



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

-
24th Session

NC0150E1
(+ Annex)

O. Eng.

Brussels, 1 October 1999.

CLASSIFICATION OF MELOXICAM

(Item VIII.16 on Agenda)

Reference documents :

NC0066E1 (HSC/23)

I. BACKGROUND

1. On 17 July 1999, the Secretariat received a memo from the European Community indicating that they classify Meloxicam under heading 29.34 (subheading 2934.10). This memo is set out in the Annex to this document.

II. CONCLUSION

3. The Committee is invited to take note of the European Community comments in the Annex to this document when examining this Agenda item.

* * *

File No. 2770

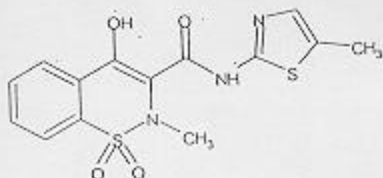
MEMO FROM THE EUROPEAN COMMUNITY

Subject: Classification of 'Meloxicam'

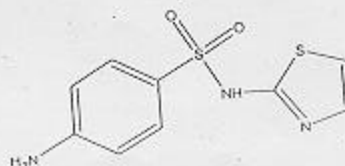
Ref: Doc. NC0066

The EC classifies sultams, notably Meloxicam (INN), under heading No 29.34 (other heterocyclic compounds) as specified in the HS Explanatory Notes (heading No 29.34, page 420, point (D)(2): "Sultams: These may be considered...") The presence of an unfused thiazole ring in the molecule points to classification in the more specific subheading 2934 10.

Meloxicam (INN)



Sulphathiazole (INN)



Sulphathiazole is correctly classified under 2935.00 and meets the Harmonised System Explanatory Note requirements in respect of sulphonamides. Its formula is $R.SO_2.NHR'$ where R' is a heterocycle (sulphonamide derivative).

According to the HS Explanatory Notes on sultams, the product should be considered a heterocycle from the outset.

Similar compounds are also classified under HS heading No 29.34.

As to why sultams are not considered as sulphonamides when the $-SO_2N=$ function forms part of a ring, we can only comment that lactams, for example, are considered as heterocycles and not amide functions.