

# WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council Créée en 1952 sous le nom de Conseil de coopération douanière

## HARMONIZED SYSTEM REVIEW SUB-COMMITTEE

NR0346E1 (+ Annex)

27<sup>th</sup> Session

O. Fr.

Brussels, 6 February 2003.

# POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES TO HEADINGS 61.03 AND 61.04

(Item III.A.7 on Agenda)

#### Reference documents:

NR0239E1 (RSC/25) NR0265E3, Annex E/5 (RSC/25 – Report) NC0590E2, Annex F (HSC/29 – Report) NR0300E1 (RSC/26) NR0330E1 (RSC/26) NR0332E3, Annex E/7 (RSC/26 – Report) NC0655E2, Annex E (HSC/30 – Report)

#### I. BACKGROUND

- 1. At its 26<sup>th</sup> Session, the Review Sub-Committee examined a proposal to amend the Explanatory Notes to headings 61.03 and 61.04, put forward by the Secretariat in the Annex to Doc. NR0300E1.
- 2. The Sub-Committee agreed to accept the proposed amendments to heading 61.03, subject to the addition in the third paragraph of Part (A) of the French version of a reference to "two pairs of trousers".
- 3. However, one delegate had certain doubts about the Secretariat's proposal concerning the new second and third paragraphs to be inserted in the Explanatory Note to heading 61.04.
- 4. The Sub-Committee therefore agreed to return to this question at its next session on the basis of a new document which the Secretariat was instructed to prepare, in order to meet the concerns expressed regarding the new paragraphs proposed for heading 61.04, and to take into account the apparent lack of alignment between the English and French versions.

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## II. SECRETARIAT COMMENTS

- 5. As was explained in Doc. NR0239E1, the Explanatory Note to heading 61.03 faithfully reproduces the second and third paragraphs of Note 3 (a) to Chapter 61, which refers both to the men's and boys' garments of heading 61.03 and to the women's and girls' garments of heading 61.04.
- 6. As a result, "costumes tailleurs" (i.e., women's suits) are mentioned in the French version of the Explanatory Note to heading 61.03, even though these are women's garments and the heading concerned covers only garments for men and boys. It should be noted that this problem does not arise in the English version, because in English the term "suit" applies equally to men's suits ("costumes or complets" in French) and women's suits ("costumes tailleurs" in French).
- 7. In order to deal with this situation, the Secretariat proposed that the references to "costume tailleur" and "jupe-culotte" be deleted from the two relevant paragraphs of the Explanatory Note to heading 61.03.
- 8. It was also proposed to insert in the French version of the Explanatory Note to heading 61.04, after the first paragraph on page 1058, two new paragraphs referring to the "costumes tailleurs" mentioned in the text of heading 61.04 (see paragraph 6 of Doc. NR0239E1). Thus, it was not the Secretariat's intention to delete any of the existing paragraphs of the Explanatory Note to heading 61.04, but simply to insert, after the current first paragraph on page 1058 of the French version, two new paragraphs which would become the second and third paragraphs of that Note.
- 9. Given that, in the English version, the term "suit" covers the garments of both headings, and that the Explanatory Note to heading 61.04 also specifies that the provisions of the Explanatory Note to heading 61.03 apply, *mutatis mutandis*, to the articles of heading 61.04, the Secretariat did not initially consider it worthwhile, in the English version, to reproduce the second paragraph of Explanatory Note to heading 61.03, word-for-word, in the Explanatory Note to heading 61.04.
- 10. Although, for the reasons given above, this is not absolutely necessary in the English version, adding this second paragraph to the Explanatory Note to heading 61.04 would have the advantage of making the two versions perfectly aligned.
- 11. Given that the first paragraph of the Explanatory Note to heading 61.04 states that the provisions of the Explanatory Note to heading 61.03 apply, *mutatis mutandis*, another option would be leave the texts unchanged in the case of heading 61.04, subject to the insertion, at the end of the above-mentioned paragraph, to a reference to Note 3 (a) to Chapter 61.
- 12. The two options have been placed in square brackets in the Annex to this document, and the Secretariat leaves it to the Sub-Committee to decide whether and if so how, the Explanatory Note to heading 61.04 should be amended.
- 13. With regard to the proposal to insert, in the French version of the Explanatory Note to heading 61.03, a reference to the possibility that two pairs of trousers may be presented with a suit, the Secretariat suggests that if this proposal is adopted it might be appropriate to

make a similar amendment to the third paragraph of Note 3 (a) to Chapter 61 (French text only), which could then read as follows:

"Si plusieurs éléments du bas distincts sont présentés simultanément, par exemple, un pantalon et un short ou deux pantalons, ou encore une jupe ou une jupe-culotte et un pantalon, priorité doit être donnée, en tant que partie du bas constitutive du costume ou complet, au pantalon ou à l'un d'eux et, dans le cas de costumes tailleurs, à la jupe ou à la jupe-culotte, les autres éléments étant à traiter séparément."

## III. CONCLUSION

14. The Sub-Committee is invited to examine the appended draft amendments to the Explanatory Notes, to be made by corrigendum, and to rule on the appropriateness of amending the legal texts in the light of the Secretariat comments in paragraphs 5 to 13 above.

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