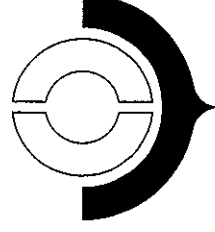


# **AMENDMENTS TO THE HARMONIZED SYSTEM NOMENCLATURE**

effective from  
**1 January 1996**  
(Recommendation of 6 July 1993)



**WORLD CUSTOMS ORGANIZATION**  
Established in 1952 as the Customs Co-operation Council  
26-38, rue de l'Industrie  
B-1040 Brussels

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## FOREWORD

This brochure presents the principal amendments to the Nomenclature appended to the International Convention on the Harmonized Commodity Description and Coding System which have been accepted as a result of the Customs Co-operation Council Recommendation of 6 July 1993 and which enter into force on 1 January 1996.

The legal text of the amendments is not reproduced but their background, nature and scope are briefly explained. The amendments are commented on individually, Chapter by Chapter; however, certain amendments relating to the same question within a Chapter (e.g. a Chapter Note and a heading text) are commented on only once, and some minor amendments are not mentioned.

The introduction sets out the origin and general scope of the updating project and outlines the rules for assigning code numbers to the subheadings created or amended. The Annexes provide specific information on the scope of the amendments.

This brochure has no legal status: like the Correlation Tables also published by the CCC Secretariat, it is designed to facilitate the interpretation and implementation of the legal texts.

## INTRODUCTION

### I. Background to the updating of the Harmonized System (HS)

The Preamble to the International Convention on the Harmonized Commodity Description and Coding System emphasizes 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.

Article 7 of the Convention further states that it is for the HS Committee to propose such amendments to the Convention as may be considered desirable, having regard, in particular, to the needs of users.

At its First Session, the HS Committee decided to set up the Harmonized System Review Sub-Committee which has the task of revising the HS in accordance with the Committee's general indications and preparing the necessary amendments to the Nomenclature.

The Committee also agreed to allow an interval of about four years between each Recommendation amending the HS Nomenclature under Article 16 of the HS Convention.

In this context, it was decided to effect a general review of the HS Nomenclature, and a draft amendment was submitted to the Council by the HS Committee on the basis of the texts drawn up by the Review Sub-Committee.

At its 81st/82nd Sessions held in Arusha (Tanzania) from 5 to 7 July 1993, the Council adopted the Article 16 Recommendation amending the Harmonized System.

On 15 July 1993, the Secretary General of the CCC notified Contracting Parties of the amendments adopted by the Council, drawing attention to Article 16.2 of the Convention which stipulates that any Contracting Party may notify the Secretary General of an objection to a recommended amendment.

Except where Contracting Parties entered objections within the six-month period laid down in Article 16.3 of the Convention, the recommended amendments are deemed to be accepted and will enter into force on 1 January 1996 in accordance with Article 16.4 (b) of the Convention.

## II. General scope of the amendments

Though technically the second to amend the Harmonized System under the Article 16 procedure, this Recommendation is in fact the first to make major amendments to the Harmonized System since the Harmonized System Convention was approved by the Council in 1983. This Recommendation includes **393 sets of amendments**, divided as follows : agricultural sector : 55; chemical sector : 70; textiles : 56; base metals : 36; machinery : 75; other sectors : 101.

The Committee did not confine itself to examining matters linked to changes in technology or in patterns of international trade. The opportunity was taken to clarify certain texts in order to facilitate the uniform application of the HS and to provide legal certainty for classification decisions taken by the Committee. Other texts have been amended to render them more consistent with scientific or customary terminology or with trade practice.

The following examples show the main sources of the amendments made to the Nomenclature :

- **Technological progress** : Creation of subheadings for discs for laser reading systems; cards incorporating an integrated circuit; apparatus for manufacturing semi-conductor devices; various electro-medical apparatus.
- **Trade patterns** : Deletion of 27 subheadings on account of the low volume of trade (see also Annex A); creation of new subheadings (e.g. 8 subheadings for nonwovens of heading 56.03); or modification of the structured nomenclatures of headings (e.g. heading 02.07 or the headings of Chapter 72) to take account of changes in trade patterns.
- **Clarification of texts to ensure uniform application of the HS** : Modification of the texts concerning the classification of certain food preparations of Chapter 19 containing cocoa; simplification of the classification of preparations used in the manufacture of beverages; updating of the Notes relating to the classification of polymers of Chapter 39.
- **Legal basis for decisions taken by the Committee** : Amendment of the text of heading 68.15 to include articles of carbon fibres (already cited in the Explanatory Notes) or heading 88.04 to cover paragliders.
- **Adaptation of the Nomenclature to reflect trade practice** : Regrouping of hair-removing appliances with shavers and hair clippers; classification of ink-jet printing machines with other printing machinery rather than with appliances for projecting liquids or powders.

In addition, certain amendments relate to more specific fields such as the social field (1988 United Nations Convention against the illicit traffic in

narcotic drugs and psychotropic substances - see also Annex C) or the environment (Montreal Protocol on substances that deplete the ozone layer — see also Annex B; the trans-frontier movements of hazardous waste (spent primary cells and batteries); or protection of forest resources — recycling of paper, tropical woods).

The amendments therefore reflect changes in trade and technology but, in addition, they reinforce the multipurpose nature of the Nomenclature by taking account of the needs of the various users.

## III. Assignment of code numbers to amended subheadings

The HS Nomenclature's objectives include the facilitation of international trade and the collection, comparison and analysis of trade statistics. To achieve these objectives, the stability of the HS structure and the historical continuity of trade statistics have to be maintained.

Given the intervals at which the HS is reviewed and the scale of the amendments in the Recommendation of 6 July 1993 and their impact on the structure of the HS Nomenclature, it proved necessary to lay down general principles regarding the numbering of new or modified subheadings and the reuse of deleted code numbers.

It was therefore decided to adopt the following rules, **provided they are compatible with the structure of the HS** :

- (a) Code numbers are changed only where there is an amendment to the text of a heading or subheading and where there is a significant change of scope in the subheading(s) concerned.
- (b) The renumbering referred to in (a) above is confined to the **specific** subheadings (at one-dash level, fifth digit; or at two-dash level, sixth digit); the code numbers of those **residual** subheadings whose scope has been amended remain unchanged.
- (c) The code numbers of deleted subheadings are not reused until a certain period has elapsed, **unless** unavoidable.

It became clear, however, when finalizing the amended texts that the structure of the HS does not allow a uniform and systematic application of these principles. Some subheadings have had to be renumbered even though their scope remains the same (see Annex D) and, conversely, certain subheadings have been significantly modified in scope but retain the same code number. For example, code number 7005.10 has been maintained though the subheading has been expanded to cover glass having a non-reflecting layer

whereas, in the same context, subheadings 7003.11 and 7004.10 have been renumbered 7003.12 and 7004.20 respectively. The reason was that given the structure of heading 70.05, a change to the code number 7005.10 would entail the renumbering of all the other subheadings of that heading.

It is also pointed out that not reusing the code numbers of deleted subheadings disrupts the continuity (systematic order of the code numbers) adopted when the HS Nomenclature was prepared and leads to gaps in the numbering. By way of example, the first two-dash subheading under 0207.2 is '0207.24', whereas logically it should be '0207.21'. Similarly, the second one-dash subheading of new heading 38.23 is numbered '3823.70' and not '3823.20'.

## **DESCRIPTION OF THE PRINCIPAL AMENDMENTS**

### **I. Agricultural sector**

#### *CHAPTER 1*

1. The Chapter has been revised to more accurately reflect current trade patterns in the poultry sector, including the creation of subheading 0105.12 for turkeys and the splitting of subheading 0105.91 in order to provide for broilers.

#### *CHAPTER 2*

2. Heading 02.07 has been restructured to classify poultry by species and to group frozen livers with other offal.
3. The text of heading 02.09 (pig and poultry fat) has been amended to clarify its scope.

#### *CHAPTER 3*

4. The texts of subheadings 0301.91, 0302.11 and 0303.21 have been aligned on the new taxonomic names for trout and the scope of these headings has been extended to cover the species "oncorhynchus apache" and "oncorhynchus chrysogaster".
5. The scientific names of Pacific salmon in the texts of subheadings 0302.12, 0303.10 and 0305.41 have been clarified in order to avoid classification difficulties.

#### *CHAPTER 4*

6. In view of the new importance in trade of dairy spreads and the desirability of grouping them in the same heading with natural butter, the butter provisions of Chapter 4 have been substantially revised.
7. A new Chapter Note 2 has been created clarifying the scope of butter and dairy spreads, based largely on milkfat content (80 % to 95 % by weight for butter, and 39 % or more but less than 80 % by weight for dairy spreads).

It should be noted that dairy spreads containing less than 39 % milkfat will remain in heading 21.06 (see also paragraph 9 below).

8. A new Subheading Note has been created to delimit the scope of subheading 0405.10 for butter (by the exclusion of dehydrated butter and ghee).
9. The scope of heading 04.05 has been extended to cover “dairy spreads” which have generally been transferred from heading 21.06 (however, see paragraph 7 above). It should be noted that certain spreads of this type with the physical structure, typical taste and qualitative chemical composition of butter but with a milkfat content of at least 75 % but less than 80 % are classified by various Contracting Parties in heading 04.05 of the 1992 version of the HS.
10. Three new subheadings have been created for butter, dairy spreads, and other fats and oils derived from milk to take account of the substantial volume of trade in these products.

#### *CHAPTER 5*

11. The text of heading 05.04 has been amplified to clarify the state in which the products covered by this heading (guts, bladders and stomachs of animals) may be presented (e.g., fresh, chilled, etc.), giving legal basis to an existing Explanatory Note provision.

#### *CHAPTER 6*

12. Subheading 0602.91, relating to “mushroom spawn”, has been deleted because of the low volume of trade.

#### *CHAPTER 7*

13. Chapter Notes 3 (c) and 3 (d) have been amended to clarify that “powders” of potato or dried leguminous vegetables are classified in the same way as “flours”.

14. Subheading 0712.10, relating to dried potatoes, has been deleted because of the low volume of trade.

15. The first part of the text of heading 07.14 (roots and tubers with a high starch or inulin content) has been broadened to cover chilled or frozen products of the same type. In the 1992 version of the HS, these products, if presented frozen, are anomalously classifiable in Chapter 20. It should be

noted that the classification of chilled products is not modified as a result of this amendment.

#### *CHAPTER 8*

16. The structured nomenclature of certain headings of Chapter 8 has been amplified to take account of the volume of trade :
  - Subheadings 0801.10 (coconuts), 0801.20 (Brazil nuts) and 0801.30 (cashew nuts) have been further subdivided;
  - A new subheading 0807.11 has been created for watermelons;
  - A new subheading 0810.50 has been created for kiwifruit.

#### *CHAPTER 9*

17. Subheading 0901.30 (coffee husks and skins) and subheading 0901.40 (coffee substitutes containing coffee) have been regrouped in a subheading entitled “other” because of the low volume of trade in these products.

#### *CHAPTER 11*

18. Chapter Note 2 (A) has been modified to clarify that germ of cereals does not fall within its application and remains classified in heading 11.04, irrespective of its starch and ash content.

19. The texts of heading 11.05 and subheading 1105.10 have been modified to specify potato “powder” thus eliminating any arguments as to the distinction between “powder” and “flour”; no change in scope is involved in these amendments.

20. The text of heading 11.06 has been modified to specify “powders” of dried leguminous vegetables and of sago or roots or tubers of heading 07.14 in order to eliminate any arguments as to the distinction between “powder” and “flour”; no change in scope is involved. The heading and subheading texts have been simplified in order to avoid repetition of the expression “flour, meal and powder”.

#### *CHAPTER 12*

21. The scope of heading 12.12 has been broadened to include chilled or frozen locust beans, seaweeds and other algae, sugar beet and sugar cane. In the 1992 version of the HS, these products, if presented frozen, are anomalously classifiable in Chapter 20. Actual trade in such frozen products probably only exists in seaweeds and other algae. It should be noted that the

classification of chilled products is not modified as a result of this amendment.

#### CHAPTER 13

22. Chapter 13 has undergone fundamental changes, affecting the scope of headings 13.02 and 33.01. Given the difficulties in differentiating between the products of these two headings, all extracted oleoresins have been grouped together in heading 33.01 and more precise criteria fixing the dividing line between vegetable saps and extracts of heading 13.02 and the essential oils, resinsoids and extracted oleoresins of heading 33.01 have been added. These amendments have resulted in changes to the scope of the headings concerned, taking account in particular of the transfer of certain "prepared" oleoresins from heading 13.02 to heading 33.01. They also make it possible to remedy discrepancies in classification, particularly in respect of vanilla oleoresin or "vanilla extract" which, in the amended version, is unequivocally classified in heading 13.02.

23. Following the deletion of the last part of the text of heading 22.08 and subheading 2208.10 relating to "compound alcoholic preparations of a kind used for the manufacture of beverages", the second part of exclusion Note 1 (d) to Chapter 13 has been deleted. These preparations have generally been transferred to heading 21.06 or heading 33.02 (see paragraphs 41 and 42 below).

24. Chapter Note 1 (h) has been supplemented by a reference to extracted oleoresins, regrouped in heading 33.01 and by a new exclusion for "preparations based on odoriferous substances of a kind used for the manufacture of beverages", regrouped in heading 33.02.

25. The text of heading 13.01 has been amended so as to explicitly include natural oleoresins and to clarify that balsams are oleoresins.

#### CHAPTER 14

26. Subheading 1402.91, relating to vegetable hair, has been deleted because of the low volume of trade.

#### CHAPTER 15

27. Chapter 15 has undergone important changes in content due to the transfer of certain oleo-chemicals to the chemical Chapters to reflect their accepted status in the industry concerned :

— All products of heading 15.19 (industrial monocarboxylic acids; acid oils from refining; industrial fatty alcohols) have been transferred to a new heading (38.23) in Chapter 38;

— Glycerol of subheading 1520.90 has been transferred to Chapter 29 (new subheading 2905.45). Crude glycerol remains classified in heading 15.20 (which is no longer subdivided into subheadings).

28. The references to the method of production of the fats of headings 15.01 and 15.02 have been removed to make it clear that all fats of the animals specified in those headings are included, regardless of the process used to obtain them. It was agreed that this amendment does not alter the scope of headings 15.01 and 15.02.

29. The texts of headings 15.01 and 15.02 have also been revised so as to specifically exclude raw or processed pig fat of heading 02.09 and the fractions of lard and tallow (e.g., lard stearin) obtained by pressing, which are classified in heading 15.03.

#### CHAPTER 16

30. Note 1 has been amended by adding an exclusion for guts, bladders and stomachs of animals of heading 05.04 (see paragraph 11 above).

31. A new subheading 1602.32 for prepared or preserved meat, offal or blood of fowls of the species *Gallus domesticus* has been added to take account of the volume of trade in these products.

#### CHAPTER 17

32. Subheading 1702.10 has been split in order to give separate mention to lactose and lactose syrup containing by weight 99 % or more lactose, to reflect the volume of trade in these products.

#### CHAPTER 19

33. Note 3 to Chapter 19 and the text of heading 19.01 have been amended by replacing the term "cocoa powder" with the expression "cocoa calculated on a totally defatted basis". This amendment results from technical difficulties in the determination of the cocoa powder content of the preparations of Chapter 19. The Committee felt that the actual cocoa content (calculated on the dry matter) would be more readily determinable by Customs laboratories. This decision to determine cocoa content (obtained by multiplying by 31 the combined theobromine and caffeine content) on a totally defatted basis results, as a corollary, in amendment of the maximum



amount of cocoa permissible in preparations of headings 19.01 and 19.04. Thus, the cocoa content admissible in the preparations of heading 19.04 (by Note 3 to Chapter 19) has been reduced from 8 % to 6 %. Furthermore, the text of heading 19.01 has been changed to reduce the admissible cocoa content to less than 40 % (instead of 50 %) for preparations of flour, meal, starch or malt extract, and to less than 5 % (instead of 10 %) for preparations of goods of headings 04.01 to 04.04. The reduction in the cocoa content admissible in the products of Chapter 19 entails the transfer of certain products of that Chapter to heading 18.06.

34. The scope of the second part of heading 19.04 has been widened to cover cereals in the form of flakes or other worked grains (except flour and meal), entailing the transfer of certain preparations, notably of the muesli type, from heading 20.08 to heading 19.04 (the more appropriate heading from the industry standpoint).

35. Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals (even if the roasted flakes predominate over the unroasted flakes by weight) have been given separate mention in new subheading 1904.20. These products are classified in subheading 1904.10 or 2008.92, as appropriate, in the 1992 version of the HS.

#### CHAPTER 20

36. The majority of amendments to Chapter 20 relate to the classification of vegetables preserved by sugar (e.g., carrots, pumpkins and beans), which have been transferred from headings 20.04 and 20.05 to heading 20.06. In this connection :

— The texts of headings 20.04 and 20.05 have been modified to mention the exclusion of products of heading 20.06;

— Vegetables have been mentioned explicitly in the text of heading 20.06.

37. Subheading 2005.30, relating to sauerkraut, has been deleted because of the low volume of trade.

#### CHAPTER 21

38. Chapter Note 1 (f) concerning "compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol." has been deleted in conjunction with the deletion of the last part of the text of heading 22.08 and of subheading 2208.10. These products have (generally) been transferred to :

— Heading 33.02 when they are based on odoriferous substances;

— Heading 21.06 in other cases.

39. It should be pointed out that, in the future, the classification of products of this type in heading 21.06 or heading 33.02 will be determined exclusively by the preparation's basic ingredient(s) without regard to alcohol content or to whether the constituents of a specific beverage are present or not. These amendments also entail the transfer of certain products from heading 21.06 to heading 33.02 (see also paragraphs 41 and 42 below).

40. Subheading 2101.10 has been divided into two subheadings for "extracts, essences and concentrates of coffee" and "preparations with a basis of extracts, essences or concentrates or with a basis of coffee" in an attempt to separately identify instant coffee.

#### CHAPTER 22

41. In the 1992 version of the HS, the classification of beverage bases is based on the completeness of the preparation. Preparations containing **all** of the odoriferous substances **and** other flavouring ingredients which characterize a particular beverage are classified in heading 22.08 (21.06 if the alcoholic strength by volume does not exceed 0.5 %), while preparations **based on one or more odoriferous substances but not containing all** of the flavouring ingredients which characterize a particular beverage are classified in heading 33.02.

42. In the 1996 version of the HS, particularly following the deletion of the last part of the text of heading 22.08 and of subheading 2208.10 ("compound alcoholic preparations"), the classification of "beverage bases" is determined by the content of odoriferous substances. Thus, preparations (whether or not alcoholic) **based on one or more odoriferous substances** are classified in heading 33.02 whereas other preparations, including alcoholic preparations, are classified in heading 21.06.

43. New subheadings 2208.60 (vodka) and 2208.70 (liqueurs and cordials) have been added, given the substantial trade in these beverages.

#### CHAPTER 23

44. A new subheading 2306.70 for oil-cake and other residues of maize (corn) germ has been added, given the substantial trade in these products.

## II. Chemical sector

### CHAPTER 25

45. The two subheadings of heading 25.03, i.e. subheadings 2503.10 (crude or unrefined sulphur) and 2503.90 (other) have been combined to avoid problems of identification.

46. The subdivisions of subheading 2513.2 (emery, natural corundum, natural garnet and other natural abrasives), i.e. subheadings 2513.21 (crude or in irregular pieces) and 2513.29 (other) have been combined on account of the low volume of trade.

47. Subheading 2530.30 (earth colours) has been deleted on account of the low volume of trade.

### CHAPTER 26

48. Exclusion Note 1 (e) has been expanded to include a reference to "other waste or scrap containing precious metal or precious metal compounds", so as to make clear that waste or scrap of a kind used principally for the recovery of precious metal is classifiable in heading 71.12. This amendment, which accompanies those made to Chapter 71 (new Note 8 and the text of heading 71.12 (see paragraphs 145 and 147 below) entails the transfer of certain ash or residues from heading 26.20 to heading 71.12.

49. In the text of heading 26.02, the term "manganiferous iron ores" has been replaced by "ferruginous manganese ores" for the sake of alignment on the terminology used by the industry for the type of products covered by this heading (a manganese content of 20 % or more by weight) (drafting amendment).

### CHAPTER 28

50. Note 1 (d) has been supplemented to make clear that the addition of an anti-caking agent, as a stabiliser, does not alter the classification of the products of this Chapter.

51. Exclusion Note 3 (g) has been supplemented by a reference to cermets, including sintered metal carbides, which are also classifiable in Section XV (clarification).

52. Four subheadings have been deleted on account of low volume of trade: 2827.37 (chloride of tin), 2835.21 (phosphate of triammonium), 2836.93 (bismuth carbonate) and 2848.10 (phosphides of copper being

regrouped in subheading 2848.00 together with the other phosphides of subheading 2848.90).

53. Potassium permanganate has been given separate status in subheading 2841.61 (subdivision of 2841.60) as a substance controlled by the 1988 United Nations Convention against illicit traffic in narcotic drugs and psychotropic substances (precursor).

### CHAPTER 29

54. Note 1 (f) has been supplemented to make clear that the addition of an anti-caking agent, as a stabiliser, does not alter the classification of the products of this Chapter.

55. Exclusion Note 2 (a) has been amended ("crude glycerol" instead of "glycerol"); the references to glycerol have been deleted in Notes 5 (b) and 5 (d); and a new subheading 2905.45 has been added following the transfer of glycerol, other than crude, from heading 15.20 to heading 29.05 (see also paragraph 27 above).

56. Subheading 2903.40 (halogenated derivatives of acyclic hydrocarbons containing two or more different halogens) has been subdivided into 8 two-dash subheadings in order to give separate status to products covered by the Montreal Protocol on substances that deplete the ozone layer.

57. Two subheadings have been deleted on account of the low volume of trade (subheading 2905.21: allyl alcohol, and grouping together the products of subheadings 2914.41 and 2914.49: ketone-alcohols and ketone-aldehydes).

58. The substances referred to in the 1988 United Nations Convention against illicit traffic in narcotic drugs and psychotropic substances (precursors) have been given separate status in subheadings:

2914.31	Phenylacetone (phenylpropan-2-one)
2916.34	Phenylacetic acid and its salts
2916.35	Esters of phenylacetic acid
2922.43	Anthranilic acid and its salts
2924.22	2-Acetamidobenzoic acid
2932.91	Isosafrole
2932.92	1-(1,3-Benzodioxol-5-yl)propan-2-one
2932.93	Piperonal
2932.94	Safrole
2933.32	Piperidine and its salts
2939.41	Ephedrine and its salts
2939.42	Pseudoephedrine (INN) and its salts

- 2939.61 Ergometrine (INN) and its salts  
 2939.62 Ergotamine (INN) and its salts  
 2939.63 Lysergic acid and its salts.

These separate identifications involve the splitting of the existing subheadings concerned.

59. On account of their composition, nucleic acids and their salts have been transferred from heading 29.33 to heading 29.34 (subheading 2934.90), entailing amendment of the text of headings 29.33 and 29.34 and of subheading 2933.5.

#### CHAPTER 30

60. The text of heading 30.02 has been supplemented by an explicit reference to "modified immunological products" which are, moreover, defined in new Chapter Note 2, the aim being to provide a legal basis for the classification of these products (clarification). In the French text, the terms "sérum spécifiques d'animaux ou de personnes immunisés" and "constituants du sang" have been replaced by "antisérums" and "fractions du sang" respectively (drafting amendment, alignment on the English).

61. The subdivisions under subheading 3002.3 (vaccines for veterinary medicine) have been grouped together on account of the low volume of trade.

62. As a result of the creation of new Chapter Note 2 and the subsequent renumbering of Notes 2 and 3 in the 1992 version of the HS, the text of heading 30.06 has had to be amended (reference to "Note 4" instead of "Note 3").

#### CHAPTER 32

63. Subheading 3201.30 (oak or chestnut extract) has been deleted on account of the low volume of trade.

64. Subheading 3206.10 has been subdivided to give separate status to pigments and preparations containing 80 % or more by weight of titanium dioxide (products which are important in trade and belong, moreover, to a different sector of the chemical industry).

65. Subheading 3214.10 (first part) has been aligned on the text of heading 32.14 "Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics" (drafting amendment).

#### CHAPTER 33

66. The text of exclusion Note 1 (a) has been replaced by a reference to "natural oleoresins or vegetable extracts" of Chapter 13. "Compound alcoholic preparations of a kind used for the manufacture of beverages", mentioned in the 1992 version of that Note, will in future be classifiable in heading 21.06 or 33.02 according to the criteria mentioned in paragraphs 38, 39, 41 and 42 above.

67. The notion of "odoriferous substances" for the purposes of heading 33.02 has been clarified in a new Chapter Note 2.

68. The text of heading 33.01 has been expanded to cover "extracted oleoresins". It should be noted that, in future, more precise criteria (in the Explanatory Notes) will make it possible to distinguish the products of heading 13.02 from those of heading 33.01. The amendments adopted entail modifications to the scope of the headings concerned and facilitate the classification of these products (see paragraph 22 above).

69. The text of heading 33.02 has been expanded to cover "preparations based on odoriferous substances, of a kind used for the manufacture of beverages", certain of these being transferred in particular from heading 21.06 or 22.08 (see also paragraph 66 above).

70. The text of heading 33.06 has been expanded to cover "dental floss" in individual retail packages; this product is, moreover, given separate status in new subheading 3306.20. The aim of the amendment is to group together this type of yarn which is classifiable in its own appropriate heading, in the 1992 version of the HS (Section XI, particularly heading 54.02).

#### CHAPTER 34

71. Exclusion (a) in Chapter Note 5 has been amended following the transfer of oleochemicals from heading 15.19 to heading 38.23.

#### CHAPTER 35

72. The structure of heading 35.02 has been expanded to include two additional subheadings reflecting substantial volume of trade :

- Subheading 3502.10 has been split into "dried egg albumin" and "other";
- Subheading 3502.20 has been created for milk albumin.

## CHAPTER 37

73. Chapter Note 1 (English version only), Chapter Note 2 and the text of subheadings 3702.3 and 3702.4 (English only) have undergone drafting amendments which in no way alter the scope of the headings or subheadings concerned.

## CHAPTER 38

74. A new exclusion Note 1 (d) has been added to clarify the classification of catalysts not included in heading 38.15, i.e. spent catalysts and catalysts consisting of metals or metal alloys in the form of powder or woven gauze (other than supported catalysts).

75. The scope of subheading 3806.20 has been expanded to cover salts of derivatives of rosin or resin acids (other than salts of rosin adducts), classifiable in subheading 3806.90 in the 1992 version of the HS; this amendment is to resolve problems of identification.

76. The text of heading 38.22 has been adapted to cover diagnostic or laboratory reagents (whether or not prepared), on a backing which entails transferring to that heading, from Chapters 48 and 39 respectively, certain paper or plastics, coated, impregnated or covered with such reagents.

77. A new heading 38.23 has been inserted to cover the oleochemicals transferred from Chapter 15 (products which industrial circles regard as belonging to the chemical industries and not the fats sector). The scope and structure of the heading are identical to heading 15.19 in the 1992 version of the HS.

78. The residual heading (renumbered 38.24 following the creation of new heading 38.23) contains a new subheading 3824.7 with two subdivisions for "mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens", which are covered by the Montreal Protocol on substances that deplete the ozone layer.

## CHAPTER 39

79. Exclusion Note 2 (d) has been supplemented by a reference to "solutions consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08)" (counterpart to Note 4 to Chapter 32).

80. A new exclusion Note 2 (g) has been inserted to reflect the transfer to heading 38.22 of diagnostic or laboratory reagents on a backing of plastics.

81. Chapter Note 4 defining copolymers and laying down the rules for classifying copolymers and polymer blends in this Chapter has been reworked for the sake of clarity, without altering its scope. These are purely drafting amendments (changing the order of the paragraphs, use of the term "comonomer unit" instead of "comonomer", etc.).

82. Subheading Note 1 has been substantially altered with a view to simplification and clarification, without altering the scope of the Chapter's subheadings. In addition to a more structured layout (for obvious reasons of clarity), the changes are aimed essentially at providing a legal basis for the classification of all polymers within a heading and at clarifying the scope of subheadings 3901.30, 3903.20, 3903.30 and 3904.30. Furthermore, the term "homopolymers" is no longer used.

83. Copolymers have been given separate status in subheadings 3905.21 and 3905.29 as "vinyl acetate copolymers" (taken from subheading 3905.1) and in subheading 3905.91 as "other copolymers" (splitting of subheading 3905.90) in view of the considerable volume of trade and for the sake of consistency with the structure of the preceding headings of the Chapter.

## CHAPTER 40

84. The structure of heading 40.10 has been amended and expanded (six additional subheadings) to prevent conveyor belts or belting from being grouped together with transmission belts or belting and also to meet world trade requirements. Conveyor belts or belting have been subdivided on the basis of their constituent elements, whereas transmission belts or belting have been subdivided according to other criteria (trapezoidal or cross-section, synchronous belts, length of circumference).

## III. Raw hides and skins, leather, wood, paper

## CHAPTER 41

85. The text of subheading 4104.31 has been aligned on the terminology used by the industry, thus removing any ambiguity regarding classification.

## CHAPTER 42

86. For the sake of clarity, exclusion Note 2 (c) has been replaced by a new inclusion Note 2 (B) specifying the scope of both parts of heading 42.02 and of heading 42.03 regarding articles having parts of precious metal or

metal clad with precious metal, of natural or cultured pearls, or of precious or semi-precious stones (natural, synthetic or reconstructed). This Note is therefore expanded to cover articles of heading 42.03 (corollary of Note 3 (d) to Chapter 71). This amendment does not in any way affect the scope of the various headings concerned.

87. The French text of subheading 4203.2 has been aligned on the corresponding English (addition of "mitaines").

#### CHAPTER 44

88. The majority of amendments relate to tropical wood which is given separate status in several headings on account of its importance in world trade, but also with a view to facilitating the control of forestry resources.

89. Exclusion Note 1 (b) has been amended to provide a more precise description of the bamboos or other materials of a woody nature classifiable in heading 14.01 (counterpart to Note 2 to Chapter 14 and the text of heading 14.01).

90. Note 6 has been amended to reflect the fact that the restriction applies to all the subdivisions of Note 1. Furthermore, a restrictive clause has been added to avoid conflict with other provisions in the Chapter, particularly the texts of headings 44.10 and 44.11.

91. A Subheading Note has been introduced to define the scope of "tropical wood". It should be noted that the list does not include the wood of tropical conifers.

92. The tropical wood referred to in the Subheading Note has been given separate status in subheadings 4403.4, 4407.2, 4408.3, 4412.13, 4412.22 and 4412.92, entailing substantial modifications to the structure of those headings and to the scope of some of their subheadings.

93. "Waferboard" has been given separate status in new subheading 4410.11 on account of the considerable volume of trade.

94. The texts of heading 44.15 and subheading 4415.20 have been expanded to cover "pallet collars" transferred from heading 44.21 to be grouped together with the other articles of the same industrial and trade sector.

#### CHAPTER 46

95. Drafting amendments have been made to Chapter Note 1 in order to clarify the text.

#### CHAPTER 47

96. All the amendments are linked to the development of the paper recovery (recycling) industry :

— The terminology has been modified in the titles of Section X and Chapter 47 and in the text of heading 47.07 (use of the term "recovered paper or paperboard");

— Pulps of fibres derived from recovered paper or paperboard have been specifically mentioned in the text of heading 47.06 and given separate status in new subheading 4706.20. These pulps are to be regarded as "pulp of fibrous cellulosic material other than wood" and are already classifiable, in the 1992 version of the HS, in heading 47.06.

#### CHAPTER 48

97. A new exclusion Note 1 (f) has been inserted following the transfer to heading 38.22 of diagnostic or laboratory reagents on a backing.

98. The text of Note 2 in the 1992 version of the HS could be misinterpreted as meaning that heading 48.03 covers coated or impregnated materials. The examples of processing (coating or impregnation) which are not admissible under headings 48.01 to 48.05 have, therefore, been deleted.

99. Note 3 defining "newsprint" has been adapted to the standards applicable in the industry :

— The fibres may also be obtained by a chemi-mechanical process;

— The maximum weight per square metre is increased from 57 g to 65 g;

— Surface roughness replaces smoothness;

— The ash content criterion is abandoned.

These amendments expand the scope of heading 48.01, some paper being transferred there from heading 48.02.

100. Alignment on the test methods advocated by ISO Standards have entailed amendments to Chapter Notes 3 and 4 and to Subheading Notes 2 (a), 3 and 4, without altering the scope of those Notes.

101. A restrictive clause has been added to Note 6 to avoid conflict with other contrary provisions in the text of some of the headings concerned.

102. A new Note 7 (B) has been inserted to specify the form and size of the products included in headings 48.03 and 48.09; these criteria have been deleted from the text of the two headings concerned for the sake of

consistency. With regard to sheets, a minimum size of more than 15 cm has also been set.

103. The text of heading 48.05 has been supplemented by a reference to Chapter Note 2, with a view to defining the scope of that heading and avoiding any differences of interpretation.

104. Subheadings 4807.91 (straw paper and paperboard) and 4823.30 (cards, not punched, for punch card machines) have been deleted because of insufficient trade.

105. The exclusion clause for products of heading 48.18 has been removed from the text of headings 48.08 and 48.11 for the sake of consistency (the other headings do not mention products excluded because of their size) and to avoid any possible confusion since this clause might suggest that heading 48.18 is the only heading in the second part of the Chapter to be taken into account, whereas certain articles fall in heading 48.23.

106. Heading 48.18, which refers solely to articles, has been amplified to make clear that it covers, *inter alia*, the same products as heading 48.03 though with a different size criterion. This amendment is intended to clarify the text and does not affect the scope of the heading.

## IV. Textiles, footwear

### SECTION XI

107. Exclusion Note 1 (e) has been supplemented to include a reference to “dental floss” in individual retail packages, regrouped in heading 33.06.

108. New exclusion Notes 1 (u) and 1 (v) have been added to ensure the correct classification of certain textile articles of Chapters 96 (e.g., brushes, travel sets for sewing, slide fasteners, typewriter ribbons) and Chapter 97 (e.g., antiques of an age exceeding 100 years).

109. Note 5 (b) has been supplemented to make clear that sewing thread must be dressed for use as such.

110. Note 7 (f) has been supplemented to clarify the classification of articles “knitted or crocheted to shape, presented as separate items”. This amendment re-establishes the situation prevailing under the CCCN and takes account of the existence of such products on the market.

111. The layout of Note 8 has been improved. Chapter 60 has been placed in parallel to Chapters 50 to 55 and is referred to in new Item (b) of

the Note to clarify the classification rules applicable to articles potentially classifiable in Chapter 60 and in Chapters 56 to 59.

112. A new sentence has been added to Note 13 to clarify the expression “textile garments”.

113. Subheading Note 2 (B) (c) has been amended to include a reference to embroidery goods, to ensure identical treatment for “embroidery” and “goods thereof”.

### CHAPTER 52

114. The Subheading Note defining “Denim” has been expanded to cover fabrics in which the warp yarns are of one and the same colour other than blue; this modifies the scope of subheadings 5209.42 and 5211.42.

115. In view of the large volume of trade, subheadings 5205.25 and 5205.45 have each been split into three subdivisions on the basis of the fineness of the yarn (measured in decitex).

116. In various subheadings of the French version of headings 52.08 to 52.11, the expression “à armure sergé ou croisé” has been replaced by “à armure sergé, y compris le croisé”, since “croisé” is regarded as an “armure sergé” (alignment on the English).

### CHAPTER 54

117. Subheading 5407.60 has been amended with a view to obtaining statistical data on all woven fabrics containing 85 % or more by weight of polyester filaments :

- The term “non textured” has been deleted from the text of subheading 5407.6 (5407.60 in the 1992 version of the HS);
- Subheading 5407.60 has been renumbered 5407.61;
- A new subheading 5407.69 has been created to cover woven fabrics containing textured filaments and non-textured filaments (e.g. 60 % and 40 % respectively). In the 1992 version of the HS, these fabrics are “submerged” in subheading 5407.7.

### CHAPTER 55

118. In various subheadings of the French version of headings 55.13 and 55.14, the expression “à armure sergé ou croisé” has been replaced by “à armure sergé, y compris le croisé”, since “croisé” is regarded as an “armure sergé” (alignment on the English).

## CHAPTER 56

119. In view of the considerable volume of trade, subheading 5603.00 has been split into eight subdivisions (two 1-dash subheadings "Nonwovens of man-made filaments" and "Other nonwovens", each of these being further subdivided into four 2-dash subheadings on the basis of a weight criterion).

## CHAPTER 58

120. The text of heading 58.04 has been supplemented by an exclusion for the products of heading 60.02, with a view to providing a legal basis for the classification of "knitted lace".

121. The French text of heading 58.11 has been aligned on the corresponding English (addition of the word "matelassés" and replacement of "piqués, capitonnés ou autrement cloisonnés" by "par piqué, capitonnage ou autre cloisonnement").

## CHAPTER 59

122. Item (d) of Chapter Note 4 has been replaced by a new exclusion paragraph for the sake of consistency (see Chapter Note 2 (a) (5) in particular) and to make quite clear that **not all** "rubber/textile fabric" combinations fall in heading 59.06.

123. Both Chapter Note 7 (a) (i), which determines the content of heading 59.11, and the text of subheading 5911.10 have been expanded to cover "narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)". In the 1992 version of the HS, these articles are classified in heading 58.06 though they are for technical uses.

124. The text of heading 59.10 has been supplemented to provide a legal basis for the classification of transmission or conveyor belts or belting of textile material combined with plastics.

## CHAPTERS 61 AND 62

125. Note 3 (a) to Chapters 61 and 62 has been amended for ease of understanding and application, without the scope of the term "suit" being substantially affected. In addition to an improved layout, the essential modifications can be summarized as follows:

— Clarification that "made up in the same fabric" relates to the outer surface;

— Stipulation of the fabric from which any tailored waistcoat must be made (front and back);

— The possible presence of piping. From the theoretical standpoint, this amendment expands the notion of "suits". Certain Contracting Parties felt that, especially with regard to women's suits, the modification of the scope of the subheadings concerned was more than theoretical.

It has also been decided that the expression "of the same colour" includes fabrics of different-coloured yarns and printed fabrics.

126. A new Note 5 to Chapter 61 has been inserted to provide a legal basis for the criteria adopted to define the scope of the expression "T-shirts, singlets and other vests" within the meaning of heading 61.09.

127. The French version of the text of headings 61.16 and 62.16 has been aligned on the English, since the term "ganterie" does not cover "articles de ganterie".

128. The word "gloves" has been deleted from the text of subheading 6116.10 with a view to grouping together all gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber (in the 1992 version of the HS, mittens and mitts fall in subheading 6116.9).

## CHAPTER 63

129. A new subheading 6305.32 has been inserted for "flexible intermediate bulk containers, of man-made textile materials", to reflect the considerable volume of trade.

## CHAPTER 64

130. A new exclusion Note 1 (a) has been inserted to provide a legal basis for the classification of "disposable foot or shoe coverings of flimsy material", which are classifiable according to their constituent material.

131. Note 1 (b) (Note 1 (a) renumbered) has been modified to avoid differences of interpretation regarding the expression "without applied soles", this being replaced by "without an outer sole glued, sewn or otherwise affixed or applied to the upper".

132. In Chapter Note 2, the word "boot" before the terms "protectors" and "hooks" has been deleted.

133. Note 3 has been reworked to clarify the scope of the terms "rubber" and "plastics" (the notion "visibly coated or covered" has been replaced by

“visible to the naked eye”) and to define the scope of the term “leather” for the purposes of Chapter 64.

134. The notion of “sports footwear” has been expanded to cover snowboard boots, thus entailing amendment of Subheading Note 1 (b) and the texts of subheadings 6402.11 and 6403.11 (renumbered 6402.12 and 6403.12 respectively). In the 1992 version of the HS, snowboard boots are not covered by the notion of “sports footwear” and are classified in subheading 6402.91, 6403.91 or 6404.19, as appropriate.

## V. Articles of stone, glass, precious metals

### CHAPTER 68

135. Subheading 6810.20 (pipes of cement, of concrete or of artificial stone) has been deleted on account of the low volume of trade.

136. The text of heading 68.15 has been supplemented to provide a legal basis for the classification of carbon fibres and articles of carbon fibres (clarification).

### CHAPTER 69

137. A new Chapter Note 2 (b) has been inserted to specify the exclusion of articles of heading 68.04.

138. There has been a drafting amendment to subheading 6903.10 (“other carbon” instead of “other forms of carbon”).

139. A new subheading 6909.12 has been created (extracted from subheading 6909.19) to give separate status to “articles of high-performance ceramic materials” which are of considerable importance in international trade.

### CHAPTER 70

140. Glass having a non-reflecting layer has been regrouped with glass having an absorbent or reflecting layer and is now mentioned in Chapter Note 2 (c) and in the texts of headings 70.03, 70.04 and 70.05 and subheadings 7003.11, 7004.10, and 7005.10. This amendment entails the transfer of this glass to those headings from heading 70.06. In addition, subheadings 7003.11 and 7004.10 have been renumbered 7003.12 and 7004.20 respectively.

141. Subheading 7010.90 has been split to give separate status to “stoppers, lids and other closures” and to other containers which are subdivided into four subheadings on the basis of their capacity; this amendment is linked to the considerable volume of trade.

142. Given the large volume of trade, heading 70.19 covering glass fibres and articles thereof has been restructured and expanded (five additional subheadings) on the basis of the nature of the product (manufacturing methods) and the sectors in which the products are used.

### CHAPTER 71

143. A new exclusion Note 3 (d) has been inserted to provide a legal basis for the classification of “supported catalysts”, which fall in subheading 3815.1 (clarification).

144. Exclusion Note 3 (d) has been renumbered 3 (e) and modified to remove any ambiguity regarding classification (deletion of the reference to “handbags”, inclusion of a reference to Note 2 (B) to Chapter 42 which lays down the criteria for distinguishing between the products of Chapters 42 and 71).

145. A new Chapter Note 8 has been inserted to make clear that, subject to Note 1 (a) to Section VI, heading 71.12 has precedence over other headings of the Nomenclature for the classification of waste and scrap containing precious metal.

146. The word “ungraded” has been deleted from the second part of the text of heading 71.01, thus broadening the scope of that heading and entailing the transfer from heading 71.16 to heading 71.01 of “graded natural or cultured pearls, temporarily strung for convenience of transport”.

147. The text of heading 71.12 has been supplemented by a reference to “other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal”. This amendment broadens the scope of this heading and entails the transfer of certain waste and scrap from heading 26.20 to heading 71.12 (see also paragraphs 48 and 145 above). Also transferred to heading 71.12 are waste and scrap of plastics derived from photographic or cinematographic film and containing precious metal in the form of **compounds** of those metals (e.g. salts), of a type used for the recovery of the precious metal; such waste and scrap are classifiable in heading 39.15 of the 1992 version of the HS.



## VI. Base metals

### SECTION XV

148. Two new Section Notes have been inserted :

- Note 3 which lists the metals to be regarded as “base metals” for the purposes of the Nomenclature;
- Note 4 which specifies the scope of the term “cermets” which also includes “sintered metal carbides”, thus avoiding problems of identification. This Note does not alter the scope of any heading or subheading.

### CHAPTER 72

149. There have been a large number of modifications to this Chapter to make the Nomenclature meet the needs of the industry and world statistics more effectively. These amendments, which involve both the addition and the deletion of numerous subheadings, do not substantially alter the scope of the four-digit headings. In principle, only the amendments to Note 1 entail the transfer of products between four-digit headings.

150. The definition of “bars and rods, hot-rolled, in irregularly wound coils” and “other bars and rods” (Notes 1 (l) and 1 (m)) have been expanded to cover “flattened circles” and “modified rectangles” for the sake of alignment on the definition adopted in other Chapters of the Section. These amendments entail, in principle, the transfer to the headings and subheadings for “bars and rods, hot-rolled, in irregularly wound coils” and “other bars and rods” of products classified as “angles, shapes and sections” in the 1992 version of the HS. Headings 72.13 to 72.16, 72.21, 72.22, 72.27 and 72.28 are potentially affected by these amendments.

151. The amendment of Subheading Note 1 (e) has broadened the definition of “silico-manganese steel” (removal of the minimum carbon content, increase in the maximum manganese content) with a view to covering steel for welding electrodes. This modification concerns subheadings 7227.20, 7228.20 and 7229.20 and involves transfers of products at the level of those subheadings.

152. Alloy pig iron (subheading 7201.30) and spiegeleisen (subheading 7201.40) have been grouped together in new subheading 7201.50 on account of the low volume of trade.

153. The structure of headings 72.08 to 72.12 has been simplified by removing the concept of high-strength steel, assigned separate status in the 1992 version of the HS on the basis of its minimum yield point; the

amendment is attributable to the difficulty and impracticability of the testing methods. This simplification has enabled 23 subheadings to be removed.

154. In heading 72.08, two subheadings have been created for products with patterns in relief (subheadings 7208.10 and 7208.40) and three others for pickled products (subheadings 7208.25 to 7208.27).

155. Subheading 7210.60 has been subdivided to give separate status to products plated or coated with aluminium-zinc alloys.

156. The subheadings of headings 72.13 to 72.15 and 72.17 referring to the carbon content of products have been deleted, for the sake of rationalization and simplification. This amendment has meant that 15 subheadings could be removed.

157. New subheadings 7214.91 and 7218.91 have been inserted to give separate status to products of rectangular (other than square) cross-section.

158. Subheadings 7216.60 and 7216.90 have been subdivided to give separate status to angles, shapes and sections obtained from flat-rolled products.

159. Subheading 7222.10 has been subdivided to give separate status to bars and rods of circular cross-section.

160. Subheadings 7225.10 and 7226.10 have been subdivided for separate identification of “grain-oriented silicon-electrical steel” on account of the special characteristics and use of such steel (modified magnetic properties, used in the manufacture of high-powered electrical apparatus such as transformers).

161. Two new subheadings have been created in heading 72.25 (subheadings 7225.91 and 7225.92) and in heading 72.26 (subheadings 7226.93 and 7226.94) to give separate status to steel electrolytically or otherwise plated or coated with zinc, this being an important product in trade and used, *inter alia*, in the automobile industry.

### CHAPTER 73

162. Subheading 7304.20 has been subdivided for separate identification of drill pipe on account of its commercial importance.

163. In the text of heading 73.05, the expression “having circular cross-sections” has been substituted for “having internal and external circular cross-sections”. This is a drafting amendment given that the internal and external sections of a tube have the same shape.

164. The structure of heading 73.14 has been expanded, *inter alia*, to achieve a more precise classification of "cloth", an important commercial product used in various branches of industry :

- Two new subheadings have been created under subheading 7314.1 to give separate status to "bands for machinery" and "other woven cloth";
- Cloth, other than woven cloth, is explicitly referred to in subheading 7314.4. This amendment is intended to clarify the texts and does not alter the classification of the cloth;
- Subheading 7314.30 has been subdivided to give separate status to grill, netting and fencing plated or coated with zinc, on account of the considerable volume of trade.

#### CHAPTER 74

165. Subheading 7414.20 "cloth" has been substituted for subheading 7414.10 "endless bands, for machinery" so that all copper cloth is classified in the same subheading, given its commercial importance.

166. Subheading 7418.10 has been subdivided to give separate status to "pot scourers and scouring or polishing pads, gloves and the like" in view of the considerable volume of trade.

#### CHAPTER 75

167. Subheading 7508.00 has been subdivided for separate identification of "cloth, grill and netting, of nickel wire" on account of its commercial importance. The corollary to this amendment is the inclusion of a new Subheading Note 2 defining the scope of the term "wire" within the meaning of new subheading 7508.10.

#### CHAPTER 76

168. Subheading 7615.10 has been subdivided to give separate status to "pot scourers and scouring or polishing pads, gloves and the like" in view of the considerable volume of trade.

169. Subheading 7616.90 has been subdivided for separate identification of "cloth, grill, netting and fencing, of aluminium wire" in view of its commercial importance. A new Subheading Note 2 defining the scope of the term "wire" within the meaning of new subheading 7616.91 has been added (corollary to the creation of the new subheading).

#### CHAPTERS 79 AND 80

170. The amendments to these Chapters have been confined to deletion of subheadings in view of the low volume of trade :

- Subheadings 7907.10 and 7907.90 (other articles of zinc) have been deleted and grouped together in subheading 7907.00;
- Subheadings 8005.10 and 8005.20 (tin foil; tin powders and flakes) have been deleted and grouped together in subheading 8005.00.

#### CHAPTER 82

171. Under subheadings 8202.3 (circular saw blades) and 8207.1 (rock drilling or earth boring tools), "parts" have been explicitly cited and grouped in the final subheadings (subheadings 8202.39 and 8207.19) to avoid classification problems (the article for which these parts are intended is not always known at the time of classification).

172. The reference to "sintered metal carbides" has been deleted from the text of subheading 8207.11 (renumbered 8207.13) and from heading 82.09 as these are now covered by the definition of cermets within the meaning of new Note 4 to Section XV.

173. A new subheading 8211.95 has been added for knife handles of base metal, to avoid classification problems.

### VII. Machinery, electrical equipment

#### SECTION XVI

174. There has been a drafting amendment to Note 1 (o), the sole aim being to make clear that the reference to heading 96.03 relates to the brushes and not to the machines.

175. Section Notes 2 (a), 2 (b) and 2 (c) have been supplemented to clarify the classification of parts of machines, particularly those suitable for use solely or principally with machines falling in two or more specific headings. The rules for the classification of these products are not altered by these amendments.

#### CHAPTER 84

176. Several amendments of substance affecting the scope of the four-digit headings have been made to this Chapter, both to the Notes and to the heading texts. These concern :

- ink-jet printing machines;
- the units of automatic data processing machines;
- pocket-size machines with calculating functions;
- hydraulic tools for working in the hand;
- roller screws;
- mechanical seals.

These amendments are explained in the following paragraphs.

177. There has been a drafting amendment to Note 1 (b) to make clear that ceramic parts are excluded from Chapter 84 whether they are intended for machinery of ceramic material or machinery of other material.

178. A new exception has been added to Chapter Note 2 to make clear that ink-jet printing machines do not come under the application of that Note. This modification involves the transfer of these machines from heading 84.24 to heading 84.43 or 84.71 covering the other machines belonging to the same industrial sector (classification in heading 84.24 would seem illogical given the function of these machines). Ink-jet printing machines are now mentioned in the text of heading 84.43 and given separate status in subheading 8443.51 on account of their commercial importance.

179. In Chapter Note 4 and the texts of headings 84.58 and 84.59 the expression “(including turning centres)” has been added to specify the classification of those centres in heading 84.58 and to avoid misclassification (particularly as “machining centres” of heading 84.57). These amendments do not change the scope of the texts since the centres concerned whose principal function is turning (secondary functions: milling, drilling, etc.) are classifiable, under the 1992 version of the HS, in heading 84.58 by application of Note 3 to Section XVI.

180. Note 5 defining “automatic data processing machines” has been substantially amended in its Part (B) (split into (B), (C), (D) and (E) to take account of the fact that the provisions under (C) to (E) apply both to Part (A) and to Part (B)); these amendments modify the scope of heading 84.71 and the allotment of articles within the heading. In addition to the new layout devised for reasons of clarity and precision, the changes of substance are as follows:

- Each unit of an ADP system no longer needs to be “separately housed” (first paragraph). In some instances, these units are not presented in a housing but in a “drawer”, for example.
- The units must be “of a kind solely or principally used in a system” instead of “specifically designed as part of a system” (Item (b), relettered

(a)). This amendment eliminates the difficulties of applying the latter notion.

- The reference to a “power supply unit” has been deleted (Item (b), relettered (c)). Power supply units are excluded from heading 84.71 when separately presented, even if they satisfy the conditions of amended Note 5 (B) (a) and 5 (B) (b), and they are generally transferred to heading 85.04.
- New Part (D) specifies that printers, keyboards, X-Y co-ordinate input devices (e.g. the mouse) and disk storage units (e.g. hard disk drives) which satisfy the conditions of Note 5 (B) (b) and 5 (B) (c) are in all cases classifiable in heading 84.71. This amendment expands the scope of that heading, which covers, *inter alia*, the aforementioned articles which may be used both as units of automatic data processing machines and with other office machines.

At the same time, the structure of heading 84.71 has been altered:

- A subheading (8471.30) has been created to cover portable digital automatic data processing machines, given the considerable volume of trade. The various units of these portable machines do not necessarily have to be in the same housing.
- A subheading (8471.49) has been created to cover “systems” which are, moreover, defined in new Subheading Note 1.
- A subheading (8471.80) has been created to cover “other units” to avoid them being assigned to the residual subheading with the other machines covered by the second part of the text of heading 84.71.

181. New Chapter Note 8 has been created to define the term “pocket-size” within the meaning of heading 84.70; the texts of that heading and of subheading 8470.10 have been broadened to cover “pocket-size data recording, reproducing and displaying machines with calculating functions”. These amendments involve the grouping together in heading 84.70 of multifunction pocket-size machines, one of whose functions is calculation; in the 1992 version of the HS, these machines are classifiable on the basis of their principal function, a criterion that is hard to apply (examples: a calculator combined with a translation device, a calculator providing information on addresses and telephone numbers).

182. The structure of heading 84.06 has been changed (renumbering and introduction of an extra subheading) to give separate status to turbines for the production of electricity (distinguished according to their output: subheading 8406.81).

183. New subheading 8415.20 has been introduced to cover air conditioning machines “of a kind used for persons, in motor vehicles”, given the

volume of trade in these machines. These machines are classified in subheading 8415.82 in the 1992 version of the HS.

184. The texts of heading 84.22 and subheadings 8422.30 and 8422.40 have been amended to take account of progress in capsuling and packing or wrapping machinery, and to distinguish between machinery for capsuling bottles, jars, tubes and similar containers (subheading 8422.30) and heat-shrink wrapping machinery (subheading 8422.40), while providing legal clarification of the latter's classification in heading 84.22.

185. Subheading 8456.90 has been subdivided to give separate status to machine-tools "for dry-etching patterns on semiconductor materials" on account of the considerable volume of trade in the machines used to manufacture semiconductor devices.

186. The term "sintered metal carbides" has been deleted from the texts of headings 84.60, 84.61 and 84.63 as these are covered by the definition of cermets in new Note 4 to Section XV.

187. The text of heading 84.67 has been broadened to cover hydraulic tools for working in the hand which are generally similar in design to pneumatic tools. This amendment involves the transfer to this heading of hydraulic tools, for working in the hand without a self-contained non-electric motor; in the 1992 version of the HS these are classified in heading 84.79 or other headings in Chapter 84 (e.g. heading 84.30). Certain Contracting Parties felt that these tools are already classified in heading 84.67 in the 1992 version of the HS.

188. The text of heading 84.69 has been supplemented to specify the exclusion of printers meeting the conditions laid down in Note 5 (B) (b) and 5 (B) (c) to Chapter 84 (classifiable in heading 84.71). In addition :

- Subheading 8469.10 has been split to give separate status to word-processing machines.
- The weight criterion for distinguishing between typewriters of subheadings 8469.2 and 8469.3 has been removed (technological progress).

189. In the text of subheading 8470.10, the expression "external source of power" has been replaced by "external source of electric power", entailing the transfer of certain electronic calculators (e.g. with built-in photovoltaic cells) from subheading 8470.29 to subheading 8470.10.

190. New subheading 8473.50 has been created to give separate status to "parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72", to facilitate their classification.

191. Subheading 8475.20 has been split for separate identification of "machines for making optical fibres and preforms thereof" on account of the importance of this industrial sector.

192. Subheadings 8476.11 and 8476.19 have been split and renumbered to give separate status to "automatic beverage-vending machines", given their commercial importance.

193. Subheadings 8479.50 (industrial robots, not elsewhere specified or included) and 8479.60 (evaporative air coolers) have been added to reflect the importance of the trade in the products concerned. These robots and apparatus are transferred from the one-dash residual subheading 8479.8.

194. The texts of heading 84.83 and subheading 8483.40 have been expanded to cover roller screws, by analogy with heading 84.82 (roller bearings). This amendment involves transferring of these screws to heading 84.83 from heading 84.85 (or other headings if identifiable as for use with a specific machine).

195. The text of heading 84.84 has been broadened to cover "mechanical seals", given separate status in new subheading 8484.20. In the 1992 version of the HS, these seals are classifiable in heading 84.85 (or other headings if identifiable as for use with a specific machine).

## CHAPTER 85

196. The main amendments of substance, modifying the scope of four-digit headings, relate to :

- waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators;
- hair-removing appliances;
- videophones;
- video camera recorders and still image video cameras.

197. Chapter Note 4 (second paragraph) has been amended to make clear that "individual, discrete resistors, capacitors or inductances" are excluded from heading 85.34. This amendment clarifies, at legal level, the classification of these articles without changing the scope of heading 85.34.

198. The text of heading 85.48 has been expanded and new subheading 8548.10 inserted to give separate status to "waste and scrap of primary cells, primary batteries and electric accumulators" and to "spent primary cells, spent primary batteries and spent electric accumulators"; these

spent products are, moreover, defined in new Chapter Note 7. This amendment, aimed at controlling the trans-frontier movements of waste hazardous to the environment, involves the regrouping of all the aforementioned articles in a single subheading (8548.10). It was agreed that, in the 1992 version of the HS, the spent articles are classified in heading 85.06 or 85.07, whereas the waste and scrap fall in the headings appropriate to waste and scrap of the essential constituent metal.

199. A subheading has been created for pocket-size cassette-players (subheading 8519.92) and for pocket-size radio cassette-players (subheading 8527.12) given their commercial importance. A new Subheading Note has been introduced to define the scope of those subheadings.

200. Subheading 8502.30 has been subdivided to give separate status to "wind-powered" generating sets in view of the considerable trade in them.

201. The structure of heading 85.06 has been altered by the introduction of two new subheadings for lithium cells and batteries and air-zinc cells and batteries, and by the deletion of the external volume criterion, thus meeting the requirements of the sector concerned.

202. The text of heading 85.10 has been broadened and new subheading 8510.30 introduced to cover hair-removing appliances. This amendment, made for the sake of consistency (classification of these appliances with shavers and hair clippers), involves the transfer of these appliances from heading 85.09 to heading 85.10.

203. In the text of heading 85.15, the term "sintered metal carbides" has been replaced by "cermets" (corollary to new Note 4 to Section XV).

204. There have been several amendments to heading 85.17, essentially linked to technological progress :

— The four-digit heading text has been supplemented to include a reference to :

— "Line telephone sets with cordless handsets" which have, moreover, been given separate status in subheading 8517.11 on account of their commercial importance. These sets are covered by subheading 8517.10 in the 1992 version of the HS.

— "Telecommunication apparatus for digital line systems", given that digital systems are tending to replace telecommunication apparatus for carrier-current line systems. These two types of apparatus have been grouped together in subheading 8517.50, entailing the transfer to that subheading of the "digital" apparatus classified in subheading 8517.8 in the 1992 version of the HS.

— "Videophones", which are, moreover, mentioned in subheading 8517.1. This amendment provides a legal basis for the classification in heading 85.17 of these articles consisting of a telephone set, a camera and a visual display device, without any need to apply Note 3 to Section XVI (classification in heading 85.17, 85.25 or 85.28 of the 1992 version of the HS, as appropriate).

— Subheading 8517.20 has been expanded to cover facsimile machines and subdivided to give separate status to these machines given their commercial importance.

— The "other telephonic apparatus" of subheading 8517.81 and the "other telegraphic apparatus" of subheading 8517.82 have been grouped together, since there is no longer any real distinction between the two types of equipment.

205. Subheading 8520.31 has been split into two subheadings (8520.32 and 8520.33) for separate identification of digital audio-type sound recording apparatus (technical progress).

206. The expression "suitable for use solely or principally with the" has been added to the text of heading 85.22 for the sake of alignment on other similar provisions in the Section (drafting amendment).

207. Subheading 8523.30 has been introduced to give separate status to (blank) "cards incorporating a magnetic stripe" in view of technical progress and an increase in the volume of trade. These cards are used in many different sectors : e.g. computing, banks, public transport, telephones, security.

208. Several amendments have been made to the structure of heading 85.24 attributable to technical progress and increased trade, without altering the scope of the heading :

— Subheading 8524.3 (subdivided into three 2-dash subheadings) has been created to give separate status to "discs for laser reading systems" (compact discs and other digitally recorded discs).

— Three subheadings have been introduced to cover media "for reproducing phenomena other than sound or image" (of a type used in automatic data processing machines) (subheading 8524.31 : discs; subheading 8524.40 : magnetic tapes and subheading 8524.91 : other media).

— Subheading 8524.60 has been inserted for (recorded) "cards incorporating a magnetic stripe" (see paragraph 207 above).

209. The text of heading 85.25 has been expanded to cover "still image video cameras and other video camera recorders" which are separately identified in new subheading 8525.40 on account of their commercial

importance. This amendment is designed to regroup the different types of apparatus (those which can record images taken by camera only and those which can also record programmes coming from a television receiver) and to put an end to classification disputes. Certain Contracting Parties felt that it entails the transfer of certain apparatus from heading 85.21 or 90.06 to heading 85.25. Others took the view, however, that these apparatus already fall in heading 85.25 of the 1992 version of the HS.

210. The text and structure of heading 85.28 have been amended to clarify the distinction between "reception apparatus for television" and "video monitors and video projectors", these latter being mentioned separately in the new second part of the heading text (in the 1992 version of the HS, they are cited in brackets after "television receivers") and given separate status in subheadings 8528.2 (video monitors) and 8528.30 (video projectors).

211. The text of heading 85.37 has been amended by deletion of the expression "(including numerical control panels)" and insertion of "and numerical control apparatus" to make clear that these apparatus are classified in this heading (drafting).

212. Two new subheadings have been created under heading 85.39 :

- Subheading 8539.32 to cover "mercury or sodium vapour lamps and metal halide lamps", on account of the considerable volume of trade.
- Subheadings 8539.41 and 8539.49 (splitting of subheading 8539.40) to give separate status to "arc-lamps" whose construction and use differ from the other lamps of subheading 8539.4.

213. The structure of heading 85.40 has been modified to reflect technical progress, two additional subheadings being created (subheadings 8540.40 and 8540.50) to give separate status to "data/graphic display tubes", colour or black and white or other monochrome respectively. These tubes are used in automatic data processing machines and word-processing machines.

214. The structure of heading 85.42 has been adapted and expanded to reflect technological progress and increased trade :

- Digital monolithic integrated circuits (subheading 8542.11 in the 1992 version of the HS) have been split into four subheadings :  
8542.12 Cards incorporating electronic integrated circuits ("smart" cards) (see paragraph 207 above);  
8542.13 Metal oxide semiconductors (MOS technology);  
8542.14 Circuits obtained by bipolar technology;

8542.19 Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology).

The last three of these subheadings are aimed at separate identification of different technologies.

- Subheading 8542.50 has been created for "electronic micro-assemblies" to replace the residual subheading 8542.80 "Other", which in fact covers only these micro-assemblies.

215. Three new subheadings have been created in heading 85.43 :

- Subheading 8543.10 has been split for separate identification of "ion implanters for doping semiconductor materials", given the considerable trade in machines for manufacturing semiconductor devices.
- Subheading 8543.40 has been inserted for "electric fence energisers" on account of their commercial importance.
- Subheading 8543.80 has been split to give separate status to "proximity cards and tags" (see paragraph 207 above).

## VIII. Vehicles, aircraft, vessels and associated transport equipment

### SECTION XVII

216. Section Note 4 has been supplemented and restructured to provide a legal basis for the classification in Chapter 87 of "vehicles specially constructed to travel on both road and rail", without the scope of the Chapters in the Section being altered.

### CHAPTER 87

217. A new paragraph has been added to Chapter Note 2 to provide a legal basis for the classification of "interchangeable equipment, even if presented with the tractor, and whether or not mounted on it". This addition clarifies but does not modify the classification of such equipment, which falls in its own appropriate heading.

### CHAPTER 88

218. A new Subheading Note has been inserted to specify the notion of "unladen weight" for the purposes of subheadings 8802.11 to 8802.40, to ensure uniform application of those subheadings.

219. In the French text of heading 88.01 and subheading 8801.10, the term "ailes delta" has been replaced by "ailes volantes" to ensure that the English and French versions are aligned and to take account of the existence of hang gliders in shapes other than a delta.

220. The texts of heading 88.02 and subheading 8802.50 (renumbered 8802.60) have been supplemented by a reference to "suborbital vehicles" to provide a legal basis for their classification.

221. The text of heading 88.04 has been amended to cover "paragliders" and to provide a legal basis for their classification in that heading.

## **IX. Optical instruments, medical instruments, clocks and watches**

### **CHAPTER 90**

222. Exclusion Note 1 (h) has been amended to take account of the regrouping in heading 85.25 of "still image video cameras and other video camera recorders" (new exclusion) (see also paragraph 209 above).

223. Subheadings 9007.21 (projectors for film of less than 16 mm width) and 9007.29 (other projectors) have been merged in view of the low volume of trade.

224. Two amendments have been made to heading 90.10 without altering its scope :

- The expression "apparatus for the projection" has been replaced by "apparatus for the projection or drawing" to reflect technical progress (new type of equipment).
- Three new subheadings have been inserted (under subheading 9010.4) to give separate status to "apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials", given the importance of the semiconductor sector.

225. Three subheadings have been inserted under heading 90.18 for separate identification of high tech apparatus which is important in trade :

- 9018.12 Ultrasonic scanning apparatus;
- 9018.13 Magnetic resonance imaging apparatus;
- 9018.14 Scintigraphic apparatus.

226. Subheading 9022.11 has been split into three, to give separate status to :

— "Computed tomography apparatus", which is high tech equipment of commercial importance.

— X-ray apparatus "for dental uses", which differs appreciably from that used in other branches of medicine.

227. Subheading 9025.20 ("barometers, not combined with other instruments") has been deleted on account of the low volume of trade.

228. Subheading 9030.8 has a new subheading to give separate status to instruments and apparatus "for measuring or checking semiconductor wafers or devices", in view of the importance of the semiconductor sector.

229. Subheading 9031.40 has been subdivided to give separate status to optical instruments and appliances "for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices", given the importance of the semiconductor sector.

### **CHAPTER 91**

230. The term "battery or accumulator powered" has been replaced by "electrically operated" in subheadings 9101.1, 9101.91, 9102.1, 9102.91, 9103.10, 9105.11, 9105.21, 9105.91, 9108.1 and 9109.1 in order to extend the scope of those subheadings to watches and clocks with the same mechanism as battery or accumulator powered apparatus, but operated by means of solar cells or small generators driven by movement of the wrist. In the 1992 version of the HS, these articles are regarded as "other watches or clocks, electrically operated". Certain Contracting Parties felt, however, that these watches also incorporate an accumulator and, consequently, that this amendment does not entail any transfer.

## **X. Miscellaneous manufactured articles, works of art**

### **CHAPTER 95**

231. Exclusion Note 1 (m) has been supplemented by a reference to "pumps for liquids" of heading 84.13 and "filtering or purifying machinery and apparatus for liquids or gases" of heading 84.21. This amendment is intended to exclude from Chapter 95 "pumps and filtering apparatus to be used with swimming pools" and involves their transfer from heading 95.06 to headings 84.13 and 84.21 respectively.

## CHAPTER 96

232. Subheading 9614.10 "roughly shaped blocks of wood or root, for the manufacture of pipes" has been deleted on account of the low volume of trade. These articles are transferred to subheading 9614.20 (General Interpretative Rule 2 (a)).

## CHAPTER 97

233. Chapter Note 3 has been adapted to make clear that reproductions or works of a commercial character are excluded from heading 97.03 even if designed or created by artists. This amendment, which confirms the classification in Chapter 71 of "designer jewellery for exhibition in art galleries where it is offered for sale" does not alter the scope of heading 97.03. In addition, in the French version, the expression "qui restent classées dans le Chapitre de la matière constitutive" has been deleted since it is liable to give rise to incorrect classifications (for example, imitation jewellery of plastics falls in Chapter 71 and not in Chapter 39). This latter amendment is also intended to align the English and French texts.

## ANNEX A

**LIST OF HARMONIZED SYSTEM CODE NUMBERS DELETED  
WITH EFFECT FROM 1 JANUARY 1996**

<b>Chapter 1</b> 0105.91	1520.10	3206.10	<b>Chapter 52</b> 5205.25
<b>Chapter 2</b> 0207.10	1520.90	<b>Chapter 35</b> 3502.10	5205.45
0207.21	<b>Chapter 17</b> 1702.10	<b>Chapter 38</b> 3823.10	<b>Chapter 54</b> 5407.60
0207.22	<b>Chapter 20</b> 2005.30 *	3823.20	<b>Chapter 56</b> 5603.00
0207.23	<b>Chapter 21</b> 2101.10	3823.30	<b>Chapter 63</b> 6305.31
0207.31	<b>Chapter 22</b> 2208.10	3823.40	<b>Chapter 64</b> 6402.11
0207.39	<b>Chapter 25</b> 2503.10	3823.50	6403.11
0207.41	2503.90	3823.60	<b>Chapter 68</b> 6810.20 *
0207.42	2513.21 *	3823.90	<b>Chapter 70</b> 7003.11
0207.43	2513.29	<b>Chapter 39</b> 3905.11	7004.10
0207.50	2530.30 *	3905.20	7010.90
<b>Chapter 4</b> 0405.00	<b>Chapter 28</b> 2827.37 *	3905.90	7019.10
<b>Chapter 6</b> 0602.91 *	2835.21 *	<b>Chapter 40</b> 4010.10	7019.20
0602.99	2836.93 *	4010.91	<b>Chapter 72</b> 7201.30
<b>Chapter 7</b> 0712.10 *	2841.60	4010.99	7201.40 *
<b>Chapter 8</b> 0801.10	2848.10 *	<b>Chapter 44</b> 4403.31	7208.11
0801.20	2848.90	4403.32	7208.12
0801.30	<b>Chapter 29</b> 2903.40	4403.33	7208.13
0807.10	2905.21 *	4403.34	7208.14
<b>Chapter 9</b> 0901.30 *	2914.30	4403.35	7208.21
0901.40 *	2914.41 *	4407.21	7208.22
<b>Chapter 14</b> 1402.91 *	2914.49	4407.22	7208.23
1402.99 *	2916.33	4408.20	7208.24
<b>Chapter 15</b> 15.19	2932.90	4410.10	7208.31
1519.11	2939.40	4412.11	7208.32
1519.12	2939.60	4412.12	7208.33
1519.13	<b>Chapter 30</b> 3002.31 *	4412.21	7208.34
1519.19	3002.39	4412.91	7208.35
1519.20	<b>Chapter 32</b> 3201.30 *	<b>Chapter 48</b> 4807.91 *	7208.41
		4807.99	7208.42
		4823.30 *	

\* This subheading is deleted because of the low volume of trade.



7208.43	7214.60	Chapter 80	8520.31
7208.44	7215.20	8005.10 *	8524.21
7208.45	7215.30	8005.20 *	8524.22
7209.11	7215.40	Chapter 82	8524.23
7209.12	7216.60	8202.32	8524.90
7209.13	7216.90	8207.11	8527.11
7209.14	7217.11	8207.12	8528.10
7209.21	7217.12	Chapter 84	8528.20
7209.22	7217.13	8406.11	8539.40
7209.23	7217.19	8406.19	8540.30
7209.24	7217.21	8443.50	8540.41
7209.31	7217.22	8456.90	8540.42
7209.32	7217.23	8469.10	8540.49
7209.33	7217.29	8469.21	8542.11
7209.34	7217.31	8469.29	8542.20
7209.41	7217.32	8469.31	8542.80
7209.42	7217.33	8469.39	8543.10
7209.43	7217.39	8471.20	8543.80
7209.44	7218.90	8471.91	8548.00
7210.31	7222.10	8471.92	Chapter 88
7210.39	7225.10	8471.93	8802.50
7210.60	7225.90	8471.99	Chapter 90
7211.11	7226.10	8475.20	9007.21 *
7211.12	Chapter 73	8476.11	9007.29
7211.21	7304.20	8476.19	9010.20
7211.22	7314.11	Chapter 85	9010.30
7211.30	7314.30	8502.30	9022.11
7211.41	Chapter 74	8506.11	9025.20 *
7211.49	7414.10	8506.12	9030.81
7212.21	7418.10	8506.13	9031.40
7212.29	Chapter 75	8506.19	Chapter 96
7213.31	7508.00	8506.20	9614.10 *
7213.39	Chapter 76	8517.10	
7213.41	7615.10	8517.20	
7213.49	7616.90	8517.40	
7213.50	Chapter 79	8517.81	
7214.40	7907.10 *	8517.82	
7214.50	7907.90	8519.91	

\* This subheading is deleted because of the low volume of trade.

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## ANNEX B

### LIST OF NEW SUBHEADINGS ARISING FROM THE MONTREAL PROTOCOL ON SUBSTANCES THAT DEplete THE OZONE LAYER

2903.41  
2903.42  
2903.43  
2903.44  
2903.45  
2903.46  
2903.47  
3824.71  
3824.79

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## ANNEX C

LIST OF NEW SUBHEADINGS ARISING FROM  
THE 1988 UNITED NATIONS CONVENTION  
AGAINST ILLICIT TRAFFIC IN NARCOTIC DRUGS AND  
PSYCHOTROPIC SUBSTANCES

2841.61  
2914.31  
2916.34  
2916.35  
2922.43  
2924.22  
2932.91  
2932.92  
2932.93  
2932.94  
2933.32  
2939.41  
2939.42  
2939.61  
2939.62  
2939.63

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## ANNEX D

LIST OF SUBHEADINGS WHICH HAVE BEEN RENUMBERED  
WITHOUT ANY CHANGE OF SCOPE

1992 Version	1996 Version
0207.21	0207.12
0207.22	0207.25
0207.23	0207.33
0207.31	0207.34
1519.11	3823.11
1519.12	3823.12
1519.13	3823.13
1519.19	3823.19
1519.20	3823.70
1520.10	1520.00
1520.90	2905.45
3823.10	3824.10
3823.20	3824.20
3823.30	3824.30
3823.40	3824.40
3823.50	3824.50
3823.60	3824.60
3905.20	3905.30
4403.31	4403.41
4407.23	4407.24
5407.60	5407.61
8406.11	8406.10
8443.50	8443.59
8517.20	8517.22
8540.41	8540.71
8540.42	8540.72
8540.49	8540.79
8542.19	8542.30
8542.20	8542.40
8542.80	8542.50
8548.00	8548.90
8802.50	8802.60
9010.30	9010.60

## ANNEX E

LIST OF SUBHEADINGS WHOSE CODE NUMBER IS UNCHANGED  
THOUGH THE SCOPE HAS BEEN MODIFIED

0105.19	2306.90	4811.90	7204.30	8211.92
0301.91	2530.90	4823.90	7204.49	8211.93
0301.99	2620.90	5209.42	7211.19	8413.50
0302.11	2827.39	5209.43	7211.29	8413.60
0302.19	2835.29	5211.42	7213.10	8413.70
0303.21	2836.99	5211.43	7213.20	8413.81
0303.29	2904.90	5402.10	7214.10	8415.82
0712.90	2905.29	5402.32	7214.20	8421.21
0714.10	2905.49	5402.41	7214.30	8424.89
0714.20	2922.49	5407.71	7215.10	8430.49
0714.90	2924.29	5407.72	7215.90	8467.89
0810.90	2933.39	5407.73	7216.50	8470.10
1212.20	2933.59	5407.74	7221.00	8470.29
1302.11	2934.90	5806.10	7222.20	8472.90
1302.12	3201.90	5911.10	7222.30	8473.10
1302.13	3301.90	6116.10	7222.40	8473.21
1302.14	3302.10	6116.91	7226.99	8473.29
1302.19	3502.90	6116.92	7227.10	8473.30
1602.39	3806.20	6116.93	7227.20	8473.40
1806.90	3806.90	6116.99	7227.90	8479.10
1901.10	3822.00	6305.39	7228.10	8479.81
1901.20	3905.19	6402.91	7228.20	8479.82
1901.90	3915.90	6403.91	7228.30	8479.89
1904.10	3921.90	6404.11	7228.40	8483.40
1904.90	3926.90	6404.19	7228.50	8485.90
2004.90	4403.99	6810.99	7228.60	8504.40
2005.40	4407.99	6909.19	7228.70	8507.10
2005.51	4408.90	7005.10	7229.20	8507.20
2005.59	4412.29	7006.00	7229.90	8507.30
2005.60	4412.99	7101.10	7314.19	8507.40
2005.70	4415.20	7101.21	7404.00	8507.80
2005.80	4421.90	7101.22	7414.90	8509.80
2005.90	4706.91	7112.10	7503.00	8520.39
2006.00	4706.92	7112.20	7802.00	8521.10
2008.92	4706.93	7112.90	7902.00	8521.90
2008.99	4801.00	7116.10	8107.10	8523.90
2106.90	4802.52	7204.21	8202.31	8525.30
2208.90	4802.60	7204.29	8211.91	8539.39

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8542.19	9101.19	9102.29	9105.21	9108.91
9006.59	9101.29	9102.91	9105.29	9108.99
9018.19	9101.91	9102.99	9105.91	9109.11
9025.80	9101.99	9103.10	9105.99	9109.19
9030.89	9102.11	9103.90	9108.11	9109.90
9101.11	9102.12	9105.11	9108.12	9506.99
9101.12	9102.19	9105.19	9108.19	9614.20