

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

> NR0236E1 (+ Annex)

REVIEW SUB-COMMITTEE -25th Session

HARMONIZED SYSTEM

O. Eng.

Brussels, 10 January 2002.

COMPREHENSIVE REVIEW OF THE EXPLANATORY NOTES

HEADING 39.26

(Item III.C.2 on Agenda)

I. BACKGROUND

1. At its 23rd Session, the Review Sub-Committee held a discussion on the timing of the general review of the HS Explanatory Notes and it was agreed that the Sub-Committee should begin this review at its next session (see Annex B/2 to Doc. NR0165E2).

II. SECRETARIAT COMMENTS

2. The Secretariat has reviewed the Explanatory Note to heading 39.26 and has prepared proposed amendments to reflect the structure of the subheadings. The proposed amendments are reproduced in the Annex to this document.

III. CONCLUSION

3. The Review Sub-Committee is invited to consider the proposed amendment of the Explanatory Note to heading 39.26, as set out in the Annex to this document.

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