and dissemination of international trade statistics and recommended that countries adopt the Harmonized System for those purposes. Since October 1993, the UN Statistical Division (UNSD), previously called the UN Statistical Office (UNSTAT or UNSO) has started including commodities with HS classification codes in its 'COMTRADE' data base, which previously had only SITC-coded trade data. The new HS-SITC system was implemented in early 1995.

The SITC, Rev. 3 remained an international standard for statistical reporting of merchandise trade, although the HS had been revised three times (1992, 1996 and 2002) since the alignment was established between the HS and the SITC. With a fourth revision of the HS set to become effective 1 January 2007, the UNSD published a fourth revision of the SITC (Series M No. 34/Rev.4), which restored the alignment of 5-digit SITC categories with 6 digit HS lines or groups of 6-digit lines in the 2007 version of the HS.

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## APPENDIX 1

### LIST OF PARTICIPANTS IN THE STUDY GROUP

#### I. Countries

|                        |                 |
|------------------------|-----------------|
| Austria                | Italy           |
| Belgium                | Japan           |
| Canada                 | Korea (Rep. of) |
| Czechoslovakia         | Malaysia        |
| Denmark                | Netherlands     |
| France                 | Sweden          |
| Germany (Fed. Rep. of) | United Kingdom  |
| Hungary                | United States   |

#### II. Intergovernmental international organizations

Customs Co-operation Council (CCC)  
Economic Commission for Europe (ECE)  
European Economic Community (EEC)  
Food and Agriculture Organization of the United Nations (FAO)  
General Agreement on Tariffs and Trade (GATT)  
North Atlantic Treaty Organization (NATO)  
Organization for Economic Co-operation and Development (OECD)  
United Nations Conference on Trade and Development (UNCTAD)  
United Nations Statistical Office (UNSO)

#### III. Non-governmental international organizations

International Air Transport Association (IATA)  
International Cargo Handling Co-ordination Association (ICHCA)  
International Chamber of Commerce (ICC)  
International Chamber of Shipping (ICS)  
International Federation of Freight Forwarders Associations (FIATA)  
International Organization for Standardization (ISO)  
International Road Transport Union (IRU)  
International Union of Railways (UIC)  
World Trade Centers Association (WTCA)

#### IV. National organizations

National Committee on International Trade Documentation (NCITD) (United States)  
Simplification of International Trade Procedures Board (SITPRO) (United Kingdom)  
Transportation Data Co-ordinating Committee (TDCC) (United States)

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## APPENDIX 2

### LIST OF PARTICIPANTS IN THE HARMONIZED SYSTEM COMMITTEE AND ITS WORKING PARTY

(1973 -1987)

#### I. Countries

|                        |                 |                        |
|------------------------|-----------------|------------------------|
| Algeria                | * India         | Philippines            |
| Argentina              | Iran            | Portugal               |
| * Australia            | Ireland         | Saudi Arabia           |
| Austria                | Israel          | Senegal                |
| Bangladesh             | Italy           | Singapore              |
| Belgium                | Ivory Coast     | South Africa           |
| Brazil                 | * Japan         | Spain                  |
| Cameroon               | Kenya           | Sudan                  |
| * Canada               | Korea (Rep. of) | Sweden                 |
| China                  | Madagascar      | Switzerland            |
| Colombia               | Malawi          | Tanzania               |
| Cuba                   | Malaysia        | Thailand               |
| * Czechoslovakia       | Mauritania      | Trinidad and<br>Tobago |
| Denmark                | Mexico          | Tunisia                |
| Ethiopia               | Morocco         | Turkey                 |
| Finland                | Netherlands     | Uganda                 |
| * France               | New Zealand     | * United Kingdom       |
| Germany (Fed. Rep. of) | Nigeria         | * United States        |
| Greece                 | Norway          | Zaire                  |
| Grenada                | Pakistan        |                        |

#### II. Intergovernmental international organizations

- Caribbean Community (CARICOM)
- \* Customs Co-operation Council (CCC) - (Nomenclature Committee)
- \* Customs Co-operation Council (CCC) - (Secretariat)
- \* Economic Commission for Europe (ECE)
- Economic and Social Commission for Asia and the Pacific (ESCAP)
- \* European Economic Community (EEC)
- Food and Agriculture Organization of the United Nations (FAO)
- \* General Agreement on Tariffs and Trade (GATT)
- International Customs Tariffs Bureau (BITD)
- International Olive Oil Council (IOOC)
- \* North Atlantic Treaty Organization (NATO)
- Organization for Economic Co-operation and Development (OECD)
- United Nations Conference on Trade and Development (UNCTAD)
- \* United Nations Statistical Office (UNSO)

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\* Member of the Harmonized System Committee (1973 - 1987)

### **III. Non-governmental international organizations**

- European Confederation of Pulp, Paper and Board Industry (CEPAC)
- \* European Trade Promotion Organization (ETPO)
- \* International Air Transport Association (IATA)
- International Chamber of Commerce (ICC)
- \* International Chamber of Shipping (ICS)
- International Federation of Freight Forwarders Associations (FIATA)
- International Institute of Synthetic Rubber Producers (IISRP)
- \* International Organization for Standardization (ISO)
- \* International Union of Railways (UIC)

### **IV. National organizations**

- Comité français pour la simplification des procédures du commerce international (SIMPROFRANCE) (France)
- Simplification of International Trade Procedures Board (SITPRO) (United Kingdom)

### **V. Miscellaneous**

- Joint UNSO/SOEC Working Group on world level classifications.

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\* Member of the Harmonized System Committee (1973 - 1987)

ANNEX B

**INTERNATIONAL CONVENTION  
ON THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(done at Brussels on 14 June 1983)*

**Preamble**

The Contracting Parties to this Convention, established under the auspices of the Customs Co-operation Council,

Desiring to facilitate international trade,

Desiring to facilitate the collection, comparison and analysis of statistics, in particular those on international trade,

Desiring to reduce the expense incurred by redescribing, reclassifying and recoding goods as they move from one classification system to another in the course of international trade and to facilitate the standardization of trade documentation and the transmission of data,

Considering that changes in technology and the patterns of international trade require extensive modifications to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs, done at Brussels on 15 December 1950,

Considering also that the degree of detail required for Customs and statistical purposes by Governments and trade interests has increased far beyond that provided by the Nomenclature annexed to the above-mentioned Convention,

Considering the importance of accurate and comparable data for the purposes of international trade negotiations,

Considering that the Harmonized System is intended to be used for the purposes of freight tariffs and transport statistics of the various modes of transport,

Considering that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

Considering that the Harmonized System is intended to promote as close a correlation as possible between import and export trade statistics and production statistics,

Considering that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

Considering the desirability of meeting the aforementioned needs through a combined tariff/statistical nomenclature, suitable for use by the various interests concerned with international trade,

Considering the importance of ensuring that the Harmonized System is kept up-to-date in the light of changes in technology or in patterns of international trade,

Having taken into consideration the work accomplished in this sphere by the Harmonized System Committee set up by the Customs Co-operation Council,

Considering that while the above-mentioned Nomenclature Convention has proved an effective instrument in the attainment of some of these objectives, the best way to achieve the desired results in this respect is to conclude a new international Convention,

Have agreed as follows:

## **ARTICLE 1**

### *Definitions*

For the purpose of this Convention:

- (a) the " Harmonized Commodity Description and Coding System ", hereinafter referred to as the " Harmonized System ", means the Nomenclature comprising the headings and subheadings and their related numerical codes, the Section, Chapter and Subheading Notes and the General Rules for the interpretation of the Harmonized System, set out in the Annex to this Convention;
- (b) "Customs tariff nomenclature" means the nomenclature established under the legislation of a Contracting Party for the purposes of levying duties of Customs on imported goods;
- (c) "statistical nomenclatures" means goods nomenclatures established by a Contracting Party for the collection of data for import and export trade statistics;
- (d) "combined tariff/statistical nomenclature" means a nomenclature, integrating Customs tariff and statistical nomenclatures, legally required by a Contracting Party for the declaration of goods at importation;
- (e) "the Convention establishing the Council" means the Convention establishing a Customs Co-operation Council, done at Brussels on 15 December 1950;
- (f) "the Council" means the Customs Co-operation Council referred to in paragraph (e) above;
- (g) "the Secretary General" means the Secretary General of the Council;
- (h) the term " ratification " means ratification, acceptance or approval.

## **ARTICLE 2**

### *The Annex*

The Annex to this Convention shall form an integral part thereof, and any reference to the Convention shall include a reference to the Annex.



## **ARTICLE 3**

### *Obligations of Contracting Parties*

1. Subject to the exceptions enumerated in Article 4:
  - (a) Each Contracting Party undertakes, except as provided in subparagraph (c) of this paragraph, that from the date on which this Convention enters into force in respect of it, its Customs tariff and statistical nomenclatures shall be in conformity with the Harmonized System. It thus undertakes that, in respect of its Customs tariff and statistical nomenclatures:
    - (i) it shall use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numerical codes;
    - (ii) it shall apply the General Rules for the interpretation of the Harmonized System and all the Section, Chapter and Subheading Notes, and shall not modify the scope of the Sections, Chapters, headings or subheadings of the Harmonized System; and
    - (iii) it shall follow the numerical sequence of the Harmonized System;
  - (b) Each Contracting Party shall also make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security;
  - (c) Nothing in this Article shall require a Contracting Party to use the subheadings of the Harmonized System in its Customs tariff nomenclature provided that it meets the obligations at (a) (i), (a) (ii) and (a) (iii) above in a combined tariff/statistical nomenclature.
2. In complying with the undertakings at paragraph 1 (a) of this Article, each Contracting Party may make such textual adaptations as may be necessary to give effect to the Harmonized System in its domestic law.
3. Nothing in this Article shall prevent a Contracting Party from establishing, in its Customs tariff or statistical nomenclatures, subdivisions classifying goods beyond the level of the Harmonized System, provided that any such subdivision is added and coded at a level beyond that of the six-digit numerical code set out in the Annex to this Convention.

## **ARTICLE 4**

### *Partial application by developing countries*

1. Any developing country Contracting Party may delay its application of some or all of the subheadings of the Harmonized System for such period as may be necessary, having regard to its pattern of international trade or its administrative resources.

2. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article agrees to make its best efforts towards the application of the full six-digit Harmonized System within five years of the date on which this Convention enters into force in respect of it or within such further period as it may consider necessary having regard to the provisions of paragraph 1 of this Article.
3. A developing country Contracting Party which elects to apply the Harmonized System partially under the provisions of this Article shall apply all or none of the two-dash subheadings of any one one-dash subheading or all or none of the one-dash subheadings of any one heading. In such cases of partial application, the sixth digit or the fifth and sixth digits of that part of the Harmonized System code not applied shall be replaced by " 0 " or " 00 " respectively.
4. A developing country which elects to apply the Harmonized System partially under the provisions of this Article shall on becoming a Contracting Party notify the Secretary General of those subheadings which it will not apply on the date when this Convention enters into force in respect of it and shall also notify the Secretary General of those subheadings which it applies thereafter.
5. Any developing country which elects to apply the Harmonized System partially under the provisions of this Article may on becoming a Contracting Party notify the Secretary General that it formally undertakes to apply the full six-digit Harmonized System within three years of the date when this Convention enters into force in respect of it.
6. Any developing country Contracting Party which partially applies the Harmonized System under the provisions of this Article shall be relieved from its obligations under Article 3 in relation to the subheadings not applied.

## **ARTICLE 5**

### *Technical assistance for developing countries*

Developed country Contracting Parties shall furnish to developing countries that so request, technical assistance on mutually agreed terms in respect of, inter alia, training of personnel, transposing their existing nomenclatures to the Harmonized System and advice on keeping their systems so transposed up-to-date with amendments to the Harmonized System or on applying the provisions of this Convention.

## **ARTICLE 6**

### *Harmonized System Committee*

1. There shall be established under this Convention a Committee to be known as the Harmonized System Committee, composed of representatives from each of the Contracting Parties.
2. It shall normally meet at least twice each year.
3. Its meetings shall be convened by the Secretary General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.

4. In the Harmonized System Committee each Contracting Party shall have the right to one vote; nevertheless, for the purposes of this Convention and without prejudice to any future Convention, where a Customs or Economic Union as well as one or more of its Member States are Contracting Parties such Contracting Parties shall together exercise only one vote. Similarly, where all the Member States of a Customs or Economic Union which is eligible to become a Contracting Party under the provisions of Article 11 (b) become Contracting Parties, they shall together exercise only one vote.
5. The Harmonized System Committee shall elect its own Chairman and one or more Vice-Chairmen.
6. It shall draw up its own Rules of Procedure by decision taken by not less than two-thirds of the votes attributed to its members. The Rules of Procedure so drawn up shall be approved by the Council.
7. It shall invite such intergovernmental or other international organizations as it may consider appropriate to participate as observers in its work.
8. It shall set up Sub-Committees or Working Parties as needed, having regard, in particular, to the provisions of paragraph 1 (a) of Article 7, and it shall determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties.

## **ARTICLE 7**

### *Functions of the Committee*

1. The Harmonized System Committee, having regard to the provisions of Article 8, shall have the following functions:
  - (a) to propose such amendments to this Convention as may be considered desirable, having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;
  - (b) to prepare Explanatory Notes, Classification Opinions or other advice as guides to the interpretation of the Harmonized System;
  - (c) to prepare recommendations to secure uniformity in the interpretation and application of the Harmonized System;
  - (d) to collate and circulate information concerning the application of the Harmonized System;
  - (e) on its own initiative or on request, to furnish information or guidance on any matters concerning the classification of goods in the Harmonized System to Contracting Parties, to Members of the Council and to such intergovernmental or other international organizations as the Committee may consider appropriate;

- (f) to present Reports to each Session of the Council concerning its activities, including proposed amendments, Explanatory Notes, Classification Opinions and other advice;
  - (g) to exercise such other powers and functions in relation to the Harmonized System as the Council or the Contracting Parties may deem necessary.
2. Administrative decisions of the Harmonized System Committee having budgetary implications shall be subject to approval by the Council.

## **ARTICLE 8**

### *Role of the Council*

1. The Council shall examine proposals for amendment of this Convention, prepared by the Harmonized System Committee, and recommend them to the Contracting Parties under the procedure of Article 16 unless any Council Member which is a Contracting Party to this Convention requests that the proposals or any part thereof be referred to the Committee for re-examination.
2. The Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, shall be deemed to be approved by the Council if, not later than the end of the second month following the month during which that session was closed, no Contracting Party to this Convention has notified the Secretary General that it requests that such matter be referred to the Council.
3. Where a matter is referred to the Council under the provisions of paragraph 2 of this Article, the Council shall approve such Explanatory Notes, Classification Opinions, other advice or recommendations, unless any Council Member which is a Contracting Party to this Convention requests that they be referred in whole or part to the Committee for re-examination.

## **ARTICLE 9**

### *Rates of Customs duty*

The Contracting Parties do not assume by this Convention any obligation in relation to rates of Customs duty.

## **ARTICLE 10**

### *Settlement of disputes*

1. Any dispute between Contracting Parties concerning the interpretation or application of this Convention shall, so far as possible, be settled by negotiation between them.

2. Any dispute which is not so settled shall be referred by the Parties to the dispute to the Harmonized System Committee which shall thereupon consider the dispute and make recommendations for its settlement.
3. If the Harmonized System Committee is unable to settle the dispute, it shall refer the matter to the Council which shall make recommendations in conformity with Article III (e) of the Convention establishing the Council.
4. The Parties to the dispute may agree in advance to accept the recommendations of the Committee or the Council as binding.

## **ARTICLE 11**

### *Eligibility to become a Contracting Party*

The following are eligible to become Contracting Parties to this Convention:

- (a) Member States of the Council;
- (b) Customs or Economic Unions to which competence has been transferred to enter into treaties in respect of some or all of the matters governed by this Convention; and
- (c) Any other State to which an invitation to that effect has been addressed by the Secretary General at the direction of the Council.

## **ARTICLE 12**

### *Procedure for becoming a Contracting Party*

1. Any eligible State or Customs or Economic Union may become a Contracting Party to this Convention:
  - (a) by signing it without reservation of ratification;
  - (b) by depositing an instrument of ratification after having signed the Convention subject to ratification; or
  - (c) by acceding to it after the Convention has ceased to be open for signature.
2. This Convention shall be open for signature until 31 December 1986 at the Headquarters of the Council in Brussels by the States and Customs or Economic Unions referred to in Article 11. Thereafter, it shall be open for their accession.
3. The instruments of ratification or accession shall be deposited with the Secretary General.

## **ARTICLE 13**

### *Entry into force*

1. This Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1<sup>st</sup> January 1987.
2. For any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention after the minimum number specified in paragraph 1 of this Article is reached, this Convention shall enter into force on the first of January which falls at least twelve months but not more than twenty-four months after it has signed the Convention without reservation of ratification or has deposited its instrument of ratification or accession, unless it specifies an earlier date. However, the date of entry into force under the provisions of this paragraph shall not be earlier than the date of entry into force provided for in paragraph 1 of this Article.

## **ARTICLE 14**

### *Application by dependent territories*

1. Any State may, at the time of becoming a Contracting Party to this Convention, or at any time thereafter, declare by notification given to the Secretary General that the Convention shall extend to all or any of the territories for whose international relations it is responsible, named in its notification. Such notification shall take effect on the first of January which falls at least twelve months but not more than twenty-four months after the date of the receipt thereof by the Secretary General, unless an earlier date is specified in the notification. However, this Convention shall not apply to such territories before it has entered into force for the State concerned.
2. This Convention shall cease to have effect for a named territory on the date when the Contracting Party ceases to be responsible for the international relations of that territory or on such earlier date as may be notified to the Secretary General under the procedure of Article 15.

## **ARTICLE 15**

### *Denunciation*

This Convention is of unlimited duration. Nevertheless any Contracting Party may denounce it and such denunciation shall take effect one year after the receipt of the instrument of denunciation by the Secretary General, unless a later date is specified therein.

## **ARTICLE 16**

### *Amendment procedure*

1. The Council may recommend amendments to this Convention to the Contracting Parties.

2. Any Contracting Party may notify the Secretary General of an objection to a recommended amendment and may subsequently withdraw such objection within the period specified in paragraph 3 of this Article.
3. Any recommended amendment shall be deemed to be accepted six months after the date of its notification by the Secretary General provided that there is no objection outstanding at the end of this period.
4. Accepted amendments shall enter into force for all Contracting Parties on one of the following dates:
  - (a) where the recommended amendment is notified before 1 April, the date shall be the first of January of the second year following the date of such notification,  
  
or
  - (b) where the recommended amendment is notified on or after 1 April, the date shall be the first of January of the third year following the date of such notification.
5. The statistical nomenclatures of each Contracting Party and its Customs tariff nomenclature or, in the case provided for under paragraph 1 (c) of Article 3, its combined tariff/statistical nomenclature, shall be brought into conformity with the amended Harmonized System on the date specified in paragraph 4 of this Article.
6. Any State or Customs or Economic Union signing without reservation of ratification, ratifying or acceding to this Convention shall be deemed to have accepted any amendments thereto which, at the date when it becomes a Contracting Party, have entered into force or have been accepted under the provisions of paragraph 3 of this Article.

## **ARTICLE 17**

### *Rights of Contracting Parties in respect of the harmonized System*

On any matter affecting the Harmonized System, paragraph 4 of Article 6, Article 8 and paragraph 2 of Article 16 shall confer rights on a Contracting Party:

- (a) in respect of all parts of the Harmonized System which it applies under the provisions of this Convention; or
- (b) until the date when this Convention enters into force in respect of it in accordance with the provisions of Article 13, in respect of all parts of the Harmonized System which it is obligated to apply at that date under the provisions of this Convention; or
- (c) in respect of all parts of the Harmonized System, provided that it has formally undertaken to apply the full six-digit Harmonized System within the period of three years referred to in paragraph 5 of Article 4 and until the expiration of that period.

## **ARTICLE 18**

### *Reservations*

No reservations to this Convention shall be permitted.

## **ARTICLE 19**

### *Notifications by the Secretary general*

The Secretary General shall notify Contracting Parties, other signatory States, Member States of the Council which are not Contracting Parties to this Convention, and the Secretary General of the United Nations, of the following:

- (a) Notifications under Article 4;
- (b) Signatures, ratifications and accessions as referred to in Article 12;
- (c) The date on which the Convention shall enter into force in accordance with Article 13;
- (d) Notifications under Article 14;
- (e) Denunciations under Article 15;
- (f) Amendments to the Convention recommended under Article 16;
- (g) Objections in respect of recommended amendments under Article 16, and, where appropriate, their withdrawal; and
- (h) Amendments accepted under Article 16, and the date of their entry into force.

## **ARTICLE 20**

### *Registration with the United Nations*

This Convention shall be registered with the Secretariat of the United Nations in accordance with the provisions of Article 102 of the Charter of the United Nations at the request of the Secretary General of the Council.

In witness thereof the undersigned, being duly authorized thereto, have signed this Convention.

Done at Brussels on the 14<sup>th</sup> day of June 1983 in the English and French languages, both texts being equally authentic, in a single original which shall be deposited with the Secretary General of the Council who shall transmit certified copies thereof to all the States and Customs or Economic Unions referred to in Article 11.

\* \* \*



**PROTOCOL OF AMENDMENT TO THE INTERNATIONAL CONVENTION  
ON THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(done at Brussels on 24 June 1986)*

The Contracting Parties to the Convention establishing a Customs Co-operation Council signed in Brussels on 15 December 1950 and the European Economic Community,

Considering that it is desirable to bring the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) into force on 1<sup>st</sup> January 1988,

Considering that, unless Article 13 of the said Convention is amended, the entry into force of the Convention on that date will remain uncertain,

Have agreed as follows:

**ARTICLE 1**

Paragraph 1 of Article 13 of the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983 (hereinafter referred to as "the Convention ") shall be replaced by the following text:

"1. This Convention shall enter into force on the earliest first of January which falls at least three months after a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 above have signed it without reservation of ratification or have deposited their instruments of ratification or accession, but not before 1<sup>st</sup> January 1988."

**ARTICLE 2**

- A. The present Protocol shall enter into force simultaneously with the Convention provided that a minimum of seventeen States or Customs or Economic Unions referred to in Article 11 of the Convention have deposited their instruments of acceptance of the Protocol with the Secretary General of the Customs Co-operation Council. However, no State or Customs or Economic Union may deposit its instrument of acceptance of the present Protocol unless it has previously signed or signs at the same time the Convention without reservation of ratification or has previously deposited or deposits at the same time its instrument of ratification of, or of accession to, the Convention.
- B. Any State or Customs or Economic Union becoming a Contracting Party to the Convention after the entry into force of the present Protocol under paragraph A above shall be a Contracting Party to the Convention as amended by the Protocol.

\* \* \*



## ANNEX C.1

### **RULES OF PROCEDURE OF THE HARMONIZED SYSTEM COMMITTEE**

#### CHAPTER I - COMPOSITION AND FUNCTIONS

##### **Rule 1**

Pursuant to the provisions of paragraph 1 of Article 6 of the International Convention on the Harmonized Commodity Description and Coding System (hereinafter called "the Convention"), the Harmonized System Committee (hereinafter called "the Committee") consists of representatives from each of the Contracting Parties to the Convention. Each Contracting Party is a Member of the Committee.

##### **Rule 2**

The functions of the Committee are those assigned to it by Article 7 of the Convention.

#### CHAPTER II - REPRESENTATION

##### **Rule 3**

Each member of the Committee may nominate one delegate and one or more alternates to be its representatives on the Committee. Representatives of Members of the Committee may be assisted by advisers.

##### **Rule 4**

Members of the Council which are not Contracting Parties to the Convention may be represented at meetings of the Committee by one delegate and one or more alternates. Such representatives shall attend meetings of the Committee as observers with the right to take part in the discussions but not to vote. They may be assisted by advisers.

##### **Rule 5**

Nominations of delegates and alternates to the Committee shall be made to the Secretary General and may be made directly by the administrations concerned.

Delegates and alternates shall continue to hold that position until such time as the Secretary General is notified of the termination of their appointment.

The names of advisers assisting delegates shall be notified to the Secretary General.

##### **Rule 6**

The Secretary General may invite representatives of States which are not Members of the Council and, subject to the approval of the Chairman of the Committee, representatives of intergovernmental or other international organizations, and any experts whose participation is considered desirable, to attend meetings of the Committee as observers.

## CHAPTER III - COMMITTEE MEETINGS

### Rule 7

Pursuant to the provisions of paragraph 2 of Article 6 of the Convention, the Committee shall normally hold at least two sessions a year. Unless already decided by the Council, the opening date and duration of each session shall be fixed by the Committee at its preceding session. In case of urgency, the opening date and duration of the session may be varied by the Secretary General with the concurrence of the Chairman of the Committee.

### Rule 8

Pursuant to the provisions of paragraph 3 of Article 6 of the Convention, the meetings of the Committee shall be convened by the Secretary General and, unless the Contracting Parties otherwise decide, shall be held at the Headquarters of the Council.

### Rule 9

The Secretary General shall inform all Members of the Committee and other Members of the Council of the opening date and duration of each session of the Committee, at least 30 days in advance of the opening date of the session except that this 30 day period may be reduced in case of urgency. The Secretary General shall at the same time notify that date and duration to each delegate to the Committee.

## CHAPTER IV - AGENDA

### Rule 10

A provisional Agenda for each session shall be sent to each Member of the Committee, each Member of the Council other than a Member of the Committee, each delegate and each observer at the same time as the invitation to participate in the meeting.

This Agenda shall comprise all items whose inclusion has been approved by the Committee during its preceding session and all items whose inclusion has been requested by the Council, the Secretary General, the Chairman of the Committee or any Member of the Committee.

Nevertheless, items submitted by Members of the Committee shall not be entered on the Agenda for a session unless they are received by the Secretariat at least eight weeks before that session opens. Items received after this closing date shall be entered on an additional list appended to the provisional Agenda.

In principle, all basic working documents should be dispatched to the Members of the Committee at least 30 days before the opening date of the session.

### Rule 11

The Committee shall determine its Agenda at the opening of each session. It may, in particular, decide whether or not to include in it any of the items which appear in the additional list. During the session the Agenda may be altered at any time by the Committee.

## CHAPTER V - OFFICERS AND CONDUCT OF BUSINESS

### **Rule 12**

Pursuant to the provisions of paragraph 5 of Article 6 of the Convention, the Committee shall elect from among the delegates or alternates of its Members a Chairman and one or more Vice-Chairmen. The Chairman and Vice-Chairmen shall each hold office for a period of one year. The retiring Chairman and Vice-Chairmen are eligible for re-election for one additional consecutive year, unless circumstances otherwise warrant. A Chairman or Vice-Chairman whose nomination to the Committee is terminated by the Member concerned automatically ceases to be Chairman or Vice-Chairman.

### **Rule 13**

If the Chairman is absent, a Vice-Chairman shall preside and shall have the same powers and duties as the Chairman.

### **Rule 14**

The Chairman shall participate in the proceedings as such and not as a representative of a Member of the Committee.

### **Rule 15**

In addition to exercising the powers conferred upon him elsewhere by these Rules, the Chairman shall declare the opening and closing of each session, accord the right to speak, direct the discussion, put questions to the vote, announce decisions, rule on points of order and, pursuant to these Rules, have control of the proceedings. The Chairman may also call a speaker to order if the speaker's remarks are not relevant to the question at issue.

### **Rule 16**

During discussion of any matter a delegation may raise a point of order. In this event the Chairman shall immediately give a ruling. If this ruling is challenged, the Chairman shall submit it to the Committee for decision and it shall stand unless overruled.

### **Rule 17**

Pursuant to the provisions of paragraph 8 of Article 6 of the Convention, the Committee shall establish such Sub-Committees or Working Parties as it considers necessary, in particular to assist the Committee in preparing amendments to the Convention.

The Committee shall elect from among its Members a Chairman for each of such Sub-Committees or Working Parties and, if appropriate, one or more Vice-Chairmen. It shall also determine the membership, voting rights and Rules of Procedure for such Sub-Committees or Working Parties, and the questions to be considered by such Sub-Committees or Working Parties.

All the proposals of such Sub-Committees or Working Parties shall be submitted to the Committee for decision.

## CHAPTER VI - QUORUM AND VOTING

### **Rule 18**

Representatives of 40 % or 40 of the Members of the Committee, whichever is lower, shall constitute a quorum

### **Rule 19**

Subject to the provisions of Article 17 of the Convention, the voting rights of Members shall be the same as provided for Contracting Parties in paragraph 4 of Article 6 of the Convention.

Decisions concerning amendments to the Rules of Procedure of the Committee shall be taken in accordance with the provisions of paragraph 6 of Article 6 of the Convention.

Decisions concerning amendments to the Convention shall be taken by a majority of not less than two-thirds of the votes cast by the Members of the Committee.

Other decisions shall be taken by a simple majority of the votes cast by the Members of the Committee.

The fact that the appropriate majority has not been obtained on a particular question shall not preclude the Committee from reporting to the Council on that matter.

## CHAPTER VII - RESERVATIONS

### **Rule 20**

Pursuant to Council Decision No. 298, the Secretary General may refer matters arising under paragraph 2 of Article 8 of the Convention directly back to the Committee upon the request of a Contracting Party, provided that the request is made in writing not later than the end of the second month following the month during which a session of the Committee was closed. The Secretary General shall then place the matter on the Agenda of the following session of the Committee for re-examination.

If requests relating to the same matter are received from different Contracting Parties for referral both to the Council and to the Committee, or if a Contracting Party does not specify whether the matter should be referred to the Council or directly to the Committee, the matter shall be referred to the Council. The Secretary General shall inform all Contracting Parties of the receipt of a request for referral of a matter to the Council or to the Committee.

A Contracting Party making a request for referral of a matter to the Council or to the Committee may withdraw its request at any time before the matter is examined by the Council or re-examined by the Committee. However, the Committee will examine a matter if it has been referred by the Council. In the event that a Contracting Party withdraws a request, the original decision of the Committee shall be deemed to be approved, unless a request from another Contracting Party dealing with the same matter is pending. The Secretary General shall notify Contracting Parties of any withdrawal.

Notifications to the Secretary General to refer any matter to the Council or Committee for re-examination pursuant to Article 8.2 of the Convention and Council Decision No. 298 may not be submitted before the day following the close of the Committee's session, but must be submitted by the end of the second month following the month during which that session was closed.

When, pursuant to the provisions of paragraph 3 of Article 8 of the Convention and Council Decision No. 298, any matter is referred in whole or in part to the Committee for re-examination, the Contracting Party which has requested that the matter be re-examined shall submit to the Secretary General, not less than 60 days before the opening date of the next session of the Committee, a note setting out its reasons for requesting the re-examination, together with its proposals for resolving the matter. The Secretary General shall circulate this note to the other Contracting Parties.

## CHAPTER VIII - SECRETARIAT

### **Rule 21**

The Council Secretariat shall perform the secretarial work of meetings of the Committee. It shall circulate communications by Members of the Committee concerning items on the Agenda of such meetings, prepare the study documents and draw up the Reports of the meetings.

## CHAPTER IX - LANGUAGES AND RECORDS

### **Rule 22**

The official languages of the Committee shall be English and French. Speeches or statements made in either of these two languages shall be immediately translated into the other official language, unless all delegates of the Members of the Committee present agree to dispense with translation. Speeches or statements made in any other language shall be translated into English and French, subject to the same conditions, but in that event the delegation concerned shall provide the translation into English or French.

Only English and French shall be used for the official documents of the Committee. Memoranda and correspondence for consideration by the Committee shall be presented in one or other of these languages.

### **Rule 23**

The Committee shall approve its Report at the close of each session.

## CHAPTER X - RELATIONS WITH THE COUNCIL

### **Rule 24**

The Chairman shall report on the work of the Committee at each session of the Council.

## CHAPTER XI - PRIVACY

### **Rule 25**

Unless the Committee decides otherwise, its sessions shall be restricted to delegations from its Members and, subject to the provisions of Rules 4 and 6, to delegations from observers.

## CHAPTER XII - REVISION

### **Rule 26**

These Rules may be revised, in whole or in part, in accordance with the provisions of paragraph 6 of Article 6 of the Convention.

However, no proposal for amendment of these Rules shall be taken into consideration at a Committee session, unless the text of the proposed amendment was dispatched in writing to Members of the Committee at least 60 days before the beginning of the session.

\* \* \*



## ANNEX C.2

### **RULES OF PROCEDURE OF THE HARMONIZED SYSTEM REVIEW SUB-COMMITTEE**

#### **Rule 1 - Functions**

The Harmonized System Review Sub-Committee (hereinafter called "the Sub-Committee") shall have the following functions:

- (a) to pursue a review of the Harmonized System under the general guidance of the Harmonized System Committee (hereinafter called "the Committee");
- (b) to propose to the Committee such amendments to the Harmonized System as may be considered desirable having regard, in particular, to the needs of users and to changes in technology or in patterns of international trade;
- (c) to prepare, to the extent appropriate, any consequential amendments to the Explanatory Notes for consideration by the Committee.

#### **Rule 2 - Composition**

The Sub-Committee shall consist of:

- (a) Representatives of the Contracting Parties to the Harmonized System Convention.
- (b) Representatives of any Member of the Council which is not a Contracting Party to the Harmonized System Convention.
- (c) Subject to invitation by the Secretary General, the following:
  - (i) representatives of States which are not Members of the Council;
  - (ii) representatives of intergovernmental or other international organizations;
  - (iii) in consultation with the Chairman of the Sub-Committee, any experts whose participation is considered desirable on the basis of the contribution they might be expected to make to the work of the Sub-Committee.

#### **Rule 3 - Sub-Committee meetings**

The Sub-Committee shall hold its sessions as and when required and subject to approval by the Committee and the Council.

#### **Rule 4 - Agenda**

A provisional Agenda for each session shall be drawn up by the Secretary General in consultation with the Chairman of the Sub-Committee.

The Agenda and, in principle, all basic working documents on new proposals placed on the Agenda shall be dispatched or made available to Members for examination at least thirty days in advance of the opening date of the session. To this end, any new proposal shall reach the Secretariat at least eight weeks before that session opens.

Items concerning new proposals received by the Secretariat less than eight weeks before the opening date of the session shall not be entered on the Agenda for that session but shall be entered on an additional list appended to the Agenda. The Sub-Committee may consider any item on the additional list unless a member requests that consideration of the item be deferred.

#### **Rule 5 - Officers**

The Chairman and one or more Vice-Chairmen of the Sub-Committee shall be elected by the Committee from among the members of the Committee. The Chairman and Vice-Chairmen shall each hold office for a period of one year. The retiring Chairman and Vice-Chairmen are eligible for re-election for one additional consecutive year, unless circumstances otherwise warrant. A Chairman or Vice-Chairman whose nomination to the Sub-Committee is terminated by the Member concerned automatically ceases to be Chairman or Vice-Chairman.

The Chairman shall participate in the proceedings as such and not as a representative.

#### **Rule 6 - Conduct of business**

The Sub-Committee shall seek to reach a consensus on any matter examined and shall report it to the Committee. If agreement cannot be reached on a question, the differing views together with their supporting rationales shall be reported.

\* \* \*

## ANNEX C.3

### **RULES OF PROCEDURE OF THE SCIENTIFIC SUB-COMMITTEE**

#### CHAPTER I - FUNCTIONS

##### **Rule 1**

The Scientific Sub-Committee shall be an advisory body of the Council on questions involving chemical or other scientific matters. It shall also serve as forum for the exchange of views by heads of the Customs laboratory services of Council Members.

#### CHAPTER II - REPRESENTATION

##### **Rule 2**

Each Member of the Council and any other Contracting Party to a Convention established or administered by the Council shall have the right to be represented, as a Member, on the Scientific Sub-Committee. However, opinions on any matter concerning a particular Convention shall be formulated only by the representatives of Contracting Parties to that Convention. Other representatives to which that Convention does not apply shall participate in the discussion as observers only.

#### CHAPTER III - SUB-COMMITTEE MEETINGS

##### **Rule 3**

The Scientific Sub-Committee shall hold its sessions as and when required and subject to approval by the Council. It shall normally hold at least one session a year.

#### CHAPTER IV - AGENDA

##### **Rule 4**

The Agenda for each session shall be drawn up by the Secretary General in consultation with the Chairman of the Scientific Sub-Committee and circulated to the members of the Scientific Sub-Committee at least thirty days in advance of the opening date of the session, except in case of urgency.

This Agenda shall comprise all items whose inclusion has been approved by the Council or by any Committee of the Council, all items whose inclusion has been requested by the Secretary General and, subject to the approval of the Secretary General and the Chairman of the Scientific Sub-Committee, all items whose inclusion has been requested by any Member of the Council.

## CHAPTER V - OFFICERS AND CONDUCT OF BUSINESS

### **Rule 5**

The Scientific Sub-Committee shall elect its own Chairman and one or more Vice-Chairmen from among the representatives of its members. The Chairman and Vice-Chairmen shall each hold office for a period of two years. The retiring Chairman and Vice-Chairmen are eligible for re-election.

The Chairman shall participate in the proceedings as such and not as a representative of a Member of the Sub-Committee.

### **Rule 6**

The Scientific Sub-Committee shall seek to reach agreed views on any matter examined and shall report them to the Council or the relevant Committee, as appropriate. If agreement cannot be reached on a question, the differing views together with their supporting rationales shall be reported.

## CHAPTER VI - GENERAL ADMINISTRATIVE ARRANGEMENTS

### **Rule 7**

The general administrative arrangements for the Scientific Sub-Committee, including the date and duration of each session and the priorities to be fixed for the items on the Sub-Committee's Agenda, shall be the responsibility of the Secretary General.

\* \* \*

ANNEX D.1

**RECOMMENDATION  
OF THE CUSTOMS CO-OPERATION COUNCIL  
CONCERNING THE AMENDMENT  
OF THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(5 July 1989)*

THE CUSTOMS CO-OPERATION COUNCIL,

HAVING REGARD to the International Convention on the Harmonized Commodity Description and Coding System, concluded on 14 June 1983,

HAVING REGARD to the Protocol of Amendment to the said Convention, dated 24 June 1986,

HAVING REGARD to the Nomenclature appended as an Annex to the said Convention,

CONSIDERING that it is necessary to make certain amendments to that Nomenclature,

On the advice of the Harmonized System Committee,

RECOMMENDS to the Contracting Parties, in accordance with Article 16 of the Convention, the following amendments to the Nomenclature:

(In view of its length and technical nature, the body of the Recommendation is not reproduced).

\* \* \*



ANNEX D.2

**RECOMMENDATION  
OF THE CUSTOMS CO-OPERATION COUNCIL  
CONCERNING THE AMENDMENT  
OF THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(6 July 1993)*

THE CUSTOMS CO-OPERATION COUNCIL,

HAVING REGARD to the International Convention on the Harmonized Commodity Description and Coding System, concluded on 14 June 1983,

HAVING REGARD to the Protocol of Amendment to the said Convention, dated 24 June 1986,

HAVING REGARD to the Nomenclature appended as an Annex to the said Convention,

HAVING REGARD to the Council Recommendation of 5 July 1989, amending that Nomenclature,

CONSIDERING that it is necessary to make further amendments to that Nomenclature in order to take account of, in particular, changes in technology or patterns of international trade,

On the advice of the Harmonized System Committee,

RECOMMENDS to the Contracting Parties, in accordance with Article 16 of the Convention, the following amendments to the Nomenclature:

(In view of its length and technical nature, the body of the Recommendation is not reproduced).

\* \* \*





ANNEX D.3

**RECOMMENDATION  
OF THE CUSTOMS CO-OPERATION COUNCIL  
CONCERNING THE AMENDMENT  
OF THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(25 June 1999)*

THE CUSTOMS CO-OPERATION COUNCIL,

HAVING REGARD to the International Convention on the Harmonized Commodity Description and Coding System, concluded on 14 June 1983,

HAVING REGARD to the Protocol of Amendment to the said Convention, dated 24 June 1986,

HAVING REGARD to the Nomenclature appended as an Annex to the said Convention,

HAVING REGARD to the Council Recommendation of 5 July 1989 and the Council Recommendation of 6 July 1993, amending that Nomenclature,

CONSIDERING that it is necessary to make further amendments to that Nomenclature in order to take account of, in particular, changes in international trade and technology,

On the advice of the Harmonized System Committee,

RECOMMENDS to the Contracting Parties to the said Convention, in accordance with Article 16 thereof, the following amendments to the Nomenclature:

(In view of its length and technical nature, the body of the Recommendation is not reproduced).

\* \* \*



ANNEX D.4

**RECOMMENDATION  
OF THE CUSTOMS CO-OPERATION COUNCIL  
CONCERNING THE AMENDMENT  
OF THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(26 June 2004)*

THE CUSTOMS CO-OPERATION COUNCIL,

HAVING REGARD to the International Convention on the Harmonized Commodity Description and Coding System, concluded on 14 June 1983,

HAVING REGARD to the Protocol of Amendment to the said Convention, dated 24 June 1986,

HAVING REGARD to the Nomenclature appended as an Annex to the said Convention,

HAVING REGARD to the Council Recommendation of 5 July 1989, the Council Recommendation of 6 July 1993 and the Council Recommendation of 25 June 1999, amending that Nomenclature,

CONSIDERING that it is necessary to make further amendments to that Nomenclature in order to take account of, in particular, changes in international trade and technology,

On the advice of the Harmonized System Committee,

RECOMMENDS to the Contracting Parties to the said Convention, in accordance with Article 16 thereof, the following amendments to the Nomenclature:

(In view of its length and technical nature, the body of the Recommendation is not reproduced).

\* \* \*



ANNEX D.5

**RECOMMENDATION  
OF THE CUSTOMS CO-OPERATION COUNCIL  
CONCERNING THE AMENDMENT  
OF THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(26 June 2009)*

THE CUSTOMS CO-OPERATION COUNCIL,

HAVING REGARD to the International Convention on the Harmonized Commodity Description and Coding System, concluded on 14 June 1983,

HAVING REGARD to the Protocol of Amendment to the said Convention, dated 24 June 1986,

HAVING REGARD to the Nomenclature appended as an Annex to the said Convention,

HAVING REGARD to the Council Recommendation of 5 July 1989 and to those of 6 July 1993, 25 June 1999 and 26 June 2004, amending that Nomenclature,

CONSIDERING that it is necessary to make further amendments to that Nomenclature in order to take account of, in particular, changes in international trade and technology,

On the advice of the Harmonized System Committee,

RECOMMENDS to the Contracting Parties to the said Convention, in accordance with Article 16 thereof, the following amendments to the Nomenclature:

(In view of its length and technical nature, the body of the Recommendation is not reproduced).

\* \* \*



## ANNEX D.6

## LIST OF DELETED HS CODE NUMBERS

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996  | AS FROM<br>1.1.2002                      | AS FROM<br>1.1.2007                                 | AS FROM<br>1.1.2012   |
|---------|---------------------|--|--|---|---|
| 1       |                     | 0105.91  | 0101.11<br>0101.19<br>0101.20<br>0106.00 | 0105.92<br>0105.93                                  | 0101.10<br>0102.10<br>0105.19   |
| 2       |                     | 0207.10<br>0207.21<br>0207.22<br>0207.23<br>0207.31<br>0207.39<br>0207.41<br>0207.42<br>0207.43<br>0207.50 | 0210.90                                  | 0208.20   | 0207.32<br>0207.33<br>0207.34<br>0207.35<br>0207.36<br>0209.00  |
| 3       |                     |  | 0303.10                                  | 0303.50<br>0303.60<br>0304.10<br>0304.20<br>0304.90 | 0301.10<br>0302.12<br>0302.40<br>0302.50<br>0302.61<br>0302.62<br>0302.63<br>0302.64<br>0302.65<br>0302.66<br>0302.67<br>0302.68<br>0302.69<br>0302.70<br>0303.21<br>0303.22<br>0303.52<br>0303.61<br>0303.62<br>0303.71<br>0303.72 |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996                      | AS FROM<br>1.1.2002 | AS FROM<br>1.1.2007           | AS FROM<br>1.1.2012  |
|---------|---------------------|--|---------------------|-------------------------------|--|
|         |                     |  |                     |                               | 0303.73<br>0303.74<br>0303.75<br>0303.76<br>0303.77<br>0303.78<br>0303.79<br>0303.80<br>0304.11<br>0304.12<br>0304.19<br>0304.21<br>0304.22<br>0304.29<br>0305.30<br>0306.13<br>0306.23<br>0307.10 |
| 4       |                     | 0405.00                                  |                     |                               | 0401.30<br>0407.00   |
| 5       |                     |  |                     | 0503.00<br>0509.00            |  |
| 6       |                     | 0602.91<br>0602.99                       |                     | 0603.10                       | 0604.10<br>0604.91<br>0604.99  |
| 7       |                     | 0712.10                                  | 0711.10<br>0712.30  | 0709.10<br>0709.52<br>0711.30 | 0709.90  |
| 8       |                     | 0801.10<br>0801.20<br>0801.30<br>0807.10 | 0805.30<br>0812.20  | 0810.30                       | 0802.40<br>0802.50<br>0802.60<br>0803.00<br>0808.20<br>0809.20   |
| 9       |                     | 0901.30<br>0901.40                       |                     | 0906.10<br>0910.40<br>0910.50 | 0904.20<br>0905.00<br>0907.00<br>0908.10   |



| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996                    | AS FROM<br>1.1.2002  | AS FROM<br>1.1.2007   | AS FROM<br>1.1.2012  |
|---------|---------------------|--|--|---|--|
|         |                     |  |  |   | 0908.20<br>0908.30<br>0909.10<br>0909.20<br>0909.30<br>0909.40<br>0909.50<br>0910.10 |
| 10      |                     |  |  |   | 1001.10<br>1001.90<br>1002.00<br>1003.00<br>1004.00<br>1007.00<br>1008.20            |
| 11      |                     |  | 1103.12<br>1103.14<br>1103.21<br>1103.29<br>1104.11<br>1104.21 | 1102.30   | 1102.10  |
| 12      |                     |  | 1205.00<br>1207.92<br>1209.11<br>1209.19<br>1212.92            | 1207.10<br>1207.30<br>1207.60<br>1209.26<br>1211.10<br>1212.10<br>1212.30 | 1201.00<br>1202.10<br>1202.20<br>1207.20<br>1212.20                                  |
| 13      |                     |  |  | 1301.10<br>1302.14  |  |
| 14      |                     | 1402.91<br>1402.99                     | 1402.10<br>1402.90<br>1403.10<br>1403.90                       | 1402.00<br>1403.00<br>1404.10   |  |
| 15      | 1519.30             | 15.19<br>1519.11<br>1519.12<br>1519.13 | 1505.10<br>1505.90<br>1514.10<br>1514.90                       | 1515.40   | 1501.00<br>1502.00   |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996                                 | AS FROM<br>1.1.2002  | AS FROM<br>1.1.2007  | AS FROM<br>1.1.2012           |
|---------|---------------------|---|--|--|-------------------------------|
|         |                     | 1519.19<br>1519.20<br>1520.10<br>1520.90            | 1515.60  |  |                               |
| 16      |                     |   |  |  | 1604.30<br>1605.20<br>1605.90 |
| 17      |                     | 1702.10   |  |  | 1701.11                       |
| 19      |                     |   | 1905.30  |  |                               |
| 20      |                     | 2005.30   | 2001.20<br>2009.20<br>2009.30<br>2009.40<br>2009.60<br>2009.70 | 2005.90  | 2003.20<br>2008.92<br>2009.80 |
| 21      |                     | 2101.10   |  |  |                               |
| 22      |                     | 2208.10   |  |  |                               |
| 23      |                     |   | 2306.40<br>2308.10<br>2308.90                                  | 2302.20<br>2306.70   |                               |
| 24      |                     |   |  |  | 2403.10                       |
| 25      |                     | 2503.10<br>2503.90<br>2513,21<br>2513,29<br>2530.30 | 2527.00<br>2530.40   | 2506.21<br>2506.29<br>2508.20<br>2513.11<br>2513.19<br>2516.21<br>2516.22<br>2524.00 | 2528.10<br>2528.90            |
| 26      |                     |   | 2620.20<br>2620.50<br>2620.90<br>2621.00                       |  |                               |
| 27      |                     |   | 2710.00  | 2707.60  | 2710.11                       |
| 28      |                     | 2827.37<br>2535.21<br>2836.93<br>2841.60            | 2805.21<br>2805.22<br>2816.20<br>2816.30                       | 2811.23<br>2824.20<br>2826.11<br>2826.20   | 2852.00                       |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996   | AS FROM<br>1.1.2002   | AS FROM<br>1.1.2007   | AS FROM<br>1.1.2012   |
|---------|---------------------|---|---|---|---|
|         |                     | 2848.10<br>2848.90  | 2827.38<br>2834.22<br>2841.40   | 2827.33<br>2827.34<br>2827.36<br>2830.20<br>2830.30<br>2833.23<br>2833.26<br>2835.23<br>2836.10<br>2836.70<br>2838.00<br>2839.20<br>2841.10<br>2841.20<br>2851.00   |   |
| 29      |                     | 2903.40<br>2905.21<br>2914.30<br>2914.41<br>2914.49<br>2916.33<br>2932.90<br>2939.40<br>2939.60 | 2903.16<br>2905.50<br>2907.30<br>2918.17<br>2922.30<br>2924.10<br>2924.22<br>2933.40<br>2933.51<br>2933.90<br>2934.90<br>2937.10<br>2937.91<br>2937.92<br>2937.99<br>2939.10<br>2939.50<br>2939.70<br>2939.90 | 2903.30<br>2905.15<br>2906.14<br>2907.14<br>2908.10<br>2908.20<br>2908.90<br>2909.42<br>2912.13<br>2915.22<br>2915.23<br>2915.34<br>2915.35<br>2917.31<br>2918.90<br>2919.00<br>2920.10<br>2921.12<br>2922.22<br>2925.20<br>2930.10<br>2936.10<br>2939.21 | 2903.41<br>2903.42<br>2903.43<br>2903.44<br>2903.45<br>2903.46<br>2903.47<br>2903.49<br>2903.51<br>2903.52<br>2903.59<br>2903.61<br>2903.62<br>2903.69<br>2912.30<br>2914.21<br>2916.35<br>2916.36<br>2931.00<br>2932.21<br>2932.29<br>2937.31<br>2937.39 |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996   | AS FROM<br>1.1.2002   | AS FROM<br>1.1.2007   | AS FROM<br>1.1.2012                                 |
|---------|---------------------|---|---|---|---|
|         |                     |   |   | 2939.29   | 2937.40   |
| 30      |                     | 3002.31<br>3002.39  |   | 3001.10<br>3006.80  |   |
| 31      |                     |   |   | 3102.70<br>3103.20<br>3104.10   |   |
| 32      |                     | 3201.30<br>3206.10  |   | 3206.30<br>3206.43  |   |
| 33      |                     |   |   | 3301.11<br>3301.14<br>3301.21<br>3301.22<br>3301.23<br>3301.26            |   |
| 34      |                     |   |   | 3404.10   |   |
| 35      |                     | 3502.10   |   |   |   |
| 37      |                     |   | 3702.92   | 3702.20<br>3705.20  | 3702.51<br>3702.91<br>3702.93<br>3702.94<br>3702.95 |
| 38      | 3809.99             | 3823.10<br>3823.20<br>3823.30<br>3823.40<br>3823.50<br>3823.60<br>3823.90 | 3817.10<br>3817.20  | 3805.20<br>3808.10<br>3808.20<br>3808.30<br>3808.40<br>3808.90<br>3824.20 |   |
| 39      |                     | 3905.11<br>3905.20<br>3905.90   | 3920.41<br>3920.42  | 3920.72   |   |
| 40      |                     | 4010.10<br>4010.91<br>4010.99   | 4009.10<br>4009.20<br>4009.30<br>4009.40<br>4009.50<br>4010.21<br>4010.22 | 4010.13   |   |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996 | AS FROM<br>1.1.2002  | AS FROM<br>1.1.2007           | AS FROM<br>1.1.2012 |
|---------|---------------------|---------------------|--|-------------------------------|---------------------|
|         |                     |                     | 4010.23<br>4010.24<br>4010.29<br>4010.91<br>4012.10  |                               |                     |
| 41      |                     |                     | 4101.10<br>4101.21<br>4101.22<br>4101.29<br>4101.30<br>4101.40<br>4104.10<br>4104.21<br>4104.22<br>4104.29<br>4104.31<br>4104.39<br>4105.11<br>4105.12<br>4105.19<br>4105.20<br>4106.11<br>4106.12<br>4106.19<br>4106.20<br>4107.10<br>4107,21<br>4107,29<br>4107.90<br>4108.00<br>4109.00<br>4110.00<br>4111.00 | 4103.10                       |                     |
| 42      |                     |                     |  | 4204.00<br>4206.10<br>4206.90 |                     |
| 43      |                     |                     | 4301.20<br>4301.40   | 4301.70<br>4302.13            |                     |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996  | AS FROM<br>1.1.2002   | AS FROM<br>1.1.2007  | AS FROM<br>1.1.2012                      |
|---------|---------------------|--|---|--|--|
|         |                     |  | 4301.50<br>4302.12  |  |  |
| 44      |                     | 4403.31<br>4403.32<br>4403.33<br>4403.34<br>4403.35<br>4407.21<br>4407.22<br>4407.23<br>4408.20<br>4410.10<br>4412.11<br>4412.12<br>4412.21<br>4412.91 | 4410.11<br>4410.19  | 4402.00<br>4407.24<br>4409.20<br>4410.21<br>4410.29<br>4410.31<br>4410.32<br>4410.33<br>4410.39<br>4411.11<br>4411.19<br>4411.21<br>4411.29<br>4411.31<br>4411.39<br>4411.91<br>4411.99<br>4412.13<br>4412.14<br>4412.19<br>4412.22<br>4412.23<br>4412.29<br>4412.92<br>4412.93<br>4418.30 | 4401.30                                  |
| 46      |                     |  | 4601.10   | 4601.20<br>4601.91<br>4602.10  |  |
| 48      |                     | 4807.91<br>4807.99<br>4823.30  | 4802.51<br>4802.52<br>4802.53<br>4802.60<br>4805.10<br>4805.21<br>4805.22 | 4802.30<br>4809.10<br>4814.30<br>4815.00<br>4816.10<br>4816.30<br>4823.12  | 4808.20<br>4808.30<br>4814.10<br>4818.40 |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996 | AS FROM<br>1.1.2002   | AS FROM<br>1.1.2007  | AS FROM<br>1.1.2012 |
|---------|---------------------|---------------------|---|--|---------------------|
|         |                     |                     | 4805.23<br>4805.29<br>4805.60<br>4805.70<br>4805.80<br>4807.10<br>4807.90<br>4810.11<br>4810.12<br>4810.21<br>4810.91<br>4811.21<br>4811.29<br>4811.31<br>4811.39<br>4811.40<br>4823.11<br>4823.51<br>4823.59 | 4823.19<br>4823.60   |                     |
| 50      |                     |                     |   | 5003.10<br>5003.90   |                     |
| 51      |                     |                     | 5102.10<br>5105.30  |  |                     |
| 52      |                     | 5205.25<br>5205.45  |   | 5208.53<br>5210.12<br>5210.22<br>5210.42<br>5210.52<br>5211.21<br>5211.22<br>5211.29 |                     |
| 53      |                     |                     | 5305.91<br>5305.99<br>5308.30   | 5304.10<br>5304.90<br>5305.11<br>5305.19<br>5305.21<br>5305.29<br>5305.90            |                     |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996 | AS FROM<br>1.1.2002   | AS FROM<br>1.1.2007  | AS FROM<br>1.1.2012                      |
|---------|---------------------|---------------------|---|--|--|
| 54      |                     | 5407.60             |   | 5402.10<br>5402.41<br>5402.42<br>5402.43<br>5403.20<br>5404.10<br>5406.10<br>5406.20   |  |
| 55      |                     |                     |   | 5503.10<br>5513.22<br>5513.32<br>5513.33<br>5513.42<br>5513.43<br>5514.13<br>5514.31<br>5514.32<br>5514.33<br>5514.39<br>5515.92 |  |
| 56      |                     | 5603.00             | 5607.30   | 5604.20<br>5607.10   | 5601.10                                  |
| 57      |                     |                     |   | 5702.51<br>5702.52<br>5702.59  |  |
| 58      |                     |                     |   | 5803.10<br>5803.90   | 5801.24<br>5801.25<br>5801.34<br>5801.35 |
| 59      |                     |                     | 5904.91<br>5904.92  |  |  |
| 60      |                     |                     | 6002.10<br>6002.20<br>6002.30<br>6002.41<br>6002.42<br>6002.43<br>6002.49 | 6005.10  |  |



| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996 | AS FROM<br>1.1.2002                      | AS FROM<br>1.1.2007   | AS FROM<br>1.1.2012 |
|---------|---------------------|---------------------|--|---|---------------------|
|         |                     |                     | 6002.91<br>6002.92<br>6002.93<br>6002.99 |   |                     |
| 61      |                     |                     | 6110.10                                  | 6101.10<br>6103.11<br>6103.12<br>6103.19<br>6103.21<br>6104.11<br>6104.12<br>6104.21<br>6107.92<br>6111.10<br>6114.10<br>6115.11<br>6115.12<br>6115.19<br>6115.20<br>6115.91<br>6115.92<br>6115.93<br>6117.20<br>6203.21<br>6205.10<br>6207.92<br>6209.10<br>6211.31<br>6213.10 |                     |
| 62      |                     |                     |  |   | 6211.41             |
| 63      |                     | 6305.31             |  | 6302.52<br>6302.92<br>6303.11<br>6306.11<br>6306.21<br>6306.31<br>6306.39<br>6306.41  | 6306.91<br>6306.99  |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996   | AS FROM<br>1.1.2002                      | AS FROM<br>1.1.2007   | AS FROM<br>1.1.2012 |
|---------|---------------------|---|--|---|---------------------|
|         |                     |   |  | 6306.49   |                     |
| 64      |                     | 6402.11<br>6403.11  |  | 6401.91<br>6402.30<br>6403.30   | 6406.91<br>6406.99  |
| 65      |                     |   |  | 6503.00<br>6506.92  | 6505.10<br>6505.90  |
| 66      |                     |   |  | 6603.10   |                     |
| 68      |                     | 6810.20   | 6812.10<br>6812.20<br>6812.30<br>6812.40 | 6802.22<br>6811.10<br>6811.20<br>6811.30<br>6811.90<br>6812.50<br>6812.60<br>6812.70<br>6812.90<br>6813.10<br>6813.90 | 6811.83             |
| 70      |                     | 7003.11<br>7004.10<br>7010.90<br>7019.10<br>7019.20   | 7010.91<br>7010.92<br>7010.93<br>7010.94 | 7012.00<br>7013.21<br>7013.29<br>7013.31<br>7013.32<br>7013.39  |                     |
| 71      |                     |   | 7112.10<br>7112.20<br>7112.90            |   |                     |
| 72      |                     | 7201.30<br>7201.40<br>7208.11<br>7208.12<br>7208.13<br>7208.14<br>7208.21<br>7208.22<br>7208.23<br>7208.24<br>7208.31 |  | 7225.20<br>7226.93<br>7226.94<br>7229.10  |                     |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996 | AS FROM<br>1.1.2002 | AS FROM<br>1.1.2007 | AS FROM<br>1.1.2012 |
|---------|---------------------|---------------------|---------------------|---------------------|---------------------|
|         |                     | 7208.32             |                     |                     |                     |
|         |                     | 7208.33             |                     |                     |                     |
|         |                     | 7208.34             |                     |                     |                     |
|         |                     | 7208.35             |                     |                     |                     |
|         |                     | 7208.41             |                     |                     |                     |
|         |                     | 7208.42             |                     |                     |                     |
|         |                     | 7208.43             |                     |                     |                     |
|         |                     | 7208.44             |                     |                     |                     |
|         |                     | 7208.45             |                     |                     |                     |
|         |                     | 7209.11             |                     |                     |                     |
|         |                     | 7209.12             |                     |                     |                     |
|         |                     | 7209.13             |                     |                     |                     |
|         |                     | 7209.14             |                     |                     |                     |
|         |                     | 7209.21             |                     |                     |                     |
|         |                     | 7209.22             |                     |                     |                     |
|         |                     | 7209.23             |                     |                     |                     |
|         |                     | 7209.24             |                     |                     |                     |
|         |                     | 7209.31             |                     |                     |                     |
|         |                     | 7209.32             |                     |                     |                     |
|         |                     | 7209.33             |                     |                     |                     |
|         |                     | 7209.34             |                     |                     |                     |
|         |                     | 7209.41             |                     |                     |                     |
|         |                     | 7209.42             |                     |                     |                     |
|         |                     | 7209.43             |                     |                     |                     |
|         |                     | 7209.44             |                     |                     |                     |
|         |                     | 7210.31             |                     |                     |                     |
|         |                     | 7210.39             |                     |                     |                     |
|         |                     | 7210.60             |                     |                     |                     |
|         |                     | 7211,11             |                     |                     |                     |
|         |                     | 7211,12             |                     |                     |                     |
|         |                     | 7211,21             |                     |                     |                     |
|         |                     | 7211,22             |                     |                     |                     |
|         |                     | 7211.30             |                     |                     |                     |
|         |                     | 7211,41             |                     |                     |                     |
|         |                     | 7211,49             |                     |                     |                     |
|         |                     | 7212,21             |                     |                     |                     |
|         |                     | 7212,29             |                     |                     |                     |
|         |                     | 7213,31             |                     |                     |                     |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996   | AS FROM<br>1.1.2002 | AS FROM<br>1.1.2007   | AS FROM<br>1.1.2012 |
|---------|---------------------|---|---------------------|---|---------------------|
|         |                     | 7213,39<br>7213.41<br>7213.49<br>7213.50<br>7214.40<br>7214.50<br>7214.60<br>7215.20<br>7215.30<br>7215.40<br>7216.60<br>7316.90<br>7217.11<br>7217.12<br>7217.13<br>7217.19<br>7217.21<br>7217.22<br>7217.23<br>7217.29<br>7217.31<br>7217.32<br>7217.33<br>7217.39<br>7218.90<br>7222.10<br>7225.10<br>7225.90<br>7226.10 |                     |   |                     |
| 73      |                     | 7304.20<br>7314.11<br>7314.30   | 7302.20             | 7304.10<br>7304.21<br>7306.10<br>7306.20<br>7306.60<br>7314.13<br>7319.10<br>7321.13<br>7321.83 | 7319.20<br>7319.30  |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996           | AS FROM<br>1.1.2002   | AS FROM<br>1.1.2007  | AS FROM<br>1.1.2012 |
|---------|---------------------|-------------------------------|---|--|---------------------|
| 74      |                     | 7414.10<br>7418.10            | 7415.31<br>7415.32  | 7401.10<br>7401.20<br>7403.23<br>7407.22<br>7414.20<br>7414.90<br>7416.00<br>7417.00 | 7418.11<br>7418.19  |
| 75      |                     | 7508.00                       |   |  |                     |
| 76      |                     | 7615.10<br>7616.90            |   |  | 7615.11<br>7615.19  |
| 78      |                     |                               |   | 7803.00<br>7805.00   |                     |
| 79      |                     | 7907.10<br>7907.90            |   | 7906.00  |                     |
| 80      |                     | 8005.10<br>8005.20            |   | 8004.00<br>8005.00<br>8006.00  |                     |
| 81      |                     |                               | 8101.91<br>8101.92<br>8101.93<br>8102.91<br>8102.92<br>8102.93<br>8103.10<br>8105.10<br>8107.10<br>8108.10<br>8109.10<br>8110.00<br>8112.11<br>8112.20<br>8112.91 | 8101.95<br>8112.30<br>8112.40  |                     |
| 82      |                     | 8202.32<br>8207.11<br>8207.12 |   |  | 8201.20<br>8205.80  |
| 84      |                     | 8406.11<br>8406.19            | 8430.62<br>8461.10  | 8418.22<br>8425.20   | 8452.40             |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996   | AS FROM<br>1.1.2002  | AS FROM<br>1.1.2007   | AS FROM<br>1.1.2012           |
|---------|---------------------|---|--|---|-------------------------------|
|         |                     | 8443.50<br>8456.90<br>8469.10<br>8469.21<br>8469.29<br>8469.31<br>8469.39<br>8471.20<br>8471.91<br>8471.92<br>8471.93<br>8471.99<br>8475.20<br>8476.11<br>8476.19 |  | 8428.50<br>8442.10<br>8442.20<br>8443.21<br>8443.29<br>8443.30<br>8443.40<br>8443.51<br>8443.59<br>8443.60<br>8443.90<br>8448.41<br>8456.91<br>8456.99<br>8469.11<br>8469.12<br>8469.20<br>8469.30<br>8470.40<br>8471.10<br>8472.20<br>8485.10<br>8485.90 |                               |
| 85      |                     | 8502.30<br>8506.11<br>8506.12<br>8506.13<br>8506.19<br>8506.20<br>8517.10<br>8517.20<br>8517.40<br>8517.81<br>8517.82<br>8519.91<br>8520.31<br>8524.21<br>8524.22 | 85.08<br>8508.10<br>8508.20<br>8508.80<br>8508.90<br>8542.12<br>8542.13<br>8542.14<br>8542.19<br>8542.30<br>8542.40<br>8542.50 | 8505.30<br>8509.10<br>8509.20<br>8509.30<br>8517.19<br>8517.21<br>8517.22<br>8517.30<br>8517.50<br>8517.80<br>8517.90<br>8519.10<br>8519.21<br>8519.29<br>8519.31   | 8523.40<br>8540.50<br>8540.72 |

| <b>CHAPTRE</b> | <b>AS FROM<br/>1.1.1992</b> | <b>AS FROM<br/>1.1.1996</b> | <b>AS FROM<br/>1.1.2002</b> | <b>AS FROM<br/>1.1.2007</b> | <b>AS FROM<br/>1.1.2012</b> |
|----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|                |                             | 8524.23                     |                             | 8519.39                     |                             |
|                |                             | 8524.90                     |                             | 8519.40                     |                             |
|                |                             | 8527.11                     |                             | 8519.92                     |                             |
|                |                             | 8528.10                     |                             | 8519.93                     |                             |
|                |                             | 8528.20                     |                             | 8519.99                     |                             |
|                |                             | 8539.40                     |                             | 8520.10                     |                             |
|                |                             | 8540.30                     |                             | 8520.20                     |                             |
|                |                             | 8540.41                     |                             | 8520.32                     |                             |
|                |                             | 8540.42                     |                             | 8520.33                     |                             |
|                |                             | 8540.49                     |                             | 8520.39                     |                             |
|                |                             | 8542.11                     |                             | 8520.90                     |                             |
|                |                             | 8542.20                     |                             | 8523.11                     |                             |
|                |                             | 8542.80                     |                             | 8523.12                     |                             |
|                |                             | 8543.10                     |                             | 8523.13                     |                             |
|                |                             | 8543.80                     |                             | 8523.20                     |                             |
|                |                             | 8548.00                     |                             | 8523.30                     |                             |
|                |                             |                             |                             | 8523.90                     |                             |
|                |                             |                             |                             | 8524.10                     |                             |
|                |                             |                             |                             | 8524.31                     |                             |
|                |                             |                             |                             | 8524.32                     |                             |
|                |                             |                             |                             | 8524.39                     |                             |
|                |                             |                             |                             | 8524.40                     |                             |
|                |                             |                             |                             | 8524.51                     |                             |
|                |                             |                             |                             | 8524.52                     |                             |
|                |                             |                             |                             | 8524.53                     |                             |
|                |                             |                             |                             | 8524.60                     |                             |
|                |                             |                             |                             | 8524.91                     |                             |
|                |                             |                             |                             | 8524.99                     |                             |
|                |                             |                             |                             | 8525.10                     |                             |
|                |                             |                             |                             | 8525.20                     |                             |
|                |                             |                             |                             | 8525.30                     |                             |
|                |                             |                             |                             | 8525.40                     |                             |
|                |                             |                             |                             | 8527.31                     |                             |
|                |                             |                             |                             | 8527.32                     |                             |
|                |                             |                             |                             | 8527.39                     |                             |
|                |                             |                             |                             | 8527.90                     |                             |
|                |                             |                             |                             | 8528.12                     |                             |
|                |                             |                             |                             | 8528.13                     |                             |

| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996  | AS FROM<br>1.1.2002                      | AS FROM<br>1.1.2007  | AS FROM<br>1.1.2012  |
|---------|---------------------|--|--|--|--|
|         |                     |  |  | 8528.21<br>8528.22<br>8528.30<br>8542.10<br>8542.21<br>8542.29<br>8542.60<br>8542.70<br>8543.11<br>8543.19<br>8543.40<br>8543.81<br>8543.89<br>8544.41<br>8544.51<br>8544.59 |  |
| 86      |                     |  |  | 8606.20  |  |
| 87      |                     |  |  | 8708.31<br>8708.39<br>8708.60  | 8714.11<br>8714.19   |
| 88      |                     | 8802.50  | 8805.20                                  | 8801.10<br>8801.90   |  |
| 89      |                     |  | 8906.00                                  |  |  |
| 90      |                     | 9007.21<br>9007.29<br>9010.20<br>9010.30<br>9022.11<br>9025.20<br>9030.81<br>9031.40 | 9009.90<br>9021.11<br>9021.19<br>9021.30 | 9006.20<br>9006.62<br>9009.11<br>9009.12<br>9009.21<br>9009.22<br>9009.30<br>9009.91<br>9009.92<br>9009.93<br>9009.99<br>9010.41<br>9010.42<br>9009.49<br>9027.40            | 9007.11<br>9007.19<br>9008.10<br>9008.20<br>9008.30<br>9008.40 |



| CHAPTRE | AS FROM<br>1.1.1992 | AS FROM<br>1.1.1996 | AS FROM<br>1.1.2002                      | AS FROM<br>1.1.2007  | AS FROM<br>1.1.2012                      |
|---------|---------------------|---------------------|--|--|--|
|         |                     |                     |  | 9030.83<br>9031.30   |  |
| 91      |                     |                     | 9108.91<br>9108.99<br>9112.10<br>9112.80 | 9101.12<br>9106.20   | 9109.11<br>9109.19<br>9114.20            |
| 92      |                     |                     |  | 9203.00<br>9204.10<br>9204.20<br>9209.10<br>9209.20<br>9209.93   |  |
| 93      |                     |                     | 9301.00<br>9305.90                       | 9306.10  | 9301.11<br>9301.19<br>9305.21<br>9305.29 |
| 94      |                     |                     |  | 9401.50<br>9403.80   |  |
| 95      |                     |                     | 9508.00                                  | 9501.00<br>9502.10<br>9502.91<br>9502.99<br>9503.10<br>9503.20<br>9503.30<br>9503.41<br>9503.49<br>9503.50<br>9503.60<br>9503.70<br>9503.80<br>9503.90 | 9504.10                                  |
| 96      |                     | 9614.10             | 9613.30                                  | 9614.20<br>9614.90   | 9608.31<br>9608.39                       |

\* \* \*



ANNEX E.1

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS TO FACILITATE THE COLLECTION AND COMPARISON  
OF DATA ON THE INTERNATIONAL MOVEMENT OF SUBSTANCES CONTROLLED  
BY VIRTUE OF AMENDMENTS TO THE MONTREAL PROTOCOL ON SUBSTANCES  
THAT DEplete THE OZONE LAYER (1 JULY 2006)**

*(Amended 24 June 2011)*

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING the continuing need to monitor the international trade in substances that deplete the ozone layer,

TAKING INTO ACCOUNT the request by the United Nations Environment Programme for the collection and comparison of data on the international movement of additional substances controlled by virtue of the amendments to the Montreal Protocol adopted in June 1990 (London) and November 1992 (Copenhagen),

HAVING REGARD to the Recommendation of 20 June 1995, the Recommendation of 25 June 1999 and the Recommendation of 28 June 2003,

HAVING REGARD to the amendments to the Harmonized System, which were accepted by Contracting Parties to the Harmonized System Convention in accordance with Article 16 of that Convention, and which entered into force on 1<sup>st</sup> January 2007,

HAVING REGARD to the amendments to the Harmonized System, which were accepted by Contracting Parties to the Harmonized System Convention in accordance with Article 16 of that Convention, and which will enter into force on 1<sup>st</sup> January 2012,

NOTING that Member Administrations and Contracting Parties to the Harmonized System Convention which had accepted the Recommendation of 20 June 1995 would automatically cease to apply that Recommendation when accepting this Recommendation,

NOTING that the Recommendation of 25 June 1999 and the Recommendation of 28 June 2003 were revoked, with effect from 1<sup>st</sup> January 2007,

RECOMMENDS that Member Administrations and Contracting Parties to the Harmonized System Convention take all appropriate action to insert the following additional subdivisions in their statistical nomenclatures, either separately or grouped together where necessary to meet national requirements, with effect from 1<sup>st</sup> January 2012 or as soon as possible thereafter:

Subheading 2903.19

- - - 1,1,1-Trichloroethane (methyl chloroform)

Subheading 2903.39

- - - Bromomethane (methyl bromide)

Subheading 2903.77

- - - Chlorotrifluoromethane

- - - Pentachlorofluoroethane

- - - Tetrachlorodifluoroethanes

- - - Heptachlorofluoropropanes

- - - Hexachlorodifluoropropanes

- - - Pentachlorotrifluoropropanes

- - - Tetrachlorotetrafluoropropanes

- - - Trichloropentafluoropropanes

- - - Dichlorohexafluoropropanes

- - - Chloroheptafluoropropanes

Subheading 2903.79

- - - Chlorotetrafluoroethanes

- - - Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine

- - - Derivatives of methane, ethane or propane halogenated only with fluorine and bromine

Subheading 3808.91

- - - Containing bromomethane (methyl bromide) or bromochloromethane

Subheading 3808.92

- - - Containing bromomethane (methyl bromide) or bromochloromethane

Subheading 3808.93

- - - Containing bromomethane (methyl bromide) or bromochloromethane

Subheading 3808.94

- - - Containing bromomethane (methyl bromide) or bromochloromethane

Subheading 3808.99

- - - Containing bromomethane (methyl bromide) or bromochloromethane

Subheading 3813.00

- - - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes

- - - Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)

- - - Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)

- - - Containing bromochloromethane

Subheading 3814.00

- - - Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)

- - - Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)

- - - Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)

and

REQUESTS Member Administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and of the date of its application and, where applicable, to specify which items have been grouped together.

\* \* \*

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS TO FACILITATE THE COLLECTION AND COMPARISON OF DATA  
ON THE INTERNATIONAL MOVEMENT OF SUBSTANCES CONTROLLED BY VIRTUE  
OF THE AMENDMENTS TO THE MONTREAL PROTOCOL ON SUBSTANCES  
THAT DEplete THE OZONE LAYER (20 JUNE 1995)**

*(Amended 24 June 2011)*

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING the continuing urgent need to monitor the international trade in substances that deplete the ozone layer,

NOTING that, with effect from 1<sup>st</sup> January 1996, the Contracting Parties to the Harmonized System Convention have decided to give separate status in the Harmonized System Nomenclature to certain substances controlled by the Montreal Protocol on Substances that Deplete the Ozone Layer,

TAKING INTO ACCOUNT the request by the United Nations Environment Programme to introduce further specific subheadings in the Harmonized System in order to facilitate the collection and comparison of data on the international movement of additional substances controlled by virtue of the amendments to the Montreal Protocol adopted in June 1990 (London) and November 1992 (Copenhagen),

NOTING that the Recommendations it adopted on 26 June 1990 and on 25 June 1992 are no longer applicable,

RECOGNIZING that further amendments to the Harmonized System Convention cannot be implemented for several years,

RECOMMENDS that Member administrations and Contracting Parties to the Harmonized System Convention take all appropriate action to insert the following additional structure in their statistical nomenclatures with effect from 1<sup>st</sup> January 2012 or as soon as possible thereafter:

Subheading 2903.19 of the Harmonized System

- - - 1,1,1-Trichloroethane (methyl chloroform)

Subheading 2903.77 of the Harmonized System

- - - Chlorotrifluoromethane

- - - Pentachlorofluoroethane

- - - Tetrachlorodifluoroethanes

- - - Heptachlorofluoropropanes

- - - Hexachlorodifluoropropanes

- - - Pentachlorotrifluoropropanes
- - - Tetrachlorotetrafluoropropanes
- - - Trichloropentafluoropropanes
- - - Dichlorohexafluoropropanes
- - - Chloroheptafluoropropanes

Subheading 2903.79 of the Harmonized System

- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine
- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine

and

REQUESTS Member administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and of the date of its application.

\* \* \*





ANNEX E.2

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS FOR SUBSTANCES CONTROLLED UNDER THE CONVENTION  
ON THE PROHIBITION OF THE DEVELOPMENT, PRODUCTION, STOCKPILING  
AND USE OF CHEMICAL WEAPONS AND ON THEIR DESTRUCTION (26 JUNE 2009)**

*(Amended 24 June 2011)*

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING the urgent need to control and monitor international trade in substances capable of being used as chemical weapons or for the production of chemical weapons,

NOTING the request of the Preparatory Commission for the Organization for the Prohibition of Chemical Weapons to introduce specific subheadings in the Harmonized System in order to facilitate the collection and comparison of data on the international movement of substances controlled under the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction,

RECOGNIZING that amendments to the Harmonized System Convention cannot be implemented for several years,

RECOGNIZING the difficulties of the Member administrations and Contracting Parties to the Harmonized System Convention to administer the additional subdivisions set out in the Recommendation of 18 June 1996, as amended on 25 June 1999 and 1<sup>st</sup> July 2006,

RECOGNIZING that from all the substances subject to the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction, the collection and comparison of data on the international movement of the substances that are commonly traded is of primary interest,

NOTING that Member Administrations and Contracting Parties to the Harmonized System Convention which have not yet accepted the Recommendation of 18 June 1996, as amended on 25 June 1999 and 1<sup>st</sup> July 2006, may wish to accept and implement provisions requiring a less complex structure in their statistical nomenclature,

RECOMMENDS that Member administrations and Contracting Parties to the Harmonized System Convention take all appropriate action to insert the additional subdivisions set out in the Annex to this Recommendation in their statistical nomenclatures in such a manner as indicated in the Notes therein, as soon as possible, and

REQUESTS Member administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and the date of its application and, where applicable, to specify which items are omitted pursuant to Note 1 in the Annex and which items are grouped pursuant to Note 2 in the Annex.

\* \* \*

**ANNEX TO THE RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS FOR SUBSTANCES CONTROLLED UNDER THE CONVENTION  
ON THE PROHIBITION OF THE DEVELOPMENT, PRODUCTION, STOCKPILING  
AND USE OF CHEMICAL WEAPONS AND ON THEIR DESTRUCTION (26 JUNE 2009)**

*(Amended 24 June 2011)*

NOTES

1. Items with "\*" are optional.
2. Two or more items in the same HS subheading may be grouped together as a single subdivision.

Subheading 2811.19

- - - Hydrogen cyanide

Subheading 2812.10

- - - Carbonyl dichloride (phosgene)

- - - Phosphorus oxychloride

- - - Phosphorus trichloride

- - - Phosphorus pentachloride

- - - Sulphur monochloride

- - - Sulphur dichloride

- - - Thionyl chloride

Subheading 2853.00

- - - Cyanogen chloride

Subheading 2904.90

- - - Trichloronitromethane (chloropicrin)

Subheading 2918.19

- - - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid) \*

Subheading 2920.90

- - - Trimethyl phosphate

- - - Triethyl phosphite

- - - Dimethyl phosphate

- - - Diethyl phosphate

Subheading 2921.19

- - - 2-(N,N-Diethylamino)ethylchloride hydrochloride \*

- - - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride \*

- - - 2-(N,N-Dimethylamino)ethylchloride hydrochloride \*

Subheading 2922.13

- - - Triethanolamine

Subheading 2922.19

- - - Ethyldiethanolamine

- - - Methyl-diethanolamine

- - - 2-(N,N-Diisopropylamino)ethanol \*

Subheading 2930.90

- - - 2-(N,N-Diethylamino)ethanethiol \*

- - - Bis(2-hydroxyethyl)sulfide \*

Subheading 2931.90

- - - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl  
methylphosphonate \*

- - - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate \*

- - - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide \*

- - - Dimethyl methylphosphonate \*

- - - Dimethyl propylphosphonate \*

- - - Diethyl ethylphosphonate \*

- - - Sodium 3-(trihydroxysilyl)propyl methylphosphonate \*

- - - Mixtures consisting mainly of methylphosphonic acid and (aminoiminomethyl)urea (in the  
ratio 50:50) \*

Subheading 3824.90

- - - Mixtures consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate \*
- - - Mixtures consisting mainly of dimethyl methylphosphonate, oxirane and phosphorus oxide (P<sub>2</sub>O<sub>5</sub>) \*

\* \* \*

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS FOR SUBSTANCES CONTROLLED UNDER THE CONVENTION  
ON THE PROHIBITION OF THE DEVELOPMENT, PRODUCTION, STOCKPILING  
AND USE OF CHEMICAL WEAPONS AND ON THEIR DESTRUCTION (18 JUNE 1996)**

*(Amended 25 June 1999, 1 July 2006 and 24 June 2011)*

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING the urgent need to control and monitor international trade in substances capable of being used as chemical weapons or for the production of chemical weapons,

NOTING the request of the Preparatory Commission for the Organization for the Prohibition of Chemical Weapons to introduce specific subheadings in the Harmonized System in order to facilitate the collection and comparison of data on the international movement of substances controlled under the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction,

RECOGNIZING that amendments to the Harmonized System Convention cannot be implemented for several years,

HAVING REGARD to the amendments to the Harmonized System, which were accepted by Contracting Parties to the Harmonized System Convention in accordance with Article 16 of that Convention, and which will enter into force on 1<sup>st</sup> January 2012,

RECOMMENDS that Member administrations and Contracting Parties to the Harmonized System Convention take all appropriate action to insert the additional subdivisions set out in the Annex to this Recommendation in their statistical nomenclatures in such a manner as indicated in the Notes therein, as soon as possible, and

REQUESTS Member administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and the date of its application and, where applicable, to specify which items are omitted pursuant to Note 1 in the Annex and which items are grouped pursuant to Note 2 in the Annex.

\* \* \*

**ANNEX TO THE RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS FOR SUBSTANCES CONTROLLED UNDER THE CONVENTION  
ON THE PROHIBITION OF THE DEVELOPMENT, PRODUCTION, STOCKPILING  
AND USE OF CHEMICAL WEAPONS AND ON THEIR DESTRUCTION (18 JUNE 1996)**

*(Amended 25 June 1999, 1 July 2006 and 24 June 2011)*

**NOTES**

1. Items with "\*" are optional.
2. Two or more items in the same HS subheading may be grouped together as a single subdivision.

**Subheading 2811.19**

- - - Hydrogen cyanide

**Subheading 2812.10**

- - - Arsenic trichloride

- - - Carbonyl dichloride (phosgene)

- - - Phosphorus oxychloride

- - - Phosphorus trichloride

- - - Phosphorus pentachloride

- - - Sulphur monochloride

- - - Sulphur dichloride

- - - Thionyl chloride

**Subheading 2853.00**

- - - Cyanogen chloride

**Subheading 2903.39**

- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene

**Subheading 2904.90**

- - - Trichloronitromethane (chloropicrin)

**Subheading 2905.19**

- - - 3,3-Dimethylbutan-2-ol (pinacolyl alcohol)

Subheading 2918.19

- - - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)

Subheading 2920.90

- - - Trimethyl phosphate

- - - Triethyl phosphate

- - - Dimethyl phosphate

- - - Diethyl phosphite

Subheading 2921.19

- - - Bis(2-chloroethyl)ethylamine \*

- - - Chlormethine (INN) (bis(2-chloroethyl)methylamine) \*

- - - Trichlormethine (INN) (tris(2-chloroethyl)amine) \*

- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts

Subheading 2922.13

- - - Triethanolamine

Subheading 2922.19

- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl)- 2-aminoethanols and their protonated salts:

- - - - N,N-Dimethyl-2-aminoethanol and its protonated salts

- - - - N,N-Diethyl-2-aminoethanol and its protonated salts

- - - - Other

- - - Ethyldiethanolamine

- - - Methyldiethanolamine

Subheading 2929.90

- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides

- - - Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates

### Subheading 2930.90

- - - [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl ( $\leq$ C10, including cycloalkyl) esters; alkylated or protonated salts thereof \*
- - - 2-Chloroethylchloromethylsulphide \*
- - - Bis(2-chloroethyl)sulphide \*
- - - Bis(2-chloroethylthio)methane \*
- - - 1,2-Bis(2-chloroethylthio)ethane \*
- - - 1,3-Bis(2-chloroethylthio)-n-propane \*
- - - 1,4-Bis(2-chloroethylthio)-n-butane \*
- - - 1,5-Bis(2-chloroethylthio)-n-pentane \*
- - - Bis(2-chloroethylthiomethyl)ether \*
- - - Bis(2-chloroethylthioethyl)ether \*
- - - O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its alkylated or protonated Salts
- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts
- - - Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)
- - - O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)
- - - Other:
  - - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms
  - - - - Other

### Subheading 2931.90

- - - O-Alkyl ( $\leq$  C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonofluoridates \*
- - - O-Alkyl ( $\leq$  C10, including cycloalkyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidocyanidates \*
- - - 2-Chlorovinylchloroarsine \*
- - - Bis(2-chlorovinyl)chloroarsine \*



- - - Tris(2-chlorovinyl)arsine \*
- - - Alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyl difluorides \*
- - - [O-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl ( $\leq$  C10, including cycloalkyl) esters; alkylated or protonated salts thereof \*
- - - O-Isopropyl methylphosphonochloridate \*
- - - O-Pinacolyl methylphosphonochloridate \*
- - - Other:
  - - - - Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms
  - - - - Other

#### Subheading 2933.39

- - - 3-Quinuclidinyl benzilate
- - - Quinuclidine-3-ol

#### Subheading 3002.90

- - - Saxitoxin \*
- - - Ricin \*

#### Subheading 3824.90

- - - Mixtures consisting mainly of O-alkyl ( $\leq$  C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates \*
- - - Mixtures consisting mainly of O-alkyl ( $\leq$  C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates \*
- - - Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl ( $\leq$  C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof \*
- - - Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides \*
- - - Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl ( $\leq$  C10, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof \*

- - - Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides \*
- - - Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates \*
- - - Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-chloroethylamines or their protonated salts \*
- - - Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-aminoethanols or their protonated salts.\*
- - - - Mixtures consisting mainly of N,N-dimethyl-2-aminoethanol or N,N-diethyl-2-aminoethanol or their protonated salts \*
- - - - Other \*
- - - Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts \*
- - - Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms \*

\* \* \*

ANNEX E.3

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS TO FACILITATE THE COLLECTION AND COMPARISON  
OF TRADE DATA ON HAND-MADE PRODUCTS**

*(7 July 2000)*

THE CUSTOMS CO-OPERATION COUNCIL,

NOTING that the Harmonized System has been widely adopted by countries and Customs or economic unions,

RECOGNIZING that hand-made products represent a significant share of trade and tourism revenues for developing countries as well as developed countries,

CONSIDERING that hand-made products have not been separately identified in the Harmonized System,

TAKING INTO ACCOUNT the request by the International Trade Centre (UNCTAD/WTO) for the collection and comparison of trade data on hand-made products with a view to formulating trade promotion strategies at international level for such products,

RECOMMENDS that Member administrations, Contracting Parties to the Harmonized System Convention and countries using Harmonized System-based statistical nomenclatures take all appropriate action to:

- (1) lay down, in their statistical nomenclatures, a definition of hand-made products;
- (2) lay down, in their statistical nomenclatures, provisions in respect of the certification of hand-made products as such, if they deem it necessary;
- (3) insert in their statistical nomenclatures, as soon as possible, as many additional subdivisions for hand-made products as they deem necessary;

and

REQUESTS Member administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of:

- (1) the definition of hand-made products laid down in their statistical nomenclatures,
- (2) the provisions in respect of the certification of hand-made products, if any, laid down in their statistical nomenclatures;
- (3) the list of subdivisions in their statistical nomenclatures for hand-made products; and
- (4) their acceptance of this Recommendation and the date of its application.

\* \* \*



ANNEX E.4

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INSERTION IN NATIONAL STATISTICAL NOMENCLATURES  
OF SUBHEADINGS TO FACILITATE THE MONITORING AND CONTROL OF PRODUCTS  
SPECIFIED IN THE PROTOCOL CONCERNING FIREARMS COVERED  
BY THE UN CONVENTION AGAINST TRANSNATIONAL ORGANIZED CRIME  
(29 JUNE 2002)**

*(Amended 24 June 2011)*

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING the urgent need to monitor the international trade in firearms, their parts and ammunition;

CONSIDERING the development of a new Protocol against the Illicit Manufacturing of and Trafficking in Firearms, their Parts and Components and Ammunition (Firearms Protocol) supplementing the United Nations Convention against Transnational Organized Crime;

TAKING INTO ACCOUNT the need perceived by the Customs Co-operation Council to create the appropriate nomenclature to prevent and combat the illicit manufacturing of and the trafficking in firearms, ammunition and other related materials covered by the Firearms Protocol;

HAVING REGARD to the amendments to the Harmonized System accepted by the Contracting Parties to the Harmonized System Convention in accordance with Article 16 of that Convention, which will enter into force on 1<sup>st</sup> January 2012;

RECOMMENDS that Member Administrations and Contracting Parties to the Harmonized System Convention take all appropriate actions to insert the following additional subdivisions in their statistical nomenclatures as soon as possible, either separately or grouped together where necessary to meet national requirements:

Subheading 9301.90

- - - Fully automatic shotguns

- - - Rifles:

- - - - Bolt action

- - - - Semi-automatic

- - - - Fully automatic

- - - - Other

- - - Machine-guns

- - - Sub-machine-guns:
  - - - - Fully automatic pistols
  - - - - Other

Subheading 9302.00

- - - Revolvers
- - - Pistols, single barrel:
  - - - - Semi-automatic
  - - - - Other
- - - Pistols, multiple barrel

Subheading 9303.20

- - - Shotguns, single barrel:
  - - - - Pump-action
  - - - - Semi-automatic
  - - - - Other
- - - Shotguns, multiple barrel, including combination guns

Subheading 9303.30

- - - Single-shot
- - - Semi-automatic

Subheading 9305.10

- - - Firing mechanisms
- - - Frames and receivers
- - - Barrels
- - - Pistons, locking lugs and gas buffers
- - - Magazines and parts thereof
- - - Silencers (sound moderators) and parts thereof
- - - Butts, grips and plates

- - - Slides (for pistols) and cylinders (for revolvers)

Subheading 9305.20

- - - Firing mechanisms

- - - Frames and receivers

- - - Rifle barrels

- - - Pistons, locking lugs and gas buffers

- - - Magazines and parts thereof

- - - Silencers (sound moderators) and parts thereof

- - - Flash eliminators and parts thereof

- - - Breeches, bolts (gunlocks) and bolt carriers

Subheading 9305.91

- - - Of machine-guns, sub-machine-guns, shotguns or rifles:

- - - - Firing mechanisms

- - - - Frames and receivers

- - - - Barrels

- - - - Pistons, locking lugs and gas buffers

- - - - Magazines and parts thereof

- - - - Silencers (sound moderators) and parts thereof

- - - - Flash eliminators and parts thereof

- - - - Breeches, bolts (gunlocks) and bolt carriers

and

REQUESTS Member Administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and of the date of its application and, where applicable, to specify which items have been grouped together.

\* \* \*





ANNEX F.1

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE INTRODUCTION OF PROGRAMMES FOR BINDING PRE-ENTRY  
CLASSIFICATION INFORMATION**

*(18 June 1996)*

THE CUSTOMS CO-OPERATION COUNCIL,

NOTING that the Harmonized System has been widely adopted by countries and Customs or Economic Unions,

NOTING that many Customs administrations have implemented or intend to implement programmes for binding pre-entry classification information on the basis of the Harmonized System,

RECOGNIZING the benefits of programmes for binding pre-entry classification information in facilitating international trade, in particular, by ensuring certainty and predictability in the application of the Harmonized System,

RECOGNIZING that such programmes are useful for promoting uniform classification in the Harmonized System,

TAKING ACCOUNT of the advisability of replacing, by a Recommendation, the Council Resolution of 25 June 1991 on the introduction of pre-entry classification information programmes,

RECOMMENDS that Members and Contracting Parties to the Harmonized System Convention take all appropriate action to introduce programmes for binding pre-entry classification information, as soon as possible, while respecting the basic principles set out in the Annex hereto, and

REQUESTS Members and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and of the date of its application. The Secretary General will transmit this information to Members and to Contracting Parties to the Harmonized System Convention.

\* \* \*

## ANNEX

### **Basic principles of programmes for binding pre-entry classification information**

1. Any person may make a request in writing to a duly designated authority for binding information on the classification of goods in the HS-based nomenclature in respect of an actually envisaged import or export operation. The request shall contain, in particular, a full description of the goods as well as any necessary additional details to enable their identification (brochures, samples, etc.) so that the authority is able to classify them.
2. The information shall be communicated in writing to the applicant as soon as possible.
3. The information thus communicated is binding, in accordance with the terms set out therein, on the Customs authorities as against the holder of such information in respect of the tariff classification of goods in the country or Customs territory to which the issuing authority belongs, for at least one year from the date of issue, subject to paragraph 4 or 5.
4. The information may be annulled if it was given on the basis of incorrect or incomplete details provided by the applicant.
5. The information ceases to be valid (i) where it becomes incompatible with new tariff measures or judicial decisions taken by the national authority or by the Customs or Economic Union concerned or (ii) where the holder of such information is notified in writing of its withdrawal, revocation or amendment because of, for example, further details that have been obtained and which affect such information.
6. A period of grace may be provided under this programme with respect to paragraph 5.

\* \* \*

ANNEX F.2

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE IMPROVEMENT OF TARIFF CLASSIFICATION WORK  
AND RELATED INFRASTRUCTURE**

*(25 June 1998)*

THE CUSTOMS CO-OPERATION COUNCIL,

NOTING that the Harmonized System has been widely adopted by countries and Customs or Economic Unions,

RECOGNIZING that correct and uniform application of the Harmonized System in an efficient manner would facilitate international trade and investment and promote compliance with fiscal and trade rules or laws,

RECOGNIZING that classification practices should be objective, predictable and transparent for ensuring voluntary compliance by the trade community,

REALIZING that achieving the above objectives requires well-defined and effective classification practices and infrastructure therefor,

RECOMMENDS that Member administrations, Contracting Parties to the Harmonized System Convention and Customs or Economic Unions, taking into account the elements of a good tariff classification work model set out at the Appendix hereto, take all appropriate steps to improve their Harmonized System classification work by:

- (a) Establishing an adequate classification work infrastructure to carry out classification work in an efficient manner;
- (b) Carrying out classification work so as to facilitate international trade and investment and to ensure compliance with both fiscal and trade rules or laws with emphasis being placed on the pre-entry and post-clearance stages and not only on the declaration-processing stage;
- (c) Providing adequate training for Customs officers and the trade community, encouraging integrity and making classification-related information available to the public in order to enable Customs to achieve the above objectives;
- (d) Setting up appeal procedures satisfactory both to the Customs administration and to the trade community for the settlement of classification disputes,

and

REQUESTS Member administrations, Contracting Parties to the Harmonized System Convention and Customs or Economic Unions to notify the Secretary General of their acceptance of this Recommendation and of the date of its application.

\* \* \*

## APPENDIX

### MAIN ELEMENTS OF A GOOD TARIFF CLASSIFICATION WORK MODEL

#### Introduction

1. A good tariff classification work model is essential to promote correct and uniform classification of goods in the Harmonized System (HS). Such a model would facilitate international trade and investment and promote compliance with fiscal and trade rules or laws as well as equal treatment of all members of the trade community. This would result in, among other things, a reduction in losses to the revenue and to businesses due to misclassification.
2. Adequate classification work infrastructure at both headquarters and regional/local levels, including the establishment of a classification centre, is a prerequisite for achieving such objectives.
3. Classification work can be carried out at three different stages : pre-entry, declaration-processing and post-clearance stages. The determination of classification at the pre-entry stage and checking of classification at the post-clearance stage help reduce classification delays at the declaration-processing stage.
4. Appropriate appeals systems should be available to the trade community.
5. Adequate training in classification is a prerequisite for developing and maintaining good classification skills. Such training should assist Customs officers in achieving a high level of commitment and integrity when performing their duties.
6. Customs officials and the trade community should be provided with updated classification aids in order to ensure accurate and uniform classification. As more information is made available to the trade community, the level of voluntary compliance will improve.

#### Part I

##### Classification infrastructure

7. Classification infrastructure consists of the offices or departments within a Customs administration or a Customs or Economic Union, responsible for determining the classification of goods for the purposes of HS-based Customs tariffs and statistical nomenclatures.
8. It should be supported by an adequate number of classification experts with clearly defined functions and responsibilities. The experts should be provided with classification aids such as national tariffs, the HS Convention and Nomenclature, HS and/or national Explanatory Notes, Compendium of Classification Opinions, national classification rulings and guidelines and a classification database. In a modern Customs environment, the classification aids are made available on a computer terminal to officers involved in classification work (e.g., the HS Commodity Data Base).

## Headquarters and classification centre

9. The classification work may be co-ordinated by the headquarters. This co-ordination function may be performed, for example, through a classification committee composed of appropriate members. The committee may invite comments from the trade community and government departments interested in classification matters. Ad hoc meetings could be held frequently within the department to discuss classification questions.
10. A classification centre that is responsible for ensuring the correct and uniform classification of merchandise throughout the importing country or the Customs or Economic Union may also be established at the headquarters' level. The centre may, among its other duties, provide useful guidance to the classification officers in the field. It may also act as a technical advisory body to higher-level management (and, if appropriate, to the classification committee) on classification matters, particularly on the settlement of classification disputes. At the headquarters' level, the following functions may be performed:
  - (a) Examining classification questions referred by the regional or local offices, as well as pre-entry classification requests from the trade community and issuing classification rulings for uniform application throughout the country or Customs or Economic Union.
  - (b) Updating the national tariffs and complementary classification-related publications.
  - (c) Preparing and updating centralized information (including a database) on tariff classification matters and disseminating it to the field offices and to the trade community.
  - (d) Publishing binding tariff information or other tariff classification data for the information of the public and the trade community.
  - (e) Serving as a liaison with the WCO and the HS Committee, and facilitating the implementation of the HS Committee's classification decisions.
  - (f) Maintaining contacts with other Customs administrations and Customs or Economic Unions on classification matters.
  - (g) Co-ordinating with other government departments and agencies on tariff, statistical and other nomenclature related matters.
  - (h) Maintaining contacts with manufacturers, scientific institutions, universities, etc. to keep abreast of developments in technology and changes in patterns of international trade.
  - (i) Co-ordinating training activities on the HS.

11. At the headquarters' level (including the classification centre), centralized information (such as a database) on suspected or known classification fraud, or on goods for which misclassification frequently occurs, may be kept to assist the field officers with risk management. In many administrations, however, the responsibility for gathering, analysing and disseminating intelligence and information to field units is carried out by an independent unit or agency at the headquarters' level. Such a unit or agency has overall responsibility for collecting intelligence and conducting investigations of suspected or alleged Customs offences (including commercial fraud) and consulting with other Customs administrations and regional or international organizations on these matters.
12. In a Customs or Economic Union, regional classification centres may be established at the headquarters of the individual members for co-ordinating the classification work between the field offices and the headquarters of the Union.

### **Regional or local classification offices**

13. At the regional level of the Customs organization or at major Customs offices, where the actual tariff classification of goods takes place on importation or exportation, the following units may be established:
  - (a) A classification unit composed of classification experts to give advice to declaration-processing units, to issue pre-entry classification information at the request of the trade community, and to serve as a liaison with the headquarters or classification centre.
  - (b) Declaration-processing units which handle routine tariff classification work. In major Customs offices, such units may be organized on the basis of industry sectors or HS Chapters. Where classification disputes or problems occur, the entry-processing units should refer the matter to a classification unit for advice or a ruling (which may, in turn, decide to refer the matter to headquarters or the classification centre).
  - (c) Risk assessment units which should help target suspect or high-risk declarations on tariff classification fraud or help target goods for which misclassification frequently occurs. This might be achieved by, for example, marking high-risk commodity categories, screening the cargo manifests, gathering intelligence, keeping surveillance, keeping importers' profiles, etc. and alerting the declaration-processing units or post-clearance audit units. The risk assessment function may be centralized at headquarters' level for higher efficiency.
  - (d) Post-clearance audit units. These units may be established in order to check classifications on the basis of risk assessment or random selection. Audits may be carried out in the Customs offices or at importers' or exporters' premises. Audits may be more effectively performed at an importer's or exporter's premises because the records and operations of the company can be more easily and comprehensively examined. These audits may include checking and comparing the classification of a company's goods cleared by any Customs office. Reviewing all the importing and exporting activities of a given company will increase the probability of detecting possible Customs offences.

## Part II

### Classification procedure

14. The classification of goods is one of the basic requirements in Customs procedures and in international trade and investment. This is a specialized job requiring expertise and involving various aspects such as checking of Customs declarations and other relevant documents, examination of goods, laboratory analysis, referring to technical literature and classification aids. However, delays in clearance of goods on account of classification should be minimized to the extent possible for facilitating international trade and investment.
15. Therefore, a combination of all the three following procedures is recommended in order to achieve a balance between trade facilitation and compliance. In all these cases, consultation between Customs and the economic operator as well as reference to competent technical bodies for advice (e.g., Customs laboratory, experts in the industry) should be encouraged.

#### Pre-entry classification\*

- (a) Pre-entry classification should be furnished in the Customs administration (headquarters, classification centre, regional or local office). The number of authorities having the ability to issue binding classification information may be limited to ensure uniform classification.
- (b) Details of pre-entry classification information issued should be included in a centralized database so as to enable checking by others (headquarters, classification centre or other regional/local offices) and thus avoid issuance of conflicting information on the same product by different offices.
- (c) Binding classification information is highly desirable, and ideally it should be issued within a prescribed time and should remain valid for a specific period unless found to be incorrect, altered or withdrawn. It is also highly desirable to institute a procedure for delayed application of a change or modification of a ruling for the recipient of the original ruling who has satisfactorily demonstrated that it has relied on the original to its detriment.
- (d) It is highly desirable that any pre-entry or binding classification information (or ruling) issued to an importer or prospective importer or an exporter should also be published in order to provide guidance to the general public on the classification of similar or related merchandise.

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\* Note : See also the Recommendation of the Customs Co-operation Council on the introduction of Programmes for Binding Pre-entry Classification Information (18 June 1996).

### **Declaration-processing stage classification**

16. A 100 % classification check at this stage may cause delays and interfere with facilitation of trade. It is therefore recommended to:
- (a) introduce selectivity on the basis of risk management and/or suspect declarations and/or of the random selection method;
  - (b) refer classification doubts or problems to tariff classification experts (headquarters, classification centre or regional/local classification units);
  - (c) consult the declarant before a change of tariff classification is effected by Customs;
  - (d) allow the declarant to amend classification mistakes with or without fine;
  - (e) leave time-consuming tariff classification checks to the post-clearance stage provided that an appropriate security measure is taken to avoid losses of revenue or non-compliance with trade regulations.

### **Post-clearance stage classification**

17. Post-clearance audits may be carried out :
- (a) to check tariff classifications where no checks were performed at the declaration-processing stage;
  - (b) to correct any classification mistakes made at the declaration-processing stage;
  - (c) to check possible classification fraud;

either in Customs offices or at importers' or exporters' premises on the basis of risk management, random selection method or both.

## **Part III**

### **Dispute settlement**

18. Classification disputes with the trade community can arise at various stages such as the pre-entry classification, the declaration-processing stage or the post-clearance stage. An appropriate mechanism for consultation between the trade community and the Customs Administration should reduce such disputes to a great extent. Therefore, a combination of consultation and formal appeal procedures is recommended for settlement of classification disputes. Speedy, objective and efficient handling of the matter is important in the case of departmental procedures.
- (a) **Consultation procedure:** This is applicable within the Customs department at any of the pre-entry, declaration-processing or post-clearance stages. If appropriate, the responsible unit or office should consult with the importer or exporter on points requiring clarification and convey to him or her its preliminary findings on classification of the merchandise under consideration. If the importer or exporter



disagrees with the preliminary findings, he/she should be given a reasonable opportunity to present, within a reasonable time, all relevant information and arguments (both orally and in writing), before a final decision is taken on the classification of the merchandise. A final decision should be appealable under the formal appeal procedure.

- (b) **Formal procedure:** The formal appeal procedure should be clearly outlined, and the legal requirements and procedures should be explained to the trade community, if so requested. The first appeal may be to a designated departmental authority whereas the second appeal or further appeals should be to independent judicial authorities. The headquarters or classification centre should provide all necessary background or technical information at its disposal to such an authority, if so requested by the authority.

19. When a dispute is handled within the Customs administration, a unit or officer which is different from the original unit or officer processing the declaration should handle the matter.

## Part IV

### Training and other aspects

#### Training

20. Training is indispensable for the staff in any organization for the development of necessary skills. Soundly based classification training, in addition to training in other related areas of Customs control, should be provided to the staff assigned to tariff classification work. The course content should include the HS Convention, the structure of the HS, classification principles, detailed analysis of HS Chapters, case studies on classification, HS Committee decisions, classification rulings, possible areas of classification fraud, Customs laboratory analysis, etc., to the extent possible or appropriate. Basic and on-the-job training courses should be designed to meet the needs of the Customs administration.
21. The responsibility for organizing the training courses should be with the departmental training division or institute and the course content should be designed in consultation with classification experts at the headquarters and/or classification centre. Ideally, the training should be given by experienced trainers who are specialized in classification. Training materials should include national tariffs, the HS Training Modules, the HS Explanatory Notes and other complementary HS publications and other relevant Customs laws and regulations. The Customs may also provide classification training to the trade community.

#### Integrity

22. Integrity of the Customs staff engaged in classification work is vital for the successful maintenance of an effective classification infrastructure and for the efficiency of tariff classification work. Though no simple rules can be prescribed to inculcate commitment to work and integrity, a great deal can be achieved by training, and providing incentives for good work, and providing maximum transparency in tariff classification work.

## **Publishing information**

23. Providing the necessary and accurate information on tariff classification matters to the trade community and public is very important for enhancing the efficiency of Customs work. All relevant classification aids, rules, regulations, guidelines, binding tariff information and other relevant details concerning tariff classification should be published, due account being taken of confidential information. This could be in the form of priced publications, official gazettes, bulletins, notices or, if appropriate, through an electronic information system such as Internet. Regulatory changes affecting tariff classification should be made available to public before implementation. There may be a public relations mechanism where the trade community and the public can obtain information and clarification without delay.

\* \* \*

ANNEX F.3

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION  
COUNCIL ON THE USE OF STANDARD UNITS OF QUANTITY  
TO FACILITATE THE COLLECTION, COMPARISON  
AND ANALYSIS OF INTERNATIONAL STATISTICS BASED  
ON THE HARMONIZED SYSTEM**

*(24 June 2011)*

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING that one of the stated aims of the Harmonized System is to facilitate the collection, comparison and analysis of international statistics,

HAVING REGARD to the obligation under Article 3 of the Harmonized System Convention for Contracting Parties to establish their Customs tariff and statistical nomenclatures on the basis of the Harmonized System,

CONSIDERING that standardization and harmonization of units of quantity used in the compilation of statistical data relating to international trade and transport are regarded by the United Nations Statistical Commission as important means of improving the quality and further facilitating the collection, comparison and analysis of such data,

CONSIDERING that such standardization and harmonization of units of quantity also constitute effective measures for standardizing and facilitating the transmission of data by means of EDI,

NOTING the work carried out by the Harmonized System Committee in this field,

RECOGNIZING that the adoption of internationally agreed standard units of quantity by administrations for the purpose of reporting international trade data will not prevent them from using, in addition, other units of quantity or from using units of quantity that are convertible directly to the standard units, in their statistical nomenclatures,

HAVING REGARD to the amendments to the Harmonized System accepted by the Contracting Parties to the Harmonized System Convention in accordance with Article 16 of that Convention, which will enter into force on 1<sup>st</sup> January 2012,

TAKING ACCOUNT of the need to revoke the Council Recommendation of 1<sup>st</sup> July 2006 on the use of standard units of quantity, which refers to the 2007 version of the Harmonized System,

REVOKES the Council Recommendation of 1<sup>st</sup> July 2006 on the use of standard units of quantity,

RECOMMENDS that Member administrations and Contracting Parties to the Harmonized System Convention report international trade data to the United Nations and other international organizations, in terms of the standard units of quantity specified in the Annex to this Recommendation, employing as many as possible, but not less than 90 percent of the HS subheadings, and

REQUESTS Member administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and of the date of its application and, in the case of partial acceptance (i.e., some standard units being not accepted), to specify which standard units have not been accepted and to indicate what units are used instead.

\* \* \*

## ANNEX

### TO THE RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL ON THE USE OF STANDARD UNITS OF QUANTITY TO FACILITATE THE COLLECTION, COMPARISON AND ANALYSIS OF INTERNATIONAL STATISTICS BASED ON THE HARMONIZED SYSTEM

(24 June 2011)

#### Introduction

1. This Annex contains the standard units of quantity recommended by the Customs Co-operation Council for use by administrations when reporting their statistics based on the Harmonized System.
2. A recommended standard unit of quantity is specified for each Harmonized System 6-digit subheading; other units of quantity may be retained or used in statistical nomenclatures for collecting international trade data and for other international purposes.
3. Kilogrammes (kg) is the recommended standard unit of quantity for weight, subject to certain minor exceptions (e.g., "carat" for subheadings 7102.10 to .39, 7103.91 and .99 and 7105.10).
4. The standard units of quantity expressed are:

|                  |  |
|------------------|--|
| Weight           | - kilograms (kg)                       |
|                  | - carat (carat)                        |
| Length           | - metres (m)                           |
| Area             | - square metres (m <sup>2</sup> )      |
| Volume           | - cubic metres (m <sup>3</sup> )       |
|                  | - litres (l)                           |
| Electrical power | - 1,000 kilowatt hour (1,000 kWh)      |
| Number (units)   | - pieces / items (u)                   |
|                  | - pairs (2u)                           |
|                  | - dozens (12u)                         |
|                  | - thousands of pieces / items (1,000u) |
|                  | - packs (u(jeu/pack))                  |
5. The recommended standard units of quantity do not form a part of the Harmonized System Nomenclature.

\* \* \*

| HS Code        | Standard Unit of quantity |
|----------------|---------------------------|
| <b>CHAP. 1</b> |                           |
| 0101.21        | u                         |
| 0101.29        | u                         |
| 0101.30        | u                         |
| 0101.90        | u                         |
| 0102.21        | u                         |
| 0102.29        | u                         |
| 0102.31        | u                         |
| 0102.39        | u                         |
| 0102.90        | u                         |
| 0103.10        | u                         |
| 0103.91        | u                         |
| 0103.92        | u                         |
| 0104.10        | u                         |
| 0104.20        | u                         |
| 0105.11        | u                         |
| 0105.12        | u                         |
| 0105.13        | u                         |
| 0105.14        | u                         |
| 0105.15        | u                         |
| 0105.94        | u                         |
| 0105.99        | u                         |
| 0106.11        | u                         |
| 0106.12        | u                         |
| 0106.13        | u                         |
| 0106.14        | u                         |
| 0106.19        | u                         |
| 0106.20        | u                         |
| 0106.31        | u                         |
| 0106.32        | u                         |
| 0106.33        | u                         |
| 0106.39        | u                         |
| 0106.41        | u                         |
| 0106.49        | u                         |
| 0106.90        | u                         |

| HS Code        | Standard Unit of quantity |
|----------------|---------------------------|
| <b>CHAP. 2</b> |                           |
| 0201.10        | kg                        |
| 0201.20        | kg                        |
| 0201.30        | kg                        |
| 0202.10        | kg                        |
| 0202.20        | kg                        |
| 0202.30        | kg                        |
| 0203.11        | kg                        |
| 0203.12        | kg                        |
| 0203.19        | kg                        |
| 0203.21        | kg                        |
| 0203.22        | kg                        |
| 0203.29        | kg                        |
| 0204.10        | kg                        |
| 0204.21        | kg                        |
| 0204.22        | kg                        |
| 0204.23        | kg                        |
| 0204.30        | kg                        |
| 0204.41        | kg                        |
| 0204.42        | kg                        |
| 0204.43        | kg                        |
| 0204.50        | kg                        |
| 0205.00        | kg                        |
| 0206.10        | kg                        |
| 0206.21        | kg                        |
| 0206.22        | kg                        |
| 0206.29        | kg                        |
| 0206.30        | kg                        |
| 0206.41        | kg                        |
| 0206.49        | kg                        |
| 0206.80        | kg                        |
| 0206.90        | kg                        |
| 0207.11        | kg                        |
| 0207.12        | kg                        |
| 0207.13        | kg                        |

| HS Code        | Standard Unit of quantity |
|----------------|---------------------------|
| 0207.14        | kg                        |
| 0207.24        | kg                        |
| 0207.25        | kg                        |
| 0207.26        | kg                        |
| 0207.27        | kg                        |
| 0207.41        | kg                        |
| 0207.42        | kg                        |
| 0207.43        | kg                        |
| 0207.44        | kg                        |
| 0207.45        | kg                        |
| 0207.51        | kg                        |
| 0207.52        | kg                        |
| 0207.53        | kg                        |
| 0207.54        | kg                        |
| 0207.55        | kg                        |
| 0207.60        | kg                        |
| 0208.10        | kg                        |
| 0208.30        | kg                        |
| 0208.40        | kg                        |
| 0208.50        | kg                        |
| 0208.60        | kg                        |
| 0208.90        | kg                        |
| 0209.10        | kg                        |
| 0209.90        | kg                        |
| 0210.11        | kg                        |
| 0210.12        | kg                        |
| 0210.19        | kg                        |
| 0210.20        | kg                        |
| 0210.91        | kg                        |
| 0210.92        | kg                        |
| 0210.93        | kg                        |
| 0210.99        | kg                        |
| <b>CHAP. 3</b> |                           |
| 0301.11        | kg                        |
| 0301.19        | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0301.91 | kg                        |
| 0301.92 | kg                        |
| 0301.93 | kg                        |
| 0301.94 | kg                        |
| 0301.95 | kg                        |
| 0301.99 | kg                        |
| 0302.11 | kg                        |
| 0302.13 | kg                        |
| 0302.14 | kg                        |
| 0302.19 | kg                        |
| 0302.21 | kg                        |
| 0302.22 | kg                        |
| 0302.23 | kg                        |
| 0302.24 | kg                        |
| 0302.29 | kg                        |
| 0302.31 | kg                        |
| 0302.32 | kg                        |
| 0302.33 | kg                        |
| 0302.34 | kg                        |
| 0302.35 | kg                        |
| 0302.36 | kg                        |
| 0302.39 | kg                        |
| 0302.41 | kg                        |
| 0302.42 | kg                        |
| 0302.43 | kg                        |
| 0302.44 | kg                        |
| 0302.45 | kg                        |
| 0302.46 | kg                        |
| 0302.47 | kg                        |
| 0302.51 | kg                        |
| 0302.52 | kg                        |
| 0302.53 | kg                        |
| 0302.54 | kg                        |
| 0302.55 | kg                        |
| 0302.56 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0302.59 | kg                        |
| 0302.71 | kg                        |
| 0302.72 | kg                        |
| 0302.73 | kg                        |
| 0302.74 | kg                        |
| 0302.79 | kg                        |
| 0302.81 | kg                        |
| 0302.82 | kg                        |
| 0302.83 | kg                        |
| 0302.84 | kg                        |
| 0302.85 | kg                        |
| 0302.89 | kg                        |
| 0302.90 | kg                        |
| 0303.11 | kg                        |
| 0303.12 | kg                        |
| 0303.13 | kg                        |
| 0303.14 | kg                        |
| 0303.19 | kg                        |
| 0303.23 | kg                        |
| 0303.24 | kg                        |
| 0303.25 | kg                        |
| 0303.26 | kg                        |
| 0303.29 | kg                        |
| 0303.31 | kg                        |
| 0303.32 | kg                        |
| 0303.33 | kg                        |
| 0303.34 | kg                        |
| 0303.39 | kg                        |
| 0303.41 | kg                        |
| 0303.42 | kg                        |
| 0303.43 | kg                        |
| 0303.44 | kg                        |
| 0303.45 | kg                        |
| 0303.46 | kg                        |
| 0303.49 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0303.51 | kg                        |
| 0303.53 | kg                        |
| 0303.54 | kg                        |
| 0303.55 | kg                        |
| 0303.56 | kg                        |
| 0303.57 | kg                        |
| 0303.63 | kg                        |
| 0303.64 | kg                        |
| 0303.65 | kg                        |
| 0303.66 | kg                        |
| 0303.67 | kg                        |
| 0303.68 | kg                        |
| 0303.69 | kg                        |
| 0303.81 | kg                        |
| 0303.82 | kg                        |
| 0303.83 | kg                        |
| 0303.84 | kg                        |
| 0303.89 | kg                        |
| 0303.90 | kg                        |
| 0304.31 | kg                        |
| 0304.32 | kg                        |
| 0304.33 | kg                        |
| 0304.39 | kg                        |
| 0304.41 | kg                        |
| 0304.42 | kg                        |
| 0304.43 | kg                        |
| 0304.44 | kg                        |
| 0304.45 | kg                        |
| 0304.46 | kg                        |
| 0304.49 | kg                        |
| 0304.51 | kg                        |
| 0304.52 | kg                        |
| 0304.53 | kg                        |
| 0304.54 | kg                        |
| 0304.55 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0304.59 | kg                        |
| 0304.61 | kg                        |
| 0304.62 | kg                        |
| 0304.63 | kg                        |
| 0304.69 | kg                        |
| 0304.71 | kg                        |
| 0304.72 | kg                        |
| 0304.73 | kg                        |
| 0304.74 | kg                        |
| 0304.75 | kg                        |
| 0304.79 | kg                        |
| 0304.81 | kg                        |
| 0304.82 | kg                        |
| 0304.83 | kg                        |
| 0304.84 | kg                        |
| 0304.85 | kg                        |
| 0304.86 | kg                        |
| 0304.87 | kg                        |
| 0304.89 | kg                        |
| 0304.91 | kg                        |
| 0304.92 | kg                        |
| 0304.93 | kg                        |
| 0304.94 | kg                        |
| 0304.95 | kg                        |
| 0304.99 | kg                        |
| 0305.10 | kg                        |
| 0305.20 | kg                        |
| 0305.31 | kg                        |
| 0305.32 | kg                        |
| 0305.39 | kg                        |
| 0305.41 | kg                        |
| 0305.42 | kg                        |
| 0305.43 | kg                        |
| 0305.44 | kg                        |
| 0305.49 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0305.51 | kg                        |
| 0305.59 | kg                        |
| 0305.61 | kg                        |
| 0305.62 | kg                        |
| 0305.63 | kg                        |
| 0305.64 | kg                        |
| 0305.69 | kg                        |
| 0305.71 | kg                        |
| 0305.72 | kg                        |
| 0305.79 | kg                        |
| 0306.11 | kg                        |
| 0306.12 | kg                        |
| 0306.14 | kg                        |
| 0306.15 | kg                        |
| 0306.16 | kg                        |
| 0306.17 | kg                        |
| 0306.19 | kg                        |
| 0306.21 | kg                        |
| 0306.22 | kg                        |
| 0306.24 | kg                        |
| 0306.25 | kg                        |
| 0306.26 | kg                        |
| 0306.27 | kg                        |
| 0306.29 | kg                        |
| 0307.11 | kg                        |
| 0307.19 | kg                        |
| 0307.21 | kg                        |
| 0307.29 | kg                        |
| 0307.31 | kg                        |
| 0307.39 | kg                        |
| 0307.41 | kg                        |
| 0307.49 | kg                        |
| 0307.51 | kg                        |
| 0307.59 | kg                        |
| 0307.60 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0307.71 | kg                        |
| 0307.79 | kg                        |
| 0307.81 | kg                        |
| 0307.89 | kg                        |
| 0307.91 | kg                        |
| 0307.99 | kg                        |
| 0308.11 | kg                        |
| 0308.19 | kg                        |
| 0308.21 | kg                        |
| 0308.29 | kg                        |
| 0308.30 | kg                        |
| 0308.90 | kg                        |
| CHAP. 4 |                           |
| 0401.10 | kg                        |
| 0401.20 | kg                        |
| 0401.40 | kg                        |
| 0401.50 | kg                        |
| 0402.10 | kg                        |
| 0402.21 | kg                        |
| 0402.29 | kg                        |
| 0402.91 | kg                        |
| 0402.99 | kg                        |
| 0403.10 | kg                        |
| 0403.90 | kg                        |
| 0404.10 | kg                        |
| 0404.90 | kg                        |
| 0405.10 | kg                        |
| 0405.20 | kg                        |
| 0405.90 | kg                        |
| 0406.10 | kg                        |
| 0406.20 | kg                        |
| 0406.30 | kg                        |
| 0406.40 | kg                        |
| 0406.90 | kg                        |
| 0407.11 | kg                        |



| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0407.19 | kg                        |
| 0407.21 | kg                        |
| 0407.29 | kg                        |
| 0407.90 | kg                        |
| 0408.11 | kg                        |
| 0408.19 | kg                        |
| 0408.91 | kg                        |
| 0408.99 | kg                        |
| 0409.00 | kg                        |
| 0410.00 | kg                        |
| CHAP. 5 |                           |
| 0501.00 | kg                        |
| 0502.10 | kg                        |
| 0502.90 | kg                        |
| 0504.00 | kg                        |
| 0505.10 | kg                        |
| 0505.90 | kg                        |
| 0506.10 | kg                        |
| 0506.90 | kg                        |
| 0507.10 | kg                        |
| 0507.90 | kg                        |
| 0508.00 | kg                        |
| 0510.00 | kg                        |
| 0511.10 | -                         |
| 0511.91 | kg                        |
| 0511.99 | kg                        |
| CHAP. 6 |                           |
| 0601.10 | u                         |
| 0601.20 | u                         |
| 0602.10 | u                         |
| 0602.20 | u                         |
| 0602.30 | u                         |
| 0602.40 | u                         |
| 0602.90 | kg                        |
| 0603.11 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0603.12 | kg                        |
| 0603.13 | kg                        |
| 0603.14 | kg                        |
| 0603.15 | kg                        |
| 0603.19 | kg                        |
| 0603.90 | kg                        |
| 0604.20 | kg                        |
| 0604.90 | kg                        |
| CHAP. 7 |                           |
| 0701.10 | kg                        |
| 0701.90 | kg                        |
| 0702.00 | kg                        |
| 0703.10 | kg                        |
| 0703.20 | kg                        |
| 0703.90 | kg                        |
| 0704.10 | kg                        |
| 0704.20 | kg                        |
| 0704.90 | kg                        |
| 0705.11 | kg                        |
| 0705.19 | kg                        |
| 0705.21 | kg                        |
| 0705.29 | kg                        |
| 0706.10 | kg                        |
| 0706.90 | kg                        |
| 0707.00 | kg                        |
| 0708.10 | kg                        |
| 0708.20 | kg                        |
| 0708.90 | kg                        |
| 0709.20 | kg                        |
| 0709.30 | kg                        |
| 0709.40 | kg                        |
| 0709.51 | kg                        |
| 0709.59 | kg                        |
| 0709.60 | kg                        |
| 0709.70 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0709.91 | kg                        |
| 0709.92 | kg                        |
| 0709.93 | kg                        |
| 0709.99 | kg                        |
| 0710.10 | kg                        |
| 0710.21 | kg                        |
| 0710.22 | kg                        |
| 0710.29 | kg                        |
| 0710.30 | kg                        |
| 0710.40 | kg                        |
| 0710.80 | kg                        |
| 0710.90 | kg                        |
| 0711.20 | kg                        |
| 0711.40 | kg                        |
| 0711.51 | kg                        |
| 0711.59 | kg                        |
| 0711.90 | kg                        |
| 0712.20 | kg                        |
| 0712.31 | kg                        |
| 0712.32 | kg                        |
| 0712.33 | kg                        |
| 0712.39 | kg                        |
| 0712.90 | kg                        |
| 0713.10 | kg                        |
| 0713.20 | kg                        |
| 0713.31 | kg                        |
| 0713.32 | kg                        |
| 0713.33 | kg                        |
| 0713.34 | kg                        |
| 0713.35 | kg                        |
| 0713.39 | kg                        |
| 0713.40 | kg                        |
| 0713.50 | kg                        |
| 0713.60 | kg                        |
| 0713.90 | kg                        |

| HS Code        | Standard Unit of quantity |
|----------------|---------------------------|
| 0714.10        | kg                        |
| 0714.20        | kg                        |
| 0714.30        | kg                        |
| 0714.40        | kg                        |
| 0714.50        | kg                        |
| 0714.90        | kg                        |
| <b>CHAP. 8</b> |                           |
| 0801.11        | kg                        |
| 0801.12        | kg                        |
| 0801.19        | kg                        |
| 0801.21        | kg                        |
| 0801.22        | kg                        |
| 0801.31        | kg                        |
| 0801.32        | kg                        |
| 0802.11        | kg                        |
| 0802.12        | kg                        |
| 0802.21        | kg                        |
| 0802.22        | kg                        |
| 0802.31        | kg                        |
| 0802.32        | kg                        |
| 0802.41        | kg                        |
| 0802.42        | kg                        |
| 0802.51        | kg                        |
| 0802.52        | kg                        |
| 0802.61        | kg                        |
| 0802.62        | kg                        |
| 0802.70        | kg                        |
| 0802.80        | kg                        |
| 0802.90        | kg                        |
| 0803.10        | kg                        |
| 0803.90        | kg                        |
| 0804.10        | kg                        |
| 0804.20        | kg                        |
| 0804.30        | kg                        |
| 0804.40        | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 0804.50 | kg                        |
| 0805.10 | kg                        |
| 0805.20 | kg                        |
| 0805.40 | kg                        |
| 0805.50 | kg                        |
| 0805.90 | kg                        |
| 0806.10 | kg                        |
| 0806.20 | kg                        |
| 0807.11 | kg                        |
| 0807.19 | kg                        |
| 0807.20 | kg                        |
| 0808.10 | kg                        |
| 0808.30 | kg                        |
| 0808.40 | kg                        |
| 0809.10 | kg                        |
| 0809.21 | kg                        |
| 0809.29 | kg                        |
| 0809.30 | kg                        |
| 0809.40 | kg                        |
| 0810.10 | kg                        |
| 0810.20 | kg                        |
| 0810.30 | kg                        |
| 0810.40 | kg                        |
| 0810.50 | kg                        |
| 0810.60 | kg                        |
| 0810.70 | kg                        |
| 0810.90 | kg                        |
| 0811.10 | kg                        |
| 0811.20 | kg                        |
| 0811.90 | kg                        |
| 0812.10 | kg                        |
| 0812.90 | kg                        |
| 0813.10 | kg                        |
| 0813.20 | kg                        |
| 0813.30 | kg                        |

| HS Code        | Standard Unit of quantity |
|----------------|---------------------------|
| 0813.40        | kg                        |
| 0813.50        | kg                        |
| 0814.00        | kg                        |
| <b>CHAP. 9</b> |                           |
| 0901.11        | kg                        |
| 0901.12        | kg                        |
| 0901.21        | kg                        |
| 0901.22        | kg                        |
| 0901.90        | kg                        |
| 0902.10        | kg                        |
| 0902.20        | kg                        |
| 0902.30        | kg                        |
| 0902.40        | kg                        |
| 0903.00        | kg                        |
| 0904.11        | kg                        |
| 0904.12        | kg                        |
| 0904.21        | kg                        |
| 0904.22        | kg                        |
| 0905.10        | kg                        |
| 0905.20        | kg                        |
| 0906.11        | kg                        |
| 0906.19        | kg                        |
| 0906.20        | kg                        |
| 0907.10        | kg                        |
| 0907.20        | kg                        |
| 0908.11        | kg                        |
| 0908.12        | kg                        |
| 0908.21        | kg                        |
| 0908.22        | kg                        |
| 0908.31        | kg                        |
| 0908.32        | kg                        |
| 0909.21        | kg                        |
| 0909.22        | kg                        |
| 0909.31        | kg                        |
| 0909.32        | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 0909.61  | kg                        |
| 0909.62  | kg                        |
| 0910.11  | kg                        |
| 0910.12  | kg                        |
| 0910.20  | kg                        |
| 0910.30  | kg                        |
| 0910.91  | kg                        |
| 0910.99  | kg                        |
| CHAP. 10 |                           |
| 1001.11  | kg                        |
| 1001.19  | kg                        |
| 1001.91  | kg                        |
| 1001.99  | kg                        |
| 1002.10  | kg                        |
| 1002.90  | kg                        |
| 1003.10  | kg                        |
| 1003.90  | kg                        |
| 1004.10  | kg                        |
| 1004.90  | kg                        |
| 1005.10  | kg                        |
| 1005.90  | kg                        |
| 1006.10  | kg                        |
| 1006.20  | kg                        |
| 1006.30  | kg                        |
| 1006.40  | kg                        |
| 1007.10  | kg                        |
| 1007.90  | kg                        |
| 1008.10  | kg                        |
| 1008.21  | kg                        |
| 1008.29  | kg                        |
| 1008.30  | kg                        |
| 1008.40  | kg                        |
| 1008.50  | kg                        |
| 1008.60  | kg                        |
| 1008.90  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| CHAP. 11 |                           |
| 1101.00  | kg                        |
| 1102.20  | kg                        |
| 1102.90  | kg                        |
| 1103.11  | kg                        |
| 1103.13  | kg                        |
| 1103.19  | kg                        |
| 1103.20  | kg                        |
| 1104.12  | kg                        |
| 1104.19  | kg                        |
| 1104.22  | kg                        |
| 1104.23  | kg                        |
| 1104.29  | kg                        |
| 1104.30  | kg                        |
| 1105.10  | kg                        |
| 1105.20  | kg                        |
| 1106.10  | kg                        |
| 1106.20  | kg                        |
| 1106.30  | kg                        |
| 1107.10  | kg                        |
| 1107.20  | kg                        |
| 1108.11  | kg                        |
| 1108.12  | kg                        |
| 1108.13  | kg                        |
| 1108.14  | kg                        |
| 1108.19  | kg                        |
| 1108.20  | kg                        |
| 1109.00  | kg                        |
| CHAP. 12 |                           |
| 1201.10  | kg                        |
| 1201.90  | kg                        |
| 1202.30  | kg                        |
| 1202.41  | kg                        |
| 1202.42  | kg                        |
| 1203.00  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 1204.00 | kg                        |
| 1205.10 | kg                        |
| 1205.90 | kg                        |
| 1206.00 | kg                        |
| 1207.10 | kg                        |
| 1207.21 | kg                        |
| 1207.29 | kg                        |
| 1207.30 | kg                        |
| 1207.40 | kg                        |
| 1207.50 | kg                        |
| 1207.60 | kg                        |
| 1207.70 | kg                        |
| 1207.91 | kg                        |
| 1207.99 | kg                        |
| 1208.10 | kg                        |
| 1208.90 | kg                        |
| 1209.10 | kg                        |
| 1209.21 | kg                        |
| 1209.22 | kg                        |
| 1209.23 | kg                        |
| 1209.24 | kg                        |
| 1209.25 | kg                        |
| 1209.29 | kg                        |
| 1209.30 | kg                        |
| 1209.91 | kg                        |
| 1209.99 | kg                        |
| 1210.10 | kg                        |
| 1210.20 | kg                        |
| 1211.20 | kg                        |
| 1211.30 | kg                        |
| 1211.40 | kg                        |
| 1211.90 | kg                        |
| 1212.21 | kg                        |
| 1212.29 | kg                        |
| 1212.91 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 1212.92  | kg                        |
| 1212.93  | kg                        |
| 1212.94  | kg                        |
| 1212.99  | kg                        |
| 1213.00  | kg                        |
| 1214.10  | kg                        |
| 1214.90  | kg                        |
| CHAP. 13 |                           |
| 1301.20  | kg                        |
| 1301.90  | kg                        |
| 1302.11  | kg                        |
| 1302.12  | kg                        |
| 1302.13  | kg                        |
| 1302.19  | kg                        |
| 1302.20  | kg                        |
| 1302.31  | kg                        |
| 1302.32  | kg                        |
| 1302.39  | kg                        |
| CHAP. 14 |                           |
| 1401.10  | kg                        |
| 1401.20  | kg                        |
| 1401.90  | kg                        |
| 1404.20  | kg                        |
| 1404.90  | kg                        |
| CHAP. 15 |                           |
| 1501.10  | kg                        |
| 1501.20  | kg                        |
| 1501.90  | kg                        |
| 1502.10  | kg                        |
| 1502.90  | kg                        |
| 1503.00  | kg                        |
| 1504.10  | kg                        |
| 1504.20  | kg                        |
| 1504.30  | kg                        |
| 1505.00  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 1506.00 | kg                        |
| 1507.10 | kg                        |
| 1507.90 | kg                        |
| 1508.10 | kg                        |
| 1508.90 | kg                        |
| 1509.10 | kg                        |
| 1509.90 | kg                        |
| 1510.00 | kg                        |
| 1511.10 | kg                        |
| 1511.90 | kg                        |
| 1512.11 | kg                        |
| 1512.19 | kg                        |
| 1512.21 | kg                        |
| 1512.29 | kg                        |
| 1513.11 | kg                        |
| 1513.19 | kg                        |
| 1513.21 | kg                        |
| 1513.29 | kg                        |
| 1514.11 | kg                        |
| 1514.19 | kg                        |
| 1514.91 | kg                        |
| 1514.99 | kg                        |
| 1515.11 | kg                        |
| 1515.19 | kg                        |
| 1515.21 | kg                        |
| 1515.29 | kg                        |
| 1515.30 | kg                        |
| 1515.50 | kg                        |
| 1515.90 | kg                        |
| 1516.10 | kg                        |
| 1516.20 | kg                        |
| 1517.10 | kg                        |
| 1517.90 | kg                        |
| 1518.00 | kg                        |
| 1520.00 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 1521.10  | kg                        |
| 1521.90  | kg                        |
| 1522.00  | kg                        |
| CHAP. 16 |                           |
| 1601.00  | kg                        |
| 1602.10  | kg                        |
| 1602.20  | kg                        |
| 1602.31  | kg                        |
| 1602.32  | kg                        |
| 1602.39  | kg                        |
| 1602.41  | kg                        |
| 1602.42  | kg                        |
| 1602.49  | kg                        |
| 1602.50  | kg                        |
| 1602.90  | kg                        |
| 1603.00  | kg                        |
| 1604.11  | kg                        |
| 1604.12  | kg                        |
| 1604.13  | kg                        |
| 1604.14  | kg                        |
| 1604.15  | kg                        |
| 1604.16  | kg                        |
| 1604.17  | kg                        |
| 1604.19  | kg                        |
| 1604.20  | kg                        |
| 1604.31  | kg                        |
| 1604.32  | kg                        |
| 1605.10  | kg                        |
| 1605.21  | kg                        |
| 1605.29  | kg                        |
| 1605.30  | kg                        |
| 1605.40  | kg                        |
| 1605.51  | kg                        |
| 1605.52  | kg                        |
| 1605.53  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 1605.54  | kg                        |
| 1605.55  | kg                        |
| 1605.56  | kg                        |
| 1605.57  | kg                        |
| 1605.58  | kg                        |
| 1605.59  | kg                        |
| 1605.61  | kg                        |
| 1605.62  | kg                        |
| 1605.63  | kg                        |
| 1605.69  | kg                        |
| CHAP. 17 |                           |
| 1701.12  | kg                        |
| 1701.13  | kg                        |
| 1701.14  | kg                        |
| 1701.91  | kg                        |
| 1701.99  | kg                        |
| 1702.11  | kg                        |
| 1702.19  | kg                        |
| 1702.20  | kg                        |
| 1702.30  | kg                        |
| 1702.40  | kg                        |
| 1702.50  | kg                        |
| 1702.60  | kg                        |
| 1702.90  | kg                        |
| 1703.10  | kg                        |
| 1703.90  | kg                        |
| 1704.10  | kg                        |
| 1704.90  | kg                        |
| CHAP. 18 |                           |
| 1801.00  | kg                        |
| 1802.00  | kg                        |
| 1803.10  | kg                        |
| 1803.20  | kg                        |
| 1804.00  | kg                        |
| 1805.00  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 1806.10  | kg                        |
| 1806.20  | kg                        |
| 1806.31  | kg                        |
| 1806.32  | kg                        |
| 1806.90  | kg                        |
| CHAP. 19 |                           |
| 1901.10  | kg                        |
| 1901.20  | kg                        |
| 1901.90  | kg                        |
| 1902.11  | kg                        |
| 1902.19  | kg                        |
| 1902.20  | kg                        |
| 1902.30  | kg                        |
| 1902.40  | kg                        |
| 1903.00  | kg                        |
| 1904.10  | kg                        |
| 1904.20  | kg                        |
| 1904.30  | kg                        |
| 1904.90  | kg                        |
| 1905.10  | kg                        |
| 1905.20  | kg                        |
| 1905.31  | kg                        |
| 1905.32  | kg                        |
| 1905.40  | kg                        |
| 1905.90  | kg                        |
| CHAP. 20 |                           |
| 2001.10  | kg                        |
| 2001.90  | kg                        |
| 2002.10  | kg                        |
| 2002.90  | kg                        |
| 2003.10  | kg                        |
| 2003.90  | kg                        |
| 2004.10  | kg                        |
| 2004.90  | kg                        |
| 2005.10  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2005.20 | kg                        |
| 2005.40 | kg                        |
| 2005.51 | kg                        |
| 2005.59 | kg                        |
| 2005.60 | kg                        |
| 2005.70 | kg                        |
| 2005.80 | kg                        |
| 2005.91 | kg                        |
| 2005.99 | kg                        |
| 2006.00 | kg                        |
| 2007.10 | kg                        |
| 2007.91 | kg                        |
| 2007.99 | kg                        |
| 2008.11 | kg                        |
| 2008.19 | kg                        |
| 2008.20 | kg                        |
| 2008.30 | kg                        |
| 2008.40 | kg                        |
| 2008.50 | kg                        |
| 2008.60 | kg                        |
| 2008.70 | kg                        |
| 2008.80 | kg                        |
| 2008.91 | kg                        |
| 2008.93 | kg                        |
| 2008.97 | kg                        |
| 2008.99 | kg                        |
| 2009.11 | kg                        |
| 2009.12 | kg                        |
| 2009.19 | kg                        |
| 2009.21 | kg                        |
| 2009.29 | kg                        |
| 2009.31 | kg                        |
| 2009.39 | kg                        |
| 2009.41 | kg                        |
| 2009.49 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 2009.50  | kg                        |
| 2009.61  | kg                        |
| 2009.69  | kg                        |
| 2009.71  | kg                        |
| 2009.79  | kg                        |
| 2009.81  | kg                        |
| 2009.89  | kg                        |
| 2009.90  | kg                        |
| CHAP. 21 |                           |
| 2101.11  | kg                        |
| 2101.12  | kg                        |
| 2101.20  | kg                        |
| 2101.30  | kg                        |
| 2102.10  | kg                        |
| 2102.20  | kg                        |
| 2102.30  | kg                        |
| 2103.10  | kg                        |
| 2103.20  | kg                        |
| 2103.30  | kg                        |
| 2103.90  | kg                        |
| 2104.10  | kg                        |
| 2104.20  | kg                        |
| 2105.00  | kg                        |
| 2106.10  | kg                        |
| 2106.90  | kg                        |
| CHAP. 22 |                           |
| 2201.10  | l                         |
| 2201.90  | l                         |
| 2202.10  | l                         |
| 2202.90  | l                         |
| 2203.00  | l                         |
| 2204.10  | l                         |
| 2204.21  | l                         |
| 2204.29  | l                         |
| 2204.30  | l                         |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 2205.10  | l                         |
| 2205.90  | l                         |
| 2206.00  | l                         |
| 2207.10  | l                         |
| 2207.20  | l                         |
| 2208.20  | l                         |
| 2208.30  | l                         |
| 2208.40  | l                         |
| 2208.50  | l                         |
| 2208.60  | l                         |
| 2208.70  | l                         |
| 2208.90  | l                         |
| 2209.00  | l                         |
| CHAP. 23 |                           |
| 2301.10  | kg                        |
| 2301.20  | kg                        |
| 2302.10  | kg                        |
| 2302.30  | kg                        |
| 2302.40  | kg                        |
| 2302.50  | kg                        |
| 2303.10  | kg                        |
| 2303.20  | kg                        |
| 2303.30  | kg                        |
| 2304.00  | kg                        |
| 2305.00  | kg                        |
| 2306.10  | kg                        |
| 2306.20  | kg                        |
| 2306.30  | kg                        |
| 2306.41  | kg                        |
| 2306.49  | kg                        |
| 2306.50  | kg                        |
| 2306.60  | kg                        |
| 2306.90  | kg                        |
| 2307.00  | kg                        |
| 2308.00  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 2309.10  | kg                        |
| 2309.90  | kg                        |
| CHAP. 24 |                           |
| 2401.10  | kg                        |
| 2401.20  | kg                        |
| 2401.30  | kg                        |
| 2402.10  | kg                        |
| 2402.20  | kg                        |
| 2402.90  | kg                        |
| 2403.11  | kg                        |
| 2403.19  | kg                        |
| 2403.91  | kg                        |
| 2403.99  | kg                        |
| CHAP. 25 |                           |
| 2501.00  | kg                        |
| 2502.00  | kg                        |
| 2503.00  | kg                        |
| 2504.10  | kg                        |
| 2504.90  | kg                        |
| 2505.10  | kg                        |
| 2505.90  | kg                        |
| 2506.10  | kg                        |
| 2506.20  | kg                        |
| 2507.00  | kg                        |
| 2508.10  | kg                        |
| 2508.30  | kg                        |
| 2508.40  | kg                        |
| 2508.50  | kg                        |
| 2508.60  | kg                        |
| 2508.70  | kg                        |
| 2509.00  | kg                        |
| 2510.10  | kg                        |
| 2510.20  | kg                        |
| 2511.10  | kg                        |
| 2511.20  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2512.00 | kg                        |
| 2513.10 | kg                        |
| 2513.20 | kg                        |
| 2514.00 | kg                        |
| 2515.11 | kg                        |
| 2515.12 | kg                        |
| 2515.20 | kg                        |
| 2516.11 | kg                        |
| 2516.12 | kg                        |
| 2516.20 | kg                        |
| 2516.90 | kg                        |
| 2517.10 | kg                        |
| 2517.20 | kg                        |
| 2517.30 | kg                        |
| 2517.41 | kg                        |
| 2517.49 | kg                        |
| 2518.10 | kg                        |
| 2518.20 | kg                        |
| 2518.30 | kg                        |
| 2519.10 | kg                        |
| 2519.90 | kg                        |
| 2520.10 | kg                        |
| 2520.20 | kg                        |
| 2521.00 | kg                        |
| 2522.10 | kg                        |
| 2522.20 | kg                        |
| 2522.30 | kg                        |
| 2523.10 | kg                        |
| 2523.21 | kg                        |
| 2523.29 | kg                        |
| 2523.30 | kg                        |
| 2523.90 | kg                        |
| 2524.10 | kg                        |
| 2524.90 | kg                        |
| 2525.10 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 2525.20  | kg                        |
| 2525.30  | kg                        |
| 2526.10  | kg                        |
| 2526.20  | kg                        |
| 2528.00  | kg                        |
| 2529.10  | kg                        |
| 2529.21  | kg                        |
| 2529.22  | kg                        |
| 2529.30  | kg                        |
| 2530.10  | kg                        |
| 2530.20  | kg                        |
| 2530.90  | kg                        |
| CHAP. 26 |                           |
| 2601.11  | kg                        |
| 2601.12  | kg                        |
| 2601.20  | kg                        |
| 2602.00  | kg                        |
| 2603.00  | kg                        |
| 2604.00  | kg                        |
| 2605.00  | kg                        |
| 2606.00  | kg                        |
| 2607.00  | kg                        |
| 2608.00  | kg                        |
| 2609.00  | kg                        |
| 2610.00  | kg                        |
| 2611.00  | kg                        |
| 2612.10  | kg                        |
| 2612.20  | kg                        |
| 2613.10  | kg                        |
| 2613.90  | kg                        |
| 2614.00  | kg                        |
| 2615.10  | kg                        |
| 2615.90  | kg                        |
| 2616.10  | kg                        |
| 2616.90  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 2617.10  | kg                        |
| 2617.90  | kg                        |
| 2618.00  | kg                        |
| 2619.00  | kg                        |
| 2620.11  | kg                        |
| 2620.19  | kg                        |
| 2620.21  | kg                        |
| 2620.29  | kg                        |
| 2620.30  | kg                        |
| 2620.40  | kg                        |
| 2620.60  | kg                        |
| 2620.91  | kg                        |
| 2620.99  | kg                        |
| 2621.10  | kg                        |
| 2621.90  | kg                        |
| CHAP. 27 |                           |
| 2701.11  | kg                        |
| 2701.12  | kg                        |
| 2701.19  | kg                        |
| 2701.20  | kg                        |
| 2702.10  | kg                        |
| 2702.20  | kg                        |
| 2703.00  | kg                        |
| 2704.00  | kg                        |
| 2705.00  | kg                        |
| 2706.00  | kg                        |
| 2707.10  | kg                        |
| 2707.20  | kg                        |
| 2707.30  | kg                        |
| 2707.40  | kg                        |
| 2707.50  | kg                        |
| 2707.91  | kg                        |
| 2707.99  | kg                        |
| 2708.10  | kg                        |
| 2708.20  | kg                        |

| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 2709.00         | kg                        |
| 2710.12         | kg                        |
| 2710.19         | kg                        |
| 2710.20         | kg                        |
| 2710.91         | kg                        |
| 2710.99         | kg                        |
| 2711.11         | kg                        |
| 2711.12         | kg                        |
| 2711.13         | kg                        |
| 2711.14         | kg                        |
| 2711.19         | kg                        |
| 2711.21         | kg                        |
| 2711.29         | kg                        |
| 2712.10         | kg                        |
| 2712.20         | kg                        |
| 2712.90         | kg                        |
| 2713.11         | kg                        |
| 2713.12         | kg                        |
| 2713.20         | kg                        |
| 2713.90         | kg                        |
| 2714.10         | kg                        |
| 2714.90         | kg                        |
| 2715.00         | kg                        |
| 2716.00         | 1000 kWh                  |
| <b>CHAP. 28</b> |                           |
| 2801.10         | kg                        |
| 2801.20         | kg                        |
| 2801.30         | kg                        |
| 2802.00         | kg                        |
| 2803.00         | kg                        |
| 2804.10         | m3 (*)                    |
| 2804.21         | m3 (*)                    |
| 2804.29         | m3 (*)                    |
| 2804.30         | m3 (*)                    |
| 2804.40         | m3 (*)                    |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2804.50 | kg                        |
| 2804.61 | kg                        |
| 2804.69 | kg                        |
| 2804.70 | kg                        |
| 2804.80 | kg                        |
| 2804.90 | kg                        |
| 2805.11 | kg                        |
| 2805.12 | kg                        |
| 2805.19 | kg                        |
| 2805.30 | kg                        |
| 2805.40 | kg                        |
| 2806.10 | kg                        |
| 2806.20 | kg                        |
| 2807.00 | kg                        |
| 2808.00 | kg                        |
| 2809.10 | kg                        |
| 2809.20 | kg                        |
| 2810.00 | kg                        |
| 2811.11 | kg                        |
| 2811.19 | kg                        |
| 2811.21 | kg                        |
| 2811.22 | kg                        |
| 2811.29 | kg                        |
| 2812.10 | kg                        |
| 2812.90 | kg                        |
| 2813.10 | kg                        |
| 2813.90 | kg                        |
| 2814.10 | kg                        |
| 2814.20 | kg                        |
| 2815.11 | kg                        |
| 2815.12 | kg                        |
| 2815.20 | kg                        |
| 2815.30 | kg                        |
| 2816.10 | kg                        |
| 2816.40 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2817.00 | kg                        |
| 2818.10 | kg                        |
| 2818.20 | kg                        |
| 2818.30 | kg                        |
| 2819.10 | kg                        |
| 2819.90 | kg                        |
| 2820.10 | kg                        |
| 2820.90 | kg                        |
| 2821.10 | kg                        |
| 2821.20 | kg                        |
| 2822.00 | kg                        |
| 2823.00 | kg                        |
| 2824.10 | kg                        |
| 2824.90 | kg                        |
| 2825.10 | kg                        |
| 2825.20 | kg                        |
| 2825.30 | kg                        |
| 2825.40 | kg                        |
| 2825.50 | kg                        |
| 2825.60 | kg                        |
| 2825.70 | kg                        |
| 2825.80 | kg                        |
| 2825.90 | kg                        |
| 2826.12 | kg                        |
| 2826.19 | kg                        |
| 2826.30 | kg                        |
| 2826.90 | kg                        |
| 2827.10 | kg                        |
| 2827.20 | kg                        |
| 2827.31 | kg                        |
| 2827.32 | kg                        |
| 2827.35 | kg                        |
| 2827.39 | kg                        |
| 2827.41 | kg                        |
| 2827.49 | kg                        |



| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2827.51 | kg                        |
| 2827.59 | kg                        |
| 2827.60 | kg                        |
| 2828.10 | kg                        |
| 2828.90 | kg                        |
| 2829.11 | kg                        |
| 2829.19 | kg                        |
| 2829.90 | kg                        |
| 2830.10 | kg                        |
| 2830.90 | kg                        |
| 2831.10 | kg                        |
| 2831.90 | kg                        |
| 2832.10 | kg                        |
| 2832.20 | kg                        |
| 2832.30 | kg                        |
| 2833.11 | kg                        |
| 2833.19 | kg                        |
| 2833.21 | kg                        |
| 2833.22 | kg                        |
| 2833.24 | kg                        |
| 2833.25 | kg                        |
| 2833.27 | kg                        |
| 2833.29 | kg                        |
| 2833.30 | kg                        |
| 2833.40 | kg                        |
| 2834.10 | kg                        |
| 2834.21 | kg                        |
| 2834.29 | kg                        |
| 2835.10 | kg                        |
| 2835.22 | kg                        |
| 2835.24 | kg                        |
| 2835.25 | kg                        |
| 2835.26 | kg                        |
| 2835.29 | kg                        |
| 2835.31 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2835.39 | kg                        |
| 2836.20 | kg                        |
| 2836.30 | kg                        |
| 2836.40 | kg                        |
| 2836.50 | kg                        |
| 2836.60 | kg                        |
| 2836.91 | kg                        |
| 2836.92 | kg                        |
| 2836.99 | kg                        |
| 2837.11 | kg                        |
| 2837.19 | kg                        |
| 2837.20 | kg                        |
| 2839.11 | kg                        |
| 2839.19 | kg                        |
| 2839.90 | kg                        |
| 2840.11 | kg                        |
| 2840.19 | kg                        |
| 2840.20 | kg                        |
| 2840.30 | kg                        |
| 2841.30 | kg                        |
| 2841.50 | kg                        |
| 2841.61 | kg                        |
| 2841.69 | kg                        |
| 2841.70 | kg                        |
| 2841.80 | kg                        |
| 2841.90 | kg                        |
| 2842.10 | kg                        |
| 2842.90 | kg                        |
| 2843.10 | kg                        |
| 2843.21 | kg                        |
| 2843.29 | kg                        |
| 2843.30 | kg                        |
| 2843.90 | kg                        |
| 2844.10 | kg                        |
| 2844.20 | kg                        |

| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 2844.30         | kg                        |
| 2844.40         | kg                        |
| 2844.50         | kg                        |
| 2845.10         | kg                        |
| 2845.90         | kg                        |
| 2846.10         | kg                        |
| 2846.90         | kg                        |
| 2847.00         | kg                        |
| 2848.00         | kg                        |
| 2849.10         | kg                        |
| 2849.20         | kg                        |
| 2849.90         | kg                        |
| 2850.00         | kg                        |
| 2852.10         | kg                        |
| 2852.90         | kg                        |
| 2853.00         | kg                        |
| <b>CHAP. 29</b> |                           |
| 2901.10         | kg                        |
| 2901.21         | kg                        |
| 2901.22         | kg                        |
| 2901.23         | kg                        |
| 2901.24         | kg                        |
| 2901.29         | kg                        |
| 2902.11         | kg                        |
| 2902.19         | kg                        |
| 2902.20         | kg                        |
| 2902.30         | kg                        |
| 2902.41         | kg                        |
| 2902.42         | kg                        |
| 2902.43         | kg                        |
| 2902.44         | kg                        |
| 2902.50         | kg                        |
| 2902.60         | kg                        |
| 2902.70         | kg                        |
| 2902.90         | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2903.11 | kg                        |
| 2903.12 | kg                        |
| 2903.13 | kg                        |
| 2903.14 | kg                        |
| 2903.15 | kg                        |
| 2903.19 | kg                        |
| 2903.21 | kg                        |
| 2903.22 | kg                        |
| 2903.23 | kg                        |
| 2903.29 | kg                        |
| 2903.31 | kg                        |
| 2903.39 | kg                        |
| 2903.71 | kg                        |
| 2903.72 | kg                        |
| 2903.73 | kg                        |
| 2903.74 | kg                        |
| 2903.75 | kg                        |
| 2903.76 | kg                        |
| 2903.77 | kg                        |
| 2903.78 | kg                        |
| 2903.79 | kg                        |
| 2903.81 | kg                        |
| 2903.82 | kg                        |
| 2903.89 | kg                        |
| 2903.91 | kg                        |
| 2903.92 | kg                        |
| 2903.99 | kg                        |
| 2904.10 | kg                        |
| 2904.20 | kg                        |
| 2904.90 | kg                        |
| 2905.11 | kg                        |
| 2905.12 | kg                        |
| 2905.13 | kg                        |
| 2905.14 | kg                        |
| 2905.16 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2905.17 | kg                        |
| 2905.19 | kg                        |
| 2905.22 | kg                        |
| 2905.29 | kg                        |
| 2905.31 | kg                        |
| 2905.32 | kg                        |
| 2905.39 | kg                        |
| 2905.41 | kg                        |
| 2905.42 | kg                        |
| 2905.43 | kg                        |
| 2905.44 | kg                        |
| 2905.45 | kg                        |
| 2905.49 | kg                        |
| 2905.51 | kg                        |
| 2905.59 | kg                        |
| 2906.11 | kg                        |
| 2906.12 | kg                        |
| 2906.13 | kg                        |
| 2906.19 | kg                        |
| 2906.21 | kg                        |
| 2906.29 | kg                        |
| 2907.11 | kg                        |
| 2907.12 | kg                        |
| 2907.13 | kg                        |
| 2907.15 | kg                        |
| 2907.19 | kg                        |
| 2907.21 | kg                        |
| 2907.22 | kg                        |
| 2907.23 | kg                        |
| 2907.29 | kg                        |
| 2908.11 | kg                        |
| 2908.19 | kg                        |
| 2908.91 | kg                        |
| 2908.92 | kg                        |
| 2908.99 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2909.11 | kg                        |
| 2909.19 | kg                        |
| 2909.20 | kg                        |
| 2909.30 | kg                        |
| 2909.41 | kg                        |
| 2909.43 | kg                        |
| 2909.44 | kg                        |
| 2909.49 | kg                        |
| 2909.50 | kg                        |
| 2909.60 | kg                        |
| 2910.10 | kg                        |
| 2910.20 | kg                        |
| 2910.30 | kg                        |
| 2910.40 | kg                        |
| 2910.90 | kg                        |
| 2911.00 | kg                        |
| 2912.11 | kg                        |
| 2912.12 | kg                        |
| 2912.19 | kg                        |
| 2912.21 | kg                        |
| 2912.29 | kg                        |
| 2912.41 | kg                        |
| 2912.42 | kg                        |
| 2912.49 | kg                        |
| 2912.50 | kg                        |
| 2912.60 | kg                        |
| 2913.00 | kg                        |
| 2914.11 | kg                        |
| 2914.12 | kg                        |
| 2914.13 | kg                        |
| 2914.19 | kg                        |
| 2914.22 | kg                        |
| 2914.23 | kg                        |
| 2914.29 | kg                        |
| 2914.31 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2914.39 | kg                        |
| 2914.40 | kg                        |
| 2914.50 | kg                        |
| 2914.61 | kg                        |
| 2914.69 | kg                        |
| 2914.70 | kg                        |
| 2915.11 | kg                        |
| 2915.12 | kg                        |
| 2915.13 | kg                        |
| 2915.21 | kg                        |
| 2915.24 | kg                        |
| 2915.29 | kg                        |
| 2915.31 | kg                        |
| 2915.32 | kg                        |
| 2915.33 | kg                        |
| 2915.36 | kg                        |
| 2915.39 | kg                        |
| 2915.40 | kg                        |
| 2915.50 | kg                        |
| 2915.60 | kg                        |
| 2915.70 | kg                        |
| 2915.90 | kg                        |
| 2916.11 | kg                        |
| 2916.12 | kg                        |
| 2916.13 | kg                        |
| 2916.14 | kg                        |
| 2916.15 | kg                        |
| 2916.16 | kg                        |
| 2916.19 | kg                        |
| 2916.20 | kg                        |
| 2916.31 | kg                        |
| 2916.32 | kg                        |
| 2916.34 | kg                        |
| 2916.39 | kg                        |
| 2917.11 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2917.12 | kg                        |
| 2917.13 | kg                        |
| 2917.14 | kg                        |
| 2917.19 | kg                        |
| 2917.20 | kg                        |
| 2917.32 | kg                        |
| 2917.33 | kg                        |
| 2917.34 | kg                        |
| 2917.35 | kg                        |
| 2917.36 | kg                        |
| 2917.37 | kg                        |
| 2917.39 | kg                        |
| 2918.11 | kg                        |
| 2918.12 | kg                        |
| 2918.13 | kg                        |
| 2918.14 | kg                        |
| 2918.15 | kg                        |
| 2918.16 | kg                        |
| 2918.18 | kg                        |
| 2918.19 | kg                        |
| 2918.21 | kg                        |
| 2918.22 | kg                        |
| 2918.23 | kg                        |
| 2918.29 | kg                        |
| 2918.30 | kg                        |
| 2918.91 | kg                        |
| 2918.99 | kg                        |
| 2919.10 | kg                        |
| 2919.90 | kg                        |
| 2920.11 | kg                        |
| 2920.19 | kg                        |
| 2920.90 | kg                        |
| 2921.11 | kg                        |
| 2921.19 | kg                        |
| 2921.21 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2921.22 | kg                        |
| 2921.29 | kg                        |
| 2921.30 | kg                        |
| 2921.41 | kg                        |
| 2921.42 | kg                        |
| 2921.43 | kg                        |
| 2921.44 | kg                        |
| 2921.45 | kg                        |
| 2921.46 | kg                        |
| 2921.49 | kg                        |
| 2921.51 | kg                        |
| 2921.59 | kg                        |
| 2922.11 | kg                        |
| 2922.12 | kg                        |
| 2922.13 | kg                        |
| 2922.14 | kg                        |
| 2922.19 | kg                        |
| 2922.21 | kg                        |
| 2922.29 | kg                        |
| 2922.31 | kg                        |
| 2922.39 | kg                        |
| 2922.41 | kg                        |
| 2922.42 | kg                        |
| 2922.43 | kg                        |
| 2922.44 | kg                        |
| 2922.49 | kg                        |
| 2922.50 | kg                        |
| 2923.10 | kg                        |
| 2923.20 | kg                        |
| 2923.90 | kg                        |
| 2924.11 | kg                        |
| 2924.12 | kg                        |
| 2924.19 | kg                        |
| 2924.21 | kg                        |
| 2924.23 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2924.24 | kg                        |
| 2924.29 | kg                        |
| 2925.11 | kg                        |
| 2925.12 | kg                        |
| 2925.19 | kg                        |
| 2925.21 | kg                        |
| 2925.29 | kg                        |
| 2926.10 | kg                        |
| 2926.20 | kg                        |
| 2926.30 | kg                        |
| 2926.90 | kg                        |
| 2927.00 | kg                        |
| 2928.00 | kg                        |
| 2929.10 | kg                        |
| 2929.90 | kg                        |
| 2930.20 | kg                        |
| 2930.30 | kg                        |
| 2930.40 | kg                        |
| 2930.50 | kg                        |
| 2930.90 | kg                        |
| 2931.10 | kg                        |
| 2931.20 | kg                        |
| 2931.90 | kg                        |
| 2932.11 | kg                        |
| 2932.12 | kg                        |
| 2932.13 | kg                        |
| 2932.19 | kg                        |
| 2932.20 | kg                        |
| 2932.91 | kg                        |
| 2932.92 | kg                        |
| 2932.93 | kg                        |
| 2932.94 | kg                        |
| 2932.95 | kg                        |
| 2932.99 | kg                        |
| 2933.11 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2933.19 | kg                        |
| 2933.21 | kg                        |
| 2933.29 | kg                        |
| 2933.31 | kg                        |
| 2933.32 | kg                        |
| 2933.33 | kg                        |
| 2933.39 | kg                        |
| 2933.41 | kg                        |
| 2933.49 | kg                        |
| 2933.52 | kg                        |
| 2933.53 | kg                        |
| 2933.54 | kg                        |
| 2933.55 | kg                        |
| 2933.59 | kg                        |
| 2933.61 | kg                        |
| 2933.69 | kg                        |
| 2933.71 | kg                        |
| 2933.72 | kg                        |
| 2933.79 | kg                        |
| 2933.91 | kg                        |
| 2933.99 | kg                        |
| 2934.10 | kg                        |
| 2934.20 | kg                        |
| 2934.30 | kg                        |
| 2934.91 | kg                        |
| 2934.99 | kg                        |
| 2935.00 | kg                        |
| 2936.21 | kg                        |
| 2936.22 | kg                        |
| 2936.23 | kg                        |
| 2936.24 | kg                        |
| 2936.25 | kg                        |
| 2936.26 | kg                        |
| 2936.27 | kg                        |
| 2936.28 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 2936.29 | kg                        |
| 2936.90 | kg                        |
| 2937.11 | kg                        |
| 2937.12 | kg                        |
| 2937.19 | kg                        |
| 2937.21 | kg                        |
| 2937.22 | kg                        |
| 2937.23 | kg                        |
| 2937.29 | kg                        |
| 2937.50 | kg                        |
| 2937.90 | kg                        |
| 2938.10 | kg                        |
| 2938.90 | kg                        |
| 2939.11 | kg                        |
| 2939.19 | kg                        |
| 2939.20 | kg                        |
| 2939.30 | kg                        |
| 2939.41 | kg                        |
| 2939.42 | kg                        |
| 2939.43 | kg                        |
| 2939.44 | kg                        |
| 2939.49 | kg                        |
| 2939.51 | kg                        |
| 2939.59 | kg                        |
| 2939.61 | kg                        |
| 2939.62 | kg                        |
| 2939.63 | kg                        |
| 2939.69 | kg                        |
| 2939.91 | kg                        |
| 2939.99 | kg                        |
| 2940.00 | kg                        |
| 2941.10 | kg                        |
| 2941.20 | kg                        |
| 2941.30 | kg                        |
| 2941.40 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 2941.50  | kg                        |
| 2941.90  | kg                        |
| 2942.00  | kg                        |
| CHAP. 30 |                           |
| 3001.20  | kg                        |
| 3001.90  | kg                        |
| 3002.10  | kg                        |
| 3002.20  | kg                        |
| 3002.30  | kg                        |
| 3002.90  | kg                        |
| 3003.10  | kg                        |
| 3003.20  | kg                        |
| 3003.31  | kg                        |
| 3003.39  | kg                        |
| 3003.40  | kg                        |
| 3003.90  | kg                        |
| 3004.10  | kg                        |
| 3004.20  | kg                        |
| 3004.31  | kg                        |
| 3004.32  | kg                        |
| 3004.39  | kg                        |
| 3004.40  | kg                        |
| 3004.50  | kg                        |
| 3004.90  | kg                        |
| 3005.10  | kg                        |
| 3005.90  | kg                        |
| 3006.10  | kg                        |
| 3006.20  | kg                        |
| 3006.30  | kg                        |
| 3006.40  | kg                        |
| 3006.50  | kg                        |
| 3006.60  | kg                        |
| 3006.70  | kg                        |
| 3006.91  | kg                        |
| 3006.92  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| CHAP. 31 |                           |
| 3101.00  | kg                        |
| 3102.10  | kg                        |
| 3102.21  | kg                        |
| 3102.29  | kg                        |
| 3102.30  | kg                        |
| 3102.40  | kg                        |
| 3102.50  | kg                        |
| 3102.60  | kg                        |
| 3102.80  | kg                        |
| 3102.90  | kg                        |
| 3103.10  | kg                        |
| 3103.90  | kg                        |
| 3104.20  | kg                        |
| 3104.30  | kg                        |
| 3104.90  | kg                        |
| 3105.10  | kg                        |
| 3105.20  | kg                        |
| 3105.30  | kg                        |
| 3105.40  | kg                        |
| 3105.51  | kg                        |
| 3105.59  | kg                        |
| 3105.60  | kg                        |
| 3105.90  | kg                        |
| CHAP. 32 |                           |
| 3201.10  | kg                        |
| 3201.20  | kg                        |
| 3201.90  | kg                        |
| 3202.10  | kg                        |
| 3202.90  | kg                        |
| 3203.00  | kg                        |
| 3204.11  | kg                        |
| 3204.12  | kg                        |
| 3204.13  | kg                        |
| 3204.14  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 3204.15  | kg                        |
| 3204.16  | kg                        |
| 3204.17  | kg                        |
| 3204.19  | kg                        |
| 3204.20  | kg                        |
| 3204.90  | kg                        |
| 3205.00  | kg                        |
| 3206.11  | kg                        |
| 3206.19  | kg                        |
| 3206.20  | kg                        |
| 3206.41  | kg                        |
| 3206.42  | kg                        |
| 3206.49  | kg                        |
| 3206.50  | kg                        |
| 3207.10  | kg                        |
| 3207.20  | kg                        |
| 3207.30  | kg                        |
| 3207.40  | kg                        |
| 3208.10  | kg                        |
| 3208.20  | kg                        |
| 3208.90  | kg                        |
| 3209.10  | kg                        |
| 3209.90  | kg                        |
| 3210.00  | kg                        |
| 3211.00  | kg                        |
| 3212.10  | kg                        |
| 3212.90  | kg                        |
| 3213.10  | kg                        |
| 3213.90  | kg                        |
| 3214.10  | kg                        |
| 3214.90  | kg                        |
| 3215.11  | kg                        |
| 3215.19  | kg                        |
| 3215.90  | kg                        |
| CHAP. 33 |                           |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 3301.12  | kg                        |
| 3301.13  | kg                        |
| 3301.19  | kg                        |
| 3301.24  | kg                        |
| 3301.25  | kg                        |
| 3301.29  | kg                        |
| 3301.30  | kg                        |
| 3301.90  | kg                        |
| 3302.10  | kg                        |
| 3302.90  | kg                        |
| 3303.00  | kg                        |
| 3304.10  | kg                        |
| 3304.20  | kg                        |
| 3304.30  | kg                        |
| 3304.91  | kg                        |
| 3304.99  | kg                        |
| 3305.10  | kg                        |
| 3305.20  | kg                        |
| 3305.30  | kg                        |
| 3305.90  | kg                        |
| 3306.10  | kg                        |
| 3306.20  | kg                        |
| 3306.90  | kg                        |
| 3307.10  | kg                        |
| 3307.20  | kg                        |
| 3307.30  | kg                        |
| 3307.41  | kg                        |
| 3307.49  | kg                        |
| 3307.90  | kg                        |
| CHAP. 34 |                           |
| 3401.11  | kg                        |
| 3401.19  | kg                        |
| 3401.20  | kg                        |
| 3401.30  | kg                        |
| 3402.11  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 3402.12  | kg                        |
| 3402.13  | kg                        |
| 3402.19  | kg                        |
| 3402.20  | kg                        |
| 3402.90  | kg                        |
| 3403.11  | kg                        |
| 3403.19  | kg                        |
| 3403.91  | kg                        |
| 3403.99  | kg                        |
| 3404.20  | kg                        |
| 3404.90  | kg                        |
| 3405.10  | kg                        |
| 3405.20  | kg                        |
| 3405.30  | kg                        |
| 3405.40  | kg                        |
| 3405.90  | kg                        |
| 3406.00  | kg                        |
| 3407.00  | kg                        |
| CHAP. 35 |                           |
| 3501.10  | kg                        |
| 3501.90  | kg                        |
| 3502.11  | kg                        |
| 3502.19  | kg                        |
| 3502.20  | kg                        |
| 3502.90  | kg                        |
| 3503.00  | kg                        |
| 3504.00  | kg                        |
| 3505.10  | kg                        |
| 3505.20  | kg                        |
| 3506.10  | kg                        |
| 3506.91  | kg                        |
| 3506.99  | kg                        |
| 3507.10  | kg                        |
| 3507.90  | kg                        |
| CHAP. 36 |                           |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 3601.00  | kg                        |
| 3602.00  | kg                        |
| 3603.00  | kg                        |
| 3604.10  | kg                        |
| 3604.90  | kg                        |
| 3605.00  | kg                        |
| 3606.10  | kg                        |
| 3606.90  | kg                        |
| CHAP. 37 |                           |
| 3701.10  | m <sup>2</sup>            |
| 3701.20  | kg                        |
| 3701.30  | m <sup>2</sup>            |
| 3701.91  | kg                        |
| 3701.99  | m <sup>2</sup>            |
| 3702.10  | m <sup>2</sup>            |
| 3702.31  | u                         |
| 3702.32  | m <sup>2</sup>            |
| 3702.39  | m <sup>2</sup>            |
| 3702.41  | m <sup>2</sup>            |
| 3702.42  | m <sup>2</sup>            |
| 3702.43  | m <sup>2</sup>            |
| 3702.44  | m <sup>2</sup>            |
| 3702.52  | m                         |
| 3702.53  | m                         |
| 3702.54  | m                         |
| 3702.55  | m                         |
| 3702.56  | m                         |
| 3702.96  | m                         |
| 3702.97  | m                         |
| 3702.98  | m                         |
| 3703.10  | kg                        |
| 3703.20  | kg                        |
| 3703.90  | kg                        |
| 3704.00  | kg                        |
| 3705.10  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 3705.90  | kg                        |
| 3706.10  | m                         |
| 3706.90  | m                         |
| 3707.10  | kg                        |
| 3707.90  | kg                        |
| CHAP. 38 |                           |
| 3801.10  | kg                        |
| 3801.20  | kg                        |
| 3801.30  | kg                        |
| 3801.90  | kg                        |
| 3802.10  | kg                        |
| 3802.90  | kg                        |
| 3803.00  | kg                        |
| 3804.00  | kg                        |
| 3805.10  | kg                        |
| 3805.90  | kg                        |
| 3806.10  | kg                        |
| 3806.20  | kg                        |
| 3806.30  | kg                        |
| 3806.90  | kg                        |
| 3807.00  | kg                        |
| 3808.50  | kg                        |
| 3808.91  | kg                        |
| 3808.92  | kg                        |
| 3808.93  | kg                        |
| 3808.94  | kg                        |
| 3808.99  | kg                        |
| 3809.10  | kg                        |
| 3809.91  | kg                        |
| 3809.92  | kg                        |
| 3809.93  | kg                        |
| 3810.10  | kg                        |
| 3810.90  | kg                        |
| 3811.11  | kg                        |
| 3811.19  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 3811.21 | kg                        |
| 3811.29 | kg                        |
| 3811.90 | kg                        |
| 3812.10 | kg                        |
| 3812.20 | kg                        |
| 3812.30 | kg                        |
| 3813.00 | kg                        |
| 3814.00 | kg                        |
| 3815.11 | kg                        |
| 3815.12 | kg                        |
| 3815.19 | kg                        |
| 3815.90 | kg                        |
| 3816.00 | kg                        |
| 3817.00 | kg                        |
| 3818.00 | kg                        |
| 3819.00 | kg                        |
| 3820.00 | kg                        |
| 3821.00 | kg                        |
| 3822.00 | kg                        |
| 3823.11 | kg                        |
| 3823.12 | kg                        |
| 3823.13 | kg                        |
| 3823.19 | kg                        |
| 3823.70 | kg                        |
| 3824.10 | kg                        |
| 3824.30 | kg                        |
| 3824.40 | kg                        |
| 3824.50 | kg                        |
| 3824.60 | kg                        |
| 3824.71 | kg                        |
| 3824.72 | kg                        |
| 3824.73 | kg                        |
| 3824.74 | kg                        |
| 3824.75 | kg                        |
| 3824.76 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 3824.77  | kg                        |
| 3824.78  | kg                        |
| 3824.79  | kg                        |
| 3824.81  | kg                        |
| 3824.82  | kg                        |
| 3824.83  | kg                        |
| 3824.90  | kg                        |
| 3825.10  | kg                        |
| 3825.20  | kg                        |
| 3825.30  | kg                        |
| 3825.41  | kg                        |
| 3825.49  | kg                        |
| 3825.50  | kg                        |
| 3825.61  | kg                        |
| 3825.69  | kg                        |
| 3825.90  | kg                        |
| 3826.00  | kg                        |
| CHAP. 39 |                           |
| 3901.10  | kg                        |
| 3901.20  | kg                        |
| 3901.30  | kg                        |
| 3901.90  | kg                        |
| 3902.10  | kg                        |
| 3902.20  | kg                        |
| 3902.30  | kg                        |
| 3902.90  | kg                        |
| 3903.11  | kg                        |
| 3903.19  | kg                        |
| 3903.20  | kg                        |
| 3903.30  | kg                        |
| 3903.90  | kg                        |
| 3904.10  | kg                        |
| 3904.21  | kg                        |
| 3904.22  | kg                        |
| 3904.30  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 3904.40 | kg                        |
| 3904.50 | kg                        |
| 3904.61 | kg                        |
| 3904.69 | kg                        |
| 3904.90 | kg                        |
| 3905.12 | kg                        |
| 3905.19 | kg                        |
| 3905.21 | kg                        |
| 3905.29 | kg                        |
| 3905.30 | kg                        |
| 3905.91 | kg                        |
| 3905.99 | kg                        |
| 3906.10 | kg                        |
| 3906.90 | kg                        |
| 3907.10 | kg                        |
| 3907.20 | kg                        |
| 3907.30 | kg                        |
| 3907.40 | kg                        |
| 3907.50 | kg                        |
| 3907.60 | kg                        |
| 3907.70 | kg                        |
| 3907.91 | kg                        |
| 3907.99 | kg                        |
| 3908.10 | kg                        |
| 3908.90 | kg                        |
| 3909.10 | kg                        |
| 3909.20 | kg                        |
| 3909.30 | kg                        |
| 3909.40 | kg                        |
| 3909.50 | kg                        |
| 3910.00 | kg                        |
| 3911.10 | kg                        |
| 3911.90 | kg                        |
| 3912.11 | kg                        |
| 3912.12 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 3912.20 | kg                        |
| 3912.31 | kg                        |
| 3912.39 | kg                        |
| 3912.90 | kg                        |
| 3913.10 | kg                        |
| 3913.90 | kg                        |
| 3914.00 | kg                        |
| 3915.10 | kg                        |
| 3915.20 | kg                        |
| 3915.30 | kg                        |
| 3915.90 | kg                        |
| 3916.10 | kg                        |
| 3916.20 | kg                        |
| 3916.90 | kg                        |
| 3917.10 | kg                        |
| 3917.21 | kg                        |
| 3917.22 | kg                        |
| 3917.23 | kg                        |
| 3917.29 | kg                        |
| 3917.31 | kg                        |
| 3917.32 | kg                        |
| 3917.33 | kg                        |
| 3917.39 | kg                        |
| 3917.40 | kg                        |
| 3918.10 | kg                        |
| 3918.90 | kg                        |
| 3919.10 | kg                        |
| 3919.90 | kg                        |
| 3920.10 | kg                        |
| 3920.20 | kg                        |
| 3920.30 | kg                        |
| 3920.43 | kg                        |
| 3920.49 | kg                        |
| 3920.51 | kg                        |
| 3920.59 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 3920.61 | kg                        |
| 3920.62 | kg                        |
| 3920.63 | kg                        |
| 3920.69 | kg                        |
| 3920.71 | kg                        |
| 3920.73 | kg                        |
| 3920.79 | kg                        |
| 3920.91 | kg                        |
| 3920.92 | kg                        |
| 3920.93 | kg                        |
| 3920.94 | kg                        |
| 3920.99 | kg                        |
| 3921.11 | kg                        |
| 3921.12 | kg                        |
| 3921.13 | kg                        |
| 3921.14 | kg                        |
| 3921.19 | kg                        |
| 3921.90 | kg                        |
| 3922.10 | kg                        |
| 3922.20 | kg                        |
| 3922.90 | kg                        |
| 3923.10 | kg                        |
| 3923.21 | kg                        |
| 3923.29 | kg                        |
| 3923.30 | kg                        |
| 3923.40 | kg                        |
| 3923.50 | kg                        |
| 3923.90 | kg                        |
| 3924.10 | kg                        |
| 3924.90 | kg                        |
| 3925.10 | kg                        |
| 3925.20 | kg                        |
| 3925.30 | kg                        |
| 3925.90 | kg                        |
| 3926.10 | kg                        |



| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 3926.20  | kg                        |
| 3926.30  | kg                        |
| 3926.40  | kg                        |
| 3926.90  | kg                        |
| CHAP. 40 |                           |
| 4001.10  | kg                        |
| 4001.21  | kg                        |
| 4001.22  | kg                        |
| 4001.29  | kg                        |
| 4001.30  | kg                        |
| 4002.11  | kg                        |
| 4002.19  | kg                        |
| 4002.20  | kg                        |
| 4002.31  | kg                        |
| 4002.39  | kg                        |
| 4002.41  | kg                        |
| 4002.49  | kg                        |
| 4002.51  | kg                        |
| 4002.59  | kg                        |
| 4002.60  | kg                        |
| 4002.70  | kg                        |
| 4002.80  | kg                        |
| 4002.91  | kg                        |
| 4002.99  | kg                        |
| 4003.00  | kg                        |
| 4004.00  | kg                        |
| 4005.10  | kg                        |
| 4005.20  | kg                        |
| 4005.91  | kg                        |
| 4005.99  | kg                        |
| 4006.10  | kg                        |
| 4006.90  | kg                        |
| 4007.00  | kg                        |
| 4008.11  | kg                        |
| 4008.19  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 4008.21 | kg                        |
| 4008.29 | kg                        |
| 4009.11 | kg                        |
| 4009.12 | kg                        |
| 4009.21 | kg                        |
| 4009.22 | kg                        |
| 4009.31 | kg                        |
| 4009.32 | kg                        |
| 4009.41 | kg                        |
| 4009.42 | kg                        |
| 4010.11 | kg                        |
| 4010.12 | kg                        |
| 4010.19 | kg                        |
| 4010.31 | kg                        |
| 4010.32 | kg                        |
| 4010.33 | kg                        |
| 4010.34 | kg                        |
| 4010.35 | kg                        |
| 4010.36 | kg                        |
| 4010.39 | kg                        |
| 4011.10 | u                         |
| 4011.20 | u                         |
| 4011.30 | u                         |
| 4011.40 | u                         |
| 4011.50 | u                         |
| 4011.61 | u                         |
| 4011.62 | u                         |
| 4011.63 | u                         |
| 4011.69 | u                         |
| 4011.92 | u                         |
| 4011.93 | u                         |
| 4011.94 | u                         |
| 4011.99 | u                         |
| 4012.11 | u                         |
| 4012.12 | u                         |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4012.13  | u                         |
| 4012.19  | u                         |
| 4012.20  | u                         |
| 4012.90  | kg                        |
| 4013.10  | u                         |
| 4013.20  | u                         |
| 4013.90  | u                         |
| 4014.10  | kg                        |
| 4014.90  | kg                        |
| 4015.11  | kg                        |
| 4015.19  | kg                        |
| 4015.90  | kg                        |
| 4016.10  | kg                        |
| 4016.91  | kg                        |
| 4016.92  | kg                        |
| 4016.93  | kg                        |
| 4016.94  | kg                        |
| 4016.95  | kg                        |
| 4016.99  | kg                        |
| 4017.00  | kg                        |
| CHAP. 41 |                           |
| 4101.20  | kg                        |
| 4101.50  | kg                        |
| 4101.90  | kg                        |
| 4102.10  | kg                        |
| 4102.21  | kg                        |
| 4102.29  | kg                        |
| 4103.20  | kg                        |
| 4103.30  | kg                        |
| 4103.90  | kg                        |
| 4104.11  | kg                        |
| 4104.19  | kg                        |
| 4104.41  | kg                        |
| 4104.49  | kg                        |
| 4105.10  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4105.30  | kg                        |
| 4106.21  | kg                        |
| 4106.22  | kg                        |
| 4106.31  | kg                        |
| 4106.32  | kg                        |
| 4106.40  | kg                        |
| 4106.91  | kg                        |
| 4106.92  | kg                        |
| 4107.11  | kg                        |
| 4107.12  | kg                        |
| 4107.19  | kg                        |
| 4107.91  | kg                        |
| 4107.92  | kg                        |
| 4107.99  | kg                        |
| 4112.00  | kg                        |
| 4113.10  | kg                        |
| 4113.20  | kg                        |
| 4113.30  | kg                        |
| 4113.90  | kg                        |
| 4114.10  | kg                        |
| 4114.20  | kg                        |
| 4115.10  | kg                        |
| 4115.20  | kg                        |
| CHAP. 42 |                           |
| 4201.00  | kg                        |
| 4202.11  | u                         |
| 4202.12  | u                         |
| 4202.19  | u                         |
| 4202.21  | u                         |
| 4202.22  | u                         |
| 4202.29  | u                         |
| 4202.31  | kg                        |
| 4202.32  | kg                        |
| 4202.39  | kg                        |
| 4202.91  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4202.92  | kg                        |
| 4202.99  | kg                        |
| 4203.10  | kg                        |
| 4203.21  | kg                        |
| 4203.29  | kg                        |
| 4203.30  | kg                        |
| 4203.40  | kg                        |
| 4205.00  | kg                        |
| 4206.00  | kg                        |
| CHAP. 43 |                           |
| 4301.10  | kg                        |
| 4301.30  | kg                        |
| 4301.60  | kg                        |
| 4301.80  | kg                        |
| 4301.90  | kg                        |
| 4302.11  | kg                        |
| 4302.19  | kg                        |
| 4302.20  | kg                        |
| 4302.30  | kg                        |
| 4303.10  | kg                        |
| 4303.90  | kg                        |
| 4304.00  | kg                        |
| CHAP. 44 |                           |
| 4401.10  | kg                        |
| 4401.21  | kg                        |
| 4401.22  | kg                        |
| 4401.31  | kg                        |
| 4401.39  | kg                        |
| 4402.10  | kg                        |
| 4402.90  | kg                        |
| 4403.10  | m <sup>3</sup>            |
| 4403.20  | m <sup>3</sup>            |
| 4403.41  | m <sup>3</sup>            |
| 4403.49  | m <sup>3</sup>            |
| 4403.91  | m <sup>3</sup>            |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 4403.92 | m <sup>3</sup>            |
| 4403.99 | m <sup>3</sup>            |
| 4404.10 | kg                        |
| 4404.20 | kg                        |
| 4405.00 | kg                        |
| 4406.10 | m <sup>3</sup>            |
| 4406.90 | m <sup>3</sup>            |
| 4407.10 | m <sup>3</sup>            |
| 4407.21 | m <sup>3</sup>            |
| 4407.22 | m <sup>3</sup>            |
| 4407.25 | m <sup>3</sup>            |
| 4407.26 | m <sup>3</sup>            |
| 4407.27 | m <sup>3</sup>            |
| 4407.28 | m <sup>3</sup>            |
| 4407.29 | m <sup>3</sup>            |
| 4407.91 | m <sup>3</sup>            |
| 4407.92 | m <sup>3</sup>            |
| 4407.93 | m <sup>3</sup>            |
| 4407.94 | m <sup>3</sup>            |
| 4407.95 | m <sup>3</sup>            |
| 4407.99 | m <sup>3</sup>            |
| 4408.10 | kg                        |
| 4408.31 | kg                        |
| 4408.39 | kg                        |
| 4408.90 | kg                        |
| 4409.10 | kg                        |
| 4409.21 | kg                        |
| 4409.29 | kg                        |
| 4410.11 | kg                        |
| 4410.12 | kg                        |
| 4410.19 | kg                        |
| 4410.90 | kg                        |
| 4411.12 | kg                        |
| 4411.13 | kg                        |
| 4411.14 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4411.92  | kg                        |
| 4411.93  | kg                        |
| 4411.94  | kg                        |
| 4412.10  | m <sup>3</sup>            |
| 4412.31  | m <sup>3</sup>            |
| 4412.32  | m <sup>3</sup>            |
| 4412.39  | m <sup>3</sup>            |
| 4412.94  | kg                        |
| 4412.99  | kg                        |
| 4413.00  | kg                        |
| 4414.00  | kg                        |
| 4415.10  | u                         |
| 4415.20  | u                         |
| 4416.00  | kg                        |
| 4417.00  | kg                        |
| 4418.10  | kg                        |
| 4418.20  | kg                        |
| 4418.40  | kg                        |
| 4418.50  | kg                        |
| 4418.60  | kg                        |
| 4418.71  | kg                        |
| 4418.72  | kg                        |
| 4418.79  | kg                        |
| 4418.90  | kg                        |
| 4419.00  | kg                        |
| 4420.10  | kg                        |
| 4420.90  | kg                        |
| 4421.10  | kg                        |
| 4421.90  | kg                        |
| CHAP. 45 |                           |
| 4501.10  | kg                        |
| 4501.90  | kg                        |
| 4502.00  | kg                        |
| 4503.10  | kg                        |
| 4503.90  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4504.10  | kg                        |
| 4504.90  | kg                        |
| CHAP. 46 |                           |
| 4601.21  | kg                        |
| 4601.22  | kg                        |
| 4601.29  | kg                        |
| 4601.92  | kg                        |
| 4601.93  | kg                        |
| 4601.94  | kg                        |
| 4601.99  | kg                        |
| 4602.11  | kg                        |
| 4602.12  | kg                        |
| 4602.19  | kg                        |
| 4602.90  | kg                        |
| CHAP. 47 |                           |
| 4701.00  | kg                        |
| 4702.00  | kg                        |
| 4703.11  | kg                        |
| 4703.19  | kg                        |
| 4703.21  | kg                        |
| 4703.29  | kg                        |
| 4704.11  | kg                        |
| 4704.19  | kg                        |
| 4704.21  | kg                        |
| 4704.29  | kg                        |
| 4705.00  | kg                        |
| 4706.10  | kg                        |
| 4706.20  | kg                        |
| 4706.30  | kg                        |
| 4706.91  | kg                        |
| 4706.92  | kg                        |
| 4706.93  | kg                        |
| 4707.10  | kg                        |
| 4707.20  | kg                        |
| 4707.30  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4707.90  | kg                        |
| CHAP. 48 |                           |
| 4801.00  | kg                        |
| 4802.10  | kg                        |
| 4802.20  | kg                        |
| 4802.40  | kg                        |
| 4802.54  | kg                        |
| 4802.55  | kg                        |
| 4802.56  | kg                        |
| 4802.57  | kg                        |
| 4802.58  | kg                        |
| 4802.61  | kg                        |
| 4802.62  | kg                        |
| 4802.69  | kg                        |
| 4803.00  | kg                        |
| 4804.11  | kg                        |
| 4804.19  | kg                        |
| 4804.21  | kg                        |
| 4804.29  | kg                        |
| 4804.31  | kg                        |
| 4804.39  | kg                        |
| 4804.41  | kg                        |
| 4804.42  | kg                        |
| 4804.49  | kg                        |
| 4804.51  | kg                        |
| 4804.52  | kg                        |
| 4804.59  | kg                        |
| 4805.11  | kg                        |
| 4805.12  | kg                        |
| 4805.19  | kg                        |
| 4805.24  | kg                        |
| 4805.25  | kg                        |
| 4805.30  | kg                        |
| 4805.40  | kg                        |
| 4805.50  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 4805.91 | kg                        |
| 4805.92 | kg                        |
| 4805.93 | kg                        |
| 4806.10 | kg                        |
| 4806.20 | kg                        |
| 4806.30 | kg                        |
| 4806.40 | kg                        |
| 4807.00 | kg                        |
| 4808.10 | kg                        |
| 4808.40 | kg                        |
| 4808.90 | kg                        |
| 4809.20 | kg                        |
| 4809.90 | kg                        |
| 4810.13 | kg                        |
| 4810.14 | kg                        |
| 4810.19 | kg                        |
| 4810.22 | kg                        |
| 4810.29 | kg                        |
| 4810.31 | kg                        |
| 4810.32 | kg                        |
| 4810.39 | kg                        |
| 4810.92 | kg                        |
| 4810.99 | kg                        |
| 4811.10 | kg                        |
| 4811.41 | kg                        |
| 4811.49 | kg                        |
| 4811.51 | kg                        |
| 4811.59 | kg                        |
| 4811.60 | kg                        |
| 4811.90 | kg                        |
| 4812.00 | kg                        |
| 4813.10 | kg                        |
| 4813.20 | kg                        |
| 4813.90 | kg                        |
| 4814.20 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4814.90  | kg                        |
| 4816.20  | kg                        |
| 4816.90  | kg                        |
| 4817.10  | kg                        |
| 4817.20  | kg                        |
| 4817.30  | kg                        |
| 4818.10  | kg                        |
| 4818.20  | kg                        |
| 4818.30  | kg                        |
| 4818.50  | kg                        |
| 4818.90  | kg                        |
| 4819.10  | kg                        |
| 4819.20  | kg                        |
| 4819.30  | kg                        |
| 4819.40  | kg                        |
| 4819.50  | kg                        |
| 4819.60  | kg                        |
| 4820.10  | kg                        |
| 4820.20  | kg                        |
| 4820.30  | kg                        |
| 4820.40  | kg                        |
| 4820.50  | kg                        |
| 4820.90  | kg                        |
| 4821.10  | kg                        |
| 4821.90  | kg                        |
| 4822.10  | kg                        |
| 4822.90  | kg                        |
| 4823.20  | kg                        |
| 4823.40  | kg                        |
| 4823.61  | kg                        |
| 4823.69  | kg                        |
| 4823.70  | kg                        |
| 4823.90  | kg                        |
| CHAP. 49 |                           |
| 4901.10  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 4901.91  | kg                        |
| 4901.99  | kg                        |
| 4902.10  | kg                        |
| 4902.90  | kg                        |
| 4903.00  | kg                        |
| 4904.00  | kg                        |
| 4905.10  | kg                        |
| 4905.91  | kg                        |
| 4905.99  | kg                        |
| 4906.00  | kg                        |
| 4907.00  | kg                        |
| 4908.10  | kg                        |
| 4908.90  | kg                        |
| 4909.00  | kg                        |
| 4910.00  | kg                        |
| 4911.10  | kg                        |
| 4911.91  | kg                        |
| 4911.99  | kg                        |
| CHAP. 50 |                           |
| 5001.00  | kg                        |
| 5002.00  | kg                        |
| 5003.00  | kg                        |
| 5004.00  | kg                        |
| 5005.00  | kg                        |
| 5006.00  | kg                        |
| 5007.10  | kg                        |
| 5007.20  | kg                        |
| 5007.90  | kg                        |
| CHAP. 51 |                           |
| 5101.11  | kg                        |
| 5101.19  | kg                        |
| 5101.21  | kg                        |
| 5101.29  | kg                        |
| 5101.30  | kg                        |
| 5102.11  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 5102.19  | kg                        |
| 5102.20  | kg                        |
| 5103.10  | kg                        |
| 5103.20  | kg                        |
| 5103.30  | kg                        |
| 5104.00  | kg                        |
| 5105.10  | kg                        |
| 5105.21  | kg                        |
| 5105.29  | kg                        |
| 5105.31  | kg                        |
| 5105.39  | kg                        |
| 5105.40  | kg                        |
| 5106.10  | kg                        |
| 5106.20  | kg                        |
| 5107.10  | kg                        |
| 5107.20  | kg                        |
| 5108.10  | kg                        |
| 5108.20  | kg                        |
| 5109.10  | kg                        |
| 5109.90  | kg                        |
| 5110.00  | kg                        |
| 5111.11  | kg                        |
| 5111.19  | kg                        |
| 5111.20  | kg                        |
| 5111.30  | kg                        |
| 5111.90  | kg                        |
| 5112.11  | kg                        |
| 5112.19  | kg                        |
| 5112.20  | kg                        |
| 5112.30  | kg                        |
| 5112.90  | kg                        |
| 5113.00  | kg                        |
| CHAP. 52 |                           |
| 5201.00  | kg                        |
| 5202.10  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 5202.91 | kg                        |
| 5202.99 | kg                        |
| 5203.00 | kg                        |
| 5204.11 | kg                        |
| 5204.19 | kg                        |
| 5204.20 | kg                        |
| 5205.11 | kg                        |
| 5205.12 | kg                        |
| 5205.13 | kg                        |
| 5205.14 | kg                        |
| 5205.15 | kg                        |
| 5205.21 | kg                        |
| 5205.22 | kg                        |
| 5205.23 | kg                        |
| 5205.24 | kg                        |
| 5205.26 | kg                        |
| 5205.27 | kg                        |
| 5205.28 | kg                        |
| 5205.31 | kg                        |
| 5205.32 | kg                        |
| 5205.33 | kg                        |
| 5205.34 | kg                        |
| 5205.35 | kg                        |
| 5205.41 | kg                        |
| 5205.42 | kg                        |
| 5205.43 | kg                        |
| 5205.44 | kg                        |
| 5205.46 | kg                        |
| 5205.47 | kg                        |
| 5205.48 | kg                        |
| 5206.11 | kg                        |
| 5206.12 | kg                        |
| 5206.13 | kg                        |
| 5206.14 | kg                        |
| 5206.15 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 5206.21 | kg                        |
| 5206.22 | kg                        |
| 5206.23 | kg                        |
| 5206.24 | kg                        |
| 5206.25 | kg                        |
| 5206.31 | kg                        |
| 5206.32 | kg                        |
| 5206.33 | kg                        |
| 5206.34 | kg                        |
| 5206.35 | kg                        |
| 5206.41 | kg                        |
| 5206.42 | kg                        |
| 5206.43 | kg                        |
| 5206.44 | kg                        |
| 5206.45 | kg                        |
| 5207.10 | kg                        |
| 5207.90 | kg                        |
| 5208.11 | kg                        |
| 5208.12 | kg                        |
| 5208.13 | kg                        |
| 5208.19 | kg                        |
| 5208.21 | kg                        |
| 5208.22 | kg                        |
| 5208.23 | kg                        |
| 5208.29 | kg                        |
| 5208.31 | kg                        |
| 5208.32 | kg                        |
| 5208.33 | kg                        |
| 5208.39 | kg                        |
| 5208.41 | kg                        |
| 5208.42 | kg                        |
| 5208.43 | kg                        |
| 5208.49 | kg                        |
| 5208.51 | kg                        |
| 5208.52 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 5208.59 | kg                        |
| 5209.11 | kg                        |
| 5209.12 | kg                        |
| 5209.19 | kg                        |
| 5209.21 | kg                        |
| 5209.22 | kg                        |
| 5209.29 | kg                        |
| 5209.31 | kg                        |
| 5209.32 | kg                        |
| 5209.39 | kg                        |
| 5209.41 | kg                        |
| 5209.42 | kg                        |
| 5209.43 | kg                        |
| 5209.49 | kg                        |
| 5209.51 | kg                        |
| 5209.52 | kg                        |
| 5209.59 | kg                        |
| 5210.11 | kg                        |
| 5210.19 | kg                        |
| 5210.21 | kg                        |
| 5210.29 | kg                        |
| 5210.31 | kg                        |
| 5210.32 | kg                        |
| 5210.39 | kg                        |
| 5210.41 | kg                        |
| 5210.49 | kg                        |
| 5210.51 | kg                        |
| 5210.59 | kg                        |
| 5211.11 | kg                        |
| 5211.12 | kg                        |
| 5211.19 | kg                        |
| 5211.20 | kg                        |
| 5211.31 | kg                        |
| 5211.32 | kg                        |
| 5211.39 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 5211.41  | kg                        |
| 5211.42  | kg                        |
| 5211.43  | kg                        |
| 5211.49  | kg                        |
| 5211.51  | kg                        |
| 5211.52  | kg                        |
| 5211.59  | kg                        |
| 5212.11  | kg                        |
| 5212.12  | kg                        |
| 5212.13  | kg                        |
| 5212.14  | kg                        |
| 5212.15  | kg                        |
| 5212.21  | kg                        |
| 5212.22  | kg                        |
| 5212.23  | kg                        |
| 5212.24  | kg                        |
| 5212.25  | kg                        |
| CHAP. 53 |                           |
| 5301.10  | kg                        |
| 5301.21  | kg                        |
| 5301.29  | kg                        |
| 5301.30  | kg                        |
| 5302.10  | kg                        |
| 5302.90  | kg                        |
| 5303.10  | kg                        |
| 5303.90  | kg                        |
| 5305.00  | kg                        |
| 5306.10  | kg                        |
| 5306.20  | kg                        |
| 5307.10  | kg                        |
| 5307.20  | kg                        |
| 5308.10  | kg                        |
| 5308.20  | kg                        |
| 5308.90  | kg                        |
| 5309.11  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 5309.19  | kg                        |
| 5309.21  | kg                        |
| 5309.29  | kg                        |
| 5310.10  | kg                        |
| 5310.90  | kg                        |
| 5311.00  | kg                        |
| CHAP. 54 |                           |
| 5401.10  | kg                        |
| 5401.20  | kg                        |
| 5402.11  | kg                        |
| 5402.19  | kg                        |
| 5402.20  | kg                        |
| 5402.31  | kg                        |
| 5402.32  | kg                        |
| 5402.33  | kg                        |
| 5402.34  | kg                        |
| 5402.39  | kg                        |
| 5402.44  | kg                        |
| 5402.45  | kg                        |
| 5402.46  | kg                        |
| 5402.47  | kg                        |
| 5402.48  | kg                        |
| 5402.49  | kg                        |
| 5402.51  | kg                        |
| 5402.52  | kg                        |
| 5402.59  | kg                        |
| 5402.61  | kg                        |
| 5402.62  | kg                        |
| 5402.69  | kg                        |
| 5403.10  | kg                        |
| 5403.31  | kg                        |
| 5403.32  | kg                        |
| 5403.33  | kg                        |
| 5403.39  | kg                        |
| 5403.41  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 5403.42 | kg                        |
| 5403.49 | kg                        |
| 5404.11 | kg                        |
| 5404.12 | kg                        |
| 5404.19 | kg                        |
| 5404.90 | kg                        |
| 5405.00 | kg                        |
| 5406.00 | kg                        |
| 5407.10 | kg                        |
| 5407.20 | kg                        |
| 5407.30 | kg                        |
| 5407.41 | kg                        |
| 5407.42 | kg                        |
| 5407.43 | kg                        |
| 5407.44 | kg                        |
| 5407.51 | kg                        |
| 5407.52 | kg                        |
| 5407.53 | kg                        |
| 5407.54 | kg                        |
| 5407.61 | kg                        |
| 5407.69 | kg                        |
| 5407.71 | kg                        |
| 5407.72 | kg                        |
| 5407.73 | kg                        |
| 5407.74 | kg                        |
| 5407.81 | kg                        |
| 5407.82 | kg                        |
| 5407.83 | kg                        |
| 5407.84 | kg                        |
| 5407.91 | kg                        |
| 5407.92 | kg                        |
| 5407.93 | kg                        |
| 5407.94 | kg                        |
| 5408.10 | kg                        |
| 5408.21 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 5408.22  | kg                        |
| 5408.23  | kg                        |
| 5408.24  | kg                        |
| 5408.31  | kg                        |
| 5408.32  | kg                        |
| 5408.33  | kg                        |
| 5408.34  | kg                        |
| CHAP. 55 |                           |
| 5501.10  | kg                        |
| 5501.20  | kg                        |
| 5501.30  | kg                        |
| 5501.40  | kg                        |
| 5501.90  | kg                        |
| 5502.00  | kg                        |
| 5503.11  | kg                        |
| 5503.19  | kg                        |
| 5503.20  | kg                        |
| 5503.30  | kg                        |
| 5503.40  | kg                        |
| 5503.90  | kg                        |
| 5504.10  | kg                        |
| 5504.90  | kg                        |
| 5505.10  | kg                        |
| 5505.20  | kg                        |
| 5506.10  | kg                        |
| 5506.20  | kg                        |
| 5506.30  | kg                        |
| 5506.90  | kg                        |
| 5507.00  | kg                        |
| 5508.10  | kg                        |
| 5508.20  | kg                        |
| 5509.11  | kg                        |
| 5509.12  | kg                        |
| 5509.21  | kg                        |
| 5509.22  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 5509.31 | kg                        |
| 5509.32 | kg                        |
| 5509.41 | kg                        |
| 5509.42 | kg                        |
| 5509.51 | kg                        |
| 5509.52 | kg                        |
| 5509.53 | kg                        |
| 5509.59 | kg                        |
| 5509.61 | kg                        |
| 5509.62 | kg                        |
| 5509.69 | kg                        |
| 5509.91 | kg                        |
| 5509.92 | kg                        |
| 5509.99 | kg                        |
| 5510.11 | kg                        |
| 5510.12 | kg                        |
| 5510.20 | kg                        |
| 5510.30 | kg                        |
| 5510.90 | kg                        |
| 5511.10 | kg                        |
| 5511.20 | kg                        |
| 5511.30 | kg                        |
| 5512.11 | kg                        |
| 5512.19 | kg                        |
| 5512.21 | kg                        |
| 5512.29 | kg                        |
| 5512.91 | kg                        |
| 5512.99 | kg                        |
| 5513.11 | kg                        |
| 5513.12 | kg                        |
| 5513.13 | kg                        |
| 5513.19 | kg                        |
| 5513.21 | kg                        |
| 5513.23 | kg                        |
| 5513.29 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 5513.31 | kg                        |
| 5513.39 | kg                        |
| 5513.41 | kg                        |
| 5513.49 | kg                        |
| 5514.11 | kg                        |
| 5514.12 | kg                        |
| 5514.19 | kg                        |
| 5514.21 | kg                        |
| 5514.22 | kg                        |
| 5514.23 | kg                        |
| 5514.29 | kg                        |
| 5514.30 | kg                        |
| 5514.41 | kg                        |
| 5514.42 | kg                        |
| 5514.43 | kg                        |
| 5514.49 | kg                        |
| 5515.11 | kg                        |
| 5515.12 | kg                        |
| 5515.13 | kg                        |
| 5515.19 | kg                        |
| 5515.21 | kg                        |
| 5515.22 | kg                        |
| 5515.29 | kg                        |
| 5515.91 | kg                        |
| 5515.99 | kg                        |
| 5516.11 | kg                        |
| 5516.12 | kg                        |
| 5516.13 | kg                        |
| 5516.14 | kg                        |
| 5516.21 | kg                        |
| 5516.22 | kg                        |
| 5516.23 | kg                        |
| 5516.24 | kg                        |
| 5516.31 | kg                        |
| 5516.32 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 5516.33  | kg                        |
| 5516.34  | kg                        |
| 5516.41  | kg                        |
| 5516.42  | kg                        |
| 5516.43  | kg                        |
| 5516.44  | kg                        |
| 5516.91  | kg                        |
| 5516.92  | kg                        |
| 5516.93  | kg                        |
| 5516.94  | kg                        |
| CHAP. 56 |                           |
| 5601.21  | kg                        |
| 5601.22  | kg                        |
| 5601.29  | kg                        |
| 5601.30  | kg                        |
| 5602.10  | kg                        |
| 5602.21  | kg                        |
| 5602.29  | kg                        |
| 5602.90  | kg                        |
| 5603.11  | kg                        |
| 5603.12  | kg                        |
| 5603.13  | kg                        |
| 5603.14  | kg                        |
| 5603.91  | kg                        |
| 5603.92  | kg                        |
| 5603.93  | kg                        |
| 5603.94  | kg                        |
| 5604.10  | kg                        |
| 5604.90  | kg                        |
| 5605.00  | kg                        |
| 5606.00  | kg                        |
| 5607.21  | kg                        |
| 5607.29  | kg                        |
| 5607.41  | kg                        |
| 5607.49  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 5607.50  | kg                        |
| 5607.90  | kg                        |
| 5608.11  | kg                        |
| 5608.19  | kg                        |
| 5608.90  | kg                        |
| 5609.00  | kg                        |
| CHAP. 57 |                           |
| 5701.10  | m <sup>2</sup>            |
| 5701.90  | m <sup>2</sup>            |
| 5702.10  | m <sup>2</sup>            |
| 5702.20  | m <sup>2</sup>            |
| 5702.31  | m <sup>2</sup>            |
| 5702.32  | m <sup>2</sup>            |
| 5702.39  | m <sup>2</sup>            |
| 5702.41  | m <sup>2</sup>            |
| 5702.42  | m <sup>2</sup>            |
| 5702.49  | m <sup>2</sup>            |
| 5702.50  | m <sup>2</sup>            |
| 5702.91  | m <sup>2</sup>            |
| 5702.92  | m <sup>2</sup>            |
| 5702.99  | m <sup>2</sup>            |
| 5703.10  | m <sup>2</sup>            |
| 5703.20  | m <sup>2</sup>            |
| 5703.30  | m <sup>2</sup>            |
| 5703.90  | m <sup>2</sup>            |
| 5704.10  | m <sup>2</sup>            |
| 5704.90  | m <sup>2</sup>            |
| 5705.00  | m <sup>2</sup>            |
| CHAP. 58 |                           |
| 5801.10  | kg                        |
| 5801.21  | kg                        |
| 5801.22  | kg                        |
| 5801.23  | kg                        |
| 5801.26  | kg                        |
| 5801.27  | kg                        |



| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 5801.31         | kg                        |
| 5801.32         | kg                        |
| 5801.33         | kg                        |
| 5801.36         | kg                        |
| 5801.37         | kg                        |
| 5801.90         | kg                        |
| 5802.11         | kg                        |
| 5802.19         | kg                        |
| 5802.20         | kg                        |
| 5802.30         | kg                        |
| 5803.00         | kg                        |
| 5804.10         | kg                        |
| 5804.21         | kg                        |
| 5804.29         | kg                        |
| 5804.30         | kg                        |
| 5805.00         | kg                        |
| 5806.10         | kg                        |
| 5806.20         | kg                        |
| 5806.31         | kg                        |
| 5806.32         | kg                        |
| 5806.39         | kg                        |
| 5806.40         | kg                        |
| 5807.10         | kg                        |
| 5807.90         | kg                        |
| 5808.10         | kg                        |
| 5808.90         | kg                        |
| 5809.00         | kg                        |
| 5810.10         | kg                        |
| 5810.91         | kg                        |
| 5810.92         | kg                        |
| 5810.99         | kg                        |
| 5811.00         | kg                        |
| <b>CHAP. 59</b> |                           |
| 5901.10         | kg                        |
| 5901.90         | kg                        |

| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 5902.10         | kg                        |
| 5902.20         | kg                        |
| 5902.90         | kg                        |
| 5903.10         | kg                        |
| 5903.20         | kg                        |
| 5903.90         | kg                        |
| 5904.10         | m <sup>2</sup>            |
| 5904.90         | m <sup>2</sup>            |
| 5905.00         | m <sup>2</sup>            |
| 5906.10         | kg                        |
| 5906.91         | kg                        |
| 5906.99         | kg                        |
| 5907.00         | kg                        |
| 5908.00         | kg                        |
| 5909.00         | kg                        |
| 5910.00         | kg                        |
| 5911.10         | kg                        |
| 5911.20         | kg                        |
| 5911.31         | kg                        |
| 5911.32         | kg                        |
| 5911.40         | kg                        |
| 5911.90         | kg                        |
| <b>CHAP. 60</b> |                           |
| 6001.10         | kg                        |
| 6001.21         | kg                        |
| 6001.22         | kg                        |
| 6001.29         | kg                        |
| 6001.91         | kg                        |
| 6001.92         | kg                        |
| 6001.99         | kg                        |
| 6002.40         | kg                        |
| 6002.90         | kg                        |
| 6003.10         | kg                        |
| 6003.20         | kg                        |
| 6003.30         | kg                        |

| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 6003.40         | kg                        |
| 6003.90         | kg                        |
| 6004.10         | kg                        |
| 6004.90         | kg                        |
| 6005.21         | kg                        |
| 6005.22         | kg                        |
| 6005.23         | kg                        |
| 6005.24         | kg                        |
| 6005.31         | kg                        |
| 6005.32         | kg                        |
| 6005.33         | kg                        |
| 6005.34         | kg                        |
| 6005.41         | kg                        |
| 6005.42         | kg                        |
| 6005.43         | kg                        |
| 6005.44         | kg                        |
| 6005.90         | kg                        |
| 6006.10         | kg                        |
| 6006.21         | kg                        |
| 6006.22         | kg                        |
| 6006.23         | kg                        |
| 6006.24         | kg                        |
| 6006.31         | kg                        |
| 6006.32         | kg                        |
| 6006.33         | kg                        |
| 6006.34         | kg                        |
| 6006.41         | kg                        |
| 6006.42         | kg                        |
| 6006.43         | kg                        |
| 6006.44         | kg                        |
| 6006.90         | kg                        |
| <b>CHAP. 61</b> |                           |
| 6101.20         | u                         |
| 6101.30         | u                         |
| 6101.90         | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 6102.10 | u                         |
| 6102.20 | u                         |
| 6102.30 | u                         |
| 6102.90 | u                         |
| 6103.10 | u                         |
| 6103.22 | u                         |
| 6103.23 | u                         |
| 6103.29 | u                         |
| 6103.31 | u                         |
| 6103.32 | u                         |
| 6103.33 | u                         |
| 6103.39 | u                         |
| 6103.41 | u                         |
| 6103.42 | u                         |
| 6103.43 | u                         |
| 6103.49 | u                         |
| 6104.13 | u                         |
| 6104.19 | u                         |
| 6104.22 | u                         |
| 6104.23 | u                         |
| 6104.29 | u                         |
| 6104.31 | u                         |
| 6104.32 | u                         |
| 6104.33 | u                         |
| 6104.39 | u                         |
| 6104.41 | u                         |
| 6104.42 | u                         |
| 6104.43 | u                         |
| 6104.44 | u                         |
| 6104.49 | u                         |
| 6104.51 | u                         |
| 6104.52 | u                         |
| 6104.53 | u                         |
| 6104.59 | u                         |
| 6104.61 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 6104.62 | u                         |
| 6104.63 | u                         |
| 6104.69 | u                         |
| 6105.10 | u                         |
| 6105.20 | u                         |
| 6105.90 | u                         |
| 6106.10 | u                         |
| 6106.20 | u                         |
| 6106.90 | u                         |
| 6107.11 | u                         |
| 6107.12 | u                         |
| 6107.19 | u                         |
| 6107.21 | u                         |
| 6107.22 | u                         |
| 6107.29 | u                         |
| 6107.91 | u                         |
| 6107.99 | u                         |
| 6108.11 | u                         |
| 6108.19 | u                         |
| 6108.21 | u                         |
| 6108.22 | u                         |
| 6108.29 | u                         |
| 6108.31 | u                         |
| 6108.32 | u                         |
| 6108.39 | u                         |
| 6108.91 | u                         |
| 6108.92 | u                         |
| 6108.99 | u                         |
| 6109.10 | u                         |
| 6109.90 | u                         |
| 6110.11 | u                         |
| 6110.12 | u                         |
| 6110.19 | u                         |
| 6110.20 | u                         |
| 6110.30 | u                         |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 6110.90  | u                         |
| 6111.20  | kg                        |
| 6111.30  | kg                        |
| 6111.90  | kg                        |
| 6112.11  | u                         |
| 6112.12  | u                         |
| 6112.19  | u                         |
| 6112.20  | u                         |
| 6112.31  | u                         |
| 6112.39  | u                         |
| 6112.41  | u                         |
| 6112.49  | u                         |
| 6113.00  | kg                        |
| 6114.20  | kg                        |
| 6114.30  | kg                        |
| 6114.90  | kg                        |
| 6115.10  | kg                        |
| 6115.21  | kg                        |
| 6115.22  | kg                        |
| 6115.29  | kg                        |
| 6115.30  | kg                        |
| 6115.94  | kg                        |
| 6115.95  | kg                        |
| 6115.96  | kg                        |
| 6115.99  | kg                        |
| 6116.10  | kg                        |
| 6116.91  | kg                        |
| 6116.92  | kg                        |
| 6116.93  | kg                        |
| 6116.99  | kg                        |
| 6117.10  | u                         |
| 6117.80  | kg                        |
| 6117.90  | kg                        |
| CHAP. 62 |                           |
| 6201.11  | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 6201.12 | u                         |
| 6201.13 | u                         |
| 6201.19 | u                         |
| 6201.91 | u                         |
| 6201.92 | u                         |
| 6201.93 | u                         |
| 6201.99 | u                         |
| 6202.11 | u                         |
| 6202.12 | u                         |
| 6202.13 | u                         |
| 6202.19 | u                         |
| 6202.91 | u                         |
| 6202.92 | u                         |
| 6202.93 | u                         |
| 6202.99 | u                         |
| 6203.11 | u                         |
| 6203.12 | u                         |
| 6203.19 | u                         |
| 6203.22 | u                         |
| 6203.23 | u                         |
| 6203.29 | u                         |
| 6203.31 | u                         |
| 6203.32 | u                         |
| 6203.33 | u                         |
| 6203.39 | u                         |
| 6203.41 | u                         |
| 6203.42 | u                         |
| 6203.43 | u                         |
| 6203.49 | u                         |
| 6204.11 | u                         |
| 6204.12 | u                         |
| 6204.13 | u                         |
| 6204.19 | u                         |
| 6204.21 | u                         |
| 6204.22 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 6204.23 | u                         |
| 6204.29 | u                         |
| 6204.31 | u                         |
| 6204.32 | u                         |
| 6204.33 | u                         |
| 6204.39 | u                         |
| 6204.41 | u                         |
| 6204.42 | u                         |
| 6204.43 | u                         |
| 6204.44 | u                         |
| 6204.49 | u                         |
| 6204.51 | u                         |
| 6204.52 | u                         |
| 6204.53 | u                         |
| 6204.59 | u                         |
| 6204.61 | u                         |
| 6204.62 | u                         |
| 6204.63 | u                         |
| 6204.69 | u                         |
| 6205.20 | u                         |
| 6205.30 | u                         |
| 6205.90 | u                         |
| 6206.10 | u                         |
| 6206.20 | u                         |
| 6206.30 | u                         |
| 6206.40 | u                         |
| 6206.90 | u                         |
| 6207.11 | u                         |
| 6207.19 | u                         |
| 6207.21 | u                         |
| 6207.22 | u                         |
| 6207.29 | u                         |
| 6207.91 | kg                        |
| 6207.99 | kg                        |
| 6208.11 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 6208.19 | u                         |
| 6208.21 | u                         |
| 6208.22 | u                         |
| 6208.29 | u                         |
| 6208.91 | kg                        |
| 6208.92 | kg                        |
| 6208.99 | kg                        |
| 6209.20 | kg                        |
| 6209.30 | kg                        |
| 6209.90 | kg                        |
| 6210.10 | kg                        |
| 6210.20 | u                         |
| 6210.30 | u                         |
| 6210.40 | kg                        |
| 6210.50 | kg                        |
| 6211.11 | u                         |
| 6211.12 | u                         |
| 6211.20 | u                         |
| 6211.32 | kg                        |
| 6211.33 | kg                        |
| 6211.39 | kg                        |
| 6211.42 | kg                        |
| 6211.43 | kg                        |
| 6211.49 | kg                        |
| 6212.10 | kg                        |
| 6212.20 | kg                        |
| 6212.30 | kg                        |
| 6212.90 | kg                        |
| 6213.20 | kg                        |
| 6213.90 | kg                        |
| 6214.10 | u                         |
| 6214.20 | u                         |
| 6214.30 | u                         |
| 6214.40 | u                         |
| 6214.90 | u                         |

| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 6215.10         | kg                        |
| 6215.20         | kg                        |
| 6215.90         | kg                        |
| 6216.00         | kg                        |
| 6217.10         | kg                        |
| 6217.90         | kg                        |
| <b>CHAP. 63</b> |                           |
| 6301.10         | u                         |
| 6301.20         | kg                        |
| 6301.30         | kg                        |
| 6301.40         | kg                        |
| 6301.90         | kg                        |
| 6302.10         | kg                        |
| 6302.21         | kg                        |
| 6302.22         | kg                        |
| 6302.29         | kg                        |
| 6302.31         | kg                        |
| 6302.32         | kg                        |
| 6302.39         | kg                        |
| 6302.40         | kg                        |
| 6302.51         | kg                        |
| 6302.53         | kg                        |
| 6302.59         | kg                        |
| 6302.60         | kg                        |
| 6302.91         | kg                        |
| 6302.93         | kg                        |
| 6302.99         | kg                        |
| 6303.12         | kg                        |
| 6303.19         | kg                        |
| 6303.91         | kg                        |
| 6303.92         | kg                        |
| 6303.99         | kg                        |
| 6304.11         | kg                        |
| 6304.19         | kg                        |
| 6304.91         | kg                        |

| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 6304.92         | kg                        |
| 6304.93         | kg                        |
| 6304.99         | kg                        |
| 6305.10         | kg                        |
| 6305.20         | kg                        |
| 6305.32         | kg                        |
| 6305.33         | kg                        |
| 6305.39         | kg                        |
| 6305.90         | kg                        |
| 6306.12         | kg                        |
| 6306.19         | kg                        |
| 6306.22         | kg                        |
| 6306.29         | kg                        |
| 6306.30         | kg                        |
| 6306.40         | kg                        |
| 6306.90         | kg                        |
| 6307.10         | kg                        |
| 6307.20         | kg                        |
| 6307.90         | kg                        |
| 6308.00         | kg                        |
| 6309.00         | kg                        |
| 6310.10         | kg                        |
| 6310.90         | kg                        |
| <b>CHAP. 64</b> |                           |
| 6401.10         | 2u                        |
| 6401.92         | 2u                        |
| 6401.99         | 2u                        |
| 6402.12         | 2u                        |
| 6402.19         | 2u                        |
| 6402.20         | 2u                        |
| 6402.91         | 2u                        |
| 6402.99         | 2u                        |
| 6403.12         | 2u                        |
| 6403.19         | 2u                        |
| 6403.20         | 2u                        |

| HS Code         | Standard Unit of quantity |
|-----------------|---------------------------|
| 6403.40         | 2u                        |
| 6403.51         | 2u                        |
| 6403.59         | 2u                        |
| 6403.91         | 2u                        |
| 6403.99         | 2u                        |
| 6404.11         | 2u                        |
| 6404.19         | 2u                        |
| 6404.20         | 2u                        |
| 6405.10         | 2u                        |
| 6405.20         | 2u                        |
| 6405.90         | 2u                        |
| 6406.10         | kg                        |
| 6406.20         | kg                        |
| 6406.90         | kg                        |
| <b>CHAP. 65</b> |                           |
| 6501.00         | kg                        |
| 6502.00         | kg                        |
| 6504.00         | kg                        |
| 6505.00         | kg                        |
| 6506.10         | u                         |
| 6506.91         | kg                        |
| 6506.99         | kg                        |
| 6507.00         | kg                        |
| <b>CHAP. 66</b> |                           |
| 6601.10         | u                         |
| 6601.91         | u                         |
| 6601.99         | u                         |
| 6602.00         | u                         |
| 6603.20         | kg                        |
| 6603.90         | kg                        |
| <b>CHAP. 67</b> |                           |
| 6701.00         | kg                        |
| 6702.10         | kg                        |
| 6702.90         | kg                        |
| 6703.00         | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 6704.11  | kg                        |
| 6704.19  | kg                        |
| 6704.20  | kg                        |
| 6704.90  | kg                        |
| CHAP. 68 |                           |
| 6801.00  | kg                        |
| 6802.10  | kg                        |
| 6802.21  | kg                        |
| 6802.23  | kg                        |
| 6802.29  | kg                        |
| 6802.91  | kg                        |
| 6802.92  | kg                        |
| 6802.93  | kg                        |
| 6802.99  | kg                        |
| 6803.00  | kg                        |
| 6804.10  | kg                        |
| 6804.21  | kg                        |
| 6804.22  | kg                        |
| 6804.23  | kg                        |
| 6804.30  | kg                        |
| 6805.10  | kg                        |
| 6805.20  | kg                        |
| 6805.30  | kg                        |
| 6806.10  | kg                        |
| 6806.20  | kg                        |
| 6806.90  | kg                        |
| 6807.10  | kg                        |
| 6807.90  | kg                        |
| 6808.00  | kg                        |
| 6809.11  | kg                        |
| 6809.19  | kg                        |
| 6809.90  | kg                        |
| 6810.11  | kg                        |
| 6810.19  | kg                        |
| 6810.91  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 6810.99  | kg                        |
| 6811.40  | kg                        |
| 6811.81  | kg                        |
| 6811.82  | kg                        |
| 6811.89  | kg                        |
| 6812.80  | kg                        |
| 6812.91  | kg                        |
| 6812.92  | kg                        |
| 6812.93  | kg                        |
| 6812.99  | kg                        |
| 6813.20  | kg                        |
| 6813.81  | kg                        |
| 6813.89  | kg                        |
| 6814.10  | kg                        |
| 6814.90  | kg                        |
| 6815.10  | kg                        |
| 6815.20  | kg                        |
| 6815.91  | kg                        |
| 6815.99  | kg                        |
| CHAP. 69 |                           |
| 6901.00  | kg                        |
| 6902.10  | kg                        |
| 6902.20  | kg                        |
| 6902.90  | kg                        |
| 6903.10  | kg                        |
| 6903.20  | kg                        |
| 6903.90  | kg                        |
| 6904.10  | 1000u                     |
| 6904.90  | kg                        |
| 6905.10  | kg                        |
| 6905.90  | kg                        |
| 6906.00  | kg                        |
| 6907.10  | m <sup>2</sup>            |
| 6907.90  | m <sup>2</sup>            |
| 6908.10  | m <sup>2</sup>            |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 6908.90  | m <sup>2</sup>            |
| 6909.11  | kg                        |
| 6909.12  | kg                        |
| 6909.19  | kg                        |
| 6909.90  | kg                        |
| 6910.10  | u                         |
| 6910.90  | u                         |
| 6911.10  | kg                        |
| 6911.90  | kg                        |
| 6912.00  | kg                        |
| 6913.10  | kg                        |
| 6913.90  | kg                        |
| 6914.10  | kg                        |
| 6914.90  | kg                        |
| CHAP. 70 |                           |
| 7001.00  | kg                        |
| 7002.10  | kg                        |
| 7002.20  | kg                        |
| 7002.31  | kg                        |
| 7002.32  | kg                        |
| 7002.39  | kg                        |
| 7003.12  | m <sup>2</sup>            |
| 7003.19  | m <sup>2</sup>            |
| 7003.20  | m <sup>2</sup>            |
| 7003.30  | m <sup>2</sup>            |
| 7004.20  | m <sup>2</sup>            |
| 7004.90  | m <sup>2</sup>            |
| 7005.10  | m <sup>2</sup>            |
| 7005.21  | m <sup>2</sup>            |
| 7005.29  | m <sup>2</sup>            |
| 7005.30  | m <sup>2</sup>            |
| 7006.00  | kg                        |
| 7007.11  | kg                        |
| 7007.19  | m <sup>2</sup>            |
| 7007.21  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7007.29 | m <sup>2</sup>            |
| 7008.00 | kg                        |
| 7009.10 | kg                        |
| 7009.91 | kg                        |
| 7009.92 | kg                        |
| 7010.10 | kg                        |
| 7010.20 | kg                        |
| 7010.90 | kg                        |
| 7011.10 | kg                        |
| 7011.20 | kg                        |
| 7011.90 | kg                        |
| 7013.10 | kg                        |
| 7013.22 | kg                        |
| 7013.28 | kg                        |
| 7013.33 | kg                        |
| 7013.37 | kg                        |
| 7013.41 | kg                        |
| 7013.42 | kg                        |
| 7013.49 | kg                        |
| 7013.91 | kg                        |
| 7013.99 | kg                        |
| 7014.00 | kg                        |
| 7015.10 | kg                        |
| 7015.90 | kg                        |
| 7016.10 | kg                        |
| 7016.90 | kg                        |
| 7017.10 | kg                        |
| 7017.20 | kg                        |
| 7017.90 | kg                        |
| 7018.10 | kg                        |
| 7018.20 | kg                        |
| 7018.90 | kg                        |
| 7019.11 | kg                        |
| 7019.12 | kg                        |
| 7019.19 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 7019.31  | kg                        |
| 7019.32  | kg                        |
| 7019.39  | kg                        |
| 7019.40  | kg                        |
| 7019.51  | kg                        |
| 7019.52  | kg                        |
| 7019.59  | kg                        |
| 7019.90  | kg                        |
| 7020.00  | kg                        |
| CHAP. 71 |                           |
| 7101.10  | kg                        |
| 7101.21  | kg                        |
| 7101.22  | kg                        |
| 7102.10  | carat                     |
| 7102.21  | carat                     |
| 7102.29  | carat                     |
| 7102.31  | carat                     |
| 7102.39  | carat                     |
| 7103.10  | kg                        |
| 7103.91  | carat                     |
| 7103.99  | carat                     |
| 7104.10  | kg                        |
| 7104.20  | kg                        |
| 7104.90  | kg                        |
| 7105.10  | carat                     |
| 7105.90  | kg                        |
| 7106.10  | kg                        |
| 7106.91  | kg                        |
| 7106.92  | kg                        |
| 7107.00  | kg                        |
| 7108.11  | kg                        |
| 7108.12  | kg                        |
| 7108.13  | kg                        |
| 7108.20  | kg                        |
| 7109.00  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 7110.11  | kg                        |
| 7110.19  | kg                        |
| 7110.21  | kg                        |
| 7110.29  | kg                        |
| 7110.31  | kg                        |
| 7110.39  | kg                        |
| 7110.41  | kg                        |
| 7110.49  | kg                        |
| 7111.00  | kg                        |
| 7112.30  | kg                        |
| 7112.91  | kg                        |
| 7112.92  | kg                        |
| 7112.99  | kg                        |
| 7113.11  | kg                        |
| 7113.19  | kg                        |
| 7113.20  | kg                        |
| 7114.11  | kg                        |
| 7114.19  | kg                        |
| 7114.20  | kg                        |
| 7115.10  | kg                        |
| 7115.90  | kg                        |
| 7116.10  | kg                        |
| 7116.20  | kg                        |
| 7117.11  | kg                        |
| 7117.19  | kg                        |
| 7117.90  | kg                        |
| 7118.10  | kg                        |
| 7118.90  | kg                        |
| CHAP. 72 |                           |
| 7201.10  | kg                        |
| 7201.20  | kg                        |
| 7201.50  | kg                        |
| 7202.11  | kg                        |
| 7202.19  | kg                        |
| 7202.21  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7202.29 | kg                        |
| 7202.30 | kg                        |
| 7202.41 | kg                        |
| 7202.49 | kg                        |
| 7202.50 | kg                        |
| 7202.60 | kg                        |
| 7202.70 | kg                        |
| 7202.80 | kg                        |
| 7202.91 | kg                        |
| 7202.92 | kg                        |
| 7202.93 | kg                        |
| 7202.99 | kg                        |
| 7203.10 | kg                        |
| 7203.90 | kg                        |
| 7204.10 | kg                        |
| 7204.21 | kg                        |
| 7204.29 | kg                        |
| 7204.30 | kg                        |
| 7204.41 | kg                        |
| 7204.49 | kg                        |
| 7204.50 | kg                        |
| 7205.10 | kg                        |
| 7205.21 | kg                        |
| 7205.29 | kg                        |
| 7206.10 | kg                        |
| 7206.90 | kg                        |
| 7207.11 | kg                        |
| 7207.12 | kg                        |
| 7207.19 | kg                        |
| 7207.20 | kg                        |
| 7208.10 | kg                        |
| 7208.25 | kg                        |
| 7208.26 | kg                        |
| 7208.27 | kg                        |
| 7208.36 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7208.37 | kg                        |
| 7208.38 | kg                        |
| 7208.39 | kg                        |
| 7208.40 | kg                        |
| 7208.51 | kg                        |
| 7208.52 | kg                        |
| 7208.53 | kg                        |
| 7208.54 | kg                        |
| 7208.90 | kg                        |
| 7209.15 | kg                        |
| 7209.16 | kg                        |
| 7209.17 | kg                        |
| 7209.18 | kg                        |
| 7209.25 | kg                        |
| 7209.26 | kg                        |
| 7209.27 | kg                        |
| 7209.28 | kg                        |
| 7209.90 | kg                        |
| 7210.11 | kg                        |
| 7210.12 | kg                        |
| 7210.20 | kg                        |
| 7210.30 | kg                        |
| 7210.41 | kg                        |
| 7210.49 | kg                        |
| 7210.50 | kg                        |
| 7210.61 | kg                        |
| 7210.69 | kg                        |
| 7210.70 | kg                        |
| 7210.90 | kg                        |
| 7211.13 | kg                        |
| 7211.14 | kg                        |
| 7211.19 | kg                        |
| 7211.23 | kg                        |
| 7211.29 | kg                        |
| 7211.90 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7212.10 | kg                        |
| 7212.20 | kg                        |
| 7212.30 | kg                        |
| 7212.40 | kg                        |
| 7212.50 | kg                        |
| 7212.60 | kg                        |
| 7213.10 | kg                        |
| 7213.20 | kg                        |
| 7213.91 | kg                        |
| 7213.99 | kg                        |
| 7214.10 | kg                        |
| 7214.20 | kg                        |
| 7214.30 | kg                        |
| 7214.91 | kg                        |
| 7214.99 | kg                        |
| 7215.10 | kg                        |
| 7215.50 | kg                        |
| 7215.90 | kg                        |
| 7216.10 | kg                        |
| 7216.21 | kg                        |
| 7216.22 | kg                        |
| 7216.31 | kg                        |
| 7216.32 | kg                        |
| 7216.33 | kg                        |
| 7216.40 | kg                        |
| 7216.50 | kg                        |
| 7216.61 | kg                        |
| 7216.69 | kg                        |
| 7216.91 | kg                        |
| 7216.99 | kg                        |
| 7217.10 | kg                        |
| 7217.20 | kg                        |
| 7217.30 | kg                        |
| 7217.90 | kg                        |
| 7218.10 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7218.91 | kg                        |
| 7218.99 | kg                        |
| 7219.11 | kg                        |
| 7219.12 | kg                        |
| 7219.13 | kg                        |
| 7219.14 | kg                        |
| 7219.21 | kg                        |
| 7219.22 | kg                        |
| 7219.23 | kg                        |
| 7219.24 | kg                        |
| 7219.31 | kg                        |
| 7219.32 | kg                        |
| 7219.33 | kg                        |
| 7219.34 | kg                        |
| 7219.35 | kg                        |
| 7219.90 | kg                        |
| 7220.11 | kg                        |
| 7220.12 | kg                        |
| 7220.20 | kg                        |
| 7220.90 | kg                        |
| 7221.00 | kg                        |
| 7222.11 | kg                        |
| 7222.19 | kg                        |
| 7222.20 | kg                        |
| 7222.30 | kg                        |
| 7222.40 | kg                        |
| 7223.00 | kg                        |
| 7224.10 | kg                        |
| 7224.90 | kg                        |
| 7225.11 | kg                        |
| 7225.19 | kg                        |
| 7225.30 | kg                        |
| 7225.40 | kg                        |
| 7225.50 | kg                        |
| 7225.91 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 7225.92  | kg                        |
| 7225.99  | kg                        |
| 7226.11  | kg                        |
| 7226.19  | kg                        |
| 7226.20  | kg                        |
| 7226.91  | kg                        |
| 7226.92  | kg                        |
| 7226.99  | kg                        |
| 7227.10  | kg                        |
| 7227.20  | kg                        |
| 7227.90  | kg                        |
| 7228.10  | kg                        |
| 7228.20  | kg                        |
| 7228.30  | kg                        |
| 7228.40  | kg                        |
| 7228.50  | kg                        |
| 7228.60  | kg                        |
| 7228.70  | kg                        |
| 7228.80  | kg                        |
| 7229.20  | kg                        |
| 7229.90  | kg                        |
| CHAP. 73 |                           |
| 7301.10  | kg                        |
| 7301.20  | kg                        |
| 7302.10  | kg                        |
| 7302.30  | kg                        |
| 7302.40  | kg                        |
| 7302.90  | kg                        |
| 7303.00  | kg                        |
| 7304.11  | kg                        |
| 7304.19  | kg                        |
| 7304.22  | kg                        |
| 7304.23  | kg                        |
| 7304.24  | kg                        |
| 7304.29  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7304.31 | kg                        |
| 7304.39 | kg                        |
| 7304.41 | kg                        |
| 7304.49 | kg                        |
| 7304.51 | kg                        |
| 7304.59 | kg                        |
| 7304.90 | kg                        |
| 7305.11 | kg                        |
| 7305.12 | kg                        |
| 7305.19 | kg                        |
| 7305.20 | kg                        |
| 7305.31 | kg                        |
| 7305.39 | kg                        |
| 7305.90 | kg                        |
| 7306.11 | kg                        |
| 7306.19 | kg                        |
| 7306.21 | kg                        |
| 7306.29 | kg                        |
| 7306.30 | kg                        |
| 7306.40 | kg                        |
| 7306.50 | kg                        |
| 7306.61 | kg                        |
| 7306.69 | kg                        |
| 7306.90 | kg                        |
| 7307.11 | kg                        |
| 7307.19 | kg                        |
| 7307.21 | kg                        |
| 7307.22 | kg                        |
| 7307.23 | kg                        |
| 7307.29 | kg                        |
| 7307.91 | kg                        |
| 7307.92 | kg                        |
| 7307.93 | kg                        |
| 7307.99 | kg                        |
| 7308.10 | kg                        |



| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7308.20 | kg                        |
| 7308.30 | kg                        |
| 7308.40 | kg                        |
| 7308.90 | kg                        |
| 7309.00 | kg                        |
| 7310.10 | kg                        |
| 7310.21 | kg                        |
| 7310.29 | kg                        |
| 7311.00 | kg                        |
| 7312.10 | kg                        |
| 7312.90 | kg                        |
| 7313.00 | kg                        |
| 7314.12 | kg                        |
| 7314.14 | kg                        |
| 7314.19 | kg                        |
| 7314.20 | kg                        |
| 7314.31 | kg                        |
| 7314.39 | kg                        |
| 7314.41 | kg                        |
| 7314.42 | kg                        |
| 7314.49 | kg                        |
| 7314.50 | kg                        |
| 7315.11 | kg                        |
| 7315.12 | kg                        |
| 7315.19 | kg                        |
| 7315.20 | kg                        |
| 7315.81 | kg                        |
| 7315.82 | kg                        |
| 7315.89 | kg                        |
| 7315.90 | kg                        |
| 7316.00 | kg                        |
| 7317.00 | kg                        |
| 7318.11 | kg                        |
| 7318.12 | kg                        |
| 7318.13 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 7318.14 | kg                        |
| 7318.15 | kg                        |
| 7318.16 | kg                        |
| 7318.19 | kg                        |
| 7318.21 | kg                        |
| 7318.22 | kg                        |
| 7318.23 | kg                        |
| 7318.24 | kg                        |
| 7318.29 | kg                        |
| 7319.40 | kg                        |
| 7319.90 | kg                        |
| 7320.10 | kg                        |
| 7320.20 | kg                        |
| 7320.90 | kg                        |
| 7321.11 | u                         |
| 7321.12 | u                         |
| 7321.19 | u                         |
| 7321.81 | u                         |
| 7321.82 | u                         |
| 7321.89 | u                         |
| 7321.90 | kg                        |
| 7322.11 | kg                        |
| 7322.19 | kg                        |
| 7322.90 | kg                        |
| 7323.10 | kg                        |
| 7323.91 | kg                        |
| 7323.92 | kg                        |
| 7323.93 | kg                        |
| 7323.94 | kg                        |
| 7323.99 | kg                        |
| 7324.10 | kg                        |
| 7324.21 | kg                        |
| 7324.29 | kg                        |
| 7324.90 | kg                        |
| 7325.10 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 7325.91  | kg                        |
| 7325.99  | kg                        |
| 7326.11  | kg                        |
| 7326.19  | kg                        |
| 7326.20  | kg                        |
| 7326.90  | kg                        |
| CHAP. 74 |                           |
| 7401.00  | kg                        |
| 7402.00  | kg                        |
| 7403.11  | kg                        |
| 7403.12  | kg                        |
| 7403.13  | kg                        |
| 7403.19  | kg                        |
| 7403.21  | kg                        |
| 7403.22  | kg                        |
| 7403.29  | kg                        |
| 7404.00  | kg                        |
| 7405.00  | kg                        |
| 7406.10  | kg                        |
| 7406.20  | kg                        |
| 7407.10  | kg                        |
| 7407.21  | kg                        |
| 7407.29  | kg                        |
| 7408.11  | kg                        |
| 7408.19  | kg                        |
| 7408.21  | kg                        |
| 7408.22  | kg                        |
| 7408.29  | kg                        |
| 7409.11  | kg                        |
| 7409.19  | kg                        |
| 7409.21  | kg                        |
| 7409.29  | kg                        |
| 7409.31  | kg                        |
| 7409.39  | kg                        |
| 7409.40  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 7409.90  | kg                        |
| 7410.11  | kg                        |
| 7410.12  | kg                        |
| 7410.21  | kg                        |
| 7410.22  | kg                        |
| 7411.10  | kg                        |
| 7411.21  | kg                        |
| 7411.22  | kg                        |
| 7411.29  | kg                        |
| 7412.10  | kg                        |
| 7412.20  | kg                        |
| 7413.00  | kg                        |
| 7415.10  | kg                        |
| 7415.21  | kg                        |
| 7415.29  | kg                        |
| 7415.33  | kg                        |
| 7415.39  | kg                        |
| 7418.10  | kg                        |
| 7418.20  | kg                        |
| 7419.10  | kg                        |
| 7419.91  | kg                        |
| 7419.99  | kg                        |
| CHAP. 75 |                           |
| 7501.10  | kg                        |
| 7501.20  | kg                        |
| 7502.10  | kg                        |
| 7502.20  | kg                        |
| 7503.00  | kg                        |
| 7504.00  | kg                        |
| 7505.11  | kg                        |
| 7505.12  | kg                        |
| 7505.21  | kg                        |
| 7505.22  | kg                        |
| 7506.10  | kg                        |
| 7506.20  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 7507.11  | kg                        |
| 7507.12  | kg                        |
| 7507.20  | kg                        |
| 7508.10  | kg                        |
| 7508.90  | kg                        |
| CHAP. 76 |                           |
| 7601.10  | kg                        |
| 7601.20  | kg                        |
| 7602.00  | kg                        |
| 7603.10  | kg                        |
| 7603.20  | kg                        |
| 7604.10  | kg                        |
| 7604.21  | kg                        |
| 7604.29  | kg                        |
| 7605.11  | kg                        |
| 7605.19  | kg                        |
| 7605.21  | kg                        |
| 7605.29  | kg                        |
| 7606.11  | kg                        |
| 7606.12  | kg                        |
| 7606.91  | kg                        |
| 7606.92  | kg                        |
| 7607.11  | kg                        |
| 7607.19  | kg                        |
| 7607.20  | kg                        |
| 7608.10  | kg                        |
| 7608.20  | kg                        |
| 7609.00  | kg                        |
| 7610.10  | kg                        |
| 7610.90  | kg                        |
| 7611.00  | kg                        |
| 7612.10  | kg                        |
| 7612.90  | kg                        |
| 7613.00  | kg                        |
| 7614.10  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 7614.90  | kg                        |
| 7615.10  | kg                        |
| 7615.20  | kg                        |
| 7616.10  | kg                        |
| 7616.91  | kg                        |
| 7616.99  | kg                        |
| CHAP. 78 |                           |
| 7801.10  | kg                        |
| 7801.91  | kg                        |
| 7801.99  | kg                        |
| 7802.00  | kg                        |
| 7804.11  | kg                        |
| 7804.19  | kg                        |
| 7804.20  | kg                        |
| 7806.00  | kg                        |
| CHAP. 79 |                           |
| 7901.11  | kg                        |
| 7901.12  | kg                        |
| 7901.20  | kg                        |
| 7902.00  | kg                        |
| 7903.10  | kg                        |
| 7903.90  | kg                        |
| 7904.00  | kg                        |
| 7905.00  | kg                        |
| 7907.00  | kg                        |
| CHAP. 80 |                           |
| 8001.10  | kg                        |
| 8001.20  | kg                        |
| 8002.00  | kg                        |
| 8003.00  | kg                        |
| 8007.00  | kg                        |
| CHAP. 81 |                           |
| 8101.10  | kg                        |
| 8101.94  | kg                        |
| 8101.96  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8101.97 | kg                        |
| 8101.99 | kg                        |
| 8102.10 | kg                        |
| 8102.94 | kg                        |
| 8102.95 | kg                        |
| 8102.96 | kg                        |
| 8102.97 | kg                        |
| 8102.99 | kg                        |
| 8103.20 | kg                        |
| 8103.30 | kg                        |
| 8103.90 | kg                        |
| 8104.11 | kg                        |
| 8104.19 | kg                        |
| 8104.20 | kg                        |
| 8104.30 | kg                        |
| 8104.90 | kg                        |
| 8105.20 | kg                        |
| 8105.30 | kg                        |
| 8105.90 | kg                        |
| 8106.00 | kg                        |
| 8107.20 | kg                        |
| 8107.30 | kg                        |
| 8107.90 | kg                        |
| 8108.20 | kg                        |
| 8108.30 | kg                        |
| 8108.90 | kg                        |
| 8109.20 | kg                        |
| 8109.30 | kg                        |
| 8109.90 | kg                        |
| 8110.10 | kg                        |
| 8110.20 | kg                        |
| 8110.90 | kg                        |
| 8111.00 | kg                        |
| 8112.12 | kg                        |
| 8112.13 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8112.19  | kg                        |
| 8112.21  | kg                        |
| 8112.22  | kg                        |
| 8112.29  | kg                        |
| 8112.51  | kg                        |
| 8112.52  | kg                        |
| 8112.59  | kg                        |
| 8112.92  | kg                        |
| 8112.99  | kg                        |
| 8113.00  | kg                        |
| CHAP. 82 |                           |
| 8201.10  | kg                        |
| 8201.30  | kg                        |
| 8201.40  | kg                        |
| 8201.50  | kg                        |
| 8201.60  | kg                        |
| 8201.90  | kg                        |
| 8202.10  | kg                        |
| 8202.20  | kg                        |
| 8202.31  | kg                        |
| 8202.39  | kg                        |
| 8202.40  | kg                        |
| 8202.91  | kg                        |
| 8202.99  | kg                        |
| 8203.10  | kg                        |
| 8203.20  | kg                        |
| 8203.30  | kg                        |
| 8203.40  | kg                        |
| 8204.11  | kg                        |
| 8204.12  | kg                        |
| 8204.20  | kg                        |
| 8205.10  | kg                        |
| 8205.20  | kg                        |
| 8205.30  | kg                        |
| 8205.40  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8205.51 | kg                        |
| 8205.59 | kg                        |
| 8205.60 | kg                        |
| 8205.70 | kg                        |
| 8205.90 | kg                        |
| 8206.00 | kg                        |
| 8207.13 | kg                        |
| 8207.19 | kg                        |
| 8207.20 | kg                        |
| 8207.30 | kg                        |
| 8207.40 | kg                        |
| 8207.50 | kg                        |
| 8207.60 | kg                        |
| 8207.70 | kg                        |
| 8207.80 | kg                        |
| 8207.90 | kg                        |
| 8208.10 | kg                        |
| 8208.20 | kg                        |
| 8208.30 | kg                        |
| 8208.40 | kg                        |
| 8208.90 | kg                        |
| 8209.00 | kg                        |
| 8210.00 | kg                        |
| 8211.10 | u                         |
| 8211.91 | u                         |
| 8211.92 | u                         |
| 8211.93 | u                         |
| 8211.94 | kg                        |
| 8211.95 | kg                        |
| 8212.10 | u                         |
| 8212.20 | u                         |
| 8212.90 | kg                        |
| 8213.00 | kg                        |
| 8214.10 | kg                        |
| 8214.20 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8214.90  | kg                        |
| 8215.10  | kg                        |
| 8215.20  | kg                        |
| 8215.91  | kg                        |
| 8215.99  | kg                        |
| CHAP. 83 |                           |
| 8301.10  | kg                        |
| 8301.20  | kg                        |
| 8301.30  | kg                        |
| 8301.40  | kg                        |
| 8301.50  | kg                        |
| 8301.60  | kg                        |
| 8301.70  | kg                        |
| 8302.10  | kg                        |
| 8302.20  | kg                        |
| 8302.30  | kg                        |
| 8302.41  | kg                        |
| 8302.42  | kg                        |
| 8302.49  | kg                        |
| 8302.50  | kg                        |
| 8302.60  | kg                        |
| 8303.00  | kg                        |
| 8304.00  | kg                        |
| 8305.10  | kg                        |
| 8305.20  | kg                        |
| 8305.90  | kg                        |
| 8306.10  | kg                        |
| 8306.21  | kg                        |
| 8306.29  | kg                        |
| 8306.30  | kg                        |
| 8307.10  | kg                        |
| 8307.90  | kg                        |
| 8308.10  | kg                        |
| 8308.20  | kg                        |
| 8308.90  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8309.10  | kg                        |
| 8309.90  | kg                        |
| 8310.00  | kg                        |
| 8311.10  | kg                        |
| 8311.20  | kg                        |
| 8311.30  | kg                        |
| 8311.90  | kg                        |
| CHAP. 84 |                           |
| 8401.10  | kg                        |
| 8401.20  | kg                        |
| 8401.30  | kg                        |
| 8401.40  | kg                        |
| 8402.11  | kg                        |
| 8402.12  | kg                        |
| 8402.19  | kg                        |
| 8402.20  | kg                        |
| 8402.90  | kg                        |
| 8403.10  | u                         |
| 8403.90  | kg                        |
| 8404.10  | kg                        |
| 8404.20  | kg                        |
| 8404.90  | kg                        |
| 8405.10  | kg                        |
| 8405.90  | kg                        |
| 8406.10  | u                         |
| 8406.81  | u                         |
| 8406.82  | u                         |
| 8406.90  | kg                        |
| 8407.10  | u                         |
| 8407.21  | u                         |
| 8407.29  | u                         |
| 8407.31  | u                         |
| 8407.32  | u                         |
| 8407.33  | u                         |
| 8407.34  | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8407.90 | u                         |
| 8408.10 | u                         |
| 8408.20 | u                         |
| 8408.90 | u                         |
| 8409.10 | kg                        |
| 8409.91 | kg                        |
| 8409.99 | kg                        |
| 8410.11 | u                         |
| 8410.12 | u                         |
| 8410.13 | u                         |
| 8410.90 | kg                        |
| 8411.11 | u                         |
| 8411.12 | u                         |
| 8411.21 | u                         |
| 8411.22 | u                         |
| 8411.81 | u                         |
| 8411.82 | u                         |
| 8411.91 | kg                        |
| 8411.99 | kg                        |
| 8412.10 | u                         |
| 8412.21 | u                         |
| 8412.29 | u                         |
| 8412.31 | u                         |
| 8412.39 | u                         |
| 8412.80 | u                         |
| 8412.90 | kg                        |
| 8413.11 | u                         |
| 8413.19 | u                         |
| 8413.20 | u                         |
| 8413.30 | u                         |
| 8413.40 | u                         |
| 8413.50 | u                         |
| 8413.60 | u                         |
| 8413.70 | u                         |
| 8413.81 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8413.82 | u                         |
| 8413.91 | kg                        |
| 8413.92 | kg                        |
| 8414.10 | u                         |
| 8414.20 | u                         |
| 8414.30 | u                         |
| 8414.40 | u                         |
| 8414.51 | u                         |
| 8414.59 | u                         |
| 8414.60 | u                         |
| 8414.80 | u                         |
| 8414.90 | kg                        |
| 8415.10 | u                         |
| 8415.20 | u                         |
| 8415.81 | u                         |
| 8415.82 | u                         |
| 8415.83 | u                         |
| 8415.90 | kg                        |
| 8416.10 | kg                        |
| 8416.20 | kg                        |
| 8416.30 | kg                        |
| 8416.90 | kg                        |
| 8417.10 | u                         |
| 8417.20 | u                         |
| 8417.80 | u                         |
| 8417.90 | kg                        |
| 8418.10 | u                         |
| 8418.21 | u                         |
| 8418.29 | u                         |
| 8418.30 | u                         |
| 8418.40 | u                         |
| 8418.50 | u                         |
| 8418.61 | u                         |
| 8418.69 | kg                        |
| 8418.91 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8418.99 | kg                        |
| 8419.11 | u                         |
| 8419.19 | u                         |
| 8419.20 | u                         |
| 8419.31 | u                         |
| 8419.32 | u                         |
| 8419.39 | u                         |
| 8419.40 | u                         |
| 8419.50 | u                         |
| 8419.60 | u                         |
| 8419.81 | u                         |
| 8419.89 | u                         |
| 8419.90 | kg                        |
| 8420.10 | u                         |
| 8420.91 | kg                        |
| 8420.99 | kg                        |
| 8421.11 | u                         |
| 8421.12 | u                         |
| 8421.19 | u                         |
| 8421.21 | u                         |
| 8421.22 | u                         |
| 8421.23 | u                         |
| 8421.29 | u                         |
| 8421.31 | u                         |
| 8421.39 | u                         |
| 8421.91 | kg                        |
| 8421.99 | kg                        |
| 8422.11 | u                         |
| 8422.19 | u                         |
| 8422.20 | u                         |
| 8422.30 | u                         |
| 8422.40 | u                         |
| 8422.90 | kg                        |
| 8423.10 | u                         |
| 8423.20 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8423.30 | u                         |
| 8423.81 | u                         |
| 8423.82 | u                         |
| 8423.89 | u                         |
| 8423.90 | kg                        |
| 8424.10 | u                         |
| 8424.20 | u                         |
| 8424.30 | u                         |
| 8424.81 | u                         |
| 8424.89 | u                         |
| 8424.90 | kg                        |
| 8425.11 | u                         |
| 8425.19 | u                         |
| 8425.31 | u                         |
| 8425.39 | u                         |
| 8425.41 | u                         |
| 8425.42 | u                         |
| 8425.49 | u                         |
| 8426.11 | u                         |
| 8426.12 | u                         |
| 8426.19 | u                         |
| 8426.20 | u                         |
| 8426.30 | u                         |
| 8426.41 | u                         |
| 8426.49 | u                         |
| 8426.91 | u                         |
| 8426.99 | u                         |
| 8427.10 | u                         |
| 8427.20 | u                         |
| 8427.90 | u                         |
| 8428.10 | u                         |
| 8428.20 | u                         |
| 8428.31 | u                         |
| 8428.32 | u                         |
| 8428.33 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8428.39 | u                         |
| 8428.40 | u                         |
| 8428.60 | u                         |
| 8428.90 | u                         |
| 8429.11 | u                         |
| 8429.19 | u                         |
| 8429.20 | u                         |
| 8429.30 | u                         |
| 8429.40 | u                         |
| 8429.51 | u                         |
| 8429.52 | u                         |
| 8429.59 | u                         |
| 8430.10 | u                         |
| 8430.20 | u                         |
| 8430.31 | u                         |
| 8430.39 | u                         |
| 8430.41 | u                         |
| 8430.49 | u                         |
| 8430.50 | u                         |
| 8430.61 | u                         |
| 8430.69 | u                         |
| 8431.10 | kg                        |
| 8431.20 | kg                        |
| 8431.31 | kg                        |
| 8431.39 | kg                        |
| 8431.41 | kg                        |
| 8431.42 | kg                        |
| 8431.43 | kg                        |
| 8431.49 | kg                        |
| 8432.10 | u                         |
| 8432.21 | u                         |
| 8432.29 | u                         |
| 8432.30 | u                         |
| 8432.40 | u                         |
| 8432.80 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8432.90 | kg                        |
| 8433.11 | u                         |
| 8433.19 | u                         |
| 8433.20 | u                         |
| 8433.30 | u                         |
| 8433.40 | u                         |
| 8433.51 | u                         |
| 8433.52 | u                         |
| 8433.53 | u                         |
| 8433.59 | u                         |
| 8433.60 | u                         |
| 8433.90 | kg                        |
| 8434.10 | u                         |
| 8434.20 | u                         |
| 8434.90 | kg                        |
| 8435.10 | u                         |
| 8435.90 | kg                        |
| 8436.10 | u                         |
| 8436.21 | u                         |
| 8436.29 | u                         |
| 8436.80 | u                         |
| 8436.91 | kg                        |
| 8436.99 | kg                        |
| 8437.10 | u                         |
| 8437.80 | u                         |
| 8437.90 | kg                        |
| 8438.10 | u                         |
| 8438.20 | u                         |
| 8438.30 | u                         |
| 8438.40 | u                         |
| 8438.50 | u                         |
| 8438.60 | u                         |
| 8438.80 | u                         |
| 8438.90 | kg                        |
| 8439.10 | u                         |
| 8439.20 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8439.30 | u                         |
| 8439.91 | kg                        |
| 8439.99 | kg                        |
| 8440.10 | u                         |
| 8440.90 | kg                        |
| 8441.10 | u                         |
| 8441.20 | u                         |
| 8441.30 | u                         |
| 8441.40 | u                         |
| 8441.80 | u                         |
| 8441.90 | kg                        |
| 8442.30 | u                         |
| 8442.40 | kg                        |
| 8442.50 | kg                        |
| 8443.11 | u                         |
| 8443.12 | u                         |
| 8443.13 | u                         |
| 8443.14 | u                         |
| 8443.15 | u                         |
| 8443.16 | u                         |
| 8443.17 | u                         |
| 8443.19 | u                         |
| 8443.31 | u                         |
| 8443.32 | u                         |
| 8443.39 | u                         |
| 8443.91 | kg                        |
| 8443.99 | kg                        |
| 8444.00 | u                         |
| 8445.11 | u                         |
| 8445.12 | u                         |
| 8445.13 | u                         |
| 8445.19 | u                         |
| 8445.20 | u                         |
| 8445.30 | u                         |
| 8445.40 | u                         |
| 8445.90 | u                         |
| 8446.10 | u                         |
| 8446.21 | u                         |
| 8446.29 | u                         |
| 8446.30 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8447.11 | u                         |
| 8447.12 | u                         |
| 8447.20 | u                         |
| 8447.90 | u                         |
| 8448.11 | kg                        |
| 8448.19 | kg                        |
| 8448.20 | kg                        |
| 8448.31 | kg                        |
| 8448.32 | kg                        |
| 8448.33 | kg                        |
| 8448.39 | kg                        |
| 8448.42 | kg                        |
| 8448.49 | kg                        |
| 8448.51 | kg                        |
| 8448.59 | kg                        |
| 8449.00 | kg                        |
| 8450.11 | u                         |
| 8450.12 | u                         |
| 8450.19 | u                         |
| 8450.20 | u                         |
| 8450.90 | kg                        |
| 8451.10 | u                         |
| 8451.21 | u                         |
| 8451.29 | u                         |
| 8451.30 | u                         |
| 8451.40 | u                         |
| 8451.50 | u                         |
| 8451.80 | u                         |
| 8451.90 | kg                        |
| 8452.10 | u                         |
| 8452.21 | u                         |
| 8452.29 | u                         |
| 8452.30 | kg                        |
| 8452.90 | kg                        |
| 8453.10 | u                         |
| 8453.20 | u                         |
| 8453.80 | u                         |
| 8453.90 | kg                        |
| 8454.10 | u                         |
| 8454.20 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8454.30 | u                         |
| 8454.90 | kg                        |
| 8455.10 | u                         |
| 8455.21 | u                         |
| 8455.22 | u                         |
| 8455.30 | u                         |
| 8455.90 | kg                        |
| 8456.10 | u                         |
| 8456.20 | u                         |
| 8456.30 | u                         |
| 8456.90 | u                         |
| 8457.10 | u                         |
| 8457.20 | u                         |
| 8457.30 | u                         |
| 8458.11 | u                         |
| 8458.19 | u                         |
| 8458.91 | u                         |
| 8458.99 | u                         |
| 8459.10 | u                         |
| 8459.21 | u                         |
| 8459.29 | u                         |
| 8459.31 | u                         |
| 8459.39 | u                         |
| 8459.40 | u                         |
| 8459.51 | u                         |
| 8459.59 | u                         |
| 8459.61 | u                         |
| 8459.69 | u                         |
| 8459.70 | u                         |
| 8460.11 | u                         |
| 8460.19 | u                         |
| 8460.21 | u                         |
| 8460.29 | u                         |
| 8460.31 | u                         |
| 8460.39 | u                         |
| 8460.40 | u                         |
| 8460.90 | u                         |
| 8461.20 | u                         |
| 8461.30 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8461.40 | u                         |
| 8461.50 | u                         |
| 8461.90 | u                         |
| 8462.10 | u                         |
| 8462.21 | u                         |
| 8462.29 | u                         |
| 8462.31 | u                         |
| 8462.39 | u                         |
| 8462.41 | u                         |
| 8462.49 | u                         |
| 8462.91 | u                         |
| 8462.99 | u                         |
| 8463.10 | u                         |
| 8463.20 | u                         |
| 8463.30 | u                         |
| 8463.90 | u                         |
| 8464.10 | u                         |
| 8464.20 | u                         |
| 8464.90 | u                         |
| 8465.10 | u                         |
| 8465.91 | u                         |
| 8465.92 | u                         |
| 8465.93 | u                         |
| 8465.94 | u                         |
| 8465.95 | u                         |
| 8465.96 | u                         |
| 8465.99 | u                         |
| 8466.10 | kg                        |
| 8466.20 | kg                        |
| 8466.30 | kg                        |
| 8466.91 | kg                        |
| 8466.92 | kg                        |
| 8466.93 | kg                        |
| 8466.94 | kg                        |
| 8467.11 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8467.19 | u                         |
| 8467.21 | u                         |
| 8467.22 | u                         |
| 8467.29 | u                         |
| 8467.81 | u                         |
| 8467.89 | u                         |
| 8467.91 | kg                        |
| 8467.92 | kg                        |
| 8467.99 | kg                        |
| 8468.10 | u                         |
| 8468.20 | u                         |
| 8468.80 | u                         |
| 8468.90 | kg                        |
| 8469.00 | u                         |
| 8470.10 | u                         |
| 8470.21 | u                         |
| 8470.29 | u                         |
| 8470.30 | u                         |
| 8470.50 | u                         |
| 8470.90 | u                         |
| 8471.30 | u                         |
| 8471.41 | u                         |
| 8471.49 | u                         |
| 8471.50 | u                         |
| 8471.60 | u                         |
| 8471.70 | u                         |
| 8471.80 | u                         |
| 8471.90 | u                         |
| 8472.10 | u                         |
| 8472.30 | u                         |
| 8472.90 | u                         |
| 8473.10 | kg                        |
| 8473.21 | kg                        |
| 8473.29 | kg                        |
| 8473.30 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8473.40 | kg                        |
| 8473.50 | kg                        |
| 8474.10 | u                         |
| 8474.20 | u                         |
| 8474.31 | u                         |
| 8474.32 | u                         |
| 8474.39 | u                         |
| 8474.80 | u                         |
| 8474.90 | kg                        |
| 8475.10 | u                         |
| 8475.21 | u                         |
| 8475.29 | u                         |
| 8475.90 | kg                        |
| 8476.21 | u                         |
| 8476.29 | u                         |
| 8476.81 | u                         |
| 8476.89 | u                         |
| 8476.90 | kg                        |
| 8477.10 | u                         |
| 8477.20 | u                         |
| 8477.30 | u                         |
| 8477.40 | u                         |
| 8477.51 | u                         |
| 8477.59 | u                         |
| 8477.80 | u                         |
| 8477.90 | kg                        |
| 8478.10 | u                         |
| 8478.90 | kg                        |
| 8479.10 | u                         |
| 8479.20 | u                         |
| 8479.30 | u                         |
| 8479.40 | u                         |
| 8479.50 | u                         |
| 8479.60 | u                         |
| 8479.71 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8479.79 | u                         |
| 8479.81 | u                         |
| 8479.82 | u                         |
| 8479.89 | u                         |
| 8479.90 | kg                        |
| 8480.10 | kg                        |
| 8480.20 | kg                        |
| 8480.30 | kg                        |
| 8480.41 | kg                        |
| 8480.49 | kg                        |
| 8480.50 | kg                        |
| 8480.60 | kg                        |
| 8480.71 | kg                        |
| 8480.79 | kg                        |
| 8481.10 | kg                        |
| 8481.20 | kg                        |
| 8481.30 | kg                        |
| 8481.40 | kg                        |
| 8481.80 | kg                        |
| 8481.90 | kg                        |
| 8482.10 | u                         |
| 8482.20 | u                         |
| 8482.30 | u                         |
| 8482.40 | u                         |
| 8482.50 | u                         |
| 8482.80 | u                         |
| 8482.91 | kg                        |
| 8482.99 | kg                        |
| 8483.10 | u                         |
| 8483.20 | u                         |
| 8483.30 | u                         |
| 8483.40 | u                         |
| 8483.50 | u                         |
| 8483.60 | u                         |
| 8483.90 | kg                        |



| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8484.10  | kg                        |
| 8484.20  | kg                        |
| 8484.90  | kg                        |
| 8486.10  | u                         |
| 8486.20  | u                         |
| 8486.30  | u                         |
| 8486.40  | u                         |
| 8486.90  | kg                        |
| 8487.10  | kg                        |
| 8487.90  | kg                        |
| CHAP. 85 |                           |
| 8501.10  | u                         |
| 8501.20  | u                         |
| 8501.31  | u                         |
| 8501.32  | u                         |
| 8501.33  | u                         |
| 8501.34  | u                         |
| 8501.40  | u                         |
| 8501.51  | u                         |
| 8501.52  | u                         |
| 8501.53  | u                         |
| 8501.61  | u                         |
| 8501.62  | u                         |
| 8501.63  | u                         |
| 8501.64  | u                         |
| 8502.11  | u                         |
| 8502.12  | u                         |
| 8502.13  | u                         |
| 8502.20  | u                         |
| 8502.31  | u                         |
| 8502.39  | u                         |
| 8502.40  | u                         |
| 8503.00  | kg                        |
| 8504.10  | u                         |
| 8504.21  | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8504.22 | u                         |
| 8504.23 | u                         |
| 8504.31 | u                         |
| 8504.32 | u                         |
| 8504.33 | u                         |
| 8504.34 | u                         |
| 8504.40 | u                         |
| 8504.50 | u                         |
| 8504.90 | kg                        |
| 8505.11 | kg                        |
| 8505.19 | kg                        |
| 8505.20 | kg                        |
| 8505.90 | kg                        |
| 8506.10 | u                         |
| 8506.30 | u                         |
| 8506.40 | u                         |
| 8506.50 | u                         |
| 8506.60 | u                         |
| 8506.80 | u                         |
| 8506.90 | kg                        |
| 8507.10 | u                         |
| 8507.20 | u                         |
| 8507.30 | u                         |
| 8507.40 | u                         |
| 8507.50 | u                         |
| 8507.60 | u                         |
| 8507.80 | u                         |
| 8507.90 | kg                        |
| 8508.11 | u                         |
| 8508.19 | u                         |
| 8508.60 | u                         |
| 8508.70 | kg                        |
| 8509.40 | u                         |
| 8509.80 | u                         |
| 8509.90 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8510.10 | u                         |
| 8510.20 | u                         |
| 8510.30 | u                         |
| 8510.90 | kg                        |
| 8511.10 | u                         |
| 8511.20 | u                         |
| 8511.30 | u                         |
| 8511.40 | u                         |
| 8511.50 | u                         |
| 8511.80 | u                         |
| 8511.90 | kg                        |
| 8512.10 | u                         |
| 8512.20 | u                         |
| 8512.30 | u                         |
| 8512.40 | u                         |
| 8512.90 | kg                        |
| 8513.10 | u                         |
| 8513.90 | kg                        |
| 8514.10 | u                         |
| 8514.20 | u                         |
| 8514.30 | u                         |
| 8514.40 | u                         |
| 8514.90 | kg                        |
| 8515.11 | u                         |
| 8515.19 | u                         |
| 8515.21 | u                         |
| 8515.29 | u                         |
| 8515.31 | u                         |
| 8515.39 | u                         |
| 8515.80 | u                         |
| 8515.90 | kg                        |
| 8516.10 | u                         |
| 8516.21 | u                         |
| 8516.29 | u                         |
| 8516.31 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8516.32 | u                         |
| 8516.33 | u                         |
| 8516.40 | u                         |
| 8516.50 | u                         |
| 8516.60 | u                         |
| 8516.71 | u                         |
| 8516.72 | u                         |
| 8516.79 | u                         |
| 8516.80 | u                         |
| 8516.90 | kg                        |
| 8517.11 | u                         |
| 8517.12 | u                         |
| 8517.18 | u                         |
| 8517.61 | u                         |
| 8517.62 | u                         |
| 8517.69 | u                         |
| 8517.70 | kg                        |
| 8518.10 | u                         |
| 8518.21 | u                         |
| 8518.22 | u                         |
| 8518.29 | u                         |
| 8518.30 | u                         |
| 8518.40 | u                         |
| 8518.50 | u                         |
| 8518.90 | kg                        |
| 8519.20 | u                         |
| 8519.30 | u                         |
| 8519.50 | u                         |
| 8519.81 | u                         |
| 8519.89 | u                         |
| 8521.10 | u                         |
| 8521.90 | u                         |
| 8522.10 | kg                        |
| 8522.90 | kg                        |
| 8523.21 | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8523.29 | u                         |
| 8523.41 | u                         |
| 8523.49 | u                         |
| 8523.51 | u                         |
| 8523.52 | u                         |
| 8523.59 | u                         |
| 8523.80 | u                         |
| 8525.50 | u                         |
| 8525.60 | u                         |
| 8525.80 | u                         |
| 8526.10 | u                         |
| 8526.91 | u                         |
| 8526.92 | u                         |
| 8527.12 | u                         |
| 8527.13 | u                         |
| 8527.19 | u                         |
| 8527.21 | u                         |
| 8527.29 | u                         |
| 8527.91 | u                         |
| 8527.92 | u                         |
| 8527.99 | u                         |
| 8528.41 | u                         |
| 8528.49 | u                         |
| 8528.51 | u                         |
| 8528.59 | u                         |
| 8528.61 | u                         |
| 8528.69 | u                         |
| 8528.71 | u                         |
| 8528.72 | u                         |
| 8528.73 | u                         |
| 8529.10 | kg                        |
| 8529.90 | kg                        |
| 8530.10 | u                         |
| 8530.80 | u                         |
| 8530.90 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8531.10 | u                         |
| 8531.20 | u                         |
| 8531.80 | u                         |
| 8531.90 | kg                        |
| 8532.10 | kg                        |
| 8532.21 | kg                        |
| 8532.22 | kg                        |
| 8532.23 | kg                        |
| 8532.24 | kg                        |
| 8532.25 | kg                        |
| 8532.29 | kg                        |
| 8532.30 | kg                        |
| 8532.90 | kg                        |
| 8533.10 | kg                        |
| 8533.21 | kg                        |
| 8533.29 | kg                        |
| 8533.31 | kg                        |
| 8533.39 | kg                        |
| 8533.40 | kg                        |
| 8533.90 | kg                        |
| 8534.00 | kg                        |
| 8535.10 | kg                        |
| 8535.21 | kg                        |
| 8535.29 | kg                        |
| 8535.30 | kg                        |
| 8535.40 | kg                        |
| 8535.90 | kg                        |
| 8536.10 | kg                        |
| 8536.20 | kg                        |
| 8536.30 | kg                        |
| 8536.41 | kg                        |
| 8536.49 | kg                        |
| 8536.50 | kg                        |
| 8536.61 | kg                        |
| 8536.69 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8536.70 | kg                        |
| 8536.90 | kg                        |
| 8537.10 | kg                        |
| 8537.20 | kg                        |
| 8538.10 | kg                        |
| 8538.90 | kg                        |
| 8539.10 | u                         |
| 8539.21 | u                         |
| 8539.22 | u                         |
| 8539.29 | u                         |
| 8539.31 | u                         |
| 8539.32 | u                         |
| 8539.39 | u                         |
| 8539.41 | u                         |
| 8539.49 | u                         |
| 8539.90 | kg                        |
| 8540.11 | u                         |
| 8540.12 | u                         |
| 8540.20 | u                         |
| 8540.40 | u                         |
| 8540.60 | u                         |
| 8540.71 | u                         |
| 8540.79 | u                         |
| 8540.81 | u                         |
| 8540.89 | u                         |
| 8540.91 | kg                        |
| 8540.99 | kg                        |
| 8541.10 | u                         |
| 8541.21 | u                         |
| 8541.29 | u                         |
| 8541.30 | u                         |
| 8541.40 | u                         |
| 8541.50 | u                         |
| 8541.60 | u                         |
| 8541.90 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8542.31  | u                         |
| 8542.32  | u                         |
| 8542.33  | u                         |
| 8542.39  | u                         |
| 8542.90  | kg                        |
| 8543.10  | u                         |
| 8543.20  | u                         |
| 8543.30  | u                         |
| 8543.70  | u                         |
| 8543.90  | kg                        |
| 8544.11  | kg                        |
| 8544.19  | kg                        |
| 8544.20  | kg                        |
| 8544.30  | kg                        |
| 8544.42  | kg                        |
| 8544.49  | kg                        |
| 8544.60  | kg                        |
| 8544.70  | kg                        |
| 8545.11  | kg                        |
| 8545.19  | kg                        |
| 8545.20  | kg                        |
| 8545.90  | kg                        |
| 8546.10  | kg                        |
| 8546.20  | kg                        |
| 8546.90  | kg                        |
| 8547.10  | kg                        |
| 8547.20  | kg                        |
| 8547.90  | kg                        |
| 8548.10  | kg                        |
| 8548.90  | kg                        |
| CHAP. 86 |                           |
| 8601.10  | u                         |
| 8601.20  | u                         |
| 8602.10  | u                         |
| 8602.90  | u                         |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8603.10  | u                         |
| 8603.90  | u                         |
| 8604.00  | u                         |
| 8605.00  | u                         |
| 8606.10  | u                         |
| 8606.30  | u                         |
| 8606.91  | u                         |
| 8606.92  | u                         |
| 8606.99  | u                         |
| 8607.11  | kg                        |
| 8607.12  | kg                        |
| 8607.19  | kg                        |
| 8607.21  | kg                        |
| 8607.29  | kg                        |
| 8607.30  | kg                        |
| 8607.91  | kg                        |
| 8607.99  | kg                        |
| 8608.00  | kg                        |
| 8609.00  | u                         |
| CHAP. 87 |                           |
| 8701.10  | u                         |
| 8701.20  | u                         |
| 8701.30  | u                         |
| 8701.90  | u                         |
| 8702.10  | u                         |
| 8702.90  | u                         |
| 8703.10  | u                         |
| 8703.21  | u                         |
| 8703.22  | u                         |
| 8703.23  | u                         |
| 8703.24  | u                         |
| 8703.31  | u                         |
| 8703.32  | u                         |
| 8703.33  | u                         |
| 8703.90  | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 8704.10 | u                         |
| 8704.21 | u                         |
| 8704.22 | u                         |
| 8704.23 | u                         |
| 8704.31 | u                         |
| 8704.32 | u                         |
| 8704.90 | u                         |
| 8705.10 | u                         |
| 8705.20 | u                         |
| 8705.30 | u                         |
| 8705.40 | u                         |
| 8705.90 | u                         |
| 8706.00 | u                         |
| 8707.10 | u                         |
| 8707.90 | u                         |
| 8708.10 | kg                        |
| 8708.21 | kg                        |
| 8708.29 | kg                        |
| 8708.30 | kg                        |
| 8708.40 | kg                        |
| 8708.50 | kg                        |
| 8708.70 | kg                        |
| 8708.80 | kg                        |
| 8708.91 | kg                        |
| 8708.92 | kg                        |
| 8708.93 | kg                        |
| 8708.94 | kg                        |
| 8708.95 | kg                        |
| 8708.99 | kg                        |
| 8709.11 | u                         |
| 8709.19 | u                         |
| 8709.90 | kg                        |
| 8710.00 | u                         |
| 8711.10 | u                         |
| 8711.20 | u                         |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8711.30  | u                         |
| 8711.40  | u                         |
| 8711.50  | u                         |
| 8711.90  | u                         |
| 8712.00  | u                         |
| 8713.10  | u                         |
| 8713.90  | u                         |
| 8714.10  | kg                        |
| 8714.20  | kg                        |
| 8714.91  | kg                        |
| 8714.92  | kg                        |
| 8714.93  | kg                        |
| 8714.94  | kg                        |
| 8714.95  | u                         |
| 8714.96  | kg                        |
| 8714.99  | kg                        |
| 8715.00  | kg                        |
| 8716.10  | u                         |
| 8716.20  | u                         |
| 8716.31  | u                         |
| 8716.39  | u                         |
| 8716.40  | u                         |
| 8716.80  | u                         |
| 8716.90  | kg                        |
| CHAP. 88 |                           |
| 8801.00  | u                         |
| 8802.11  | u                         |
| 8802.12  | u                         |
| 8802.20  | u                         |
| 8802.30  | u                         |
| 8802.40  | u                         |
| 8802.60  | u                         |
| 8803.10  | kg                        |
| 8803.20  | kg                        |
| 8803.30  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 8803.90  | kg                        |
| 8804.00  | kg                        |
| 8805.10  | kg                        |
| 8805.21  | kg                        |
| 8805.29  | kg                        |
| CHAP. 89 |                           |
| 8901.10  | u                         |
| 8901.20  | u                         |
| 8901.30  | u                         |
| 8901.90  | u                         |
| 8902.00  | u                         |
| 8903.10  | u                         |
| 8903.91  | u                         |
| 8903.92  | u                         |
| 8903.99  | u                         |
| 8904.00  | u                         |
| 8905.10  | u                         |
| 8905.20  | u                         |
| 8905.90  | u                         |
| 8906.10  | u                         |
| 8906.90  | u                         |
| 8907.10  | u                         |
| 8907.90  | u                         |
| 8908.00  | u                         |
| CHAP. 90 |                           |
| 9001.10  | kg                        |
| 9001.20  | kg                        |
| 9001.30  | u                         |
| 9001.40  | u                         |
| 9001.50  | u                         |
| 9001.90  | kg                        |
| 9002.11  | kg                        |
| 9002.19  | kg                        |
| 9002.20  | kg                        |
| 9002.90  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 9003.11 | u                         |
| 9003.19 | u                         |
| 9003.90 | kg                        |
| 9004.10 | u                         |
| 9004.90 | u                         |
| 9005.10 | u                         |
| 9005.80 | u                         |
| 9005.90 | kg                        |
| 9006.10 | u                         |
| 9006.30 | u                         |
| 9006.40 | u                         |
| 9006.51 | u                         |
| 9006.52 | u                         |
| 9006.53 | u                         |
| 9006.59 | u                         |
| 9006.61 | u                         |
| 9006.69 | u                         |
| 9006.91 | kg                        |
| 9006.99 | kg                        |
| 9007.10 | u                         |
| 9007.20 | u                         |
| 9007.91 | kg                        |
| 9007.92 | kg                        |
| 9008.50 | u                         |
| 9008.90 | kg                        |
| 9010.10 | u                         |
| 9010.50 | u                         |
| 9010.60 | u                         |
| 9010.90 | kg                        |
| 9011.10 | u                         |
| 9011.20 | u                         |
| 9011.80 | u                         |
| 9011.90 | kg                        |
| 9012.10 | u                         |
| 9012.90 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 9013.10 | u                         |
| 9013.20 | u                         |
| 9013.80 | u                         |
| 9013.90 | kg                        |
| 9014.10 | u                         |
| 9014.20 | u                         |
| 9014.80 | u                         |
| 9014.90 | kg                        |
| 9015.10 | u                         |
| 9015.20 | u                         |
| 9015.30 | u                         |
| 9015.40 | kg                        |
| 9015.80 | u                         |
| 9015.90 | kg                        |
| 9016.00 | kg                        |
| 9017.10 | u                         |
| 9017.20 | u                         |
| 9017.30 | u                         |
| 9017.80 | u                         |
| 9017.90 | kg                        |
| 9018.11 | u                         |
| 9018.12 | u                         |
| 9018.13 | u                         |
| 9018.14 | u                         |
| 9018.19 | u                         |
| 9018.20 | kg                        |
| 9018.31 | u                         |
| 9018.32 | kg                        |
| 9018.39 | u                         |
| 9018.41 | kg                        |
| 9018.49 | u                         |
| 9018.50 | kg                        |
| 9018.90 | u                         |
| 9019.10 | kg                        |
| 9019.20 | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 9020.00 | kg                        |
| 9021.10 | kg                        |
| 9021.21 | kg                        |
| 9021.29 | kg                        |
| 9021.31 | kg                        |
| 9021.39 | kg                        |
| 9021.40 | u                         |
| 9021.50 | u                         |
| 9021.90 | kg                        |
| 9022.12 | u                         |
| 9022.13 | u                         |
| 9022.14 | u                         |
| 9022.19 | u                         |
| 9022.21 | u                         |
| 9022.29 | u                         |
| 9022.30 | u                         |
| 9022.90 | kg                        |
| 9023.00 | kg                        |
| 9024.10 | u                         |
| 9024.80 | u                         |
| 9024.90 | kg                        |
| 9025.11 | u                         |
| 9025.19 | u                         |
| 9025.80 | u                         |
| 9025.90 | kg                        |
| 9026.10 | u                         |
| 9026.20 | u                         |
| 9026.80 | u                         |
| 9026.90 | kg                        |
| 9027.10 | u                         |
| 9027.20 | u                         |
| 9027.30 | u                         |
| 9027.50 | u                         |
| 9027.80 | u                         |
| 9027.90 | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 9028.10  | u                         |
| 9028.20  | u                         |
| 9028.30  | u                         |
| 9028.90  | kg                        |
| 9029.10  | u                         |
| 9029.20  | u                         |
| 9029.90  | kg                        |
| 9030.10  | u                         |
| 9030.20  | u                         |
| 9030.31  | u                         |
| 9030.32  | u                         |
| 9030.33  | u                         |
| 9030.39  | u                         |
| 9030.40  | u                         |
| 9030.82  | u                         |
| 9030.84  | u                         |
| 9030.89  | u                         |
| 9030.90  | kg                        |
| 9031.10  | u                         |
| 9031.20  | u                         |
| 9031.41  | u                         |
| 9031.49  | u                         |
| 9031.80  | u                         |
| 9031.90  | kg                        |
| 9032.10  | u                         |
| 9032.20  | u                         |
| 9032.81  | u                         |
| 9032.89  | u                         |
| 9032.90  | kg                        |
| 9033.00  | kg                        |
| CHAP. 91 |                           |
| 9101.11  | u                         |
| 9101.19  | u                         |
| 9101.21  | u                         |
| 9101.29  | u                         |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 9101.91 | u                         |
| 9101.99 | u                         |
| 9102.11 | u                         |
| 9102.12 | u                         |
| 9102.19 | u                         |
| 9102.21 | u                         |
| 9102.29 | u                         |
| 9102.91 | u                         |
| 9102.99 | u                         |
| 9103.10 | u                         |
| 9103.90 | u                         |
| 9104.00 | u                         |
| 9105.11 | u                         |
| 9105.19 | u                         |
| 9105.21 | u                         |
| 9105.29 | u                         |
| 9105.91 | u                         |
| 9105.99 | u                         |
| 9106.10 | u                         |
| 9106.90 | u                         |
| 9107.00 | u                         |
| 9108.11 | u                         |
| 9108.12 | u                         |
| 9108.19 | u                         |
| 9108.20 | u                         |
| 9108.90 | u                         |
| 9109.10 | u                         |
| 9109.90 | u                         |
| 9110.11 | u                         |
| 9110.12 | kg                        |
| 9110.19 | kg                        |
| 9110.90 | kg                        |
| 9111.10 | u                         |
| 9111.20 | u                         |
| 9111.80 | u                         |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 9111.90  | kg                        |
| 9112.20  | u                         |
| 9112.90  | kg                        |
| 9113.10  | kg                        |
| 9113.20  | kg                        |
| 9113.90  | kg                        |
| 9114.10  | kg                        |
| 9114.30  | kg                        |
| 9114.40  | kg                        |
| 9114.90  | kg                        |
| CHAP. 92 |                           |
| 9201.10  | u                         |
| 9201.20  | u                         |
| 9201.90  | u                         |
| 9202.10  | u                         |
| 9202.90  | u                         |
| 9205.10  | u                         |
| 9205.90  | u                         |
| 9206.00  | u                         |
| 9207.10  | u                         |
| 9207.90  | u                         |
| 9208.10  | u                         |
| 9208.90  | u                         |
| 9209.30  | kg                        |
| 9209.91  | kg                        |
| 9209.92  | kg                        |
| 9209.94  | kg                        |
| 9209.99  | kg                        |
| CHAP. 93 |                           |
| 9301.10  | u                         |
| 9301.20  | u                         |
| 9301.90  | u                         |
| 9302.00  | u                         |
| 9303.10  | u                         |
| 9303.20  | u                         |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 9303.30  | u                         |
| 9303.90  | u                         |
| 9304.00  | u                         |
| 9305.10  | kg                        |
| 9305.20  | kg                        |
| 9305.91  | kg                        |
| 9305.99  | kg                        |
| 9306.21  | kg                        |
| 9306.29  | kg                        |
| 9306.30  | kg                        |
| 9306.90  | kg                        |
| 9307.00  | kg                        |
| CHAP. 94 |                           |
| 9401.10  | u                         |
| 9401.20  | u                         |
| 9401.30  | u                         |
| 9401.40  | u                         |
| 9401.51  | u                         |
| 9401.59  | u                         |
| 9401.61  | u                         |
| 9401.69  | u                         |
| 9401.71  | u                         |
| 9401.79  | u                         |
| 9401.80  | u                         |
| 9401.90  | kg                        |
| 9402.10  | kg                        |
| 9402.90  | kg                        |
| 9403.10  | kg                        |
| 9403.20  | kg                        |
| 9403.30  | u                         |
| 9403.40  | u                         |
| 9403.50  | u                         |
| 9403.60  | u                         |
| 9403.70  | kg                        |
| 9403.81  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 9403.89  | kg                        |
| 9403.90  | kg                        |
| 9404.10  | kg                        |
| 9404.21  | u                         |
| 9404.29  | u                         |
| 9404.30  | u                         |
| 9404.90  | kg                        |
| 9405.10  | kg                        |
| 9405.20  | kg                        |
| 9405.30  | kg                        |
| 9405.40  | kg                        |
| 9405.50  | kg                        |
| 9405.60  | kg                        |
| 9405.91  | kg                        |
| 9405.92  | kg                        |
| 9405.99  | kg                        |
| 9406.00  | kg                        |
| CHAP. 95 |                           |
| 9503.00  | kg                        |
| 9504.20  | kg                        |
| 9504.30  | u                         |
| 9504.40  | u(jeu/pack)               |
| 9504.50  | kg                        |
| 9504.90  | u                         |
| 9505.10  | kg                        |
| 9505.90  | kg                        |
| 9506.11  | 2u                        |
| 9506.12  | kg                        |
| 9506.19  | kg                        |
| 9506.21  | u                         |
| 9506.29  | u                         |
| 9506.31  | u                         |
| 9506.32  | u                         |
| 9506.39  | kg                        |
| 9506.40  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 9506.51  | u                         |
| 9506.59  | u                         |
| 9506.61  | u                         |
| 9506.62  | u                         |
| 9506.69  | u                         |
| 9506.70  | 2u                        |
| 9506.91  | kg                        |
| 9506.99  | u                         |
| 9507.10  | u                         |
| 9507.20  | kg                        |
| 9507.30  | u                         |
| 9507.90  | u                         |
| 9508.10  | kg                        |
| 9508.90  | kg                        |
| CHAP. 96 |                           |
| 9601.10  | kg                        |
| 9601.90  | kg                        |
| 9602.00  | kg                        |
| 9603.10  | u                         |
| 9603.21  | u                         |
| 9603.29  | u                         |
| 9603.30  | u                         |
| 9603.40  | u                         |
| 9603.50  | u                         |
| 9603.90  | u                         |
| 9604.00  | u                         |
| 9605.00  | u                         |
| 9606.10  | kg                        |
| 9606.21  | kg                        |
| 9606.22  | kg                        |
| 9606.29  | kg                        |
| 9606.30  | kg                        |
| 9607.11  | kg                        |
| 9607.19  | kg                        |
| 9607.20  | kg                        |

| HS Code  | Standard Unit of quantity |
|----------|---------------------------|
| 9608.10  | u                         |
| 9608.20  | u                         |
| 9608.30  | u                         |
| 9608.40  | u                         |
| 9608.50  | u                         |
| 9608.60  | u                         |
| 9608.91  | u                         |
| 9608.99  | kg                        |
| 9609.10  | kg                        |
| 9609.20  | kg                        |
| 9609.90  | kg                        |
| 9610.00  | kg                        |
| 9611.00  | kg                        |
| 9612.10  | u                         |
| 9612.20  | u                         |
| 9613.10  | u                         |
| 9613.20  | u                         |
| 9613.80  | u                         |
| 9613.90  | kg                        |
| 9614.00  | kg                        |
| 9615.11  | kg                        |
| 9615.19  | kg                        |
| 9615.90  | kg                        |
| 9616.10  | kg                        |
| 9616.20  | kg                        |
| 9617.00  | kg                        |
| 9618.00  | kg                        |
| 9619.00  | kg                        |
| CHAP. 97 |                           |
| 9701.10  | u                         |
| 9701.90  | kg                        |
| 9702.00  | u                         |
| 9703.00  | u                         |
| 9704.00  | kg                        |
| 9705.00  | kg                        |

| HS Code | Standard Unit of quantity |
|---------|---------------------------|
| 9706.00 | kg                        |

(\*) At a pressure of 1013 mbar and a temperature of 15 °C.

(See code numbers 2804.10 to 2804.40 on page 14)

\* \* \*



ANNEX F.4

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
CONCERNING THE REPORTING OF TRADE DATA  
TO THE UNITED NATIONS STATISTICS DIVISION**

*(19 June 1997)*

THE CUSTOMS CO-OPERATION COUNCIL,

NOTING that the Harmonized System has been widely adopted by Member countries and Customs or Economic Unions for their Customs tariff and statistical nomenclatures,

CONSIDERING that one of the stated aims of the Harmonized System is to facilitate the collection, comparison and analysis of international trade statistics,

CONSIDERING that a close correlation should be maintained between the Harmonized System and the Standard International Trade Classification (SITC) of the United Nations,

HAVING REGARD to the obligation under Article 3 of the Harmonized System Convention for Contracting Parties to make publicly available their import and export trade statistics in terms of the Harmonized System,

TAKING INTO ACCOUNT the needs of the United Nations Statistics Division (UNSD) to have trade statistics based on the Harmonized System,

RECOMMENDS that Member administrations and Contracting Parties to the Harmonized System Convention report their import and export trade statistics to the UNSD in terms of the Harmonized System,

REQUESTS Member administrations and Contracting Parties to the Harmonized System Convention to notify the Secretary General of their acceptance of this Recommendation and of the date of its application.

\* \* \*



ANNEX F.5

**RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL  
ON THE APPLICATION OF HARMONIZED SYSTEM COMMITTEE DECISIONS**

*(30 June 2001)*

THE CUSTOMS CO-OPERATION COUNCIL,

HAVING REGARD to Articles 6, 7 and 8 of the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the Harmonized System Convention),

NOTING that Harmonized System Committee decisions cover the Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System and recommendations to secure uniformity in the interpretation and application of the Harmonized System, prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7, as referred to in paragraph 2 of Article 8 of the Harmonized System Convention,

CONSIDERING that it is desirable to achieve greater transparency and uniformity regarding the application of these decisions, with a view to securing uniformity in the interpretation and application of the Harmonized System, while at the same time recognizing that application of these decisions may be subject to national legislative procedures,

RECOMMENDS that Member administrations and Contracting Parties to the Harmonized System Convention notify the Secretary General as soon as possible if they are not able to apply a Harmonized System Committee decision within twelve months after such a decision is deemed to be approved by the Council in accordance with paragraph 2 of Article 8 of the Harmonized System Convention. Such notification should include information as to the decision(s) not applied, the specific reasons(s) for non-application and an indication as to when the decision could be applied. The Secretary General will transmit such notification to Member administrations and to Contracting Parties to the Harmonized System Convention,

and

ENCOURAGES Member administrations and Contracting Parties to the Harmonized System Convention to publish their classification decisions on the Internet so as to make them easily available.

\* \* \*



ANNEX G

**RESOLUTION ON THE INSERTION  
IN COMMERCIAL INVOICES  
OF THE CODE NUMBER  
FOR THE CLASSIFICATION OF GOODS  
IN THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM**

*(5 July 1989)*

THE CUSTOMS CO-OPERATION COUNCIL,

CONSIDERING that the classification of goods is essential, particularly for the purpose of Customs clearance and the collection of international trade statistics,

NOTING that the application by a very large number of countries of the "Harmonized Commodity Description and Coding System", also known as the "Harmonized System (HS)", and the considerable growth of international trade require that all appropriate steps be taken to ensure that the classification of goods in the Harmonized System shall be uniform and as easy as possible,

TAKING INTO ACCOUNT that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

TAKING INTO ACCOUNT the work done by the United Nations Economic Commission for Europe in connection with the Aligned Invoice Lay-out Key for International Trade,

CONSIDERS that a reference in the invoice to the HS code number of exported goods should help to make classification easier and more uniform,

EMPHASIZES that insertion of this number is optional and simply provides information for all parties concerned and, in particular, does not modify the responsibilities of the declarant in the country of importation,

EXPRESSES THE WISH that exporters be invited to act accordingly in all countries in which the Harmonized System is applied.

\* \* \*



ANNEX H

**DECISION OF THE COUNCIL No. 298**

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**PROCEDURE FOR RE-EXAMINATION OF CERTAIN MATTERS  
BY THE HARMONIZED SYSTEM COMMITTEE**

THE COUNCIL,

HAVING REGARD to Article III of the Convention establishing a Customs Co-operation Council,

HAVING REGARD to Articles 6, 7 and 8 of the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the Harmonized System Convention),

HAVING REGARD to Rule 20 of the Rules of Procedure of the Harmonized System Committee,

CONSIDERING that it is desirable to introduce an expeditious procedure which would enable timely re-examination of a matter for which a request has been made under paragraphs 2 and 3 of Article 8 of the Harmonized System Convention,

DECIDES as follows:

1. The Council authorizes the Secretary General, at the request of a Contracting Party, to refer directly back to the Harmonized System Committee matters arising under paragraph 2 of Article 8 of the Harmonized System Convention.
2. The following procedure shall apply whenever a Contracting Party to the Harmonized System Convention requests under paragraph 2 of Article 8 of the said Convention, that the Explanatory Notes, Classification Opinions, other advice on the interpretation of the Harmonized System or recommendations to secure uniformity in the interpretation and application of the Harmonized System prepared during a session of the Harmonized System Committee under the provisions of paragraph 1 of Article 7 be referred to the Council :
  - (a) not later than the end of the second month following the month during which the session of the Harmonized System Committee was closed, a Contracting Party may request in writing to the Secretary General that such matter be referred:
    - (i) to the Council, or
    - (ii) directly back to the Harmonized System Committee for re-examination at its next session ;
  - (b) if a request is received in accordance with paragraph 2 (a) (ii), the Secretary General shall place the matter on the Agenda of the following session of the Harmonized System Committee for re-examination;

- (c) if requests relating to the same matter are received from different Contracting Parties for referral under both 2 (a)(i) and 2 (a)(ii), or if a Contracting Party does not specify whether the matter should be referred to the Council or directly to the Committee, the matter shall be referred to the Council;
  - (d) The Secretary General shall inform all Contracting Parties of the receipt of a request pursuant to paragraph 2 (a).
3. A Contracting Party to the Harmonized System Convention making a request under paragraph 2 (a) may withdraw its request at any time before the matter is examined by the Council or re-examined by the Harmonized System Committee, as the case may be. However, the Committee will examine the matter if it has received a referral from the Council.
  4. In the event that a Contracting Party withdraws a request pursuant to paragraph 3, the decision by the Harmonized System Committee shall be deemed approved, unless a similar request from another Contracting Party is pending.
  5. The Secretary General shall notify the Contracting Parties of a withdrawal pursuant to paragraph 3.

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