



HARMONIZED SYSTEM  
REVIEW SUB-COMMITTEE

-  
25<sup>th</sup> Session  
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NR0232E1  
(+ Annex)

O. Eng.

Brussels, 23 January 2002.

POSSIBLE DELETION OF SUBHEADINGS 4823.12 AND 4823.19

(PROPOSAL BY THE BRAZILIAN ADMINISTRATION)

(Item III.B.3 on Agenda)

Reference documents :

38.847 (HSC/14)	41.574 (RSC/16)
39.600 Annex IJ/3 (HSC/16 – Report)	41.580, Annex B/8 (RSC/16 – Report)
40.600 Annex H/23 (HSC/18 – Report)	41.580, Annex B/16 (RSC/16 – Report)
40.546 (HSC/18)	41.791 (RSC/17)
41.100, Annex G/11 (HSC/19 – Report)	42.500, Annexes A/6 and D/7 (RSC/18 – Report)
41.177 (HSC/19)	NR0006E1 (RSC/19)
41.149 (RSC/16)	NR0045E2, Annexes A/5 and D/24 (RSC/19 – Report)
41.168 (RSC/16)	NC0017E1 (HSC/23)
41.565 (RSC/16)	NC0090E2, Annexes F/1, N/3 and O/3 (HSC/23 – Report)

I. BACKGROUND

1. On 7 November, the Secretariat received a note from the **Brazilian** Customs Administration, seeking information concerning the amendments, effective 1 January 2002, in respect of subheadings 4823.12 and 4823.19, indicating that these subheadings might be virtually empty, given the new scope of, in particular, heading 48.11. That being the case, the **Brazilian** Customs Administration suggests deleting these subheadings.

II. SECRETARIAT COMMENTS

2. As from 1 January 2002, the structure of Chapter 48 has been revised to provide, inter alia, for the classification of paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, in heading 48.11 (emphasis added). Gummed or adhesive paper and paperboard is referred to in subheadings 4811.41 and 4811.49.

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3. Subheadings 4823.12 and 4823.19 refer to gummed or adhesive paper, in strips or rolls. This text was retained from the HS 1996 edition, although code number 4823.11 (HS 1996) was changed to 4823.12, given the fact that the scope of subheadings 4823.11 and 4823.19 had been changed as a result of deleting the dimension criteria from heading 48.11 (see Doc. NC0090E2, Annex F/1, paragraph 27 – HSC/23 – Report).
4. It is evident from the foregoing that gummed or adhesive paper in rolls is no longer classified in heading 48.23. Consequently, the reference to “rolls” in subheading 4823.1 should be deleted. With respect to the term “strips”, one could (theoretically speaking) say that it may cover sheets having a form other than rectangular (including square). However, it is questionable whether these products exist on the market.
5. That being the case, the Secretariat agrees with the **Brazilian** Administration that subheadings 4823.12 and 4823.19 might be virtually empty, and should, therefore, be deleted. A proposal to that effect is reproduced in the Annex to this document.
6. If the Committee agrees with the proposal to delete these subheadings, the Secretariat suggests refraining from incorporating a reference to these subheadings in the correlation tables for the above-mentioned reasons.

### III. CONCLUSION

7. The Review Sub-Committee is invited to consider the proposal to delete subheadings 4823.1, 4823.12 and 4823.19, as suggested by the **Brazilian** Administration.

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