



HARMONIZED SYSTEM
COMMITTEE

-
23rd Session

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NC0066E1

O. Eng.

H9-3

Brussels, 21 April 1999.

CLASSIFICATION OF MELOXICAM

(Item IX.32 on Agenda)

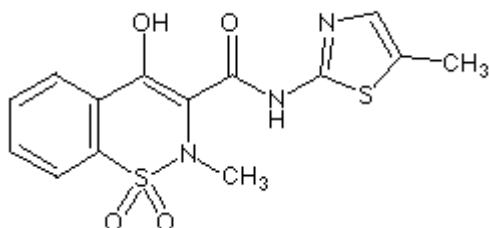
I. BACKGROUND

1. At its 6th Session, the Scientific Sub-Committee agreed to classify Meloxicam in subheading 2934.10 as a compound containing an unfused thiazole ring in the structure. The Harmonized System Committee (11th Session) subsequently approved this classification. However, in a letter dated 16 December 1998, the Asociación Latinoamericana de Integración (ALADI) argued that Meloxicam should be classified in heading 29.35 as a sulphonamide and asked the Secretariat for its view concerning the classification.
2. Since Meloxicam contains a sulphonamide component as part of its hetero-ring structure and there is no clear direction or guidance in the legal texts or the Explanatory Notes for the classification of chemicals having the cyclic nature of the sulphonamide component in its structure, the Secretariat suggested that this question be submitted to the Harmonized System Committee. On 25 January 1999, the Secretariat received a letter from ALADI in favour of this approach. Extracts from ALADI's comments are set out below.

II. COMMENTS FROM ALADI

3. "This compound presents in its structure the R-SO₂-NH₂ group belonging to sulphonamides of heading 29.35 (see the structural formula below). In reality, in this case one of the hydrogens of the NH₂ group has been substituted, as in the case of sulphathiazole which is expressly cited in the Explanatory Note to heading 29.35, and presents, therefore, the R-SO₂-N-R' structure. In this particular case the R' integrates a cycle, but, in our opinion, there are no legal texts that make this fact to modify the classification of this compound in relation to its inclusion in heading 29.35.

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4. The same arguments are applied to Tenoxicam and Piroxicam compounds, which have structures closely related to Meloxicam and, in the HS Commodity Data Base, are classified in heading 29.34.”

III. SECRETARIAT COMMENTS

5. The details of the discussions by the Scientific Sub-Committee (6th Session) and the Harmonized System Committee (11th Session) concerning the classification of this product in heading 29.34, were not set out in the records available to the Secretariat.
6. As can be seen from the chemical structure in paragraph 3 above, Meloxicam has an unfused thiazole ring and the cyclic nature of the sulphonamide component in its structure.
7. According to Item (D) (2) on page 420 of the Explanatory Note to heading 29.34, this heading covers sultams (i.e., compounds containing the group $-\text{SO}_2\text{N}=\text{}$ as part of a ring). Therefore, in the light of the classification of sultams in heading 29.34, Meloxicam would be classified in the same heading and not in heading 29.35 as a sulphonamide.
8. However, as noted by ALADI in its comments in paragraph 3 above, Item (D) (2) would raise the question of why the group $-\text{SO}_2\text{N}=\text{}$ is not regarded as a sulphonamide function of heading 29.35 when it constitutes part of a ring. The Secretariat has not been able to find any clear explanation in the legal texts or the Explanatory Notes for the classification of sultams in heading 29.34. The Committee is, therefore, requested to clarify the reason why "sultams" are classified in heading 29.34.
9. In this connection, it should be recalled that heading 29.37 of the CCCN had covered only sultones and sultams. When the HS Nomenclature was drafted, it was decided that, since the world trade of these products was virtually non-existent, heading 29.37 of the CCCN should be deleted in the Harmonized System and sultones and sultams were transferred to heading 29.35 of the CCCN (heterocyclic compounds; nucleic acids) (HS heading 29.34) (see Doc. 21.390, Report - HSC/7 (April 1975)). This decision was reflected in the HS Explanatory Note to heading 29.34 by incorporating Items (D) (1) (sultones) and (D) (2) (sultams) in that heading. In this context, the Secretariat wonders whether the possible classification of sultones and sultams in heading 29.36 of the CCCN (sulphonamides) (HS heading 29.35) was examined at that time.
10. It should also be noted that, if the Committee agrees with ALADI that Meloxicam should be classified in heading 29.35, it would be necessary to delete Item (D) (2) from the Explanatory Note to heading 29.34 and to reclassify other sultams (e.g., Tenoxicam, Piroxicam) in the HS Commodity Data Base. Given the technical nature of the question, the

Harmonized System Committee may wish to refer the matter to the Scientific Sub-Committee for advice.

IV. CONCLUSION

11. The Committee is invited to examine the classification of Meloxicam, taking account of the comments of ALADI and the Secretariat above, and to decide what further action should be taken in respect of this matter.
