



HARMONIZED SYSTEM
COMMITTEE
-
25th Session
-

NC0235E1
(+ Annex)
O. Fr.

H3-1

Brussels, 7 March 2000.

AMENDMENTS TO THE EXPLANATORY NOTES
TO CHAPTER 60 CONSEQUENTIAL UPON THE ARTICLE 16 RECOMMENDATION
OF 25 JUNE 1999
(Item VI.4 on Agenda)

Reference documents :

NR0058B1 (RSC/20)
NR0072E2, Annex C, paragraphs 62 to 64 (RSC/20 – Report)
NC0104E1, paragraphs 51 to 53 (HSC/24)
NR0081E1 (RSC/21)
NR0101E2, Annex B/8 (RSC/21 – Report)

I. BACKGROUND

1. At its 21st Session, the Review Sub-Committee examined the amendments to be made to the Explanatory Notes to Chapter 60, following the amendments to the HS consequential upon the Article 16 Recommendation of 25 June 1999.
2. Given the sensitive nature of the issues and the extent of the amendments to be made to the Explanatory Notes, the Sub-Committee decided simply to undertake a preliminary examination of the issues and to keep all the texts proposed for Chapter 60 in square brackets. It did, however, take certain decisions summarized below, accompanied where applicable by the Secretariat's comments.
3. The texts prepared by the Review Sub-Committee are set out in the Annex hereto.

File No. 2344

II. CONCLUSIONS OF THE REVIEW SUB-COMMITTEE

Headings 56.08 and 58.08 (exclusions)

4. Regarding the exclusion at the end of Part (A) of the Explanatory Note to heading 58.08, it was pointed out that heading 60.01 could be relevant and that it would be safer to exclude the whole of Chapter 60.
5. However, the Sub-Committee agreed not to go beyond the Recommendation and hence to keep the reference to headings 60.02 to 60.06 in both exclusions, so as not to give the impression to readers that products were being transferred from the headings concerned to heading 60.01, which was not affected by the 2002 amendments.
6. **The Committee is invited to provisionally adopt the amendments proposed for headings 56.08 and 58.08, set out in the Annex hereto.**

CHAPTER 60

7. The Sub-Committee agreed generally to use the Secretariat's alternative as a basis for its work, considering that it was an improvement on the texts and brought them more in line with the standard layout of the Explanatory Notes.

General

Second paragraph and Subheading Explanatory Note

8. Several delegates felt that the reference to "fabrics knitted in two colours by a special process" (French : "étoffes de bonneterie vanisées") ought to be placed in the Subheading Explanatory Note, as suggested by the Secretariat.
9. However, the Sub-Committee decided to keep both alternatives in square brackets, so as to enable administrations to consult industry for more details about the technique used in making such fabrics.
10. The Secretariat points out that fabrics knitted in two colours by a special process (French : "étoffes de bonneterie vanisées") are currently mentioned in the Explanatory Note to heading 60.02 (page 908, third paragraph), as an example of fabrics made of different coloured yarns.
11. The French encyclopaedia Encyclopédie Larousse defines the term "vanisage" as follows : "Method of knitting in which two different yarns are knitted together so that one of them exactly covers the other" [Translation]. In addition, the documentation available to the Secretariat indicates that this method makes it possible to obtain, by properly feeding in the yarn, knitted fabrics whose two sides may be **a different colour or a different material**, and that the fabrics obtained may combine two advantages, e.g., comfort and toughness.
12. This information confirms the technique mentioned in the present Explanatory Notes and the fact that the fabrics obtained by this process are indeed fabrics of different coloured yarns, *when the two yarns used are of different colours*. However, it also emerges from this information that not all fabrics knitted by this special process are necessarily fabrics made of

different coloured yarns (for example, yarns can be used which are the same colour but made of different materials).

13. In future, fabrics made of different coloured yarns will be defined in the new Subheading Explanatory Note at the end of the General Explanatory Note to Chapter 60. If the Committee decides to mention in the Explanatory Notes only fabrics knitted in two colours by a special process made of different coloured yarns (as at present), the Secretariat feels that it would be more appropriate to include this reference in that Subheading Explanatory Note. However, the Secretariat tends to feel that this sentence should be amended, at least in the French version, so as not to give the reader the impression that all fabrics knitted by this special process are made of different coloured yarns.

Exclusion

14. Subject to drafting amendments, the Sub-Committee approved the text proposed for the new exclusion (e).
15. The Secretariat notes that, in the French version, it was decided to delete the expression "articles à l'état fini" and substitute "articles obtenus à l'état fini", so as to align it on the legal provision (Note 7 to Section XI). It proposes adopting same procedure for the English version, deleting "articles in the finished state" and substituting "articles produced in the finished state" (this text already exists in the current Explanatory Notes, page 906, General Explanatory Note to Chapter 60, paragraph preceding the exclusions). The word "produced" has been placed in square brackets in the exclusion.

Subheading Explanatory Note

16. The Sub-Committee first agreed that the HS codes affected by the Subheading Explanatory Note should be specified in the title.
17. It was also indicated that administrations needed to check the applicability of Subheading Note 1 to Section XI, paragraphs (e) to (ij), to the new structure of Chapter 60 and the effect of these Notes on the scope of the new subheadings.
18. The Secretariat feels that, by analogy with the provisions for woven fabrics, it is important to define the scope of the new subheadings created for knitted or crocheted fabrics, unbleached, bleached, dyed, of yarns of different colours, or printed; it would also be appropriate to adopt the same definition for woven fabrics and knitted or crocheted fabrics. The Secretariat therefore proposes that this Subheading Explanatory Note be retained.
19. It also recalls its suggestion to examine, during the new review cycle, the possibility of adapting the Subheading Notes at issue to fit the new situation (extending the scope of the Notes currently covering woven fabrics so that they also apply to knitted or crocheted fabrics).
20. It was also pointed out that the expression *mutatis mutandis* could be misunderstood and that it would be best to include the text of the relevant legal provisions in full.
21. However, the Sub-Committee agreed to retain the proposed texts without modification and to submit this statement for consideration by the Committee.

22. The Secretariat points out, in this respect, that there are many cases in the Explanatory Notes where reference is made to another provision without repeating it in full, and also that the expression *mutatis mutandis* is in common use in the HS and does not seem to have caused any particular problems. It therefore suggests that the text set out in the Annex hereto be retained, particularly given the length of the Legal Notes concerned.

23. **The Committee is invited to examine the proposed amendment to the General Explanatory Note to Chapter 60, set out in the Annex hereto, and in particular to rule on the following :**

- **The location of the text relating to fabrics knitted in two colours by a special process and the possible need to amend the present text;**
- **The addition of the term "produced" in the English version of the new exclusion (e);**
- **The applicability to Chapter 60 of Subheading Note 1 to Section XI, paragraphs (e) to (ij), and the layout of the Subheading Explanatory Note.**

Heading 60.02

First paragraph

24. The Sub-Committee agreed (1) to retain the more precise variant which used the wording of the heading text of heading 60.01, and (2) to delete the word "all" before "knitted or crocheted fabrics", given the exclusions at the end of the Explanatory Note.

Second paragraph

25. It was felt inappropriate to mention the textured yarns of heading 54.02 in that paragraph and it was hence proposed to delete the paragraph's second sentence.

26. However, the Sub-Committee decided to keep that sentence in square brackets, given that textured yarns were mentioned in Subheading Note 1 (a) to Section XI, cited in the first sentence of the paragraph; the sentence therefore seemed helpful.

27. The Secretariat also feels that this sentence is helpful and would point out the following :

- This paragraph corresponds to the first Subheading Explanatory Note on page 784 of the present Explanatory Notes (at the end of the General Explanatory Note to Section XI);
- Switzerland's initial proposal also referred to this Subheading Explanatory Note (first paragraph of the draft relating to the General Explanatory Note to Chapter 60).

28. The Secretariat also draws the Committee's attention to the fact that this paragraph makes a reference to a Subheading Note in order to define the scope of a four-digit heading. It might therefore be appropriate, as part of the new HS review cycle, to examine the possibility of transforming Subheading Note 1 (a) to Section XI into a Section or Chapter Note.

Third paragraph

29. There were doubts about this paragraph, as it was felt that it could be interpreted more restrictively than the legal text and that it could give the reader the impression that the classification was based on the end-use of the fabrics, which was not a relevant criterion for applying the HS.
30. In response to these comments, it was pointed out that this paragraph was simply intended to give some examples of use, so as to help the reader, and that there were many references of that type in the Explanatory Notes.
31. The Sub-Committee agreed to keep the paragraph but to put it in square brackets.
32. The Secretariat confirms that many Explanatory Notes mention examples of uses; it feels that such a provision in the Explanatory Notes would not limit the scope of the legal texts. Other examples in Section XI are headings 51.11 to 51.13, 54.07, 54.08, 55.18, 58.06 and 59.03.
33. However, the concerns expressed might be due to the wording of the paragraph. The Secretariat therefore proposes the following variant (other examples of use could be added, if necessary) :
34. "The knitted or crocheted fabrics of this heading have elastic properties due to the insertion of elastomeric yarn or rubber thread during manufacture. They are used, for example, as elastic edging for undergarments."

Exclusions

35. As there had been no change of scope between Chapter 59 and Chapter 60, the Sub-Committee agreed to retain exclusion (e), but decided to place both alternatives in square brackets, i.e. (1) the present exclusion mentioning certain headings of Chapter 59, and (2) a simplified version referring to Chapter 59 only.
36. The Secretariat would point out that the "long" exclusion proposed does not mention heading 59.08 since the articles of that heading are not elasticated products.
37. The Sub-Committee agreed to delete present exclusion (f) relating to heading 60.01, as this duplicated the amended first paragraph of the Explanatory Note to this heading.
38. The Sub-Committee felt that the exclusion concerning heading 60.04 could be helpful to the reader and agreed to keep it in square brackets. It also decided to insert, in square brackets, a new exclusion for heading 60.03.
39. The Secretariat points out that these exclusions arise from the actual text of heading 60.02 and therefore feels that they are of little interest to the reader (there is no possible overlap between the headings concerned).

40. With regard to exclusion (h), the Sub-Committee decided to retain the Secretariat's alternative mentioning the applicable Legal Note. It also decided to delete the last part of the sentence concerning the example of heading 61.17.

41. **The Committee is invited to examine the draft Explanatory Note to heading 60.02, set out in the Annex hereto, and, in particular, to rule on the following questions :**

- **Whether to refer to textured yarn in the second paragraph;**
- **Whether to retain the third paragraph and, if so, which variant to choose, taking account of the new text proposed above;**
- **Which variant to retain for exclusion (e);**
- **Whether to keep or delete exclusions (f) and (g).**

Heading 60.03

42. The Sub-Committee agreed to use the same approach as adopted for heading 60.02 as regards the first paragraph, the second paragraph and exclusions (e) to (h), it being understood that the new exclusion inserted concerned heading 60.02.

43. With regard to the second paragraph, the Secretariat realizes that the use of the word "limits" in the first sentence could be interpreted as limiting the scope of the heading. It therefore proposes that the first sentence of this paragraph be deleted.

44. The Secretariat leaves it for the Committee to decide on whether to keep exclusions (f) and (g), pointing out that the heading text explicitly excludes heading 60.02.

45. **The Committee is invited to examine the draft Explanatory Note to heading 60.03, set out in the Annex hereto, and, in particular, to rule on the following questions :**

- **Whether to retain the second paragraph and, if so, to rule on the Secretariat's proposal to delete the first sentence;**
- **Which variant to retain for exclusion (e);**
- **Whether to keep or delete exclusions (f) and (g).**

Heading 60.04

46. The Sub-Committee agreed to use the same approach as adopted for heading 60.02 for the first two paragraphs and for exclusions (d) to (g) (corresponding to exclusions (e) to (h) of heading 60.02).

Third paragraph

47. The Sub-Committee agreed to delete the expression "relatively high" in the first sentence, given that the term was vague and could be misleading. It decided to submit to

the Committee two variants in square brackets to replace this expression, namely :
 (1) inserting the expression "in particular" after "elasticity" or (2) replacing the expression "owe their relatively high elasticity to the presence" by "owe their higher elasticity than other knitted or crocheted fabrics to the presence", to take account of the fact that knitted or crocheted fabrics have a certain natural elasticity.

48. The Secretariat recognizes that, due to the way they are manufactured, knitted or crocheted fabrics have a degree of natural stretch; however, it does not feel that the two variants proposed are satisfactory :

- The expression "in particular" suggests that elasticated knitted or crocheted fabrics could be obtained by processes other than the insertion of elastomeric yarn or rubber thread.
- In the Secretariat's opinion, the second variant does not improve on the initial proposal since it is also vague and does not establish a dividing line between elasticated and non-elasticated knitted or crocheted fabrics.

49. The Secretariat therefore proposes deleting the two texts in square brackets, with no other amendment to the text. Another alternative might be to amend the sentence as follows (text based on that for heading 60.02) :

"The knitted or crocheted fabrics of this heading owe their elastic properties to the insertion of elastomeric yarn or rubber thread during manufacture".

50. The Sub-Committee also agreed to place the second sentence in square brackets, some delegates having reservations about the expression "functional role" and the mention of end-use criteria and mode of manufacture, which might be more restrictive than the scope of the legal texts.

51. The Secretariat remains of the opinion that listing examples of use does not restrict the scope of a legal text and that this type of information may be useful to the reader.

52. To avoid the problem of the "functional role" which might prove too restrictive, this sentence could be simplified to read as follows :

"They are used, in particular, for making articles such as girdles and corsets, ..." (rest of text unchanged).

53. The Secretariat has been unable to verify the mode of manufacture of these fabrics and leaves it for the Committee to decide on further action to be taken regarding the last sentence of this paragraph.

54. **The Committee is invited to examine the draft Explanatory Note to heading 60.04, set out in the Annex hereto, and, in particular, to rule on the following questions :**

- **Whether to refer to textured yarn in the second paragraph;**
- **In the third paragraph :**
 - - **Which variant to retain for the first sentence;**

- - **Whether to retain or delete the second sentence and, if it is retained, to decide which variant to keep (Secretariat alternative set out above);**
- - **Whether to keep or delete the third sentence;**
- **Which variant to retain for exclusion (d);**
- **Whether to keep or delete exclusion (e) and (f).**

Heading 60.05

First paragraph

55. The Sub-Committee agreed to use the variant based on the text of heading 60.01, as in the previous headings.

Third paragraph

56. The Sub-Committee decided to place this paragraph in square brackets, given that it introduces an end-use criterion.

57. Although it does not share the concerns about the end-use criterion, the Secretariat notes that this paragraph indicates that imitation knotted net fabrics, knitted or crocheted, such as those used for shopping bags, are classifiable in heading 60.05 as warp knits. The Secretariat has been unable to verify whether this is still the case. In this respect, it draws the Committee's attention to the French version of the present General Explanatory Note to Chapter 60, page 906, Part (B) which mentions, under crocheted fabrics (heading 60.06 in the new structure), "bonneterie qui imite le filet noué" (imitations of knotted net fabrics).

Exclusions

58. The Sub-Committee reinserted, in square brackets, an exclusion (b) for heading 56.06 and a reference to the articles of heading 59.08 in exclusion (e) relating to Chapter 59.
59. The Secretariat points out that heading 60.05 covers fabrics of a width exceeding 30 cm and, in its opinion, there is no justification for an exclusion for loop wale-**yarn** of heading 56.06 in this heading.
60. The same comment applies in respect of heading 59.08 (this heading covers narrow fabrics) and should be taken into consideration if the Committee decides to keep the "long" version of this exclusion.
61. The Sub-Committee also agreed to delete the exclusion for heading 60.01 (duplication of the first paragraph of the Explanatory Note), to keep exclusion (g) for heading 60.03 and to add new exclusions for heading 60.02 (exclusion (f)) and heading 60.04 (exclusion (h)), these three exclusions being placed in square brackets.

62. Given the text of this heading (which does not specify the width of the fabric nor the presence of elastomeric yarn or rubber thread), the Secretariat proposes that these exclusions be maintained.
63. Finally, the Sub-Committee agreed that exclusion (ij) should retain the variant mentioning the relevant legal provision.
64. **The Committee is invited to examine the draft Explanatory Note to heading 60.05, set out in the Annex hereto, and, in particular, to rule on the following questions :**
- **Whether to keep the third paragraph, in the light of the Secretariat's comments;**
 - **Whether to keep exclusion (b);**
 - **Which variant to retain for exclusion (e) and, if the "long" version is chosen, whether to keep or delete the reference to articles of heading 59.08;**
 - **Whether to keep or delete exclusions (f), (g) and (h).**

Heading 60.06

First paragraph

65. The Sub-Committee agreed to use the Secretariat's variant, the first paragraph of which specifies that this is a residual heading, eliminating the need for a long list of exclusions at the end of the Explanatory Note.

Second paragraph

66. The Sub-Committee agreed to delete the word "principally" and substitute "for example" in the first sentence.

Third paragraph

67. The Sub-Committee agreed to place this paragraph in square brackets, given that it introduces an end-use criterion.

68. In the Secretariat's opinion, this paragraph does not restrict the scope of the legal texts. However, to meet the concerns expressed during the RSC session, it feels that the word "mainly" could be replaced by ", for example,".

Exclusions

69. The Sub-Committee reinserted, in square brackets, an exclusion (b) for heading 56.06 and a reference to the articles of heading 59.08 in exclusion (e) for Chapter 59.

70. The Secretariat's comments regarding heading 60.05 also apply to this Explanatory Note.
71. Given the first paragraph of the Explanatory Note, the exclusion for heading 60.03 was deleted.
72. With regard to exclusion (f), the Sub-Committee agreed to use the variant mentioning the relevant legal provision.
73. **The Committee is invited to examine the draft Explanatory Note to heading 60.06, set out in the Annex hereto, and, in particular, to rule on the following questions :**
- **Whether to keep the third paragraph and its wording (possibly deleting "mainly" and substituting ", for example,");**
 - **Whether to keep exclusion (b);**
 - **Which variant to retain for exclusion (e) and, if the "long" version is chosen, whether to keep or delete the reference to articles of heading 59.08.**

Heading 61.17

74. The Sub-Committee agreed that the relevant exclusion in the Explanatory Note to this heading should mention heading 60.02 in addition to heading 60.03.
75. It was also decided to add, in square brackets, a reference to heading 60.06 so as to enable administrations to check whether that heading might be applicable in this context.
76. The Secretariat points out that this exclusion relates to specific articles, namely "strips of press fasteners and hooks and eyes on knitted tape". It is of the opinion that (1) hooks and the like are not in principle attached to elasticated fabrics, and (2) they are fixed on tape, i.e. narrow fabrics.
77. Consequently, the Secretariat feels that, in practice, only heading 60.03 is unlikely to be relevant. If the Committee considers that these articles can be presented in large widths and that the fabrics used may or may not be elasticated, all the headings of Chapter 60 would have to be taken into consideration. The wording in brackets in this exclusion would therefore read : "**Chapter 60, heading 83.08 or 96.06**, as the case may be)".
78. **The Committee is invited to examine the proposed amendment to exclusion (g) of the Explanatory Note to heading 61.17 and, in particular, to rule on the references to appear in this exclusion.**

III. CONCLUSION

79. The Committee is invited to examine the draft amendments to the Explanatory Notes to Chapter 60 and the other headings affected by these amendments, as set out in the Annex hereto, taking account of the Review Sub-Committee's conclusions (21st Session) and the Secretariat's comments above.

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Annexe au Doc. NC0235B1
Annex to

(CSH/25/mars 2000)
(HSC/25/March 2000)

ANNEXE

MODIFICATIONS DES NOTES EXPLICATIVES DECOULANT DE LA RECOMMANDATION
DU 25 JUIN 1999 DANS LE CADRE DE L'ARTICLE 16
(Point VI.4 de l'ordre du jour)

ANNEX

AMENDMENTS TO THE EXPLANATORY NOTES CONSEQUENTIAL UPON
THE ARTICLE 16 RECOMMENDATION OF 25 JUNE 1999
(Item VI.4 on Agenda)

PROCEDURE DE L'ARTICLE 16
MODIFICATIONS DES NOTES EXPLICATIVES

CHAPITRE 56.

Page 859. N° 56.08. Exclusion a).

Remplacer "(n° 60.02)" par "(n°s 60.02 à 60.06)".

CHAPITRE 58.

Page 885. N° 58.08. Dernier paragraphe (exclusion).

Remplacer "du n° 60.02" par "des n°s 60.02 à 60.06".

[CHAPITRE 60.

Page 906. Considérations générales.

1. Avant-dernier paragraphe (paragraphe avant les exclusions).

Nouvelle rédaction :

"Le présent Chapitre comprend les étoffes de bonneterie plates ou tubulaires, en pièces ou simplement découpées de forme carrée ou rectangulaire. Parmi ces étoffes, on peut citer les étoffes unies et les étoffes façonnées (à côtes, à dessins), ainsi que celles assemblées face à face par collage ou couture.

Toutes ces étoffes peuvent être teintées, imprimées ou fabriquées avec des fils de diverses couleurs. [Parmi ces dernières, on peut citer les étoffes de bonneterie vanisées, c'est-à-dire fabriquées par une technique spéciale en deux couleurs, de telle manière que chacune d'entre elles n'apparaisse que d'un seul côté de l'étoffe]. Les étoffes des n°s 60.02 à 60.06 peuvent également être grattées ou foulées, ce qui peut avoir pour effet de dissimuler la contenance intime de l'étoffe."

2. Dernier paragraphe (exclusions).

Ajouter la nouvelle exclusion e) suivante :

"e) Les morceaux d'étoffe de bonneterie découpés de forme carrée ou rectangulaire qui ont subi une ouvraison supplémentaire (un ourlage ou un bordage, par exemple), les articles obtenus à l'état fini et prêts à l'usage (cache-nez, par exemple) et les articles en bonneterie obtenus en forme, qu'ils soient présentés en unités ou en pièces comprenant plusieurs unités (régime des articles confectionnés, **Chapitres 61, 62 ou 63**, notamment)."

3. Nouvelle Note explicative de sous-positions.

A la fin des Considérations générales, ajouter la nouvelle Note explicative de sous-positions suivante :

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Note explicative de sous-positions.

N°s 6005.21 à 6005.44 et 6006.21 à 6006.44.

Étoffes de bonneterie écruës, blanchies, teintes, en fils de diverses couleurs ou imprimées

Les dispositions de la Note 1 de sous-positions de la Section XI, lettres e) à ij), s'appliquent *mutatis mutandis* aux étoffes de bonneterie écruës, blanchies, teintes, en fils de diverses couleurs ou imprimées.

Les étoffes constituées partiellement ou entièrement de fils imprimés de diverses couleurs ou de fils imprimés de diverses nuances d'une même couleur sont considérées comme des **étoffes en fils de diverses couleurs** et non comme des étoffes teintes ou des étoffes imprimées. [Parmi les étoffes en fils de diverses couleurs, on peut citer les étoffes de bonneterie vanisées, c'est-à-dire fabriquées par une technique spéciale en deux couleurs, de telle manière que chacune d'entre elles n'apparaisse que d'un seul côté de l'étoffe.]

Page 908. N° 60.02. Note explicative.

Nouvelle rédaction :

a) Note explicative relative au n° 60.02 amendé

"**A l'exclusion** des velours, peluches et étoffes bouclées, en bonneterie du **n° 60.01**, la présente position comprend les étoffes de bonneterie d'une largeur n'excédant pas 30 cm, contenant en poids 5 % ou plus de fils d'élastomères ou de fils de caoutchouc.

Les fils d'élastomères sont définis dans la Note 1 a) de sous-positions de la Section XI. [Il est à noter que les fils texturés visés dans ladite Note sont définis dans la Note explicative de sous-positions figurant à la fin de la Note explicative du n° 54.02.]

[La faible largeur (30 cm au maximum) et les propriétés élastiques obtenues grâce à l'insertion de fils d'élastomères ou de fils de caoutchouc en cours de fabrication déterminent généralement l'emploi des étoffes relevant de cette position, lesquelles sont, par exemple, appliquées à des sous-vêtements en tant que bordures élastiques.]

Sont en outre **exclus** de cette position :

- a) Les pansements médicamenteux ou conditionnés pour la vente au détail (**n° 30.05**).
- b) Les fils dits *de chaînette* (**n° 56.06**).
- c) Les étiquettes, écussons et articles similaires de bonneterie du **n° 58.07**.

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- d) Les étoffes de bonneterie brodées du n° **58.10**.
 - e) [Les étoffes de bonneterie du **Chapitre 59** et, en particulier, les étoffes de bonneterie imprégnées, enduites, recouvertes ou stratifiées, des n°s **59.03** et **59.07**, et les étoffes de bonneterie caoutchoutées du n° **59.06**.] [Les étoffes de bonneterie du **Chapitre 59**.]
 - [f] Les étoffes de bonneterie (autres que celles du n° 60.01) d'une largeur n'excédant pas 30 cm, ne contenant ni fils d'élastomères ni fils de caoutchouc ou contenant en poids moins de 5 % de tels fils (n° **60.03**).]
 - [g] Les étoffes de bonneterie (autres que celles du n° 60.01) d'une largeur excédant 30 cm, contenant en poids 5% ou plus de fils d'élastomères ou de fils de caoutchouc (n° **60.04**).]
 - h) Les articles confectionnés au sens de la Note 7 de la Section XI (voir aussi la partie II des Considérations générales de la Section).
- b) Note explicative relative au nouveau n° 60.03

A l'exclusion des velours, peluches et étoffes bouclées, en bonneterie du n° **60.01**, la présente position comprend les étoffes de bonneterie d'une largeur n'excédant pas 30 cm, ne contenant ni fils d'élastomères ni fils de caoutchouc ou contenant en poids moins de 5 % de tels fils.

[La largeur maximale de 30 cm restreint les possibilités d'emploi des étoffes de cette position. Elles sont notamment utilisées pour fabriquer des rubans décoratifs ou pour garnir des articles de confection dans le secteur de l'habillement (en tant que bordures d'extrémités, par exemple).]

Sont en outre **exclus** de cette position :

- a) Les pansements médicamenteux ou conditionnés pour la vente au détail (n° **30.05**).
- b) Les fils dits *de chaînette* (n° **56.06**).
- c) Les étiquettes, écussons et articles similaires de bonneterie du n° **58.07**.
- d) Les étoffes de bonneterie brodées du n° **58.10**.
- e) [Les étoffes de bonneterie du **Chapitre 59** et, en particulier, les étoffes de bonneterie imprégnées, enduites, recouvertes ou stratifiées, des n°s **59.03** et **59.07**, les étoffes de bonneterie caoutchoutées du n° **59.06** ainsi que les mèches tricotées pour lampes, réchauds, bougies ou similaires et les tissus tubulaires de bonneterie pour la fabrication de manchons à incandescence, du n° **59.08**.] [Les étoffes de bonneterie du **Chapitre 59**.]
- [f] Les étoffes de bonneterie autres que celles du n° 60.01) d'une largeur n'excédant pas 30 cm, contenant en poids 5 % ou plus de fils d'élastomères ou de fils de caoutchouc (n° **60.02**).]
- [g] Les étoffes de bonneterie (autres que celles du n° 60.01) d'une largeur excédant 30 cm, ne contenant ni fils d'élastomères ni fils de caoutchouc ou contenant en poids moins de 5 % de tels fils (n°s **60.05** ou **60.06**).]
- h) Les articles confectionnés au sens de la Note 7 de la Section XI (voir aussi la partie II des Considérations générales de la Section).

c) Note explicative relative au nouveau n° 60.04

A l'exclusion des velours, peluches et étoffes bouclées, en bonneterie du n° **60.01**, la présente position comprend les étoffes de bonneterie d'une largeur excédant 30 cm, contenant en poids 5 % ou plus de fils d'élastomères ou de fils de caoutchouc.

Les fils d'élastomères sont définis dans la Note 1 a) de sous-positions de la Section XI. [Il est à noter que les fils texturés visés dans ladite Note sont définis dans la Note explicative de sous-positions figurant à la fin de la Note explicative du n° 54.02.]

Les étoffes de bonneterie de cette position doivent [notamment] leur élasticité [plus élevée que celle des autres étoffes de bonneterie] à la présence de fils élastiques (fils d'élastomères ou fils de caoutchouc). [Elles sont utilisées dans la confection d'articles dans lesquels l'élasticité joue un rôle fonctionnel, par exemple, les corsets et les gaines, certains maillots de bain, les bandages élastiques et autres articles similaires destinés à soutenir ou maintenir certaines parties du corps. Leur fabrication a généralement lieu sur des métiers à bonneterie-chaîne ou à galonner.]

Sont en outre **exclus** de cette position :

- a) Les pansements médicamenteux ou conditionnés pour la vente au détail (n° **30.05**).
- b) Les étiquettes, écussons et articles similaires de bonneterie du n° **58.07**.
- c) Les étoffes de bonneterie brodées du n° **58.10**.
- d) [Les étoffes de bonneterie du **Chapitre 59** et, en particulier, les étoffes de bonneterie imprégnées, enduites, recouvertes ou stratifiées, des n°s **59.03** et **59.07**, et les étoffes de bonneterie caoutchoutées du n° **59.06**.] [Les étoffes de bonneterie du **Chapitre 59**.]
- [e) Les étoffes de bonneterie (autres que celles du n° 60.01) d'une largeur n'excédant pas 30 cm, contenant en poids 5 % ou plus de fils d'élastomères ou de fils de caoutchouc (n° **60.02**).]
- [f) Les étoffes de bonneterie (autres que celles du n° 60.01) d'une largeur excédant 30 cm, ne contenant ni fils d'élastomères ni fils de caoutchouc ou contenant en poids moins de 5 % de tels fils (n°s **60.05** ou **60.06**).]
- g) Les articles confectionnés au sens de la Note 7 de la Section XI (voir aussi la partie II des Considérations générales de la Section).

d) Note explicative relative au nouveau n° 60.05

A l'exclusion des velours, peluches et étoffes bouclées, en bonneterie du n° **60.01**, la présente position comprend les étoffes de bonneterie-chaîne d'une largeur excédant 30 cm, ne contenant ni fils d'élastomères ni fils de caoutchouc ou contenant en poids moins de 5 % de tels fils. Les détails concernant la fabrication de la bonneterie-chaîne (y compris celle obtenue sur métiers à galonner) figurent dans les Considérations générales du présent Chapitre, partie A), chiffre II).

La bonneterie-chaîne peut se présenter sous diverses formes. Outre les étoffes traditionnelles sans ouvertures telles que celles utilisées, par exemple, pour la fabrication de vêtements, il convient de mentionner la bonneterie ajourée. Les étoffes de bonneterie ajourées, obtenues sur des métiers chaîne et, en particulier, sur des métiers Raschel, imitent le plus souvent l'aspect des tulles ou des dentelles mais ne doivent pas être confondues avec ces dernières (voir la Note explicative du n° 58.04). Elles sont fréquemment utilisées pour la confection de vitrages et rideaux. A l'instar des dentelles à la mécanique, les imitations de dentelle en bonneterie sont souvent fabriquées en pièces d'une certaine largeur, que l'on découpe en bandes lors des travaux de finissage. Ces bandes, de longueur indéterminée, restent comprises dans cette position pour autant que leurs bords soient parallèles et rectilignes et que leur largeur soit supérieure à 30 cm.

[Cette position comprend également les imitations de tissus à mailles nouées, en bonneterie, telles que celles utilisées, par exemple, pour la fabrication de filets à provisions et similaires.]

Sont en outre **exclus** de cette position :

- a) Les pansements médicamenteux ou conditionnés pour la vente au détail (n° 30.05).
- [b) Les fils dits *de chaînette* (n° 56.06).]
- c) Les étiquettes, écussons et articles similaires de bonneterie du n° 58.07.
- d) Les étoffes de bonneterie brodées du n° 58.10.
- e) [Les étoffes de bonneterie du **Chapitre 59** et, en particulier, les étoffes de bonneterie imprégnées, enduites, recouvertes ou stratifiées, des n°s 59.03 et 59.07, les étoffes de bonneterie caoutchoutées du n° 59.06, ainsi que les mèches tricotées pour lampes réchauds, bougies ou similaires et les tissus tubulaires de bonneterie pour la fabrication de manchons à incandescence, du n° 59.08.] [Les étoffes de bonneterie du **Chapitre 59**.]
- [f) Les étoffes de bonneterie (autres que celles du n° 60.01) d'une largeur n'excédant pas 30 cm, contenant en poids 5 % ou plus de fils d'élastomères ou de fils de caoutchouc (n° 60.02).]
- [g) Les étoffes de bonneterie-chaîne (autres que celles du n° 60.01) d'une largeur n'excédant pas 30 cm, ne contenant ni fils d'élastomères ni fils de caoutchouc ou contenant en poids moins de 5 % de tels fils (n° 60.03).]
- [h) Les étoffes de bonneterie (autres que celles du n° 60.01) d'une largeur excédant 30 cm, contenant en poids 5 % ou plus de fils d'élastomères ou de fils de caoutchouc (n° 60.04).]
- ij) Les articles confectionnés au sens de la Note 7 de la Section XI (voir aussi la partie II des Considérations générales de la Section).
- e) Note explicative relative au nouveau n° 60.06

La présente position comprend les étoffes de bonneterie, **autres que** celles comprises dans les **positions précédentes** du présent Chapitre.

Elle comprend notamment la bonneterie à mailles cueillies et la bonneterie au crochet-main, d'une largeur excédant 30 cm, ne contenant ni fils d'élastomères ni fils de caoutchouc ou contenant en poids moins de 5 % de tels fils. Ce qu'il faut entendre par *bonneterie à mailles cueillies* et *bonneterie au crochet-main* est précisé dans les Considérations générales du présent Chapitre, partie A), chiffre I) et partie B), respectivement.

[La bonneterie à mailles cueillies est surtout utilisée dans la confection d'articles chaussants, de vêtements et de linge de lit.]

Sont en outre **exclus** de cette position :

- a) Les pansements médicamenteux ou conditionnés pour la vente au détail (n° **30.05**).
- b) Les fils dits *de chaînette* (n° **56.06**.)
- c) Les étiquettes, écussons et articles similaires de bonneterie du n° **58.07**.
- d) Les étoffes de bonneterie brodées du n° **58.10**.
- e) [Les étoffes de bonneterie du **Chapitre 59** et, en particulier, les étoffes de bonneterie imprégnées, enduites, recouvertes ou stratifiées, des n°s **59.03** et **59.07**, les étoffes de bonneterie caoutchoutées du n° **59.06**, ainsi que les mèches tricotées pour lampes, réchauds, bougies similaires et tissus tubulaires de bonneterie pour la fabrication de manchons à incandescence, du n° **59.08**.] [Les étoffes de bonneterie du **Chapitre 59**.]
- f) Les articles confectionnés au sens de la Note 7 de la Section XI (voir aussi la partie II des Considérations générales de la Section).]

Page 925. N° 61.17. Dernier paragraphe. Exclusion g).

Remplacer "60.02," par "60.02, 60.03, [60.06,]".

ARTICLE 16 PROCEDURE
AMENDMENTS TO THE EXPLANATORY NOTES

CHAPTER 56.

Page 859. Heading 56.08. Exclusion (a).

Delete "(heading 60.02)" and substitute "(headings 60.02 to 60.06)".

CHAPTER 58.

Page 885. Heading 58.08. Last paragraph (exclusion).

Delete "of heading 60.02" and substitute "of headings 60.02 to 60.06".

[CHAPTER 60.

Page 906. General.

1. Penultimate paragraph (paragraph before the exclusions).

Delete and substitute :

"This Chapter covers knitted or crocheted fabrics in the piece (including tubular pieces) or simply cut to rectangular (including square) shape. These fabrics include plain and ribbed fabrics, and double fabrics assembled by sewing or gumming.

All these fabrics may be dyed, printed or made of different coloured yarns. [Among the latter are fabrics knitted in two colours by a special process such that each colour appears on one side of the fabric only]. The fabrics of headings 60.02 to 60.06 are sometimes teased so that the nature of the fabric is masked."

2. Last paragraph (exclusions).

Add the following new exclusion (e) :

"(e) Pieces of fabric cut to rectangular (including square) shape which have been subjected to a further operation (e.g., hemming), articles [produced] in the finished state ready for use (e.g., mufflers) and fabrics knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length (made up articles of **Chapters 61, 62 and 63**, in particular)."

3. New Subheading Explanatory Note.

At the end of the General Explanatory Notes add the following new Subheading Explanatory Note :

° °

Subheading Explanatory Note.

Subheadings 6005.21 to 6005.44 and 6006.21 to 6006.44.

Knitted or crocheted fabrics, unbleached, bleached, dyed, of yarns of different colours, or printed

The provisions of Subheading Note 1 to Section XI, (e) to (ij) apply *mutatis mutandis* to knitted or crocheted fabrics, unbleached, bleached, dyed, of yarns of different colours, or printed.

Fabrics consisting either wholly or partly of printed yarns of different colours or of printed yarns of different shades of the same colour are regarded as **fabrics of yarns of different colours** and not as dyed fabrics or printed fabrics. [Fabrics of yarns of different colours include fabrics knitted in two colours by a special process such that each colour appears on one side of the fabric only.]"

Page 908. Heading 60.02. Explanatory Note.

Delete and substitute :

(a) Explanatory Note to amended heading 60.02

"**Other than** the pile fabrics of **heading 60.01**, this heading covers knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread.

Elastomeric yarn is defined in Subheading Note 1 (a) to Section XI. [The textured yarns mentioned in that Note are defined in the Subheading Explanatory Note at the end of the Explanatory Note to heading 54.02.]

[The narrow width (maximum 30 cm) of these fabrics and their elastic nature due to the inclusion of elastomeric yarn or rubber thread during manufacture generally determine the use of fabrics of this heading; for example, they may be applied to undergarments as elastic edging.]

This heading also **excludes** :

- (a) Bandages, medicated or put up for retail sale (**heading 30.05**).
- (b) Loop wale-yarn (**heading 56.06**).
- (c) Labels, badges and similar articles, knitted or crocheted, of **heading 58.07**.

- (d) Embroidered fabrics of **heading 58.10**.
 - (e) [Fabrics of **Chapter 59** (e.g., impregnated, coated, covered or laminated fabrics of **heading 59.03** or **59.07**, and rubberised fabrics of **heading 59.06**.) [Knitted or crocheted fabrics of **Chapter 59**.]
 - [(f) Fabrics (other than those of heading 60.01) of a width not exceeding 30 cm, not containing elastomeric yarn or rubber thread or containing by weight less than 5 % of such yarn or thread (**heading 60.03**).]
 - [(g) Fabrics (other than those of heading 60.01) of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread (**heading 60.04**).]
 - (h) Made up articles within the meaning of Note 7 to Section XI (see also Part (II) of the General Explanatory Note to the Section).
- (b) *Explanatory Note to new heading 60.03*

"**Other than** the pile fabrics of **heading 60.01**, this heading covers knitted or crocheted fabrics of a width not exceeding 30 cm, containing no elastomeric yarn or rubber thread or containing by weight less than 5 % of such yarn or thread.

[The maximum width of 30 cm limits the possibilities for use of the knitted or crocheted fabrics of this heading. They are used, for example, for making decorative ribbons or as trimmings for made up articles in the clothing sector (e.g., to trim edges).]

This heading also **excludes** :

- (a) Bandages, medicated or put up for retail sale (**heading 30.05**).
- (b) Loop wale-yarn (**heading 56.06**).
- (c) Labels, badges and similar articles, knitted or crocheted, of **heading 58.07**.
- (d) Embroidered fabrics of **heading 58.10**.
- (e) [Fabrics of **Chapter 59** (e.g., impregnated, coated, covered or laminated fabrics of **heading 59.03** or **59.07**, rubberised fabrics of **heading 59.06**, and wicks or gas mantle fabric of **heading 59.08**.) [Knitted or crocheted fabrics of **Chapter 59**.]
- [(f) Fabrics (other than those of heading 60.01) of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread (**heading 60.02**).]
- [(g) Fabrics (other than those of heading 60.01) of a width exceeding 30 cm, containing no elastomeric yarn or rubber thread or containing less than 5 % of such yarn or thread (**heading 60.05** or **60.06**).]
- (h) Made up articles within the meaning of Note 7 to Section XI (see also Part (II) of the General Explanatory Note to the Section).

(c) Explanatory Note to new heading 60.04

Other than the pile fabrics of **heading 60.01**, this heading covers knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread.

Elastomeric yarn is defined in Subheading Note 1 (a) to Section XI. [The textured yarns mentioned in that Note are defined in the Subheading Explanatory Note at the end of the Explanatory Note to heading 54.02.]

[The fabrics of this heading owe their elasticity in particular to the presence of elastic yarn (elastomeric yarn or rubber thread).] [The fabrics of this heading owe their higher elasticity than other knitted or crocheted fabrics to the presence of elastic yarn (elastomeric yarn or rubber thread).] [They are used for making articles in which their elasticity plays a functional role, such as corsets and girdles, certain swimwear, and elastic bandages or other similar articles intended to support or correct certain parts of the body. They are usually made on warp knitting machines or galloon knitting machines.]

This heading also **excludes** :

- (a) Bandages, medicated or put up for retail sale (**heading 30.05**).
 - (b) Labels, badges and similar articles, knitted or crocheted, of **heading 58.07**.
 - (c) Embroidered fabrics of **heading 58.10**.
 - (d) [Fabrics of **Chapter 59** (e.g., impregnated, coated, covered or laminated fabrics of **heading 59.03** or **59.07**, and rubberised fabrics of **heading 59.06**).] [Knitted or crocheted fabrics of **Chapter 59**.]
 - [(e) Fabrics (other than those of heading 60.01) of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread (**heading 60.02**).]
 - [(f) Fabrics (other than those of heading 60.01) of a width exceeding 30 cm, containing no elastomeric yarn or rubber thread or containing less than 5 % or such yarn or thread (**heading 60.05** or **60.06**).]
 - (g) Made up articles within the meaning of Note 7 to Section XI (see also Part (II) of the General Explanatory Note to the Section).
- (d) Explanatory Note to new heading 60.05

Other than the pile fabrics of **heading 60.01**, this heading covers warp knits of a width exceeding 30 cm, containing no elastomeric yarn or rubber thread or containing less than 5% of such yarn or thread. Details concerning the manufacture of warp knits (including those made on galloon knitting machines) are to be found in the General Explanatory Note to Chapter 60, Part (A) (II).

Warp knit fabrics can take various forms. Apart from the traditional fabrics without openings, such as those used for making garments, they include open-work fabrics. These fabrics, made on warp knitting machines (especially Raschel looms), are often similar to net fabrics or lace (but should not be mistaken for the latter : see the Explanatory Note to **heading 58.04**) and are often used for making curtains. Like machine-made lace, such knitted or crocheted imitations of lace are often produced in fairly wide pieces which are cut into strips during the finishing process. Such strips, of indeterminate length, fall in this heading provided that their edges are straight and parallel and that their width exceeds 30 cm.

[This heading also includes imitation knotted net fabrics, knitted or crocheted, such as those used for shopping bags and the like.]

This heading also **excludes** :

- (a) Bandages, medicated or put up for retail sale (**heading 30.05**).
- [(b) Loop wale-yarn (**heading 56.06**).]
- (c) Labels, badges and similar articles, knitted or crocheted, of **heading 58.07**.
- (d) Embroidered fabrics of **heading 58.10**.
- (e) [Fabrics of **Chapter 59** (e.g., impregnated, coated, covered or laminated fabrics of **heading 59.03** or **59.07**, rubberised fabrics of **heading 59.06**, and wicks or gas mantle fabric of **heading 59.08**).] [Knitted or crocheted fabrics of **Chapter 59**.]
- [(f) Fabrics (other than those of heading 60.01) of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread (**heading 60.02**).]
- [(g) Warp knits (other than those of heading 60.01) of a width not exceeding 30 cm, containing no elastomeric yarn or rubber thread or containing by weight less than 5 % of such yarn or thread (**heading 60.03**).]
- [(h) Fabrics (other than those of heading 60.01) of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread (**heading 60.04**).]
- (ij) Made up articles within the meaning of Note 7 to Section XI (see also Part (II) of the General Explanatory Note to the Section).
- (e) *Explanatory Note to new heading 60.06*

This heading covers knitted or crocheted fabrics **other than** those of the **preceding headings** of this Chapter.

It covers, for example, weft knits and crocheted fabrics of a width exceeding 30 cm, containing no elastomeric yarn or rubber thread or containing by weight less than 5 % of such yarn or thread. The Explanatory Note to this Chapter explains the meaning of “weft knits” and “crocheted fabrics” (see General, Parts (A) (I) and (B), respectively.

[Weft knits are used mainly for making socks and stockings, garments and bed linen.]

This heading also **excludes** :

- (a) Bandages, medicated or put up for retail sale (**heading 30.05**).
- [(b) Loop wale-yarn (**heading 56.06**).]
- (c) Labels, badges and similar articles, knitted or crocheted, of **heading 58.07**.
- (d) Embroidered fabrics of **heading 58.10**.
- (e) [Fabrics of **Chapter 59** (e.g., impregnated, coated, covered or laminated fabrics of **heading 59.03** or **59.07**, rubberised fabrics of **heading 59.06**, and wicks or gas mantle fabric of **heading 59.08**).] [Knitted or crocheted fabric of **Chapter 59**.]
- (f) Made up articles within the meaning of Note 7 to Section XI (see also Part (II) of the General Explanatory Note to the Section).]

Page 925. Heading 61.17. Last paragraph. Exclusion (g).

Delete “60.02”, and substitute “60.02, 60.03,[60.06,]”.