

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 COMMITTEE

NC0673E1 (+ Annex)

31st Session

O. Eng.

Brussels, 14 March 2003.

AMENDMENTS TO THE COMPENDIUM OF CLASSIFICATION OPINIONS ARISING FROM THE CLASSIFICATION OF BAKERS' WARES (WAFFLES) IN SUBHEADING 1905.32

(Item VII.2 on Agenda)

Reference documents:

NC0069E1 (HSC/23) NC0127E1 (HSC/24) NC0146E1 (HSC/24) NC0160E2, Annex G/8 (HSC/24 – Report) NC0283E1 (HSC/26) NC0340E2, Annex G/1 (HSC/26 – Report) NC0384E1 (HSC/27)

NC0422E1 (HSC/27) NC0430E2, Annex H/1 (HSC/27 – Report) NC0466E1 (HSC/28) NC0510E2, Annex G/5 (HSC/28 – Report) NC0620E1 (HSC/30) NC0655E2, Annex G/10 (HSC/30 – Report)

I. BACKGROUND

- 1. At its 30th Session, the Harmonized System Committee re-examined the classification of a product referred to as "Kellogg's Eggo Frozen Waffles". After discussion the Committee decided to classify the product in subheading 1905.32, by application of GIRs 1 and 6.
- 2. The Committee instructed the Secretariat to prepare a draft Classification Opinion for examination, in the first instance, by the next presessional Working Party.

II. <u>SECRETARIAT COMMENTS</u>

3. Acting on the Committee's instructions, the Secretariat has prepared and appended a draft Classification Opinion for the bakers' ware (waffle) product at issue.

Note: Shaded parts will be removed when documents are placed on the WCO documentation database available to the public.

File No. 2773

For reasons of economy, documents are printed in limited number. Delegates are kindly asked to bring their copies to meetings and not to request additional copies.

III. CONCLUSION

4. The Committee is invited to approve the appended amendments to the Compendium of Classification Opinions once they have been finalised by the pre-sessional Working Party.

* * *