



HARMONIZED SYSTEM  
REVIEW SUB-COMMITTEE

-  
27<sup>th</sup> Session  
-

NR0341E1  
(+ Annex)

O. Eng.

Brussels, 30 January 2003.

POSSIBLE AMENDMENTS TO THE NOMENCLATURE  
REGARDING THE CLASSIFICATION OF WAFFLES

(Item III.A.2 on Agenda)

Reference documents :

NC0069E1 (HSC/23)	NC0466E1 (HSC/28)
NC0127E1 (HSC/24)	NC0510E2, Annex G/5 (HSC/28 – Report)
NC0146E1 (HSC/24)	NR0211E1 (RSC/25)
NC0160E2, Annex G/8 (HSC/24 – Report)	NR0265E3, Annex C/1 (RSC/25 – Report)
NC0283E1 (HSC/26)	NR0271E1 (RSC/26)
NC0340E2, Annex G/1 (HSC/26 – Report)	NR0332E3, Annex C/1 (RSC/26 – Report)
NC0384E1 (HSC/27)	NC0620E1 (HSC/30)
NC0422E1 (HSC/27)	NC0655E2, Annex G/10 (HSC/30 – Report)
NC0430E2, Annex H/1 (HSC/27 – Report)	

I. BACKGROUND

1. At the Sub-Committee's 26<sup>th</sup> Session (September 2002), two clearly different views were expressed as to the usefulness of possible legal text amendments with regard to waffles.
2. Certain delegates were of the opinion that it was not necessary to define waffles in a legal Note or in a subheading text. They pointed out that the water content in waffles varied from region to region of the world and considered that products which were commonly recognised as waffles, and presented and traded as waffles should be classified as waffles in the HS Nomenclature. In this regard attention was also called to the fact that only two kinds of waffles were on the market – dry waffles (or wafers) with a water content below 10 percent, and other waffles with a water content above 10 percent. These waffles should in their minds be classified together in the same subheading, regardless of their water content.

Note : Shaded parts will be removed when documents are placed on the WCO documentation database available to the public.

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3. Certain other delegates, however, wanted to have a legal definition for waffles in the HS Nomenclature. In their view, in order to achieve a world-wide uniform classification practice for such products, a legal definition based on the water content was needed. The different views expressed by the HS Committee with regard to the classification of a specific product ("Kellogg's Eggo Frozen Waffles"), had clearly demonstrated this necessity.
4. Notwithstanding the different views that were expressed with regard to this subject, the Sub-Committee managed to find a compromise, which included separate subheadings for waffles with a water content not exceeding [20] percent and waffles with a water content exceeding [20] percent.
5. The Sub-Committee agreed to return to this question at its 27<sup>th</sup> Session, after having once more consulted the industry, particularly with regard to the water content proposals in square brackets.
6. By its letter of 3 December 2002, the Secretariat invited interested administrations to get in touch with their industry to see whether it had any comments and/or proposals to put forward on this issue. Separate comments from administrations would also be welcomed.

## II. SECRETARIAT COMMENTS

7. At the time of preparation of this document, the Secretariat had received no further comments or proposals. In the Annex to this document the Secretariat has therefore just reproduced the proposal referred to above (including separate subheadings for waffles with a water content not exceeding [20] percent and waffles with a water content exceeding [20] percent).

## III. CONCLUSION

8. The Sub-Committee is invited to reconsider the compromise proposal put forward at the Sub-Committee's last session. The proposal is set out in the Annex to this document.

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