

WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

Established in 1952 as the Customs Co-operation Council Créée e<u>n 1952 sous le nom de Conseil de coopération douanière</u>

HARMONIZED SYSTEM COMMITTEE

NC0627E1 (+ Annex)

30th Session

O. Eng.

Brussels, 26 August 2002.

AMENDMENT OF THE EXPLANATORY NOTES TO CLARIFY THE CLASSIFICATION OF MP3 PLAYERS AND SIMILAR APPARATUS

(Item VII.18 on Agenda)

Reference documents:

NC0497E1 (HSC/28)

NC0550E1 (HSC/29)

NC0510E2, Annex H/20 (HSC/28 - Report)

NC0590E2, Annex H/14 (HSC/29 - Report)

I. BACKGROUND

- 1. At its 29th Session, the Harmonized System Committee examined the classification of MP3 players, and decided, by 32 votes to two, that the expression "sound recording" as used in heading 85.20 should be interpreted in a broad sense, i.e., that it also covered the transcription of data files onto a flash memory.
- 2. Following this vote, the Committee unanimously classified the apparatus described in paragraph 7 of Doc. NC0550E1 as follows :
 - paragraph 7 (i), (ii), (iii), (v) and (vi): subheading 8520.90;
 - paragraph 7 (iv): subheading 8527.13;
 - paragraph 7 (vii): subheading 8521.90; and
 - paragraph 7 (viii): subheading 8519.99.
- 3. In order to reflect this decision, the Committee instructed the Secretariat to prepare appropriate amendments to the Explanatory Notes for examination by the Committee at its next session, taking into account the proposal submitted by the EC, as set out in Annex III to Doc. NC0550E1.

II. SECRETARIAT COMMENT

4. Acting on the Committee's instructions, the Secretariat has prepared and appended draft amendments to the Explanatory Notes.

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

File No 2847

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.

NC0627E1

5. With respect to the EC proposal, the Secretariat would like to offer the following observations. To reflect the exclusion from heading 85.20 of apparatus which only reproduces sound from an external sound recording medium (flash memory cards), the Secretariat suggests inserting a corresponding inclusion note in the Explanatory Note to heading 85.19. However, since this type of apparatus was not considered and, henceforth, not classified by the Committee, the Secretariat has placed that text and the second paragraph of the EC proposal in square brackets in the Annex to this document. In addition, the Secretariat has aligned the English version of this text on the French version, by referring to "an external sound recording medium (e.g., flash medium cards)" rather than to "an external sound medium (flash medium cards)" (emphasis added). It has also replaced the word "FLASH" by "flash" in the French version.

III. CONCLUSION

6. The Committee is invited to approve the appended draft amendments to the Explanatory Notes, taking into account the Secretariat's comments in paragraph 5 above.

* * *