



HARMONIZED SYSTEM  
COMMITTEE  
-  
26<sup>th</sup> Session  
-

NC0266E1  
(+ Annex)  
O. Eng.

Brussels, 6 November 2000.

## PUBLICATION OF THE CLASSIFICATION HANDBOOK

(Item II.8 on Agenda)

### Reference documents :

42.011 (HSC/21)  
42.100 Annex C/5 (HSC/21 – Report)  
42.750 Annex F/19 (HSC/22 – Report)

### I. BACKGROUND

1. At its 19<sup>th</sup> Session, the Committee held an exchange of views on the proposed draft Recommendation concerning the improvement of tariff classification work and related infrastructure. The Committee agreed that the end result of the project to improve tariff classification work should be a Council Recommendation and a handbook.
2. The Recommendation concerning a good classification work model was approved by the Committee at its 20<sup>th</sup> Session (and later adopted by the Council in June 1998).
3. At its 21<sup>st</sup> Session, the Committee agreed on the contents of the proposed Classification Handbook.

### II. SECRETARIAT COMMENTS

4. The preparation of the Classification Handbook was included (amongst the tasks for achieving the goal of uniform interpretation and application of the HS) in the WCO Strategic Plan for the years 2000/2001 to 2002/2003. Although, in the Strategic Plan, its publication was scheduled for the year 2001, the Secretariat is pleased to report that the Handbook will be printed soon.
5. While preparing the Handbook, the Secretariat thought that its contents should be more systematically structured. Also, where possible, useful HS-related documents should be made available to the readers as annexes to the Handbook.

File No. 2288

6. The final version of the "Table of Contents" of the Handbook is reproduced in the Annex to this document.
7. The Handbook contains an introduction to the HS in general, an explanation of the good tariff classification work model, information on the role of the HS Committee and Sub-Committees in respect of the maintenance of the HS, explanations of the HS-related Council Recommendations and useful information concerning HS users.
8. Most of the above-mentioned information has been taken, after necessary modification, from the present WCO booklet "The International Convention on the Harmonized Commodity Description and Coding System". The Handbook will replace this booklet.
9. Neither the body nor the annexes to the Handbook contain any confidential information, except for "Annex O : List of HS Contact Points". However, Annex O will not be made available in the version to be sold to the public.
10. Taking into account the fact that (1) certain parts of the Handbook will need modifications after the entry into force of HS 2002 and (2) certain annexes thereto (e.g., List of HS Contracting Parties, List of HS Contact Points) will probably need updating every six months, the Secretariat has decided to publish the Handbook in the form of a loose-leaf binder. This will allow the Secretariat to make such modifications by publishing amending supplements twice a year, thus avoiding the costs of reprinting the whole Handbook.

### III. CONCLUSION

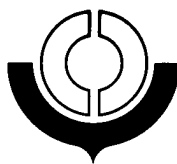
11. The Committee is requested to take note of the above developments regarding the publication of the "HS Classification Handbook".

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# HS CLASSIFICATION HANDBOOK

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**November 2000**

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