



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM
COMMITTEE

-
25th Session

NC0184E1
(+ Annex)
O. Eng.

Brussels, 2 February 2000.

AMENDMENTS TO THE EXPLANATORY NOTES ARISING FROM THE CLASSIFICATION
OF BITTER LIMES REFERRED TO AS "CITRUS LATIFOLIA" IN SUBHEADING 0805.90

(Item VII.2 on Agenda)

Reference documents :

41.473 (RSC/16)	42.104 (HSC/21)
41.580, Annex B/18 (RSC/16 – Report)	42.100, Annex F/3 (HSC/21 - Report)
41.819 (RSC/17)	42.439 (HSC/22)
41.920, Annex B/1 (RSC/17 – Report)	42.750, Annex G/13 (HSC/22 – Report)
42.077 (HSC/21)	NC0122E1 (HSC/24)
42.103 (HSC/21)	NC0160E2, Annex G/3 (HSC/24 – Report)

I. BACKGROUND

1. At its 24th Session, in October 1999, the Committee re-examined the classification of bitter limes referred to as "Citrus latifolia".
2. The Committee decided, by 23 votes to 1, to reconfirm classification of the bitter limes at issue in subheading 0805.90.
3. To reflect the Committee's decision, the Secretariat was instructed to prepare draft amendments to the Explanatory Note to heading 08.05 for examination by the next presessional Working Party. These texts should not include references to either Tanaka or Swingle, but simply indicate that, for the purposes of the Harmonized System, the term "*Citrus aurantifolia*" does not cover "*Citrus latifolia*".

File No. 2695

II. SECRETARIAT COMMENTS

4. The Secretariat has drafted two alternative texts. The draft texts are set out in the Annex to this document. In accordance with the Committee's instructions, a reference simply stating that "*Citrus aurantifolia*" does not cover "*Citrus latifolia*" has been added at the end of the paragraph in the first alternative text.
5. However, the Secretariat feels that the structure of the present Explanatory Note to heading 08.05 could be improved, in order to enable this Explanatory Note to conform to the structure of the subheadings of heading 08.05 and has, therefore, drafted an alternative text. In this regard, it should be noted that the present Explanatory Note contains a reference to "small green oranges and lemons of a kind used for preserving", without indicating whether such oranges and lemons should be classified in the subheadings for oranges (subheading 0805.10), and lemons (subheading 0805.30) or in subheading 0805.90 ("Other").
6. A study undertaken by the Secretariat concerning the history of the Explanatory Note with regard to the above reference gave no clear answer. The study revealed that this text was transferred from the Explanatory Note to CCCN heading 08.02, without any modification. Furthermore, this text, which was introduced in the first edition of the Explanatory Notes to the Brussels Nomenclature (1955) was based on a text adopted by the "European Customs Union Study Group" in 1951 (IVth Session). This Group's Working Party ("Working Party "B") originally proposed the text "The expression "chinois" applies to small green oranges and lemons", but apparently the Study Group changed this text during its meeting.
7. Thus, the study gave no clear answer as to the classification at subheading level of such oranges and lemons. The Secretariat has, therefore, introduced references in square brackets to such citrus fruit in items (1) and (3), but leaves it to the Committee to decide whether such fruit should be classified as oranges or lemons respectively, or as "other". Another possibility could of course be to delete the reference all together. The two alternative drafts are set out in the Annex to this document.

IV. CONCLUSION

8. The Committee is invited to take account of the Secretariat's comments when examining this Agenda item and to approve one of the proposed texts to amend the Explanatory Notes set out in the Annex once it has been finalized by the preessional Working Party.

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ANNEXE

MODIFICATION DES NOTES EXPLICATIVES DECOULANT DU CLASSEMENT
DANS LE N° 0805.90 DES LIMES DE LA VARIETE "CITRUS LATIFOLIA"
(Point VII.2 de l'ordre du jour)

ANNEX

AMENDMENTS TO THE EXPLANATORY NOTES ARISING FROM
THE CLASSIFICATION OF BITTER LIMES REFERRED TO AS "CITRUS LATIFOLIA
IN SUBHEADING 0805.90
(Item VII.2 on Agenda)

MODIFICATION DES NOTES EXPLICATIVES
A EFFECTUER PAR VOIE DE CORRIGENDUM

CHAPITRE 8.

Page 60. N° 08.05. Premier paragraphe.

Première variante :

Nouvelle rédaction :

“On entend par *agrumes* notamment les oranges, douces ou amères (bigarades), les mandarines (y compris les tangérines et satsumas), les clémentines, wilkings et hybrides similaires d'agrumes, les citrons (*Citrus limon*, *Citrus limonum*) et limes (*Citrus aurantifolia*), les pamplemousses et pomelos, les cédrats, les kumquats, et les bergamotes. La présente position couvre également les chinois (petits citrons verts et petites oranges vertes) destinés à la conserve. Il est à noter qu'aux fins du Système harmonisé le terme “*Citrus aurantifolia*” ne couvre pas la variété “*Citrus latifolia*”.

Seconde variante :

Nouvelle rédaction :

“On entend par *agrumes* notamment :

- 1) les oranges, douces ou amères (bigarades)[, y compris les petites oranges vertes destinées à la conserve];
 - 2) les mandarines (y compris les tangérines et satsumas); les clémentines, wilkings et hybrides similaires d'agrumes;
 - 3) les citrons (*Citrus limon*, *Citrus limonum*)[, y compris les petits citrons verts destinés à la conserve, et les limes (*Citrus aurantifolia*)]. Il est à noter qu'aux fins du Système harmonisé le terme “*Citrus aurantifolia*” ne couvre pas la variété “*Citrus latifolia*”;
 - 4) les pamplemousses et pomelos;
 - 5) les cédrats, les kumquats, les bergamotes, etc.”
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AMENDMENTS TO THE EXPLANATORY NOTES
TO BE MADE BY CORRIGENDUM

CHAPTER 8.

Page 60. Heading 08.05. First paragraph.

First alternative :

Delete and substitute :

“The expression “citrus fruit” applies *inter alia* to oranges, sweet or bitter (Seville oranges), mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids, lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*), grapefruit (including pomelos), citrons, kumquats, and bergamots. This heading also includes small green oranges and lemons of a kind used for preserving. It should be noted that, for the purposes of the Harmonized System, the term “*Citrus aurantifolia*” does not cover “*Citrus latifolia*”.

Second alternative :

Delete and substitute :

“The expression “citrus fruit” applies *inter alia* to :

- (1) Oranges, sweet or bitter (Seville oranges)[, including small green oranges of a kind used for preserving].
 - (2) Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.
 - (3) Lemons (*Citrus limon*, *Citrus limonum*)[, including small green lemons of a kind used for preserving, and limes (*Citrus aurantifolia*)]. It should be noted that, for the purposes of the Harmonized System, the term “*Citrus aurantifolia*” does not cover “*Citrus latifolia*”.
 - (4) Grapefruit (including pomelos).
 - (5) Citrons, kumquats, bergamots, etc.”
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