

W ORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

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SCIENTIFIC SUB-COMMITTEE

NS0034E2

16th Session

O. Fr./Eng.

SC-4

Brussels, 19 January 2001.

REPORT OF THE SCIENTIFIC SUB-COMMITTEE

- 1. The Scientific Sub-Committee held its 16th Session from 15 to 19 January 2001 at the Headquarters of the World Customs Organization in Brussels, under the chairmanship of Mr. G.J. SLUIS (Netherlands).
- 2. The following 35 countries and two organizations were represented:

Countries

AUSTRIA INDIA PORTUGAL BANGLADESH **IRELAND** SAUDI ARABIA BELGIUM **ITALY** SLOVAKIA **JAPAN BRAZIL** SPAIN **BULGARIA** KOREA (Rep. of) **SWITZERLAND** CANADA MADAGASCAR **THAILAND** CHINA MALAYSIA TURKEY COTE D'IVOIRE **MEXICO UNITED KINGDOM** CZECH REPUBLIC MOROCCO **UNITED STATES FRANCE NETHERLANDS VIETNAM GERMANY NORWAY** YEMEN GREECE **POLAND**

Organizations

EUROPEAN COMMUNITY (EC)
ORGANIZATION FOR THE PROHIBITION OF CHEMICAL WEAPONS (OPCW)

3. A list of participants in the meeting is reproduced at Annex D.

I. AGENDA

4. The Agenda of the Scientific Sub-Committee set out below serves as the "Table of Contents".

II. TECHNICAL QUESTIONS EXAMINED BY THE SCIENTIFIC SUB-COMMITTEE

5. The comments made during the discussions and the conclusions reached by the Scientific Sub-Committee on the various Agenda items are set out in Annexes A and C.

III. GENERAL QUESTIONS

- 6. The results of the issues under Agenda Item III are summarized in Annex B.
- 7. Under the Agenda item concerning "Presentations on the roles of Customs laboratories in solving difficult classification issues", 15 delegations made presentations on various issues related to classification, such as DNA analytical methodology, and the use of specific technologies to identify the goods or their origin. The presentations will be made available in electronic format through the WCO Members Web site in due time.

G.J. SLUIS, Chairman.

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ANNEX A

TECHNICAL QUESTIONS

Working	Subject	Classification	E.N.	Nomenclature	
Doc.		Opinions	amendments		
1	2	3	4	5	
NS0016E1	Classification of certain				See
NS0027E1	INN products and				Annex
NS0029E1	pharmaceutical				<u>C/1</u> .
	intermediates.				_

OBSERVATIONS OF THE SCIENTIFIC SUB-COMMITTEE (O. Eng.)

INN List 82

1. The Sub-Committee examined the classification of 64 products from INN List 82 (Annex I to Doc. NS0016E1 and Annex to Doc. NS0029E1). The list of products and their suggested classifications are set out in Part I of Annex C/1 to this Report. The items whose classification has not been settled have been placed in square brackets.

INN List 83

2. The Sub-Committee also examined the classification of 50 products from INN List 83 (Annex to Doc. NS0027E1). The list of products and their suggested classifications are set out in Part II of Annex C/1 to this Report. The items whose classification has not been settled have been placed in square brackets.

Other INN products

3. The Sub-Committee further examined the classification of 12 INN products on which action was postponed at the 15th Session (Annex II to Doc. NS0016E1). The list of these products and their suggested classifications are set out in Part III of Annex C/1 to this Report. Four items, namely Leridistim, Pegacaristim, Pegnartograstim and Fondaparin sodium, whose classification has not been settled, have been placed in square brackets. The Secretariat was instructed to contact the manufacturers of these products for necessary information.

Other

4. One delegate proposed to establish guidelines setting out general principles applicable to the classification of chemical products, in particular INN products, so that the Sub-Committee would be able to take a more systematic approach, rather than an ad hoc approach, to these classifications in the future. In this connection, another delegate referred to an EC document with regard to the classification of chemical products, which had been

produced by the Italian Administration in 1994, which could provide the basis for this study. In response, Mr. H. Kappler, the Director of Tariff and Trade Affairs agreed that the Secretariat would try to develop the suggested guidelines based on its study of the abovementioned EC document as well as other relevant information, including previous decisions of the Sub-Committee, and to submit them to the Sub-Committee at its next session for consideration.

1	2	4	5
NS0017E1 NS0030E1	Amendments to the Nomenclature and the Explanatory Notes to clarify the classification of co-ordination compounds.	See Annex C/2.	See Annex C/2.

- 1. The Sub-Committee examined a new Note 5 (c) (3) to Chapter 29 and corresponding amendments to the Explanatory Notes proposed by the Swiss Administration (Annex to Doc. NS0017E1) and a new Note 5 (d) to Chapter 29 proposed by the French Administration (Doc. NS0030E1) to classify co-ordination compounds by ligand (or cleavage principle).
- In order to improve the text of the new Note 5 (c) (3) of the Swiss proposal, the Canadian Delegate proposed an alternative text during the meeting. The Swiss Administration also circulated some additional information, including an example of a polynuclear co-ordination compound for the Sub-Committee's consideration during its discussions.
- 3. The Swiss Delegate explained that as the classification of co-ordination compounds was based on rules similar to those applicable to the classification of salts of Note 5 (c) to Chapter 29, it would be appropriate to insert the proposed new legal Note governing the classification of co-ordination compounds in the same Note 5 (c). He felt that this new proposal met the concerns expressed by delegates at the 15th Session of the Sub-Committee.
- 4. The French Delegate informed the Sub-Committee that the French proposal was basically aimed at improving the earlier proposal of the Swiss Administration on the basis of the concerns expressed by delegates at the 15th Session, but that his Administration could go along with the new Swiss proposal.
- 5. Many delegates expressed their support for the Swiss proposal, but were of the view that the Canadian text would be more appropriate. It was also confirmed that this text reflected the thinking of the Sub-Committee with regard to the classification of co-ordination compounds on the basis of the cleavage principle. Subject to certain modifications, the Sub-Committee finally agreed to the Canadian text.
- 6. With regard to the corresponding amendments to the Explanatory Notes as proposed by the Swiss Administration, one delegate suggested that it would be appropriate to have an example of a polynuclear co-ordination compound. However, another delegate was of the view that such an example might create confusion among readers of the Explanatory Notes. It was also pointed out that the examples to be reflected in the Explanatory Notes should be of significant trade interest. Questions were also raised with regard to the three examples listed in the proposed Explanatory Note. In this regard, the Chairman explained that the

examples to be listed in the Explanatory Note should reflect the idea of the proposed new Note 5 (c) (3) precisely.

- 7. The Sub-Committee finally agreed to re-examine the amendments to the Explanatory Notes, on the basis of a new document to be prepared by the Secretariat, at its next session and to place the proposed text in square brackets. Administrations were requested to submit suitable examples to be included in the Explanatory Notes and any other comments they might have on the proposed Explanatory Notes.
- 8. The texts approved with regard to Note 5 (c) (3) to Chapter 29 and the Explanatory Notes texts placed in square brackets are set out in Annex C/2 to this Report.

1	2
NC0322E1 NC0331E1 (HSC/26) NS0018E1	Review of the classification of certain INN products.

The Sub-Committee reviewed the classification of the two INN products in question, namely midaxifylline and corifollitropin alfa, and agreed that midaxifylline was classifiable in subheading 2939.50 and corifollitropin alfa was classifiable in subheading 2934.90.

1	2
NC0315E1 (HSC/26) NS0019E1 NS0028E1	Amendment of the Subheading Explanatory Notes concerning subheadings 2932.29 and 2933.79.

- 1. To begin the discussion of this question, the Delegate of Mexico made a presentation outlining her Administration's concerns. She explained that the original Mexican concern in respect of the Subheading Explanatory Notes to subheadings 2932.29 and 2933.79 had been satisfied by recent amendments to the Explanatory Notes (Supplement 8), but her Administration requested the Sub-Committee to consider the inclusion of the term "in bridged systems" in the first part of the second paragraph of those Subheading Explanatory Notes.
- 2. Furthermore, to avoid problems in the classification at subheading level of organic compounds having different heterocyclic rings, the Mexican Administration proposed to include the wording of paragraph 7.A.(2) of Doc. 37.886 in the Explanatory Notes to headings 29.32, 29.33 and 29.34.
- 3. It was also indicated that the criteria set out in paragraphs 7.A.(3) and 7.A.(5) of Doc. 37.886 had great value for classification and the Mexican Administration therefore suggested that those criteria should also be included in the Explanatory Notes to headings 29.33 and 29.35, respectively. To facilitate the discussion of these questions the Mexican Administration felt that it was appropriate to examine the classification of zopiclone, bromazepam and sildenafil citrate, as examples of the problems at issue.
- 4. Accordingly, the Sub-Committee first examined the classification of zopiclone. In this connection, the Director raised a question as to whether a lactam could be considered a heterocyclic ring specified at subheading level in heading 29.33. The Sub-Committee responded positively in this regard and suggested that, since zopiclone was a compound having two or more heterocyclic rings (including lactams) specified at subheading level, zopiclone should be classified as a lactam in subheading 2933.79 in accordance with the principles specified in paragraph 7.A.(2) of Doc. 37.886.
- 5. With regard to the classification of bromazepam, the Sub-Committee was of the view that it could not be considered as a lactam, based on the Subheading Explanatory Note to subheading 2933.79, and therefore suggested that it should be classified in subheading 2933.39 as a compound containing an unfused pyridine ring in the structure, by application of GIRs 1 and 6.
- 6. With regard to the classification of sildenafil citrate, the Sub-Committee suggested classification in subheading 2935.00 as a sulphonamide.

- 7. The Sub-Committee finally agreed that, in view of the classification issues discussed in respect of zopiclone, bromazepam and sildenafil citrate, it would be useful to incorporate the substance of paragraphs 7.A.(2) and 7.(A).(5) of Doc. 37.886 in the Explanatory Notes. With regard to paragraph 7.(A).(3), the Sub-Committee felt that it was not necessary to incorporate it in the Explanatory Notes. In this regard, administrations were requested to submit written comments to the Secretariat to facilitate the preparation of a new document by the Secretariat on this issue for the next session of the Sub-Committee.
- 8. In respect of the proposal to include the term "bridged systems" in the Subheading Explanatory Notes to subheadings 2932.29 and 2933.79, the Sub-Committee agreed that it was not necessary.

1	2	5
NR0114E1 (RSC/22) NS0020E1	Proposal by the Canadian Administration to amend the Nomenclature and Explanatory Notes to Chapter 54.	See Annex C/3.

- After a brief description of the background of this issue by the Chairman, the Sub-Committee examined the proposed amendments to the introductory paragraph of Note 1 to Chapter 54, and subparagraphs (a) and (b) to that Note, set out at Annex II to Doc. NS0020E1.
- 2. With regard to paragraph (a) of that Note, opinions were divided on the text to be chosen. However, there was agreement that there was no substantive difference between the two texts. It was pointed out by one delegate that the English version of the Secretariat proposal was not entirely grammatically correct. The choice of variant was left to the Review Sub-Committee, on the understanding that the use of the plural was recommended for the terms "polyamides", "polyesters", "polyolefins" and "polyurethanes", as these were generic names for polymer families. The two texts were placed in square brackets.
- 3. With regard to paragraph (b), it was pointed out that the manufacture of certain cellulosic fibres involved not only the dissolution of natural organic polymers, but also a regeneration of the cellulose. Hence there was a physical transformation of the natural polymers by dissolution and chemical treatment processes. It was also stressed that viscose rayon should be mentioned as an example of a product obtained by treating cellulose. Subject to these modifications, the Sub-Committee approved the proposed text.
- 4. The texts approved and the texts placed in square brackets are set out at Annex C/3 to this Report.

1	2	
NS0021E1 NS0031E1	Classification of certain chemical products relating to the Chemical Weapons Convention.	See Annex C/4.

- At the outset, the Chairman explained the background of the request of the Organization for the Prohibition of Chemical Weapons (OPCW) in assigning the correct HS subheadings to the chemicals that are covered under the three Schedules of Chemicals as contained in the Annex on Chemicals of the Chemical Weapons Convention (CWC) and welcomed the representative of the OPCW to the meeting.
- 2. The Sub-Committee then examined the classification of 929 chemicals (see the Annex to Doc. NS0021E1). The list of products and their suggested classifications are set out in Annex C/4 to this Report. The items whose classification has not been settled have been placed in square brackets for the reasons summarized below.

Annex C/4, page	CA RN	Remarks
number		
8	9009-86-3	Molecular formula to be verified.
6	38770-03-5	The anion of these molecules was not indicated. The
14	44991-89-1	classification might change based on the anion.
6	56217-67-5	
6	56217-69-7	
22	79351-08-9	
23	79351-07-8	
11	58373-29-8	Molecular structure to be studied further in order to
		clarify whether this is a product of heading 29.30.
16	3520-76-1	CAS Index Name and Molecular formula to be verified.
18	67325-77-3	Need more information to verify whether these are
18	68957-95-9	polymers which conform to Note 3 to Chapter 39 and if
18	41222-33-7	so to verify the correct subheading.
18	70715-06-9	
31	68664-06-2	
18	125229-70-1	To be verified whether this is a separate chemically
		defined compound.
17	6696-81-2	Classification and molecular formula to be checked.
5	65167-64-8	

1	2	
NS0022E1	Classification of certain chemical products in the HS Commodity Data Base.	See Annex C/5.

1. The Sub-Committee examined the classification of the chemicals at issue and made the following observations.

Fonofos

2. In view of the exclusion to the Explanatory Note to heading 29.31, the Sub-Committee agreed with the Secretariat's view that Fonofos should be classified in subheading 2930.90 and that it should be reflected correctly in the 2002 version of the HS Commodity Data Base (HSCDB).

Neodecanoic Acid

- 3. According to the information provided by several delegates, Neodecanoic Acid was described as a mixture of C₁₀ isomers in certain reference materials and it was also described as a mixture of octanoic, nonanoic and decanoic acid in certain other reference materials.
- 4. It was the view of the Sub-Committee that if Neodecanoic Acid was a mixture of C₁₀ isomers, it should be classified in heading 29.15 and, on the other hand, if it was a mixture of octanoic, nonanoic and decanoic acid then it should be classified in heading 38.24. However, due to conflicting information that was available on this product, the Sub-Committee suggested that this product be deleted from the HSCDB.

Ciprofloxacin and Enrofloxacin

5. The Sub-Committee unanimously agreed with the Secretariat's view that both Ciprofloxacin and Enrofloxacin should be classified in subheading 2933.59.

Hormones

6. With regard to the nine items that were listed by the Secretariat in Annex II to Doc. NS0022E1, the Sub-Committee's suggested classifications and observations are set out in Annex C/5 to this Report. In respect of Prasterone, Tibolone and Thymostimuline (INN), the Sub-Committee felt that these products should be studied further and therefore left the suggested potential classifications in square brackets.

- 7. One delegate indicated that the application of GIRs 3 (a) and 3 (c) in determining the classification of certain product discussed during this session, was not clear and requested the Harmonized System Committee to provide clear guidelines. The issue arose, in particular, whether hormones having both oestrogen and androgen like effects should be classified by application of GIR 3 (a) or GIR 3 (c). He explained that such guidelines would be helpful in reviewing the classification of products in data bases being updated to reflect the HS 2002 version.
- 8. The Director agreed with this suggestion and stated that the Secretariat would prepare a document with appropriate examples for the consideration of the Harmonized System Committee at its next session.

1	2	5
NS0023E1	Proposal by the Japanese Administration to amend subheading 3004.32.	See Annex C/6.

- 1. With respect to the use of "and" and "or" in the Nomenclature, the Director noted that the word "and" meant "and" and the word "or" was used in the manner of "and/or" and that they had been used in the same manner since Brussels Tariff Nomenclature (BTN).
- 2. The Sub-Committee unanimously agreed with the Japanese proposal that the word "or" should be used instead of the word "and" in the text of new subheading 3004.32 (HS 2002) since new subheading 3004.32 was intended to cover medicaments containing not only corticosteroid hormones but also their derivatives or structural analogues or both. It therefore agreed to submit the proposed amendment to the Harmonized System Committee at its next session for consideration as an amendment for HS 2007.

3. The text approved is set out in Annex C/6 to this Report.

1	2
NC0334E1 (HSC/26) NS0026E1 NS0032E1	Classification of "MYKON ATC Blue".

- The Sub-Committee examined the issue set out in paragraph 10 of Doc. NC0334E1, i.e., (i) whether sodium carboxymethylcellulose (S-CMC) could be considered as an added stabiliser for transport and (ii) whether the pigment in the product could be an added colouring substance to facilitate identification, in respect of the classification of "MYKON ATC Blue".
- 2. Opening the discussion, one delegate expressed the view that tetraacetylethylenediamine (TAED), the main constituent of MYKON ATC Blue, was a stable product and under normal circumstances this product would not require a stabiliser for transport. He was therefore of the view that S-CMC was added to TAED for the purpose of using this product in detergent formulations.
- 3. Two other delegates supported this view and added that carboxymethylcellulose was widely used in the textile industry and in detergent formulations for specific purposes.
- 4. One delegate explained that, in his view, S-CMC was used in TAED as a stabiliser for transport due to its explodable dust cloud formation, according to safety data information available in his Administration. However in view of the additional properties of carboxymethylcellulose as explained by other delegates, he was of the view that the addition of S-CMC would render the product particularly suitable for specific use.
- 5. With regard to the question of the pigment present in the product, several delegates expressed the view that the pigment was present for marking purposes while others felt that it was added to show the use of the product as a detergent. Nevertheless, there was concensus that due to the presence of S-CMC in the product, in the context of Note 1 (g) to Chapter 29, the product could not be considered as being classifiable in Chapter 29 and should be classified in heading 38.24.
- 6. The Sub-Committee agreed to submit the above views to the Harmonized System Committee for its consideration when it examines the classification of the product "MYKON ATC Blue" at its next session.

Annex B/1 to Doc. NS0034E2 (SSC/16/Jan. 01)

ANNEX B

GENERAL QUESTIONS

Working Doc.	Subject	Classification Opinions	E.N. amendments	Nomenclature amendments
1	2	3	4	5
	Oral Report by the Chairman on the 1 st Conference of European Customs Chemists.			

OBSERVATIONS OF THE SCIENTIFIC SUB-COMMITTEE (O. Eng.)

- 1. The Chairman informed the Sub-Committee that the 1st Conference of European Customs Chemists was held in Fiuggi, Italy from 18 to 20 October 2000. About 300 people from 34 countries attended. Topics discussed at the Conference included:
 - The fitness for purpose of analytical methods used in chemical control of various types of products;
 - Promotion of the European Norm 45000 Quality System in all Customs laboratories;
 - The development of new analytical methods, technologies and instruments;
 - The role of Customs laboratories in protecting the health of European citizens and protecting the environment;
 - Strengthening the confidence between Customs and industry.
- 2. The Conference also highlighted the necessity for clear legislation and standards, harmonization of methods and exchange of information between Customs chemists.
- 3. The Chairman pointed out that the Conference was opened by Mr. M. Vanden Abeele, EC Director General for Taxation and Customs Union, Mr. H. Kappler, WCO Director of Tariff and Trade Affairs, and Professor Martin from the University of Nantes. He thanked the WCO for its support of the Conference. He asked the Delegate of Italy to convey his thanks to the Italian Administration and especially to Dr. S. Incitti for the excellent organization and success of the Conference.
- 4. The US Delegate also congratulated the Italian Administration on organizing the Conference. He stated that Customs chemists around the world basically had the same or

similar problems. He noted that the technical presentations made at the Conference were excellent. He also expressed his wish that such meetings could be organized every year.

- 5. The Director added that he was very pleased to participate, however briefly, in the Conference. He stated that he was very impressed by the organization of the Conference which was much more than just a European Conference, since quite a number of laboratories from all over the world were represented. The information that was shared at the Conference was extremely useful for all of the participants and would be useful to all who read the papers included in the report of the Conference. He hoped that there would be a 2nd Conference at some point in the not too distant future.
- 6. The Delegate of Italy thanked the previous speakers for their warm words and said that the results of the Conference were far beyond what her Administration had hoped. With the support of the EC and the WCO and with the participation of Members from outside the EU (e.g., the US, Canada, Russian Federation, Norway), the Conference had became a world event. She believed that such conferences should be organized frequently.

1	2
NS0024E1	Regional seminar on Customs laboratories.

- 1. The Director indicated that, at the present session of the Sub-Committee, there would be presentations by about 15 laboratories on their work in tackling classification difficulties in relation to revenue collection, protection of domestic industry and other trade policy issues, environmental and social concerns, etc. The Secretariat believed that this kind of crucial information needed to be shared with all Member administrations. One way of doing this was the publication of reports and information on the WCO Web site. However, participation in the Sub-Committee was also very important but many administrations, especially developing country Members having funding difficulties, were not able to participate in meetings in Brussels.
- 2. For that reason, the Secretariat was proposing to organize regional seminars on Customs laboratory issues. These regional seminars would allow for an exchange of information between Members of the same region who were faced with many of the same problems. The Secretariat believed that the time for such regional seminar was ripe because of the increasing trend toward regional economic integration. Therefore, the Secretariat planned a first regional seminar on Customs laboratories in Kenya in June 2001. The Director thanked the Kenyan Administration for hosting the seminar and the Japanese Administration for funding the session. It was the Secretariat's intention to organize similar seminars in other parts of the world if the first endeavour was successful.
- 3. The US Delegate stated that he assumed that, although the seminar in Kenya would be a regional seminar, all administrations would be invited, as many problems faced by Customs laboratories around the world were the same. If invited, interested administrations from outside the region could send representatives to the seminar to share information with the other participants.
- 4. The Director clarified that normally such events were organized for a particular region and funding was available for the developing country Members of that region only. However, the Secretariat would also invite other Members to the seminar. Those Members would, of course, have to fund their own participation.
- 5. The Delegate of India suggested whether the Secretariat could, on the basis of its Customs Reform and Modernization Programme (CRM), conduct a general study of the Customs laboratories of least developed and developing countries to have an idea of their situation and needs in respect of modernization.
- 6. The Director responded that he would bring this suggestion to the attention of the WCO staff responsible for the CRM Programme and explained that the presentations on Customs laboratories made at the last session of the Sub-Committee had revealed that many least

Annex B/2 to Doc. NS0034E2 (SSC/16/Jan. 01)

OBSERVATIONS OF THE SCIENTIFIC SUB-COMMITTEE (contd.)

developed and developing country administrations needed new equipment but had no funding for modernization.

- 7. He indicated that several developed country administrations were helping such administrations, but not enough. The WCO had no funding for this purpose. However, the Secretariat had published a useful Customs Laboratory Guide four years ago and was providing a copy of this guide to the least developed or developing country administrations whenever it organized an HS seminar for the benefit of such administrations.
- 8. The US Delegate pointed out that his Administration was placing greater emphasis on assisting foreign Customs laboratories, as those countries have opened up greatly to international trade. Although Customs duties were going down, many other laboratory-related Customs problems still existed. He stated that his Administration had a good technical assistance programme and several US Customs scientists have assisted countries in opening and improving Customs laboratories primarily in Eastern Europe and those "new" countries of the former USSR.

1	2
NS0025E1	WCO Web site discussion forum on Customs laboratory issues.

- 1. Opening the item, the Director indicated that the document was of an informative nature on the issue of the establishment of a discussion forum on Customs laboratory matters on the WCO Web site. He informed the Sub-Committee that the WCO had recently moved to a new file server with new technology to accommodate certain new features, including the desired discussion forum. This feature, which would be available very shortly, needs certain ground rules, which were currently being developed. He stressed the point that the electronic forum would not replace other procedures, and that it should be as informal as possible at the same time. While the Secretariat would monitor the discussions and maintain the forum, it would not necessarily respond to each and every intervention, unless specifically asked. He believed that the forum could make it possible to resolve certain issues informally, thus eliminating the need for a formal consideration of the item by the Sub-Committee.
- 2. The US Delegate emphasized the need for a separate laboratory page on the WCO Web site, a list with the e-mail addresses of the Members of the Sub-Committee, and a hyperlink to other Web pages dedicated to Customs laboratories, noting that the US Customs laboratory had its own page.
- 3. The German Delegate informed the Sub-Committee that she was preparing a compilation of the German standard laboratory methods into PDF-format, which could also be included on the WCO Web site. She would inform the WCO as soon as the work had been completed.
- 4. In this context, the Chairman indicated that there might be some restriction vis-à-vis the accessibility of the information, since it might be in a language other than English or French.
- 5. While indicating that many industries and commercial laboratories were offering used laboratory equipment via the Internet, the Bulgarian Delegate wondered whether it would be possible to establish links between such Internet pages and the WCO Web site.
- 6. Responding to the observations of the various speakers, the Director indicated that the Secretariat would try to accommodate them to the extent possible on the WCO Web site.