

# WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM COMMITTEE

NC0775E1 (+ Annex)

32<sup>nd</sup> Session

O. Eng.

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# POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES TO THE GENERAL INTERPRETATIVE RULES, HEADINGS 28.21, 31.05 AND 38.08, AND CHAPTER 84 (PROPOSALS BY THE EC, CROATIA AND THE SECRETARIAT)

(Item VII.5 on Agenda)

### Reference document:

NG0017B1

### I. BACKGROUND

- 1. On 15 September 2003, the Secretariat received a Note from the EC with a proposal to amend the Explanatory Notes to headings 28.21, 31.05 and 38.08.
- 2. By letter of 9 June 2003, the Croatian Administration drew the Secretariat's attention to the fact that the General Explanatory Note to Chapter 84 had not been amended following the 2002 amendments to the Harmonized System.
- 3. Finally, a misalignment was brought to the Secretariat's attention with respect to the Explanatory Note to General Interpretative Rule 2 (a).

### II. NOTE FROM THE EC

4. "The 2002 version of the Nomenclature annexed to the HS Convention created new heading 38.25 with the following wording:

"Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter"

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5. The scope of the first part of the wording stems from former heading 38.24 of the 1996 version of the HS Nomenclature where the first part also read :

## "Residual products of the chemical or allied industries, not elsewhere specified or included."

- 6. Consequently, the corresponding part "C" of the Explanatory Note to heading 38.24, page 585, version 1996, was transferred to the Explanatory Note of new heading 38.25, part "A", page 704, version 2002.
- 7. Paragraph (1) of this Explanatory Note refers to "alkalised iron oxide for the purification of gas."
- 8. However, the current Explanatory Note to heading 28.21, page 298, maintains the following exclusion :

### "(d) alkalised iron oxide for the purification of gas (heading 38.24)."

9. Furthermore, paragraph (4) of the Explanatory Note to heading 38.25 refers to "Spent oxide". However, the present Explanatory Notes (version 2002) to headings 31.05 (page 585) and 38.08 (page 683) both maintain the following exclusions:

heading 31.05 (page 585): **(b) Spent oxide (heading 38.24)** 

heading 38.08 (page 683): (a) (vi) Spent oxide (heading 38.24)

- 10. In view of the new 2002 version of the HS Nomenclature the **EC** therefore proposes to effect the following amendments to the HS Explanatory Notes to headings 28.21, 31.05 and 38.08:
  - (i) Exclusion note (d) of the Explanatory Note to heading 28.21 to read as follows:
    - (d) alkalised iron oxide for the purification of gas (heading 38.25)
  - (ii) Explanatory Notes to headings 31.05 and 38.08 to be amended as follows:

heading 31.05 (page 585): **(b) Spent oxide (heading 38.25)** 

heading 38.08 (page 683): (a) (vi) Spent oxide (heading 38.25)."

### III. NOTE FROM THE CROATIAN ADMINISTRATION

11. "We would like to draw your attention to a possible omission originating from the 2002 review of the Harmonized System, by which heading 85.08 was deleted and consequential amendments to the Explanatory Notes had to be made. Following this amendment, the reference to "electro-mechanical hand tools" in the second paragraph of the General Explanatory Note to Chapter 84, on page 1393, should have been deleted from that text."

### IV. SECRETARIAT COMMENTS

- 12. The Secretariat, having examined the texts under consideration, agrees with the EC that the cross-references to heading 38.24 in exclusions (d) in the Explanatory Note to heading 28.21, (b) in the Explanatory Note to heading 31.05 and (a) (vi) in the Explanatory Note to heading 38.08 should have been updated, following the creation of new heading 38.25.
- 13. With respect to the terminology used, the Secretariat would like to make the following observations. In the respective versions of the Explanatory Notes to headings 38.19 (CCC Nomenclature), 38.23 (HS 1988) and 38.24 (HS 1996) the English text referred to "alkaline iron oxide" whereas the French text referred to "les oxydes de fer alcalinisés". In the Explanatory Note to heading 38.25 (HS 2002), the singular form "oxyde de fer alcalinisé" is used in the French version, with a view to ensuring uniform presentation of the text.
- 14. Exclusion (d) of the Explanatory Note to heading 28.21, on the other hand, refers to "alkalised iron oxide" and "les oxydes de fer alcalinisés" in the English and French versions, respectively. The product excluded by this note is, in the view of the Secretariat, the same as the one referred to in item (A) (1) of the Explanatory Note to heading 38.25. Therefore, it suggests aligning these texts using the terminology of item (A) (1) of the Explanatory Note to heading 38.25.
- 15. The Secretariat also agrees with the suggestion of the Croatian Administration to delete the reference to "electro-mechanical hand tools" in the General Explanatory Note to Chapter 84, since heading 85.08, which covered these appliances, was deleted and the content transferred to Chapter 84.
- 16. The proposed amendment to the Explanatory Note to General Interpretative Rule 2 (a) concerns an omission which occurred when the 1996 version of the Explanatory Notes was drafted. The French version is not affected by this amendment.
- 17. The draft amendments to the Explanatory Notes are set out in the Annex to this document.

### V. CONCLUSION

18. The Committee is invited to examine the proposed amendments to the Explanatory Notes to the General Interpretative Rules, headings 28.21, 31.05 and 38.08, and Chapter 84, as set out in the Annex to this document.

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