



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
-
27th Session
-

NC0373E1
(+ Annex)
O. Eng.

Brussels, 29 March 2001.

AMENDMENTS TO THE COMPENDIUM OF CLASSIFICATION OPINIONS
ARISING FROM THE CLASSIFICATION OF NON-AROMATIC CUT TOBACCO
IN SUBHEADING 2403.10
(Item VII.5 on Agenda)

Reference documents :

42.083 (HSC/21)
NC0090E2, Annex IJ/1 (HSC/23 - Report)

NC0284E1 (HSC/26)
NC0340E2, Annex G/2 (HSC/26 – Report)

I. BACKGROUND

1. At its 26th Session, the Harmonized System Committee re-examined the classification of non-aromatic cut tobacco and, by 28 votes to 9, reaffirmed its decision to classify non-aromatic cut tobacco in heading 24.03 (subheading 2403.10), rather than in heading 24.01.
2. In order to reflect this decision, the Secretariat was instructed to prepare a Classification Opinion to be examined in the first instance by the next pre-session Working Party.

II. SECRETARIAT COMMENTS

3. Acting on the Committee's instructions, the Secretariat has prepared and appended a draft Classification Opinion for non-aromatic cut tobacco.

File No. 2653

III. CONCLUSION

4. The Committee is invited to approve the appended proposed amendments to the Compendium of Classification Opinions once they have been finalized by the presessional Working Party.

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