



HARMONIZED SYSTEM
COMMITTEE

-
26th Session
-

NC0267E1
(+ Annexes I to V)
O. Eng.

Brussels, 18 October 2000.

DEVELOPMENT OF CORRELATION TABLES

(Item III.1 on Agenda)

Reference documents :

Doc. 38.760, Annex F/1 (HSC/13-Report)	NC0246E1 (Corrigendum)
Doc. 39.248 (Introduction)	NC 250E2, paragraph 35 and Annexes R/1 and R/2 (HSC/25-Report)
00NL0042-Wi/FI (letter of 17 Jan. 2000)	00NL0462-Ka/FI (letter of 16 May 2000)
NC0173E1 (HSC/25)	

I. BACKGROUND

1. The Harmonized System Committee, at its 25th Session, examined the Draft Correlation Tables between the 1996 and 2002 versions of the Harmonized System on the basis of Docs. NC0173E1 and NC0246E1 and agreed to finally examine and adopt the Tables at its next session (see paragraphs 35 to 42 of Doc. NC0250E2).
2. In order to enable it to prepare a new document, the Secretariat sent a letter (ref. 00NL0462-Ka/FI) dated 16 May 2000 inviting administrations to submit comments by the end of June 2000 on Annexes R/1 and R/2 to Doc. NC0250E2, including the following specific points, the relevant parts of which are reproduced below.

"1. The correlations with respect to headings 29.37 and 38.22

It was pointed out at the 25th Session that the correlations with respect to headings 29.37 and 38.22 should be indicated by listing major transfers instead of general references only.

Accordingly, the Secretariat has prepared a revised version of Table I with respect to the above mentioned two headings which was set out in Annex 1 to the letter. This version was prepared based on the Secretariat's own study and past discussions in the Committee (e.g., Annex I to Doc. 42.045 in the case of heading 38.22). The Secretariat would like to point out that the revised version is drafted based on limited sources of information and therefore does not necessarily cover all major transfers reflecting commercial reality.

2. The question of the statement which will preface the Correlation Tables

It was pointed out during the 25th Session that in view of the fact that the Tables are only a guide, they should be prefaced by a statement indicating that individual Member administrations might have classified products differently in actual practice from the classifications shown in the Tables.

The Secretariat considers that the preface used for the Tables between the 1992 and 1996 HS (see Doc. 39.248) is still a good basis for this purpose and therefore has reproduced it in Annex 2 to this letter subject to necessary modifications."

II. COMMENTS FROM ADMINISTRATIONS AND SECRETARIAT REMARKS THEREON

3. The Secretariat has received comments from the Administrations of Australia, Canada, Cuba, the Czech Republic, India, Japan, Mexico, Peru, Poland and Russia (Fed. of) and the EC.

Comments regarding Annexes R/1 and R/2

4. The Secretariat has reproduced comments regarding Annexes R/1 and R/2 to Doc. NC0250E2 received from the administrations mentioned in paragraph 3 above in the second column of Annexes I and II to this document, respectively.
5. The third column of Annexes I and II sets out the Secretariat's remarks with regard to these comments.

Correlation with respect to heading 29.37

6. The Secretariat has not received any comments opposing the revised version as described in paragraph 2 above and therefore has submitted this version without any modifications to the Committee (see Annex III).

Correlation with respect to heading 38.22

Comments from administrations

7. The Administrations of Canada, Cuba, Russia (Fed. of) and Mexico supported the revised version as described in paragraph 2 above.

8. The Administration of the Czech Republic suggested that references to some subheadings which were contained in the "1996 VERSION" column should be replaced by references to headings or Chapters, for example, "ex 0401.10", ex 0401.20 and ex 0401.30" should be replaced by "ex 04.01", in order to indicate all potential references and "ex 3910.10, ex 3901.20, ex 3901.30, ex 3901.90, ex 3903.11, ex 3903.19, ex 3906.10, ex 3906.50, ex 3917.21, ex 3917.40" should be replaced by "**ex 39**", because many other materials from Chapter 39 were classified in subheadings which were not mentioned in the Correlation Tables.

The text suggested by the Administration of the Czech Republic is as follows :

"ex 04, ex 13, ex 15, ex 17.01, ex 17.02, ex 22, ex 26, ex 27, ex 33.01, ex 35, ex 38 (especially 38.24 where most of the reference materials were classified in the past), ex 39, ex 40, ex 68, ex 69, ex 70, ex 71, ex 72, ex 73, ex 74, ex 75, ex 76, ex 78, ex 79, ex 80, ex 81."

9. The EC commented that they did not see the purpose of this largely incomplete list, given the variety of "certified reference materials". In any case, subheading 2407.00 mentioned in the 1996 version did not exist. Regarding subheading 2407.00, Australia also made the same point.
10. The Administration of Peru was of the view that certified reference materials should be classified in present heading 38.22 and the amendment to the heading supported this fact. It listed the patterns of reference based on gaseous fuels of heading 27.11 for the calibration of the instruments that detect emanations of those combustible gases either in factories or in clearance zones.

Secretariat comments

11. The approach of the Czech Republic appears to be in line with the suggestion mentioned in paragraph 2 above that the correlation with respect to heading 38.22 should be indicated by listing major transfers instead of general references only. However, in view of the fact that most transfers have been indicated by the Czech Administration on the basis of two-digit Chapters and not four-digit headings or six-digit subheadings, it appears that the objective of the above-mentioned suggestion has not necessarily been achieved.
12. In view of the above and considering the fact that the Secretariat has not received other comments in this regard, the Secretariat feels that it would be rather difficult to meet the requirements of the above-mentioned suggestion in the case of "certified reference materials".
13. The Secretariat would like to point out in this connection that general references have been used in the past in certain cases. For example, the Correlation Table between the HS and the 1978 version of the CCCN with respect to heading 59.13 read as follows :

NCCD CCCN	HS SH
59.13	Applicable headings of Chapters 50 to 59. Positions appropriées des Chapitres 50 à 59.

14. The Secretariat therefore proposes the following two options, as set out in Annex IV to this document : Option 1 as suggested by the Czech Republic and Option 2 as proposed in Annex R/1 to Doc. NC0250B2.

The statement which will preface the Correlation Tables

Comments from administrations

15. All administrations which responded to the Secretariat's inquiry basically supported the Secretariat's approach.
16. In this connection, the EC stated that, it disagreed with saying that "individual Member administrations may have classified products differently in actual practice from the classifications shown in the Tables". This could damage the HSC's image by giving the wrong impression that although it was aware of differences in classification, it had neither endeavoured nor been able to obtain uniform application of the HS Nomenclature. For this reason, the EC wished to maintain the consensus reached among all Contracting Parties during the development of the Correlation Tables between the 1992 and 1996 HS versions, which is mentioned in Annex F/1 of Doc. 38.760 - Report on the HSC's 13th Session.
17. The EC also proposed that the Secretariat should take possible correlations into account when the Committee or Review Sub-Committee adopted new legal texts and not after final adoption of the Recommendation by the Council.

Secretariat comments

18. As stated above, the Secretariat considers that the preface used for the Tables between the 1992 and 1996 HS (see Doc. 39.248) is still a good basis for the preface to the new Correlation Tables and it appears that all administrations could agree with the Secretariat's view on this matter. The Secretariat would, therefore, propose to the Committee to adopt that text as the introduction to the Correlation Tables, subject to necessary modifications (see Annex V).

III. CONCLUSION

19. The Committee is invited to examine the relevant part of the draft Correlation Tables and related issues, set out in Annexes I to V to this document, taking into account the comments from administrations and the Secretariat as set out in paragraphs 3 to 19 above.

* * *

HS	Comments from administrations	Secretariat remarks
Table I 20.07 20.08	<p>Page R/1/5. First row. "2002 Version", "1996 Version" and "Remarks" columns.</p> <p style="text-align: center;">Delete the entire row. (EC)</p> <p>(Reason)</p> <p>The French text has not been amended. The English text has only been amended to align it on the French version. Note 5 to Chapter 20 only specifies the expression "obtained by cooking", which already exists in the legal text. The HS Committee did not indicate any product transfers following the legal amendment. In this case, the EC feels there is no product transfer.</p>	<p>The Secretariat has some doubts about the appropriateness of this, since it was stated that a definition was needed to solve existing classification problems and to ensure uniform classification in heading 20.07 and the Note should reflect that the products of heading 20.07 may be obtained by heat treatment at atmospheric pressure or under reduced pressure (Annex D to Doc. 41.600E, HSC/20 Report).</p> <p>The Secretariat, therefore, would leave this question to the Committee (the cross-references in Annex II have been omitted.).</p>
Table I 2620.60	<p>Page R/1/7. First row. "1996 Version" column.</p> <p style="text-align: center;">Delete "ex3824.90". (The Secretariat)</p>	<p>The Secretariat considers that the referenced transfer is theoretical and should be deleted.</p>
Table I 2621.10 2621.90	<p>Page R/1/7. Second row. "Remarks" column.</p> <p style="text-align: center;">Delete "2620.10" and "2620.90" and substitute "2621.10" and "2621.90". (EC)</p>	<p>Agreed.</p>
Table I 2924.11 2924.19	<p>Page R/1/9. First row. "Remarks" column.</p> <p style="text-align: center;">Delete "2922.11" and substitute "2924.11". (EC)</p>	<p>Agreed.</p>

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Table I 29.37	Page R/1/11. First row. "1996 Version" column.	(See paragraph 6 and Annex III to this document.)
Table I 3702.91	Page R/1/14. Third row. "1996 Version" column. Delete "3701.91" and substitute "3702.91". (EC)	Agreed.
Table I 3822.00	Page R/1/15. First row. "1996 Version" column.	(See paragraphs 7 to 14 and Annex IV to this document.)
Table I 3824.71 3824.79 3825.41	Page R/1/15. Second row. "2002 Version" and "1996 Version" columns. Delete "3824.71 ex3824.71." Delete "3824.79 ex3824.79". (The Secretariat) Page R/1/15. Second row. "1996 Version" column. Delete " ex3824.71 ex3824.79". (The Secretariat)	Consequential amendment to subheading 3825.41 below. Consequential amendment to subheading 3825.41 below. The Secretariat considers that present subheadings 3824.71 and 3824.79 include mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens and do not include waste of organic solvents. Therefore there is no relationship between these subheadings and subheading 3825.41 in the "2002 Version" column.
Table I 4408.90	R/1/20. Second row. "1996 Version" column. Insert "ex4412.19" and "ex4412.93". (The Secretariat)	Editorial correction.
Table I 4410.29	R/1/21. First row. "1996 Version" column. Insert "ex4410.19". (EC)	Agreed.

Table I Before 4601.91	Page R/1/21 Third row. "2002 Version" and "1996 Version" columns. Insert "4601.10 ex4601.10". (EC).	Agreed.
Table I 4805.12 4805.19	Page R/1/25. First row. "1996 Version" column. Insert "ex4805.29". (Japan) Insert "ex4805.29". (Japan) (Reason) Multi-ply fluting paper of the present subheading 4805.29 would be transferred to new subheadings 4805.12 and 4805.19, since the new subheadings (4805.12 and 4805.19) cover straw fluting paper and other fluting paper, respectively.	Not agreed. New subheadings 4805.12 and 4805.19 cover straw fluting paper and other fluting paper, respectively. There will be a Subheading Explanatory Note describing "Wellenstoff fluting paper", one of the products to be classified in new subheading 4805.19. This description, as well as the description for "straw fluting paper" in new Subheading Note 4, refers to paper which is made mainly of a particular type of paper pulp (straw pulp and pulp of recovered paper, respectively). Fluting paper is used for the production of corrugated paper and paperboard. The description of multi-ply paper in the second paragraph, item (2) of the Explanatory Note to heading 48.05, page 743, stipulates that that paper consists of two or more layers having different characteristics (e.g., the type of pulp used, the method of production or the degree of processing). Given its structure, it is doubtful whether multi-ply paper can be used for fluting purposes. Consequently, references to subheading 4805.29 in relation to new subheadings 4805.12 and 4805.19 would not appear to be appropriate. However, the Secretariat received a letter dated 7 September 2000, which provided Japanese trade statistics regarding this article from the Japanese Administration. According to the Japanese Administration, Japan imported multi-ply fluting paper more than US\$ 4 million in 1999 mainly from Asian countries. It appears that the goods are mainly traded

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		between Japan and other Asian countries. The Secretariat does not know its commercial significance and therefore would leave this question (subheading 4805.19) to the Committee.
Table I 4805.24 4805.25	Page R/1/25. First row. "1996 Version" column. Delete "ex4805.21" and "ex4805.23". (Japan) Delete "ex4805.21" and "ex4805.23". (Japan) (Reason) Multi-ply paper and paperboard of present subheadings 4805.21 and 4805.23 could not be transferred to new subheadings 4805.24 and 4805.25, since testliner is used as the facing material, which may be bleached on only one outer layer but would not be bleached on each layer or on two outer layers.	Not agreed. The description given for "testliner" of subheadings 4805.24 and 4805.25 in new Subheading Note 5 does not preclude the possibility that all (outer) layers are bleached. Therefore, the reference to subheadings 4805.21 and 4805.23 seems appropriate.
Table I 4805.91 4805.92 4805.93	Page R/1/25. First row. "1996 Version" column. Insert "ex4805.21 Ex4805.22 ex4805.23 ex4805.29". (Japan) Insert "ex4805.21 Ex4805.22 ex4805.23 ex4805.29". (Japan) Insert "ex4805.21 Ex4805.22	Agreed.

	<p>ex4805.23 ex4805.29". (Japan)</p> <p>(Reason) Multi-ply paper and paperboard of present subheadings 4805.21 and 4805.23 and some articles of multi-ply paper and paperboard covered by present subheadings 4805.22 and 4805.29 would be transferred to new subheadings 4805.91, 4805.92 and 4805.93, respectively, since multi-ply paper and paperboard would cover not only fluting paper or testliner, but also other paper and paperboard such as linerboard which would not satisfy the criteria of testliner (see New Subheading Note 5).</p>	
Table I 4808.30	<p>Page R/1/25. Last row. "1996 Version" column.</p> <p>Delete "ex4808.90". (Japan)</p>	Agreed.
Table I 4810.22 4810.29	<p>Page R/1/26. "1996 Version" column.</p> <p>Delete "ex4810.39 Ex4810.91 ex4810.99". (Japan)</p> <p>Delete "ex4810.39". (Japan)</p> <p>(Reason) Coated paper and paperboard, <u>other than</u> that of a kind used for writing, printing and graphic</p>	<p>Not agreed. The scope of subheading 4810.2 has been broadened to also cover paper consisting of fibres obtained by a semi-chemical process. In the current structure this process was not considered to cover paper of a kind used for graphic purposes, but in the new structure it does. Therefore, the references to "ex 4810.39", "ex 4810.91" and "ex 4810.99" appear to be appropriate.</p>

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	<p>purposes of present subheadings 4810.39, 4810.91 and 4810.99 could not be transferred to new subheadings 4810.22 and 4810.29, since new subheading 4810.2 would only cover paper and paperboard of a kind used for <u>writing, printing or other graphic purposes</u>.</p>	
<p>Table I 4810.31 4810.32 4810.39 4810.92 4810.99</p>	<p>Page R/1/26. "1996 Version" column. Delete "4823.40". (Japan) Delete "4823.40". (Japan) Delete "4823.40". (Japan) Page R/1/27. First row. "1996 Version" column. Delete "4823.40". (Japan) Delete "4823.40". (Japan) (Reason) Rolls, sheets and dials, printed for self-recording apparatus of present subheading 4823.40 could not be transferred to new subheadings 4810.31, 4810.32, 4810.39, 4810.92 and 4810.99, as the data measured by the apparatus must be recorded (written) on them and these new subheadings do not cover paper and paperboard, of a kind used for <u>writing, printing or other graphic purposes</u>.</p>	<p>Not agreed. The expression "paper of a kind used for writing, printing or other graphic purposes" is defined in Note 5 to Chapter 48. Paper falling within the criteria of this Note is to be classified in the corresponding subheadings. The clause "other than that of a kind used for writing, printing or other graphic purposes" as used in subheading 4810.3 should be read in relation to the above-mentioned Note 4. This means that this subheading covers Kraft paper not meeting the criteria of that Note. The actual use (including graphic use) of the paper does not influence its classification. Consequently, as a result of the deletion of the dimension criteria of heading 48.10, rolls, sheets and dials, printed for self-recording apparatus which do not meet the criteria of Note 4, are to be classified in subheadings 4810.31, 4810.32, 4810.39, 4810.92 or 4810.99, as the case may be.</p>

<p>Table I 4810.31</p> <p>4810.32</p> <p>4810.39</p> <p>4810.99</p>	<p>Page R/1/26. "1996 Version" column. Delete "ex4823.51 ex4823.59". (Japan)</p> <p>Delete "ex4823.51 ex4823.59". (Japan)</p> <p>Delete "ex4823.51 ex4823.59". (Japan)</p> <p>Page R/1/27. First row. "1996 Version" column. Delete "ex4823.51 ex4823.59". (Japan)</p> <p>(Reason) Other paper and paperboard, of a kind used for writing, printing or other graphic purposes in present subheading 4823.51 and 4823.59 could not be transferred to new subheadings 4810.31, 4810.32, 4810.39 and 4810.99, since paper and paperboard of the new subheadings 4810.3 and 4810.9 would only cover paper and paperboard, <u>other than</u> that of a kind used for writing, printing or graphic purposes.</p>	<p>Agreed.</p>
<p>Table I 4810.31</p> <p>4810.32</p> <p>4810.39</p>	<p>Page R/1/26. "1996 Version" column. Insert "ex4823.90". (Japan)</p> <p>Insert "ex4823.90". (Japan)</p> <p>Insert "ex4823.90". (Japan)</p>	<p>Agreed.</p>

HS	Comments from administrations	Secretariat remarks
<p>Table II 2621.00</p> <p>2621.00</p>	<p>Page R/2/5. Fifth row. "1996 Version" and "2002 Version" columns. Delete "2621.00 ex2620.60". (The Secretariat)</p> <p>Page R/2/5. Sixth row. "2002 Version" column. Insert "ex2620.60". (The Secretariat)</p>	<p>Editorial correction.</p>
<p>Table II 3004.39</p>	<p>Page R/2/9. First row. "1996 Version" and "2002 Version" columns. Delete "3004.39 3004.39 ex3006.80". (The Secretariat)</p>	<p>Editorial correction.</p>
<p>Table II 3701.91</p>	<p>Page R/2/9. Third row. "1996 Version" column. Delete "3701.91" and substitute "3702.91". (The Secretariat)</p>	<p>Editorial correction. Cross-reference of Table I (see subheading 3702.91).</p>
<p>Table II 3824.71</p> <p>3824.79</p>	<p>Page R/2/10. Second row. "1996 Version" and "2002 Version" columns. Delete "3824.71 3824.71 ex3825.41". (The Secretariat)</p> <p>Delete "3824.79 3824.79 ex3825.41". (The Secretariat)</p>	<p>Cross-reference of Table I (see subheadings 3824.71, 3824.79 and 3825.41).</p>

	<p>4410.19 4410.29 (EC) 4410.31 4410.32 4410.33 4410.39". (The Secretariat)</p>	Cross-reference of Table I (see subheading 4410.29).
Table II 4412.19	<p>Page R/2/14. Second row. "2002 Version" column. Insert "ex4408.90". (The Secretariat)</p>	Cross-reference of Table I (see subheading 4408.90).
Table II 4412.93	<p>Page R/2/15. First row. "2002 Version" column. Insert "ex4408.90". (The Secretariat)</p>	Cross-reference of Table I (see subheading 4408.90).
Table II 4412.92	<p>Page R/2/15. First row. "2002 Version" column. Delete "ex4408.92" and substitute "ex4412.92". (The Secretariat)</p>	Editorial correction.
Table II 4601.10	<p>Page R/2/15. Second row. "2002 Version" column. Insert "4601.10". (EC)</p>	<p>Agreed. (Cross-reference of Table I (see "before 4601.91").</p>
Table II After 4805.10	<p>Page R/2/17. "2002 Version" column. Insert "4805.20 ex4805.20". (The Secretariat)</p>	Cross-reference of Table I (see "after 4823.19").

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Table II 4805.21	Page R/2/17. "2002 Version" column. Insert "ex4805.91 "ex4805.92 "ex4805.93". (Japan)	Cross-reference of Table I (see subheadings 4805.91, 4805.92 and 4805.93).
4805.22	Insert "ex4805.91 "ex4805.92 "ex4805.93". (Japan)	
Table II 4805.23	Page R/2/17. "2002 Version" column. Insert "ex4805.91 "ex4805.92 "ex4805.93". (Japan)	Cross-reference of Table I (see subheadings 4805.91, 4805.92 and 4805.93).
4805.29	Insert "ex4805.91 "ex4805.92 "ex4805.93". (Japan)	
Table II 4805.40	Page R/2/18. First row. "2002 Version" column. Delete "ex4823.90" and substitute "4823.20". (The Secretariat)	Editorial correction. Cross-reference of Table I (see "after 4823.19" and subheading 4823.90).
Table II After 4805.19	Page R/2/21. "1996 Version" and "2002 Version" columns. Insert "4825.20 ex4823.20". (The Secretariat)	

4823.51	Page R/2/21. "2002 Version" column. delete "ex4810.31 "ex4810.32 "ex4810.39 "ex4810.99". (Japan)	Cross-reference of Table I (see subheadings 4810.31, 4810.32, 4810.39 and 4810.99)
Table II 4823.59	Page R/2/22. First row. "2002 Version" column. delete "ex4810.31 "ex4810.32 "ex4810.39 "ex4810.99". (Japan)	Cross-reference of Japanese proposal for Table I (see subheadings 4810.31, 4810.32, 4810.39 and 4810.99).
4823.90	Page R/2/22. "2002 Version" column. Insert "ex4810.31 ex4810.32 ex4810.39". (Japan)	Cross-reference of Table I (see subheadings 4810.31, 4810.32, 4810.39 and 4810.99).
Table II 8419.39	Page R/2/25. Seventh row. "2002 Version" column. Delete "8419.89". (The Secretariat)	Cross-references of Table I (see subheading 8419.89).
After 8419.39	Page R/2/25. Seventh row. "1996 Version" and "2002 Version" columns. Insert "8419.89 8419.89". (The Secretariat)	

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Revised version

Page R/1/11 of Annex R/1 to Doc. NC0250B2. First row.

2002 Version	1996 Version	Remarks
2937.11	<u>ex2933.90</u> <u>ex2934.90</u> ex 2937.10	The scope of heading 29.37 has been expanded to cover hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. The term hormones and the expression "used primarily as hormones" have been defined in new Note 8 to Chapter 29.
2937.12	2937.91	
2937.19	<u>ex2933.90</u> <u>ex2934.90</u> ex2937.10 ex2937.99	
2937.23	2937.92	
2937.29	<u>ex2914.50</u> 2937.29 ex2937.99	
2937.31	ex2937.99	
2937.39	<u>ex2922.50</u> ex2937.99	
2937.40	ex2937.99	
2937.50	<u>ex2918.19</u> <u>ex2918.90</u> <u>ex2934.90</u> ex2937.99	
2937.90	<u>ex2933.90</u> <u>ex2934.90</u> ex2937.99	

- Notes :
1. The underlined texts have been modified in order to indicate major transfers instead of general references only.
 2. The cross-references of Table II have been omitted.

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Revised version (Option 1)

Page R/1/15 of AnnexR/1 to Doc. NC0250B2. First row.

2002 Version	1996 Version	Remarks
3822.00	<u>ex0401.10</u> <u>ex0401.20</u> <u>ex0401.30</u> <u>ex2407.00</u> <u>ex Chapter 13</u> <u>ex Chapter 15</u> <u>ex heading 17.01</u> <u>ex heading 17.02</u> <u>ex Chapter 22</u> <u>ex2507.00</u> <u>ex2521.00</u> <u>ex Chapter 26</u> <u>ex Chapter 27</u> <u>ex heading 33.01</u> <u>ex Chapter 35</u> <u>ex3818.00</u> <u>3822.00</u> <u>ex heading 38.24</u> <u>ex3901.10</u> <u>ex3901.20</u> <u>ex3901.30</u> <u>ex3901.90</u> <u>ex3903.11</u> <u>ex3903.19</u> <u>ex3906.10</u> <u>ex3906.50</u> <u>ex3917.21</u> <u>ex3917.40</u> <u>ex Chapter 40</u> <u>ex Chapter 68</u> <u>ex Chapter 69</u> <u>ex Chapter 70</u> <u>ex Chapter 71</u> <u>ex Chapter 72</u> <u>ex Chapter 73</u> <u>ex Chapter 74</u> <u>ex Chapter 75</u> <u>ex Chapter 76</u> <u>ex Chapter 78</u> <u>ex Chapter 80</u> <u>ex Chapter 81</u>	<p>The scope of heading 38.22 has been expanded to cover "certified reference materials". These materials have been defined in new Note 2 to Chapter 38. With the exception of the products of Chapter 28 or 29, for the classification of these materials, heading 38.22 shall take precedence over any other headings in the Nomenclature.</p>

- Notes :
1. The underlined texts have been modified in order to indicate major transfers instead of general references only.
 2. The cross-references of Table II have been omitted.

Revised version (Option 2)

Page R/1/15 of AnnexR/1 to Doc. NC0250B2. First row.

2002 Version	1996 Version	Remarks
3822.00	Applicable subheadings, (other than those of Chapter 28 or 29) such as subheadings of Chapters 4, <u>13, 15, 17, 22, 25 to 27, 30 to 40, 68, 69, 70, 71, 72, 73, 74, 75, 76</u> and 78 to 81.	The scope of heading 38.22 has been expanded to cover "certified reference materials". These materials have been defined in new Note 2 to Chapter 38. With the exception of the products of Chapter 28 or 29, for the classification of these materials, heading 38.22 shall take precedence over any other headings in the Nomenclature.

- Notes :
1. The underlined texts have been modified in order to indicate major transfers instead of general references only.
 2. The cross-references of Table II have been omitted.

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Draft introduction

INTRODUCTION

This brochure contains the tables correlating the 1996 and 2002 versions of the Harmonized System, as drawn up by the World Customs Organization Secretariat in accordance with instructions received from the Harmonized System Committee.

Though these Correlation Tables were examined at a session of the Harmonized System Committee, they are not to be regarded as constituting classification decisions taken by that Committee; they constitute a guide published by the Secretariat and whose sole purpose is to facilitate implementation of the 2002 version of the Harmonized System. They do not have legal status.

During the discussions within the Review Sub-Committee and the Harmonized System Committee aimed at amending the HS Nomenclature, several differing views emerged concerning the present classification of certain goods, without the Committee ruling officially on their classification. It was agreed that the Tables should be as comprehensive as possible and thus include correlations supported by several Contracting Parties, even if the subheadings mentioned did not reflect the views expressed by the majority within the Committee.

Table I establishes the correlation between the 2002 version and the 1996 version of the HS. It contains remarks opposite certain correlations briefly specifying the nature of the goods transferred. In many cases, reference has also been made to the amended legal provisions. In addition, where differing views emerged within the Harmonized System Committee concerning the present classification of certain goods, an annotation has been added opposite the subheadings concerned.

Table II establishes the correlation starting from the 1996 version. It is simply a mechanical transposition of Table I and therefore includes no remarks.
