



HARMONIZED SYSTEM  
REVIEW SUB-COMMITTEE

NR0235E1

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25<sup>th</sup> Session  
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O. Eng.

Brussels, 28 January 2002.

COMPREHENSIVE REVIEW OF THE EXPLANATORY NOTES

POSSIBLE DELETION OF THE REFERENCE TO "WHALES"

(Item III.C.1 on Agenda)

I. BACKGROUND

1. At its 23<sup>rd</sup> Session, the Review Sub-Committee held a discussion on the timing of the general review of the HS Explanatory Notes and it was agreed that the Sub-Committee should begin this review at its next session (see Annex B/2 to Doc. NR0165E2).

II. SECRETARIAT COMMENTS

2. The Secretariat understands that there is a ban on the international commercial trade in whales and whale products (regulated by CITES and the IWC (International Whaling Commission)). In order to monitor the trade in whales and whale meat, separate subheadings were introduced in headings 01.06, 02.08 and 02.10 of the HS 2002 Nomenclature.
3. Given that the international trade in whale products is "sensitive", the Secretariat is of the view that maintaining references in the Explanatory Notes, without corresponding references in the legal texts would not be useful from a "monitoring" point of view. The Secretariat has therefore scrutinized the Explanatory Notes to see whether there are references to whale products elsewhere in the Explanatory Notes which could be deleted.
4. The Secretariat's study has revealed that there are references to whale products in several Explanatory Notes which, in the Secretariat's view could be deleted, taking into consideration the fact that the trade in such products is banned. The Secretariat would therefore propose the deletion of whale-related references in the Explanatory Notes to the following headings :

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- Heading 15.04 (page 122). The paragraphs referring to “whale oil” and “crude sperm oil” could in the Secretariat’s view be deleted (while the reference to “whales” in the first paragraph could be retained as an example of “marine mammals”).
  - Heading 15.22 (page 137). The reference to “or whale” in the second paragraph (“Natural degreas”) could be deleted.
  - Heading 62.12 (page 1079). The reference to “whalebone or” in paragraph (4) could be deleted.
  - Heading 89.02 (page 1758). The references to “whale catchers” in the first paragraph and the reference to “whales” in second paragraph could be deleted (and the rest of the text amended accordingly).
  - Heading 96.01 (page 1924). The reference to “whalebone” (item (VIII)) could be deleted. Alternatively, item (VIII) could be deleted altogether.
  - Heading 96.03 (page 1930). The reference to “whalebone” in item (A) could be deleted.
5. Other references to “whale” or whale products in the Explanatory Notes (e.g., in heading 05.07, heading 05.10 or heading 15.21) relate to products mentioned in the legal texts. These references should therefore be retained.

### III. CONCLUSION

6. Taking into account the comments by the Secretariat, the Review Sub-Committee is invited to consider the proposed amendments to the Explanatory Notes as indicated in paragraph 4 above. Based on the Sub-Committee’s decisions, the Secretariat will prepare draft amendments to the Explanatory Notes to be examined at the Sub-Committee’s next session in September 2002.
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