



HARMONIZED SYSTEM
COMMITTEE

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O. Eng.

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POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES
TO HEADINGS 25.20 AND 34.07 (PROPOSAL BY THE EC)

(Item VII.12 on Agenda)

I. BACKGROUND

1. On 15 September 2003, the Secretariat received the following Note from the **European Community** with a proposal to amend the Explanatory Notes to headings 25.20 and 34.07.

II. NOTE FROM THE EC

“Background

2. The **EC** proposal is intended solely to clarify the distinction between high-quality plasters used in dentistry, which are classified in heading 34.07, and other plasters of heading 25.20.
3. These high-quality plasters usually contain more than 2 % additives by weight.
4. The **EC** considers that there is no need to amend the text of heading 25.20, as plasters such as those used in construction work must remain classified in this heading even if they contain small quantities of other substances.
5. Neither would it seem necessary to amend the text of heading 34.07, given that it refers specifically to “preparations for use in dentistry, with a basis of plaster”.

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6. The main justification for this proposed amendment to the HS Explanatory Notes is the fact that the products described in heading 25.20, and their properties, are no longer in keeping with modern techniques, with the result that high-quality plasters are being classified in that heading whereas, according to the heading texts, they should be classified in heading 34.07.

7. For these reasons, it would seem appropriate to amend the Explanatory Notes to headings 25.20 and 34.07.

8. Proposal

Heading 25.20.

Page 223. Item (3).

Insert the following :

"This heading does not include preparations for use in dentistry with a basis of plaster (heading 34.07)."

Heading 34.07.

Page 637.

Delete the penultimate paragraph and replace with the following :

"This heading includes preparations for use in dentistry with a basis of plaster, usually containing more than 2 % additives by weight. Possible additives are titanium oxide as a white pigment, colouring agent, kieselguhr, dextrans and melamine resin. They also contain setting accelerators or retarders.¹

Such products for use in dentistry may contain 25 % or more by weight of α -calcium sulphate hemihydrate or almost exclusively α -calcium sulphate hemihydrate, a form that does not occur naturally and that is produced almost exclusively in autoclaves at a temperature of 80 – 180 °C and a pressure of 4 – 12 bar from gypsum deposits with a high calcium sulphate dihydrate content.

The products are used for taking dental impressions, for making models or for other dental uses and are classified here regardless of form or presentation."

¹ - The particular properties of these preparations are described in international standard EN ISO 6873:2000."

III. SECRETARIAT COMMENTS

9. The Secretariat could agree with the **EC** proposal that it would not be necessary to amend the legal texts of headings 25.20 and 34.07. The provisions of Note 1 to Chapter 25 stipulate that this Chapter covers only products which are in the crude state and products obtained by processes other than mixing. In addition, products falling in Chapter 25 may not be rendered suitable for specific use. Since the high-quality plasters referred to in the **EC** proposal are mixtures of several components and additives and have been rendered suitable

for use in dentistry, they are excluded from heading 25.20 and are classifiable in heading 34.07.

10. Although it might be appropriate to amend the present description for preparations used in dentistry, due to the highly technical nature of the matter, the Committee may wish to consult the Scientific Sub-Committee before any amendments are finalised. If so, the Scientific Sub-Committee could be asked to consider the following issues :
 - The proposed percentage criteria for the additives; and
 - The description of the preparations in the proposed text of the Explanatory Note to heading 34.07.
11. If the Committee adopts the proposed amendment, the Secretariat suggests using the phrase “résines mélaminiques” in the first paragraph of item (C) of the French version (in conformance with the text of subheading 3909.20), rather than “plastiques de mélamines”, which is not used in the Harmonized System. The proposed text and the alternative have been placed in square brackets in the Annex.
12. The Secretariat questions, however, whether the present last sentence in item (C) of the Explanatory Note to heading 34.07 should be deleted. It might be appropriate to retain this sentence, since it (i) reproduces the text of the Explanatory Note to heading 25.20 and (ii) helps to clarify the distinction between plasters of heading 25.20, on the one hand, and preparations based on plasters, of heading 34.07, on the other. Pending the outcome of the discussion on this question, this sentence has been placed in square brackets.
13. The possible amendments of the Explanatory Notes are set out in the Annex to this document.

IV. CONCLUSION

14. The Committee is invited to examine the proposed amendments of the Explanatory Notes to headings 25.20 and 34.07, proposed by the **EC**, taking into account the comments of the Secretariat in paragraphs 9 to 12 above. The draft amendments are set out in the Annex to this document.

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