



HARMONIZED SYSTEM
COMMITTEE

-
25th Session

NC0173E1
(+ Annexes I and II)
O. Eng.

Brussels, February 2000.

DEVELOPMENT OF CORRELATION TABLES

(Item II.9 on Agenda)

Reference documents :

Doc. 38.760, Annex F/1 (HSC/13 – Report)
00NL0042-Wi/FI (letter of 17 Jan. 2000)

I. SECRETARIAT COMMENTS

1. Correlation Tables between the 1996 and 2002 versions of the Harmonized System are an essential device for the preparation of new national Customs tariffs and trade statistical classifications based upon the 2002 version of the Harmonized System; modification of HS-based international nomenclatures such as the SITC; and preparations for possible GATT Article XXVIII negotiations. The Secretariat has therefore prepared the draft Correlation Tables set out in Annexes I (Table I) and II (Table II) to this document.
2. Table I correlates the 2002 version to the 1996 version of the HS. It contains remarks briefly specifying the nature of the goods transferred.
3. Regarding headings 29.37 and 38.22, the Secretariat would inform the Committee that their correlation is indicated in general terms only instead of specific subheading numbers. Since these amendments entail transfers from numerous subheadings in various chapters, there is no possibility to indicate all transfers specifically.
4. Table II correlates the 1996 version to the 2002 version of the HS. It is simply a mechanical transposition of Table I and therefore includes no remarks. It should be noted that where necessary, references similar to paragraph 3 above also appear in Table 2.
5. The Secretariat would like to remind the Committee that at its 13th Session, the HS Committee itself adopted the Correlation Tables between 1992 and 1996 versions of the HS as a guide which would be published by the Secretariat (see paragraph 22 of Annex F/1 to Doc. 38.760 - HSC/13 Report). The relevant part of the discussions held at that session is also reproduced in Annex III to this document.

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6. As noted above, the Correlation Tables did not have legal status and were regarded simply as a guide and the Secretariat considers that this practice should not be changed in the present case.
7. Moreover, as mentioned in paragraph 3 of Annex III to this document, different views regarding the classification of a specific product might be reflected in the Correlation Tables where necessary for GATT Article XXVIII negotiations, etc. For example, when the present classification of cooked preparations of heading 20.07 was examined by the Harmonized System Committee, certain Contracting Parties felt that heating in a vacuum at a lower temperature would not be regarded as "cooking" in the present text, while others considered that it should be regarded as "cooking". This divergence of views has already been reflected in the appropriate references to headings 20.07 and 20.08 in the Correlation Tables, which relate to creation of new Note 5 to Chapter 20 referring to the expressions "obtained by cooking" of heading 20.07.
8. In view of the above, and bearing in mind the discussion at the 13th Session of the HS Committee, the Secretariat would again propose to publish the Correlation Tables as a guide. The Secretariat considers that this procedure should avoid time-consuming disputes, and should not create practical problems. If administrations have particular comments on a specific part of the draft Correlation Tables, the Secretariat would be prepared to make the necessary modifications.

II. CONCLUSION

9. The Committee is invited to examine the draft Correlation Tables set out in the Annex to this document, noting the above Secretariat comments.

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TABLE I - CORRELATING THE 2002 VERSION
TO THE 1996 VERSION OF THE HARMONIZED SYSTEM

2002 Version	1996 Version	Remarks
0101.10 0101.90	0101.11 ex0101.20 0101.19 ex0101.20	Subheading 0101.20 has been deleted because of the low volume of trade. At the same time, pure-bred breeding animals and other horses, asses, mules and hinnies have been classified in new subheadings 0101.10 and 0101.90, respectively.
0106.11 0106.12 0106.19 0106.20 0106.31 0106.32 0106.39 0106.90	ex0106.00 ex0106.00 ex0106.00 ex0106.00 ex0106.00 ex0106.00 ex0106.00	Creation of new subheadings 0106.1 to 0106.90, facilitating the monitoring and control of certain live animals under the Convention on International Trade in Endangered Species of Fauna and Flora (CITES).
0208.30 0208.40 0208.50 0208.90	ex0208.90 ex0208.90 ex0208.90 ex0208.90	Creation of new subheadings 0208.30 to 0208.50, facilitating the monitoring and control of certain meat and meat offal under CITES.
0210.91 0210.92 0210.93 0210.99	ex0210.90 ex0210.90 ex0210.90 ex0210.90	Creation of new subheadings 0210.91 to 0210.99, facilitating the monitoring and control of certain meat and meat offal under CITES.
0302.34 0302.35 0302.36 0302.39	ex0302.39 ex0302.39 ex0302.39 ex0302.39	Creation of new subheadings 0302.34 to 0302.36 for bigeye tuna, bluefin tuna and southern bluefin tuna, facilitating the monitoring of such fish.
0303.11 0303.19	ex0303.10 ex0303.10	Subheading 0303.10 has been subdivided to create a new subheading 0303.11 for sockeye salmon.

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2002 Version	1996 Version	Remarks
0303.44 0303.45 0303.46 0303.49	ex0303.49 ex0303.49 ex0303.49 ex0303.49	Creation of new subheadings 0303.44 to 0303.46 for bigeye tuna, bluefin tuna and southern bluefin tuna, facilitating the monitoring of such fish.
0709.51 0709.59	ex0709.51 ex0709.51	Mushrooms other than those of the genus <i>Agaricus</i> have been transferred to new subheading 0709.59.
0711.51 0711.59 0711.90	ex0711.90 ex0711.90 0711.10 ex0711.90	Creation of new subheadings 0711.5, 0711.51 and 0711.59 for mushrooms and truffles. At the same time, subheading 0711.10 has been deleted because of the low volume of trade.
0712.31 0712.32 0712.33 0712.39	ex0712.30 ex0712.30 ex0712.30 ex0712.30	Creation of new subheadings 0712.3 and 0712.31 to 0712.39 for mushrooms of the genus <i>Agaricus</i> , wood ears and jelly fungi.
0805.50 0805.90	0805.30 ex0803.90 ex0805.90	The scope of present subheading 0805.30 has been expanded to cover limes of the genus <i>Citrus latifolia</i> . At the same time, the subheading has been renumbered 0805.50.
0810.60 0810.90	ex0810.90 ex0810.90	Creation of new subheading 0810.60 for durians.
0812.90	0812.20 0812.90	Subheading 0805.20, relating to strawberries, has been deleted because of the low volume of trade.
1103.19	1103.12 1103.14 1103.19	Subheadings 1103.12 and 1103.14, relating to groats and meal of oat and rice, have been deleted because of the low volume of trade.
1103.20	1103.21 1103.29	Subheading 1103.21, relating to pellets of wheat, has been deleted because of the low volume of trade.

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2002 Version	1996 Version	Remarks
1104.19	1104.11 1104.19	Subheadings 1104.11 and 1104.21, relating to certain worked grains of barley, have been deleted because of the low volume of trade.
1104.29	1104.21 1104.29	
1205.10	ex1205.00	Low erucic acid rape or colza seeds have been defined in a new Subheading Note 1 to Chapter 12. At the same time, a new subheading 1205.10 for low erucic acid rape or colza seeds has been created.
1205.90	ex1205.00	
1207.99	1207.92 1207.99	Subheading 1207.92, relating to shea nuts, has been deleted because of the low volume of trade.
1209.10	1209.11	Subheading 1209.19, relating to beet seed other than sugar beet seed, has been deleted because of the low volume of trade. At the same time, subheading 1209.11 has been renumbered 1209.10.
1209.29	1209.19 1209.29	
1211.30	ex1211.90	Creation of new subheadings 1211.30 and 1211.40 for coca leaf and poppy straw, respectively, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
1211.40	ex1211.90	
1211.90	ex1211.90	
1212.99	1212.92 1212.99	Subheading 1212.92, relating to sugar cane, has been deleted because of the low volume of trade.
1402.00	1402.10 1402.90	Subheading 1402.10, relating to kapok, has been deleted because of the low volume of trade.
1403.00	1403.10 1403.90	Subheading 1403.10, relating to broomcorn, has been deleted because of the low volume of trade.
1505.00	1505.10 1505.90	Subheading 1505.10, relating to wool grease (crude), has been deleted because of the low volume of trade.

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1514.11	ex1514.10	Creation of new subheadings for low erucic acid rape or colza oil and its fractions.
1514.19	ex1514.90	
1514.91	ex1514.10	
1514.99	ex1514.90	
1515.90	1515.60 1515.90	Subheading 1515.60, relating to jojoba oil and its fractions, has been deleted because of the low volume of trade.
1904.30	ex1904.90	Creation of new subheading 1904.30 for bulgur wheat.
1904.90	ex1904.90	
1905.31	ex1905.30	Taking into account the volume of trade, subheading 1905.30 has been split into two subheadings.
1905.32	ex1905.30	
2001.90	2001.20 2001.90	Subheading 2001.20, relating to onions, has been deleted because of the low volume of trade.
2003.10	ex2003.10	Mushrooms other than those of the genus <i>Agaricus</i> have been transferred to new subheading 2003.90.
2003.90	ex2003.10	

2002 Version	1996 Version	Remarks
2007.91	2007.91 ex2008.30 ex2008.92	The transfers result from the creation of a new Note 5 to Chapter 20.
2007.99	2007.99 ex2008.20 ex2008.40 ex2008.50 ex2008.60 ex2008.70 ex2008.80 ex2008.91 ex2008.92 ex2008.99	
2008.20	ex2008.20	
2008.30	ex2008.30	
2008.40	ex2008.40	
2008.50	ex2008.50	
2008.60	ex2008.60	
2008.70	ex2008.70	
2008.80	ex2008.80	
2008.91	ex2008.91	
2008.92	ex2008.92	
2008.99	ex2008.99	

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2002 Version	1996 Version	Remarks
2009.12	ex2009.19	The amendments to heading 20.09 result from the creation of several subheadings for "concentrated juices" differentiated by their Brix value. Brix value has been defined in new Subheading Note 3 to Chapter 20.
2009.19	ex2009.19	
2009.21	ex2009.20	
2009.29	ex2009.20	
2009.31	ex2009.30	
2009.39	ex2009.30	
2009.41	ex2009.40	
2009.49	ex2009.40	
2009.61	ex2009.60	
2009.69	ex2009.60	
2009.71	ex2009.70	
2009.79	ex2009.70	
2306.41	ex2306.40	Low erucic acid rape or colza seeds have been defined in new Subheading Note 1 to Chapter 23 and Chapter 12, respectively. At the same time, new subheading 2306.41 has been created for these products.
2306.49	ex2306.40	
2308.00	2308.10 2308.90	Subheading 2308.10, relating to acorns and horse-chestnuts, has been deleted because of the low volume of trade.
2530.90	2527.00 2530.40 2530.90	Deletion of heading 25.27 and subheading 2530.40 entails the transfer of those products to subheading 2530.90.
2620.21	ex2620.20	The new structure of heading 26.20 is based on : (a) The expansion of the scope of the heading to cover arsenic or arsenic compounds; (b) Creation of new subheadings for the identification of certain specific categories of waste.
2620.29	ex2620.20	
2620.60	ex2620.90 ex2621.00 ex3824.90	
2620.91	ex2620.90	
2620.99	2620.50 ex2620.90	

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2002 Version	1996 Version	Remarks
2621.10 2621.90	ex2621.00 ex2621.00	Creation of new subheadings 2620.10 and 2620.90 for the identification of certain specific categories of waste.
2710.11 2710.19 2710.91 2710.99	ex2710.00 ex2710.00 ex2710.00 ex2710.00	Waste oils have been defined in new Note 3 to Chapter 27. At the same time, subheading 2710.11 for light oils and preparations has been created.
2805.12 2805.19	2805.21 2805.19 2805.22	Subheadings 2805.19 and 2805.22 have been combined due to the low volume of trade.
2816.40	2816.20 2816.30	Deletion of subheadings 2816.20 and 2816.30 entails the transfer these products to new subheading 2816.40.
2827.39	2827.38 2827.39	Deletion of subheading 2827.38 entails the transfer of that product to subheading 2827.39.
2834.29	2834.22 2834.29	Deletion of subheading 2834.22 entails the transfer of that product to subheading 2834.29.
2841.50	2841.40 2841.50	Deletion of subheading 2841.40 entails the transfer of that product to subheading 2841.50.
2842.10	2842.10 ex3824.90	The scope of subheading 2842.10 has been expanded to cover non-chemically defined aluminosilicates.
2903.19	2903.16 2903.19	Deletion of subheading 2903.16 entails the transfer of that product to subheading 2903.19.
2905.51 2905.59	ex2905.50 ex2905.50	Creation of new subheading 2905.51, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2907.29	2907.29 2907.30	Deletion of subheading 2907.30 entails the transfer of that product to subheading 2907.29.

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2002 Version	1996 Version	Remarks
2918.19	2918.17 2918.19	Deletion of subheading 2918.17 entails the transfer of that product to subheading 2918.19.
2921.46 2921.49	ex2921.49 ex2921.49	Creation of new subheading 2921.46, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2922.14 2922.19	ex2922.19 ex2922.19	Creation of new subheading 2922.14, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2922.31 2922.39	ex2922.30 ex2922.30	Subheading 2922.30 has been subdivided to create new subheading 2922.31, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2922.44 2922.49	ex2922.49 ex2922.49	Creation of new subheading 2922.44, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2924.11 2924.19	ex2924.10 ex2924.10	Subheading 2924.10 has been subdivided to create new subheading 2922.11, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2924.23	2924.22 ex2924.29	The scope of present subheading 2924.22 has been expanded to cover salts of 2-acetamidobenzoic acid (N-acetylanthranilic acid). At the same time the subheading has been renumbered.
2924.24 2924.29	ex2924.29 ex2924.29	Creation of new subheading 2924.24, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2925.12 2925.19	ex2925.19 ex2925.19	Creation of new subheading 2925.12, facilitating the monitoring and control of narcotic drugs and psychotropic substances.

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2002 Version	1996 Version	Remarks
2926.30 2926.90	ex2926.90 ex2926.90	Creation of new subheading 2926.30, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2932.95 2932.99	ex2932.99 ex2932.99	Creation of new subheading 2932.95, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2933.33 2933.39	ex2933.39 ex2933.39	Creation of new subheading 2933.33, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2933.41 2933.49	ex2933.40 ex2933.40	Subheading 2933.40 has been subdivided to create new subheading 2933.41, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2933.52 2933.53 2933.54 2933.55 2933.59	ex2933.51 ex2933.51 ex2933.51 ex2933.59 ex2933.59	Creation of new subheadings 2933.52, 2933.53, 2933.54 and 2933.55, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2933.72 2933.79	ex2933.79 ex2933.79	Creation of new subheading 2933.72, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2933.91 2933.99	ex2933.90 ex2933.90	Subheading 2933.90 has been subdivided to create new subheading 2933.91, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2934.91 2934.99	ex2934.90 ex2934.90	Subheading 2934.90 has been subdivided to create new subheading 2934.91, facilitating the monitoring and control of narcotic drugs and psychotropic substances.

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2002 Version	1996 Version	Remarks
<p>2937.11</p> <p>2937.12</p> <p>2937.19</p> <p>2937.23</p> <p>2937.29</p> <p>2937.31</p> <p>2937.39</p> <p>2937.40</p> <p>2937.50</p> <p>2937.90</p>	<p>ex 2937.10 Applicable subheadings of Chapters 29 and 35</p> <p>2937.91</p> <p>ex2937.10 ex2937.99 Applicable subheadings of Chapters 29 and 35</p> <p>2937.92</p> <p>2937.29 ex2937.99 Applicable subheadings of Chapters 29 and 35</p> <p>ex2937.99</p> <p>ex2937.99 Applicable subheadings of Chapters 29 and 35</p> <p>ex2937.99</p> <p>ex2937.99 Applicable subheadings of Chapter 29</p> <p>ex2937.99 Applicable subheadings of Chapters 29 and 35</p>	<p>The scope of heading 29.37 has been expanded to cover hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. The term hormones and the expression "used primarily as hormones" have been defined in new Note 8 to Chapter 29.</p>
<p>2939.11</p> <p>2939.19</p>	<p>ex2939.10 ex1302.19</p> <p>ex2939.10</p>	<p>Creation of new subheading 2939.11, facilitating the monitoring and control of narcotic drugs and psychotropic substances. At the same time, the scope of subheading 2939.11 has been expanded to cover concentrates of poppy straw containing not less than 50% by weight of alkaloids.</p>
<p>2939.43</p> <p>2939.49</p>	<p>ex2939.49</p> <p>ex2939.49</p>	<p>Creation of new subheading 2939.43, facilitating the monitoring and control of narcotic drugs and psychotropic substances.</p>

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2939.51 2939.59	ex2939.50 ex2939.50	Subheading 2939.50 has been subdivided to create new subheading 2939.51, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2939.91 2939.99	ex2939.90 2939.70 ex2939.90	Deletion of the subheading 2939.70 entails the transfer of that product to subheading 2939.99.
3001.10 3001.20 3001.90 3002.10 3002.20 3002.30 3002.90 3003.10 3003.20 3003.31 3003.39 3003.40 3003.90 3004.10 3004.20 3004.31 3004.32	ex3001.10 ex3001.20 ex3001.90 ex3002.10 ex3002.20 ex3002.30 ex3002.90 ex3003.10 ex3003.20 ex3003.31 ex3003.39 ex3003.40 ex3003.90 ex3004.10 ex3004.20 ex3004.31 3004.32 ex3004.39	Waste pharmaceuticals have been defined in new Note 4 (k) to Chapter 30. At the same time, subheading 3006.80 for waste pharmaceuticals has been created. Furthermore, the scope of subheading 3004.32 has been expanded to be consistent with the amendments to heading 29.37 (see remarks for heading 29.37).

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2002 Version	1996 Version	Remarks
3004.39	ex3004.39	See remarks for heading 30.01.
3004.40	ex3004.40	
3004.50	ex3004.50	
3004.90	ex3004.90	
3005.10	ex3005.10	
3005.90	ex3005.90	
3006.10	ex3006.10	
3006.20	ex3006.20	
3006.30	ex3006.30	
3006.40	ex3006.40	
3006.50	ex3006.50	
3006.60	ex3006.60	
3006.70	ex3824.90	Creation of new subheading 3006.70 for certain gel preparations.

2002 Version	1996 Version	Remarks
3006.80	ex3001.10 ex3001.20 ex3001.90 ex3002.10 ex3002.20 ex3002.30 ex3002.90 ex3003.10 ex3003.20 ex3003.31 ex3003.39 ex3003.40 ex3003.90 ex3004.10 ex3004.20 ex3004.31 ex3004.32 ex3004.39 ex3004.40 ex3004.50 ex3004.90 ex3005.10 ex3005.90 ex3006.10 ex3006.20 ex3006.30 ex3006.40 ex3006.50 ex3006.60 ex3824.90	See remarks for heading 30.01.
3401.30 3402.20	ex3402.20 ex3402.20	Creation of new subheading 3401.30 for organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap.
3702.91	3701.91 3702.92	Deletion of subheading 3702.92 and expansion of the scope of subheading 3702.91 entail the transfer of those products to subheading 3702.91.
3817.00	3817.10 3817.20	Simplification of heading 38.17 because of the low volume of trade.

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2002 Version	1996 Version	Remarks
3822.00	Applicable subheadings, such as subheadings of Chapters 4, 25 to 27, 30 to 40 and 72, 74, 75, 76, 78 to 81, other than Chapter 28 or 29.	The scope of heading 38.22 has been expanded to cover "certified reference materials". These materials have been defined in new Note 2 to Chapter 38. With the exception of the products of Chapter 28 or 29, for the classification of these materials, heading 38.22 shall take precedence over any other headings in the Nomenclature.
3824.71 3824.79 3824.90 3825.10 3825.20 3825.30 3825.41 3825.49 3825.50 3825.61 3825.69 3825.90	ex3824.71 ex3824.79 ex3824.90 ex3824.90 ex3824.90 ex3005.10 ex3005.90 ex4015.11 ex9018.31 ex9018.32 ex9018.39 ex3824.71 ex3824.79 ex3824.90 ex3824.90 ex3824.90 ex3824.90 ex3824.90 ex3824.90	Certain kinds of waste have been defined in new Notes 4, 5 and 6 to Chapter 38. At the same time, a new heading 38.25 and subheadings 3825.10 to 3825.90 have been created.
3920.43 3920.49	ex3920.41 ex3920.42 ex3920.41 ex3920.42	Creation of new subheadings 3920.43 and 3920.49 to identify products of present subheadings 3920.41 and 3920.47 on the basis of their plasticiser content.

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2002 Version	1996 Version	Remarks
3922.10	3922.10 ex3922.90	The scope of subheading 3922.10 has been expanded to cover sinks.
3922.90	ex3922.90	
4009.11	4009.10	Creation of new subheadings 4009.11 to 4009.42 in heading 40.09 for vulcanised rubber tubes, pipes and hoses with fittings in order to provide the same statistical detail already afforded to such products without fittings. This results in the deletion of subheading 4009.50 and transfer of that product to new subheadings 4009.12, 4009.22, 4009.32 and 4009.42
4009.12	ex4009.50	
4009.21	4009.20	
4009.22	ex4009.50	
4009.31	4009.30	
4009.32	ex4009.50	
4009.41	4009.40	
4009.42	ex4009.50	
4010.31	ex4010.21	Creation of new subheadings 4010.31 and 4010.33 for V-ribbed belts to identify them separately.
4010.32	ex4010.21	
4010.33	ex4010.22	
4010.34	ex4010.22	
4010.35	4010.23	
4010.36	4010.24	
4010.39	4010.29	
4011.61	ex4011.91	Creation of new subheadings 4011.61 to 4011.99 for tyres of a kind used on agricultural or forestry vehicles and machines and construction or industrial handling vehicles and machines.
4011.62	ex4011.91	
4011.63	ex4011.91	
4011.69	ex4011.91	
4011.92	ex4011.99	
4011.93	ex4011.99	
4011.94	ex4011.99	
4011.99	ex4011.99	

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4012.11	ex4012.10	Subheading 4012.10 has been subdivided to create new subheadings 4012.11, 4012.12 and 4012.13 for retreaded tyres of a kind used on motor cars, buses or lorries, aircraft.
4012.12	ex4012.10	
4012.13	ex4012.10	
4012.19	ex4012.10	
4101.20	4101.10 ex4101.21 ex4101.30 ex4101.40 ex4104.10 ex4104.21 ex4104.22 ex4104.29	The present weight criterion has been amended to increase the maximum weight (from 14 kg to 16 kg) of whole hides and skins, fresh, wet-salted or otherwise than simply dried or dry-salted in subheadings 4101.20 and 4101.50. At the same time, new Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from heading 41.04 to headings 41.01 to 41.03.
4101.50	ex4101.21 ex4101.30 ex4101.40 ex4104.21 ex4104.22 ex4104.29	
4101.90	4101.22 4101.29 ex4101.30 ex4101.40 ex4104.21 ex4104.22 ex4104.29	
4102.10	4102.10 ex4105.11 ex4105.12	
4102.21	4102.21 ex4105.11 ex4105.12	
4102.29	4102.29 ex4105.11 ex4105.12	
4103.10	4103.10 ex4106.11 ex4106.12	
4103.20	4103.20 ex4107.21 ex4107.29	Creation of a new subheading 4103.30 for raw hides and skins of swine.

2002 Version	1996 Version	Remarks
4103.30	ex4103.90	
4103.90	ex4103.90 ex4107.90	
4104.11	ex4104.10 ex4104.21 ex4104.22 ex4104.29	The structure of Chapter 41 has been revised based on industry practice.
4104.19	ex4104.10 ex4104.21 ex4104.22 ex4104.29	
4104.41	ex4104.10 ex4104.31	
4104.49	ex4104.10 ex4104.39	
4105.10	ex4105.11 ex4105.12 4105.19	
4105.30	ex4105.20	
4106.21	ex4106.11 ex4106.12 ex4106.19	
4106.22	ex4106.20	
4106.31	ex4107.10	
4106.32	ex4107.10	
4106.40	ex4107.21 ex4107.29	
4106.91	ex4107.90	
4106.92	ex4107.90	
4107.11	ex4104.10 ex4104.31	

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2002 Version	1996 Version	Remarks
4107.12	ex4104.10 ex4104.31	
4107.19	ex4104.10 ex4104.39	
4107.91	ex4104.31	
4107.92	ex4104.31	
4107.99	ex4104.39	
4112.00	ex4105.20	
4113.10	ex4106.20	
4113.20	ex4107.10	
4113.30	ex4107.29	
4113.90	ex4107.90	
4114.10	4108.00	
4114.20	4109.00	
4115.10	4111.00	
4115.20	4110.00	
4301.80	4301.20 4301.40 4301.50 4301.80	Deletion of subheadings 4301.20, 4301.40 and 4301.50 for raw furskins of rabbit, beaver and musk-rat entails the transfer of those products to subheading 4301.80.

2002 Version	1996 Version	Remarks
4408.10	4408.10 ex4412.13 ex4412.14 ex4412.19 ex4412.22 ex4412.29 ex4412.92 ex4412.99	The scope of heading 44.08 has been expanded to cover sheets for veneering which are obtained by slicing laminated wood. At the same time, the scope of tropical wood has been expanded.
4408.31	4408.31 ex4412.13 ex4412.22 ex4412.92	
4408.39	4408.39 ex4408.90 ex4412.13 ex4412.22 ex4412.92	
4408.90	ex4408.90 ex4412.13 ex4412.14 ex4412.22 ex4412.23 ex4412.29 ex4412.92 ex4412.99	
4410.21	ex4410.11	See remarks for heading 44.03.
4410.29	ex4410.11	
4410.31	ex4410.19	
4410.32	ex4410.19	
4410.33	ex4410.19	
4410.39	ex4410.19	
4412.13	ex4412.13 ex4412.14 ex4412.19	
4412.14	ex4412.14	
4412.19	ex4412.19	

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2002 Version	1996 Version	Remarks
4412.22	ex4412.22 ex4412.23 ex4412.29	
4412.23	ex4412.23	
4412.29	ex4412.29	
4412.92	ex4412.92 ex4412.93 ex4412.99	
4412.93	ex4412.93	
4412.99	ex4412.99	
4601.91	ex4601.10 4601.91	Deletion of subheading 4601.10 entails the transfer of that product to subheadings 4601.91 and 4601.99.
4601.99	ex4601.10 4601.99	

2002 Version	1996 Version	Remarks
4801.00	ex 4801.00	The scope of paper and paperboard of a kind used for writing, printing or other graphic purposes has been expanded. At the same time, the size of paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls has been amended.
4802.20	4802.20 ex4805.60 ex4805.70 ex4805.80 ex4823.59	
4802.30	ex4802.30 ex4805.60 ex4823.59	
4802.40	ex4802.40 ex4805.60 ex4805.70 ex4823.59	
4802.54	ex4802.51 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60 ex4823.59	
4802.55	ex4802.52 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60 ex4823.59	
4802.56	ex4802.52 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60 ex4823.59	
4802.57	ex4802.52 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60 ex4823.59	

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2002 Version	1996 Version	Remarks
4802.58	ex4802.53 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.70 ex4805.80 ex4823.59	
4802.61	ex4801.00 ex4802.51 ex4802.52 ex4802.53 ex4802.60 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60 ex4805.70 ex4805.80 ex4823.59	
4802.62	ex4801.00 ex4802.51 ex4802.52 ex4802.53 ex4802.60 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60 ex4805.70 ex4805.80 ex4823.59	
4802.69	ex4801.00 ex4802.51 ex4802.52 ex4802.53 ex4802.60 ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60 ex4805.70 ex4805.80 ex4823.59	

2002 Version	1996 Version	Remarks
4804.11	ex4804.11	
4804.19	ex4804.19	
4804.21	ex4804.21	
4804.29	ex4804.29	
4804.31	ex4804.31	
4804.39	ex4804.39	
4804.41	ex4804.41	
4804.42	ex4804.42	
4804.49	ex4804.49	
4804.51	ex4804.51	
4804.52	ex4804.52	
4804.59	ex4804.59	

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2002 Version	1996 Version	Remarks
4805.11	ex4805.10	The transfers result from : - the creation of subheadings for testliner (recycled liner board) ; - the deletion of subheadings for multi-ply paper and paperboard.
4805.12	ex4805.60 ex4805.70 ex4805.80	
4805.19	ex4805.60 ex4805.70 ex4805.80	
4805.24	ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.60	
4805.25	ex4805.21 ex4805.22 ex4805.23 ex4805.29 ex4805.70 ex4805.80	
4805.30	ex4805.30	
4805.40	ex4805.40	
4805.50	ex4805.50	
4805.91	ex4805.60	
4805.92	ex4805.70	
4805.93	ex4805.80	
4806.10	ex4806.10	
4806.20	ex4806.20	
4806.30	ex4806.30	
4806.40	ex4806.40	
4807.00	ex4807.10 ex4807.90	
4808.10	ex4808.10	
4808.20	ex4808.20	
4808.30	ex4808.30 ex4808.90	

2002 Version	1996 Version	Remarks
4808.90	ex4808.90	
4810.13	ex4810.11 ex4810.12 ex4823.40 ex4823.51 ex4823.59	
4810.14	ex4810.11 ex4810.12 ex4823.40 ex4823.51 ex4823.59	
4810.19	ex4810.11 ex4810.12 ex4823.40 ex4823.51 ex4823.59	
4810.22	ex4810.11 4810.21 ex4810.39 ex4810.91 ex4810.99 ex4823.40 ex4823.51 ex4823.59	
4810.29	ex4810.11 ex4810.12 4810.29 ex4810.39 ex4823.40 ex4823.51 ex4823.59	
4810.31	4810.31 ex4823.40 ex4823.51 ex4823.59	
4810.32	4810.32 ex4823.40 ex4823.51 ex4823.59	
4810.39	ex4810.39 ex4823.40 ex4823.51 ex4823.59	

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2002 Version	1996 Version	Remarks
4810.92 4810.99	4810.91 ex4823.40 ex4823.90 ex4810.99 ex4823.40 ex4823.51 ex4823.59	
4811.10 4811.41 4811.49 4811.51 4811.59 4811.60 4811.90	4811.10 ex4823.90 4811.21 ex4823.11 ex4823.90 4811.29 ex4823.19 ex4823.90 4811.31 ex4823.90 4811.39 ex4823.90 4811.40 ex4823.90 4811.90 ex4823.90	The transfers result from amendments regarding the size of paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls.

2002 Version	1996 Version	Remarks
<p>4823.12</p> <p>4823.19</p> <p>4823.40</p> <p>4823.90</p>	<p>ex4823.11</p> <p>ex4823.19</p> <p>ex4823.40</p> <p>ex4804.11</p> <p>ex4804.19</p> <p>ex4804.21</p> <p>ex4804.29</p> <p>ex4804.31</p> <p>ex4804.39</p> <p>ex4804.41</p> <p>ex4804.42</p> <p>ex4804.49</p> <p>ex4804.51</p> <p>ex4804.52</p> <p>ex4804.59</p> <p>ex4805.10</p> <p>ex4805.21</p> <p>ex4805.22</p> <p>ex4805.23</p> <p>ex4805.29</p> <p>ex4805.30</p> <p>ex4805.40</p> <p>ex4805.50</p> <p>ex4805.60</p> <p>ex4805.70</p> <p>ex4805.80</p> <p>ex4806.10</p> <p>ex4806.20</p> <p>ex4806.30</p> <p>ex4806.40</p> <p>ex4807.10</p> <p>ex4807.90</p> <p>ex4808.10</p> <p>ex4808.20</p> <p>ex4808.30</p> <p>ex4808.90</p> <p>ex4823.51</p> <p>ex4823.59</p> <p>ex4823.90</p>	<p>See remarks for heading 48.02.</p>
<p>5102.11</p> <p>5102.19</p>	<p>ex5102.10</p> <p>ex5102.10</p>	<p>Subheading 5102.10 has been subdivided to create a new subheading 5102.11 for fine animal hair of Kashmir (cashmere) goats.</p>

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2002 Version	1996 Version	Remarks
5105.31 5105.39	ex5105.30 ex5105.30	Subheading 5105.30 has been subdivided to create a new subheading 5105.31 for fine animal hair of Kashmir (cashmere) goats.
5305.90	5305.91 5305.99	Deletion of subheadings 5305.9, 5305.91 and 5805.99 entails the transfer of those products to subheading 5305.90.
5308.90	5308.30 5308.90	Deletion of subheading 5308.30 entails the transfer of that product to subheading 5305.90.
5607.90	5607.30 5607.90	Deletion of subheading 5607.30 entails the transfer of that product to subheading 5607.90.
5904.90	5904.91 5904.92	Deletion of subheadings 5904.91 and 5904.92 entails the transfer of those products to subheading 5904.90.

2002 Version	1996 Version	Remarks
6002.40 6002.90	ex6002.10 ex6002.10	The new structure of headings 60.02 to 60.06 for knitted or crocheted fabrics has been created with a view to establishing a parallel between woven fabrics and knitted or crocheted fabrics.
6003.10 6003.20 6003.30 6003.40 6003.90	ex6002.20 ex6002.20 ex6002.20 ex6002.20 ex6002.20	
6004.10 6004.90	ex6002.30 ex6002.30	
6005.10	6002.41	
6005.21 6005.22 9005.23 6005.24	ex6002.42 ex6002.42 ex6002.42 ex6002.42	
6005.31 6005.32 6005.33 6004.34 6005.41 6005.42 6005.43 6005.44	ex6002.43 ex6002.43 ex6002.43 ex6002.43 ex6002.43 ex6002.43 ex6002.43 ex6002.43	
6005.90	6002.49	
6006.10	6002.91	
6006.21 6006.22 6006.23 6006.24	ex6002.92 ex6002.92 ex6002.92 ex6002.92	
6006.31 6006.32 6006.33 6006.34 6006.41 6006.42 6006.43 6006.44	ex6002.93 ex6002.93 ex6002.93 ex6002.93 ex6002.93 ex6002.93 ex6002.93 ex6002.93	
6006.90	6002.99	

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2002 Version	1996 Version	Remarks
6110.11 6110.12 6110.19	ex6110.10 ex6110.10 ex6110.10	Subheading 6110.10 has been subdivided to create new subheadings 6110.11 and 6110.12 for products of wool and fine animal hair of Kashmir (cashmere) goats.
6812.90	6812.10 6812.20 6812.30 6812.40	Deletion of subheadings 6812.10 to 6812.40 entails the transfer of those products to subheading 6812.90.
7010.90	7010.91 7010.92 7010.93 7010.94	Deletion of subheadings 7010.9 to 7010.94 entails the transfer of those products to new subheading 7010.90.
7112.30 7112.91 7112.92 7112.99	ex7112.10 ex7112.20 ex7112.90 ex7112.10 ex7112.20 ex7112.90	Creation of new subheadings 7112.30 for the identification of certain specific categories of waste.
7302.90	7302.20 7302.90	Deletion of subheading 7302.20 entails the transfer of that product to 7302.90.
7415.33	7415.31 7415.32	Deletion of subheadings 7415.31 and 7415.32 entails the transfer of those products to new subheading 7415.33.
8101.94 8101.95 8101.96 8101.97	ex8101.91 8101.92 8101.93 ex8101.91	Creation of new subheading 8101.97 for identification of certain specific categories of waste.
8102.94 8102.95 8102.96 8102.97	ex8102.91 8102.92 8102.93 ex8102.91	Creation of new subheading 8102.97 for identification of certain specific categories of waste.
8103.20 8103.30	ex8103.10 ex8103.10	Subheading 8103.10 has been subdivided to create new subheading 8103.30 for the identification of certain specific categories of waste.

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2002 Version	1996 Version	Remarks
8105.20 8105.30	ex8105.10 ex8105.10	Subheading 8105.10 has been subdivided to create new subheading 8105.30 for the identification of certain specific categories of waste.
8107.20 8107.30	ex8107.10 ex8107.10	Subheading 8107.10 has been subdivided to create new subheading 8107.30 for the identification of certain specific categories of waste.
8108.20 8108.30	ex8108.10 ex8108.10	Subheading 8108.10 has been subdivided to create new subheading 8108.30 for the identification of certain specific categories of waste.
8109.20 8109.30	ex8109.10 ex8109.10	Subheading 8109.10 has been subdivided to create new subheading 8109.30 for the identification of certain specific categories of waste.
8110.10 8110.20 8110.90	ex8110.00 ex8110.00 ex8110.00	Subheading 8110.00 has been subdivided to create new subheading 8110.20 for the identification of certain specific categories of waste.
8112.12 8112.13 8112.21 8112.22 8112.29	ex8112.11 ex8112.11 ex8112.20 ex8112.20 ex8112.20	Creation of new subheadings 8112.13 and 8112.22 for the identification of certain specific categories of waste.
8112.51 8112.52 8112.59 8112.92 8112.99	ex8112.91 ex8112.91 ex8112.99 ex8112.91 ex8112.99	Creation of new subheading 8112.52 for the identification of certain specific categories of waste.
8414.80 8414.90	8414.80 ex8508.80 8414.90 ex8508.90	The transfers result from the amendment of Note 1 (e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheadings 8508.10 to 8508.90.

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2002 Version	1996 Version	Remarks
8415.10	8415.10 ex8415.82	The scope of subheading 8415.10 has been expanded to cover split-systems.
8415.82	ex8415.82	
8419.39	8419.39 ex8508.80	The transfers result from the amendment of Note 1 (e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheadings 8508.10 to 8508.90.
8419.89	8419.39 ex8508.80	
8419.90	8419.90 ex8508.90	
8422.30	8422.30 ex8508.80	The transfers result from the amendment of Note 1 (e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheadings 8508.10 to 8508.90.
8422.40	8422.40 ex8508.80	
8422.90	8422.90 ex8508.90	
8424.30	8424.30 ex8508.80	
8424.90	8424.90 ex8508.90	
8430.69	8430.62 8430.69	Deletion of subheading 8430.62 entails the transfer of that product to 8430.69.
8461.90	8461.10 8461.90	Deletion of subheading 8461.10 entails the transfer of that product to 8461.90.
8467.21	8508.10	The transfers result from the amendment of Note 1 (e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheadings 8508.10 to 8508.90.
8467.22	8508.20	
8467.29	ex8508.80	
8467.91	8467.91 ex8508.90	
8467.99	8467.99 ex8508.90	

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2002 Version	1996 Version	Remarks
8542.10	8542.12 ex8542.30	
8542.21	8542.13 8542.14 8542.19	
8542.29	ex8542.30	
8542.60	8542.40	
8542.70	8542.50	
8805.21	ex8805.20	Creation of new subheading 8805.21 for air combat simulators and parts thereof.
8805.29	ex8805.20	
8906.10	ex8906.00	Creation of new subheading 8906.10 for warships.
8906.90	ex8906.00	
9009.91	ex9009.90	Creation of new subheadings for automatic document feeders, paper feeders and sorters.
9009.92	ex9009.90	
9009.93	ex9009.90	
9009.99	ex9009.90	
9021.10	9021.19	
9021.31	9021.11	
9021.39	9021.30	
9108.90	9108.91 9108.99	Deletion of subheadings 9108.9, 9108.91 and 9108.99 entails the transfer of those products to new subheading 9108.90.
9112.20	9112.10 9112.80	Deletion of subheadings 9112.10 and 9112.80 entails the transfer of those products to new subheading 9112.20.
9301.11	ex9301.00	Creation of new subheadings, identifying certain military weapons.
9301.19	ex9301.00	
9301.20	ex9301.00	
9301.90	ex9301.00	
9305.91	ex9305.90	Creation of new subheading 9305.91 for parts of military weapons of heading 93.01.
9305.99	ex9305.90	

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2002 Version	1996 Version	Remarks
9504.30 9504.90	9504.30 ex9504.90 ex9504.90	The scope of subheading 9504.30 has been expanded to cover banknote operated machines.
9508.10 9508.90	ex9508.00 ex9508.00	Creation of new subheading 9508.10 for travelling circuses and travelling menageries.
9613.80	9613.30 9613.80	Deletion of subheading 9613.30 entails the transfer of that product to subheading 9613.80.

* * *

TABLE II - CORRELATING THE 1996 VERSION
TO THE 2002 VERSION OF THE HARMONIZED SYSTEM

1996 VERSION	2002 VERSION
0101.11	ex0101.10
0101.19	ex0101.90
0101.20	ex0101.10 ex0101.90
0106.00	0106.11 0106.12 0106.19 0106.20 0106.31 0106.32 0106.39 0106.90
0208.90	0208.30 0208.40 0208.50 0208.90
0210.90	0210.91 0210.92 0210.93 0210.99
0302.39	0302.34 0302.35 0302.36 0302.39
0303.10	0303.11 0303.19
0303.49	0303.44 0303.45 0303.46 0303.49
0709.51	0709.51 0709.59
0711.10	ex0711.90
0711.90	0711.51 0711.59 ex 0711.90

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1996 VERSION	2002 VERSION
0712.30	0712.31 0712.32 0712.33 0712.39
0805.30	ex0805.50
0803.90	ex0805.50 0805.90
0810.90	0810.60 0810.90
0812.20	ex0812.90
0812.90	ex0812.90
1103.12	ex1103.19
1103.14	ex1103.19
1103.19	ex1103.19
1103.21	ex1103.20
1103.29	ex1103.20
1104.11	ex1104.19
1104.19	ex1104.19
1104.21	ex1104.29
1104.29	ex1104.29
1205.00	1205.10 1205.90
1207.92	ex1207.99
1207.99	ex1207.99
1209.11	1209.10
1209.19	ex1209.29
1209.29	ex1209.29
1211.90	1211.30 1211.40 1211.90
1212.92	ex1212.99
1212.99	ex1212.99
1302.19	ex2939.11
1402.10	ex1402.00
1402.90	ex1402.00

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1996 VERSION	2002 VERSION
1403.10	ex1403.00
1403.90	ex1403.00
1505.10	ex1505.00
1505.90	ex1505.00
1514.10	1514.11 1514.91
1514.90	1514.19 1514.99
1515.60	ex1515.90
1515.90	ex1515.90
1904.90	1904.30 1904.90
1905.30	1905.31 1905.32
2001.20	ex2001.90
2001.90	ex2001.90
2003.10	2003.10 2003.90

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1996 VERSION	2002 VERSION
2007.91	ex2007.91
2007.99	ex2007.99
2008.20	ex2007.99 2008.20
2008.30	ex2007.91 2008.30
2008.40	ex2007.99 2008.40
2008.50	ex2007.99 2008.50
2008.60	ex2007.99 2008.60
2008.70	ex2007.99 2008.70
2008.80	ex2007.99 2008.80
2008.91	ex2007.99 2008.91
2008.92	ex2007.91 ex2007.99 2008.92
2008.99	ex2007.99 2008.99

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1996 VERSION	2002 VERSION
2009.19	2009.12 2009.19
2009.20	2009.21 2009.29
2009.30	2009.31 2009.39
2009.40	2009.41 2009.49
2009.60	2009.61 2009.69
2009.70	2009.71 2009.79
2306.40	2306.41 2306.49
2308.10	ex2308.00
2308.90	ex2308.00
2527.00	ex2530.90
2530.40	ex2530.90
2530.90	ex2530.90
2620.20	2620.21 2620.29
2620.50	ex2620.99
2620.90	ex2620.60 2620.91 ex2620.99
2621.00	ex2620.60
2621.00	2621.10 2621.90
2710.00	2710.11 2710.19 2710.91 2710.99
2805.19	ex2805.19
2805.21	2805.12
2805.22	ex2805.19

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1996 VERSION	2002 VERSION
2816.20	ex2816.40
2816.30	ex2816.40
2827.38	ex2827.39
2827.39	ex2827.39
2834.22	ex2834.29
2834.29	ex2834.29
2841.40	ex2841.50
2841.50	ex2841.50
2842.10	ex2842.10
2903.16	ex2903.19
2903.19	ex2903.19
2905.50	2905.51 2905.59
2907.29	ex2907.29
2907.30	ex2907.29
2918.17	ex2918.19
2918.19	ex2918.19
2921.49	2921.46 2921.49
2922.19	2922.14 2922.19
2922.30	2922.31 2922.39
2922.49	2922.44 2922.49
2924.10	2924.11 2924.19
2924.22	ex2924.23
2924.29	ex2924.23
2924.29	2924.24 2924.29
2925.19	2925.12 2925.19
2926.90	2926.30 2926.90
2932.99	2932.95 2932.99
2933.39	2933.33 2933.39

1996 VERSION	2002 VERSION
2933.40	2933.41 2933.49
2933.51	2933.52 2933.53 2933.54
2933.59	2933.55 2933.59
2933.79	2933.72 2933.79
2933.90	2933.91 2933.99
2934.90	2934.91 2934.99
2937.10	ex2937.11 ex2937.19
2937.29	ex2937.29
2937.91	2937.12
2937.92	2937.23
2937.99	ex2937.19 ex2937.29 2937.31 ex2937.39 2937.40 ex2937.50 ex2937.90
Applicable subheadings of Chapters 29 and 35	ex2937.11 ex2937.19 ex2937.29 ex2937.39 ex2937.90
Applicable subheadings of Chapter 29	ex2937.50
2939.10	ex2939.11 2939.19
2939.49	2939.43 2939.49
2939.50	2939.51 2939.59
2939.70	ex2939.99
2939.90	2939.91 ex2939.99

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1996 VERSION	2002 VERSION
3001.10	3001.10 ex3006.80
3001.20	3001.20 ex3006.80
3001.90	3001.90 ex3006.80
3002.10	3002.10 ex3006.80
3002.20	3002.20 ex3006.80
3002.30	3002.30 ex3006.80
3002.90	3002.90 ex3006.80
3003.10	3003.10 ex3006.80
3003.20	3003.20 ex3006.80
3003.31	3003.31 ex3006.80
3003.39	3003.39 ex3006.80
3003.40	3003.40 ex3006.80
3003.90	3003.90 ex3006.80
3004.10	3004.10 ex3006.80
3004.20	3004.20 ex3006.80
3004.31	3004.31 ex3006.80
3004.32	ex3004.32 ex3006.80

1996 VERSION	2002 VERSION
3004.39	ex3004.32 ex3004.39 ex3006.80
3004.39	3004.39 ex3006.80
3004.40	3004.40 ex3006.80
3004.50	3004.50 ex3006.80
3004.90	3004.90 ex3006.80
3005.10	3005.10 ex3006.80 ex3825.30
3005.90	3005.90 ex3006.80 ex3825.30
3006.10	3006.10 ex3006.80
3006.20	3006.20 ex3006.80
3006.30	3006.30 ex3006.80
3006.40	3006.40 ex3006.80
3006.50	3006.50 ex3006.80
3006.60	3006.60 ex3006.80
3402.20	3401.30 3402.20
3701.91	ex3702.91
3702.92	ex3702.91
3817.10	ex3817.00
3817.20	ex3817.00

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1996 VERSION	2002 VERSION
Applicable subheadings, such as subheadings of Chapters 4, 25 to 27, 30 to 40 and 72, 74, 75, 76, 78 to 81, other than Chapter 28 or 29	3822.00
3824.71 3824.79 3824.90	3824.71 ex3825.41 3824.79 ex3825.41 ex2620.60 ex2842.10 3006.70 ex3006.80 3824.90 3825.10 3825.20 3825.30 ex3825.41 3825.49 3825.50 3825.61 3825.69 3825.90
3920.41	ex3920.43 ex3920.49
3920.42	ex3920.43 ex3920.49
3922.10	ex3922.10
3922.90	ex3922.10 3922.90
4009.10 4009.20 4009.30 4009.40 4009.50	4009.11 4009.21 4009.31 4009.41 4009.12 4009.22 4009.32 4009.42

1996 VERSION	2002 VERSION
4010.21	4010.31 4010.32
4010.22	4010.33 4010.34
4010.23	4010.35
4010.24	4010.36
4010.29	4010.39
4011.91	4011.61 4011.62 4011.63 4011.69
4011.99	4011.92 4011.93 4011.94 4011.99
4012.10	4012.11 4012.12 4012.13 4012.19
4015.11	ex3825.30
4101.10	ex4101.20
4101.21	ex4101.20 ex4101.50
4101.22	ex4101.90
4101.29	ex4101.90
4101.30	ex4101.20 ex4101.50 ex4101.90
4101.40	ex4101.20 ex4101.50 ex4101.90
4102.10	ex4102.10
4102.21	ex4102.21
4102.29	ex4102.29
4103.10	ex4103.10

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1996 VERSION	2002 VERSION
4103.20	ex4103.20
4103.90	4103.30 ex4103.90
4104.10	ex4101.20 ex4104.11 ex4104.19 ex4104.41 ex4104.49 ex4107.11 ex4107.12 ex4107.19
4104.21	ex4101.20 ex4101.50 ex4101.90 ex4104.11 ex4104.19
4104.22	ex4101.20 ex4101.50 ex4101.90 ex4104.11 ex4104.19
4104.29	ex4101.20 ex4101.50 ex4101.90 ex4104.11 ex4104.19
4104.31	ex4104.41 ex4107.11 ex4107.12 4107.91 4107.92
4104.39	ex4104.49 ex4107.19 4107.99
4105.11	ex4102.10 ex4102.21 ex4102.29 ex4105.10
4105.12	ex4102.10 ex4102.21 ex4102.29 ex4105.10

1996 VERSION	2002 VERSION
4105.19	ex4105.10
4105.20	4105.30 4112.00
4106.11	ex4103.10 ex4106.21
4106.12	ex4103.10 ex4106.21
4106.19	ex4106.21
4106.20	4106.22 4113.10
4107.10	4106.31 4106.32 4113.20
4107.21	ex4103.20 ex4106.40
4107.29	ex4103.20 ex4106.40 4113.30
4107.90	ex4103.90 4106.91 4106.92 4113.90
4108.00	4114.10
4109.00	4114.20
4110.00	4115.20
4111.00	4115.10
4301.20	ex4301.80
4301.40	ex4301.80
4301.50	ex4301.80
4301.80	ex4301.80
4302.12	ex4302.19
4302.19	ex4302.19

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1996 VERSION	2002 VERSION
4403.49	ex4403.49
4403.99	ex4403.49 4403.99
4407.29	ex4407.29
4407.99	ex4407.29 4407.99
4408.10	ex4408.10
4408.31	ex4408.31
4408.39	ex4408.39
4408.90	ex4408.39 ex4408.90
4410.11	4410.21 4410.29 4410.31 4410.32 4410.33 4410.39
4412.13	ex4408.10 ex4408.31 ex4408.39 ex4408.90 ex4412.13
4412.14	ex4408.10 ex4408.90 ex4412.13 4412.14
4412.19	ex4408.10 ex4412.13 4412.19
4412.22	ex4408.10 ex4408.31 ex4408.39 ex4408.90 ex4412.22
4412.23	ex4408.90 ex4412.22 4412.23

1996 VERSION	2002 VERSION
4412.29	ex4408.10 ex4408.90 ex4412.22 ex4412.29
4412.92	ex4408.10 ex4408.31 ex4408.39 ex4408.90 ex4408.92
4412.93	ex4412.92 4412.93
4412.99	ex4408.10 ex4408.90 ex4412.92 4412.99
4601.10	ex4601.91 ex4601.99
4601.91	ex4601.91
4601.99	ex4601.99

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1996 VERSION	2002 VERSION
4801.00	4801.00 ex4802.61 ex4802.62 ex4802.69
4802.20	ex4802.20
4802.30	ex4802.30
4802.40	ex4802.40
4802.51	ex4802.54 ex4802.61 ex4802.62 ex4802.69
4802.52	ex4802.55 ex4802.56 ex4802.57 ex4802.61 ex4802.62 ex4802.69
4802.53	ex4802.58 ex4802.61 ex4802.62 ex4802.69
4802.60	ex4802.61 ex4802.62 ex4802.69
4804.11	4804.11 ex4823.90
4804.19	4804.19 ex4823.90
4804.21	4804.21 ex4823.90
4804.29	4804.29 ex4823.90

1996 VERSION	2002 VERSION
4804.31	4804.31 ex4823.90
4804.39	4804.39 ex4823.90
4804.41	4804.41 ex4823.90
4804.42	4804.42 ex4823.90
4804.49	4804.49 ex4823.90
4804.51	4804.51 ex4823.90
4804.52	4804.52 ex4823.90
4804.59	4804.59 ex4823.90
4805.10	4805.11 ex4823.90
4805.21	ex4802.54 ex4802.55 ex4802.56 ex4802.57 ex4802.58 ex4802.61 ex4802.62 ex4802.69 ex4805.24 ex4805.25 ex4823.90
4805.22	ex4802.54 ex4802.55 ex4802.56 ex4802.57 ex4802.58 ex4802.61 ex4802.62 ex4802.69 ex4805.24 ex4805.25 ex4823.90

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1996 VERSION	2002 VERSION
4805.23	ex4802.54 ex4802.55 ex4802.56 ex4802.57 ex4802.58 ex4802.61 ex4802.62 ex4802.69 ex4805.24 ex4805.25 ex4823.90
4805.29	ex4802.54 ex4802.55 ex4802.56 ex4802.57 ex4802.58 ex4802.61 ex4802.62 ex4802.69 ex4805.24 ex4805.25 ex4823.90
4805.30	4805.30 ex4823.90
4805.40	4805.40 ex4823.90
4805.50	4805.50 ex4823.90
4805.60	ex4802.20 ex4802.30 ex4802.40 ex4802.54 ex4802.55 ex4802.56 ex4802.57 ex4802.61 ex4802.62 ex4802.69 ex4805.12 ex4805.19 ex4805.24 ex4805.91 ex4823.90

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1996 VERSION	2002 VERSION
4808.10	4808.10 ex4823.90
4808.20	4808.20 ex4823.90
4808.30	4808.30 ex4823.90
4808.90	4808.90 ex4823.90
ex4810.11	ex4810.13 ex4810.14 ex4810.19 ex4810.22 ex4810.29
ex4810.12	ex4810.13 ex4810.14 ex4810.19 ex4810.29
4810.21	ex4810.22
4810.29	4810.29
4810.31	ex4810.31
4810.32	ex4810.32
4810.39	ex4810.22 ex4810.29 ex4810.39
4810.91	ex4810.22 ex4810.92
4810.99	ex4810.22 ex4810.99
4811.10	ex4811.10
4811.21	ex4811.41
4811.29	ex4811.49
4811.31	ex4811.51

1996 VERSION	2002 VERSION
4811.39	ex4811.59
4811.40	ex4811.60
4811.90	ex4811.90
4823.11	ex4811.41 ex4823.12
4823.19	ex4811.49 ex4823.19
4823.40	ex4810.13 ex4810.14 ex4810.19 ex4810.22 ex4810.29 ex4810.31 ex4810.32 ex4810.39 ex4810.92 ex4810.99 ex4823.40
4823.51	ex4810.13 ex4810.14 ex4810.19 ex4810.22 ex4810.29 ex4810.31 ex4810.32 ex4810.39 ex4810.99 ex4823.90

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1996 VERSION	2002 VERSION
4823.59	ex4802.20 ex4802.30 ex4802.40 ex4802.54 ex4802.55 ex4802.56 ex4802.57 ex4802.58 ex4802.61 ex4802.62 ex4802.69 ex4810.13 ex4810.14 ex4810.19 ex4810.22 ex4810.29 ex4810.31 ex4810.32 ex4810.39 ex4810.99 ex4823.90
4823.90	ex4810.92 ex4811.10 ex4811.41 ex4811.49 ex4811.51 ex4811.59 ex4811.60 ex4811.90 ex4823.90
5102.10	5102.11 5102.19
5105.30	5105.31 5105.39
5305.91	ex5305.90
5305.99	ex5305.90
5308.30	ex5308.90
5308.90	ex5308.90
5607.30	ex5607.90
5607.90	ex5607.90
5904.91	ex5904.90
5904.92	ex5904.90

1996 VERSION	2002 VERSION
6002.10	6002.40 6002.90
6002.20	6003.10 6003.20 6003.30 6003.40 6003.90
6002.30	6004.10 6004.90
6002.41	6005.10
6002.42	6005.21 6005.22 9005.23 6005.24
6002.43	6005.31 6005.32 6005.33 6004.34 6005.41 6005.42 6005.43 6005.44
6002.49	6005.90
6002.91	6006.10
6002.92	6006.21 6006.22 6006.23 6006.24
6002.93	6006.31 6006.32 6006.33 6006.34 6006.41 6006.42 6006.43 6006.44
6002.99	6006.90

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1996 VERSION	2002 VERSION
6110.10	6110.11 6110.12 6110.19
6812.10	ex6812.90
6812.20	ex6812.90
6812.30	ex6812.90
6812.40	ex6812.90
7010.91	ex7010.90
7010.92	ex7010.90
7010.93	ex7010.90
7010.94	ex7010.90
7112.10	ex7112.30 7112.91
7112.20	ex7112.30 7112.92
7112.90	ex7112.30 7112.99
7302.20	ex7302.90
7302.90	ex7302.90
7415.31	ex7415.33
7415.32	ex7415.33
8101.91	8101.94 8101.97
8101.92	8101.95
8101.93	8101.96
8102.91	8102.94 8102.97
8102.92	8102.95
8102.93	8102.96
8103.10	8103.20 8103.30
8105.10	8105.20 8105.30

1996 VERSION	2002 VERSION
8107.10	8107.20 8107.30
8108.10	8108.20 8108.30
8109.10	8109.20 8109.30
8110.00	8110.10 8110.20 8110.90
8112.11	8112.12 8112.13
8112.20	8112.21 8112.22 8112.29
8112.91	8112.51 8112.52 8112.92
ex8112.99	8112.59 8112.99
8414.80	ex8414.80
8414.90	ex8414.90
8415.10	ex8415.10
8415.82	ex8415.10 8415.82
8419.39	ex8419.39 ex8419.89
8419.90	ex8419.90
8422.30	ex8422.30
8422.40	ex8422.40
8422.90	ex8422.90
8424.30	ex8424.30
8424.90	ex8424.90
8430.62	ex8430.69
8430.69	ex8430.69

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1996 VERSION	2002 VERSION
8461.10	ex8461.90
8461.90	ex8461.90
8467.91	ex8467.91
8467.99	ex8467.99
8508.10	8467.21
8508.20	8467.22
8508.80	ex8414.80 ex8419.39 ex8419.89 ex8422.30 ex8422.40 ex8424.30 8467.29
8508.90	ex8414.90 ex8419.90 ex8422.90 ex8424.90 ex8467.91 ex8467.99
8542.12	ex8542.10
8542.13	ex8542.21
8542.14	ex8542.21
8542.19	ex8542.21
8542.30	ex8542.10 8542.29
8542.40	8542.60
8542.50	8542.70
8805.20	8805.21 8805.29
8906.00	8906.10 8906.90
9009.90	9009.91 9009.92 9009.93 9009.99

1996 VERSION	2002 VERSION
9018.31	ex3825.30
9018.32	ex3825.30
9018.39	ex3825.30
9021.11	9021.31
9021.19	9021.10
9021.30	9021.39
9108.91	ex9108.90
9108.99	ex9108.90
9112.10	ex9112.20
9112.80	ex9112.20
9301.00	9301.11 9301.19 9301.20 9301.90
9305.90	9305.91 9305.99
9504.30	ex9504.30
9504.90	ex9504.30 9504.90
9508.00	9508.10 9508.90
9613.30	ex9613.80
9613.80	ex9613.80

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RELEVANT PART OF THE REPORT OF THE
13th SESSION OF THE HS COMMITTEE

1. In the light of the remarks in Docs. 38.549 and 38.786 and the Working Party's observations, the Harmonized System Committee examined the specific questions arising out of the draft Correlation Tables between the 1996 version and the present version of the Harmonized System.
2. Opening the discussion, the Delegate of the United States raised the preliminary question of the procedure to be followed in the preparation of the Correlation Tables and the status they should be given.
3. Firstly, he recalled that during the discussions in the Review Sub-Committee and the Harmonized System Committee with a view to amending the HS Nomenclature, several differences of opinion had emerged regarding the present classification of the products concerned, without the Committee making an official ruling on those classifications. Since the Correlation Tables might be used during negotiations relating to GATT Article XXVIII, he proposed inclusion of the correlations with a reference to the various subheadings which had been supported by several Contracting Parties, even if those subheadings did not reflect the majority opinion within the Committee.
4. As far as their status was concerned, the Correlation Tables did not constitute the formal expression of classification decisions taken by the Committee and they should simply be a guide published by the Secretariat. The Committee's examination should be informal and should not result in an official decision for submission to the Council under the terms of Article 8.2 of the Convention.
5. The EC Delegate also emphasized the informal nature of the Correlation Tables which were intended to facilitate the work of international organizations in particular; he suggested that the Preamble to the Tables made available to users should contain a clause specifying that they were to be regarded as a guide and not as reflecting official classification decisions taken by the Committee.
6. While agreeing with most of the opinions expressed, Mr. Kusahara drew attention to the fact that the Committee was examining the draft at one of its sessions and, consequently, the examination had an official character. Nonetheless, he suggested that the Report to the Council on the Harmonized System Committee's 13th Session should state that the Correlation Tables had been examined and adopted as a guide which would be published by the Secretariat. It was neither necessary nor desirable to make a distinction between a formal and an informal examination.
7. Several delegates asked whether observations would appear in the Correlation Tables. Mr. Kusahara suggested that, in view of the time-frame that had been set, the Correlation Tables in the draft Report should not contain any observations (or remarks). However, a document to be drawn up for GATT and other international organizations would indicate the transfers by means of brief observations based on the remarks in Doc. 38.549 modified to reflect the position adopted by the Working Party and the Committee.

8. In response to the question by the Delegate of the United States, he said that the Secretariat would word these remarks in general terms without reference to specific countries.
 9. Finally, the Committee approved the proposals made regarding these general questions, particularly the fact that the Correlation Tables would have the status of a guide; it then went on to examine the actual Correlation Tables.
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