



**Committee on Market Access**

**TRANSPOSITION OF MEMBERS' CTS FILES TO THE HS 2022 NOMENCLATURE:  
NOTES ON METHODOLOGY**

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<b>INTRODUCTION .....</b>	<b>2</b>
<b>1 DESCRIPTION OF HS 2022 CHANGES .....</b>	<b>2</b>
1.1 One-to-one relationships .....	3
1.2 Split .....	4
1.3 Merger .....	4
1.4 Complex cases .....	5
<b>2 INTRODUCING HS 2022 CHANGES IN WTO SCHEDULES .....</b>	<b>5</b>
<b>3 METHODOLOGY FOR PROCESSING HS 2022 CHANGES .....</b>	<b>9</b>
<b>4 THE NEED FOR SIMPLIFICATION.....</b>	<b>11</b>
<b>5 PROPOSED STEPS TO SIMPLIFY THE HS 2022 TRANSPOSITION .....</b>	<b>11</b>
5.1 INRs and legal instruments .....	11
5.2 Take into consideration Members' transpositions in their applied tariffs.....	12
5.3 Simplified correlations .....	13
5.4 Correlations without clear codes .....	14
5.5 Coding conventions.....	16
5.6 Agriculture vs. non-agriculture breakdown .....	16
<b>6 FORMAT AND CONTENTS OF THE HS 2022 TRANSPOSITION FILES .....</b>	<b>17</b>
<b>7 VERIFICATION OF MEMBERS' SUBMISSIONS .....</b>	<b>19</b>
7.1 Processing and formatting .....	19
7.2 Consistency of submissions.....	19
<b>ANNEX HS 2022 TO HS 2017 CORRELATIONS .....</b>	<b>21</b>

## INTRODUCTION

1. This document describes the methodological guidelines that the Secretariat intends to follow for the implementation of the HS 2022 transposition. The procedural and the general technical aspects of this project were adopted by the General Council Decision of 23 November 2021 (hereafter the "HS 2022 Decision"<sup>1</sup>). Under this project, the Secretariat will assist Members in preparing their submissions for the HS 2022 transposition exercise and verify the submissions provided by Members that have prepared their own submissions.

2. The proposed methodology for the HS 2022 transposition exercise is similar to the one used for the HS 2017 transposition. It builds on the experience gained from previous transpositions and includes measures proposed to improve the efficiency and quality of the work, including several simplifications of the transposition process and a standard procedure for verifying Members' submissions.

3. This document is organized in seven sections. Section 1 provides an overview of the HS 2022 amendments and a categorization of those changes. The manner in which these changes will be introduced into the WTO Schedules of concessions is further elaborated in Section 2, which also includes detailed examples. Section 3 describes the general methodology that the Secretariat will follow in the transposition. Section 4 discusses some methodological issues identified in the context of the HS 2002 and HS 2007 transpositions, and concludes that certain simplifications that are in line with the general mandate might be required in order to avoid unnecessary complexity in the resulting HS 2022 Schedules. Section 5 describes the proposed simplifications. Section 6 presents the format to be followed in the preparation of the transposition file, and Section 7 describes the general procedure that will be followed by the Secretariat for verifying Members' submissions. Lastly, the Annex presents the complete HS 2022 to 2017 correlation table.

## 1 DESCRIPTION OF HS 2022 CHANGES

1.1. The Harmonized System 2022 is the seventh major amendment of the HS since its entry into force in 1988. The 2022 revision contains 351<sup>2</sup> sets of amendments on the previous 2017 version of the HS, which results in an increase of the overall number of HS subheadings from 5,387 to 5,612. The Contracting Parties to the HS Convention introduced these amendments to keep the nomenclature up to date in light of changes in technology and patterns of international trade; these changes reflect the adaptation to current trade through the recognition of new product streams and addressing environmental and social issues of global concern.

1.2. Depending on the impact of the amendments on the product coverage of one or more related subheadings, these amendments can be classified as:

- (a) *clarifying changes*, which do not alter the scope of the HS subheadings concerned, and
- (b) *structural changes*, which relate to changes that alter the product coverage of one or more HS subheadings.

1.3. Around a third of the HS 2022 amendments are clarifying changes, which normally take the form of a revision of Section/Chapter/subheading notes or description of subheadings, or a correction of typographical errors. The implementation of clarifying changes is straightforward and can be carried out by a computer program that simply replaces the old texts with the new texts as specified in the HS 2022 amendment.

1.4. Thus, the transposition work will mainly focus on the structural changes, which normally create or delete HS subheadings, or change the codes or descriptions of HS subheadings. In some cases,

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<sup>1</sup> WT/L/1123.

<sup>2</sup> Complementary amendments to the 2022 Edition of the HS Nomenclature were accepted at a later stage (World Customs Organization, Council Regulation of 25 June 2020 and 24 June 2021). These would enter into force on 1 January 2023 and 1 January 2024 respectively, although HS Contracting Parties are encouraged to apply those amendments already in 2022. These complementary amendments are of a typological nature and do not affect the correlation tables.

structural changes could also include a revision of Section/Chapter or subheading notes, which leads to a change of product coverage in one or several of its HS subheadings.

1.5. The structural changes of HS 2022 are defined by almost 800 pairs of correlations in the correlation table that have been published by the Secretariat of the World Customs Organization (WCO).<sup>3</sup> Of these, 315 HS 2017 subheadings are affected by the HS 2022 amendments, of which 144 have been removed from the newer version, while 171 6-digit codes were reused but the product scope was modified. Some 370 new subheadings were introduced in HS 2022. Depending on the relationships between HS 2017 and HS 2022 subheadings, as well as the complexity of the changes, the correlations can be categorized as:

- (1) one-to-one relationships, where one HS 2017 subheading corresponds exactly to one HS 2022 subheading,
- (2) splitting of one HS 2017 subheading into two or more HS 2022 subheadings,
- (3) merging two or more HS 2017 subheadings into one HS 2022 subheading, or
- (4) more complex cases, involving both splitting and merging of whole or part of different HS 2017 subheadings.

### 1.1 One-to-one relationships

1.6. Table 1 below provides an extract of the correlation table by the WCO below illustrating a one-to-one relationship. The first column on the left lists HS 2022 subheadings whose product scope were changed or have been introduced as new entries. The second column presents the corresponding HS 2017 codes, which may contain an "ex" prefix to indicate that the corresponding HS 2022 entry contains only part of the referenced subheading. Remarks by the WCO are shown in the third column and briefly specify the explanation of the change.

**Table 1: Example of a one-to-one relationship**

2022 version	2017 version	Remarks in WCO's correlation table
3402.31	ex 3402.11	Subheadings 3402.11 to 3402.19 and 3402.20 have been deleted and substituted by new subheadings 3402.31 to 3402.50 to provide separately for linear alkylbenzene sulphonic acids and their salts.
3402.39	ex 3402.11	
3402.41	3402.12	
3402.42	3402.13	
3402.49	3402.19	
3402.50	3402.20	

HS 2022	Product description	HS 2017	Product description
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.
3402.3	- Anionic organic surface-active agents, whether or not put up for retail sale:	3402.1	- Organic surface-active agents, whether or not put up for retail sale:
3402.31	-- Linear alkylbenzene sulphonic acids and their salts	3402.11	-- Anionic
3402.39	-- Other		
3402.4	- Other organic surface-active agents, whether or not put up for retail sale:		
3402.41	-- Cationic	3402.12	-- Cationic
3402.42	-- Non-ionic	3402.13	-- Non-ionic
3402.49	-- Other	3402.19	-- Other
3402.50	- Preparations put up for retail sale	3402.20	- Preparations put up for retail sale
340290	- Other	3402.90	- Other

<sup>3</sup> These were reproduced in document G/MA/W/164. A correlation is a pair of codes in the correlation table which defines the relationship between subheadings in the two versions of the nomenclature.

1.7. HS 2022 subheading 3402.41 originates from only one HS 2017 subheading, which is not prefixed, and therefore is entirely transferred to only one HS 2022 subheading. This is a one-to-one relationship where the product coverage of HS 2022 subheading 3402.41 is exactly the same as HS 2017 subheading 3402.12; i.e. a simple renumbering of the subheading is done.

## 1.2 Split

1.8. A split takes place when the products covered by one subheading are divided into two or more new or reused subheadings, which can be seen as a one-to-many relationship. In the example below, HS 2022 subheadings 1510.10 and 1510.90 are derived from HS 2017 subheading 1510.00, which was split to differentiate between crude olive pomace oil and other olive oils. The HS 2017 code is deleted as a subheading and, in this case, becomes an explanatory entry (header) in HS 2022. Table 2 provides an example of a split.

**Table 2: Example of a split**

2022 version	2017 version	Remarks in WCO's correlation table
1510.10	ex 1510.00	Restructuring of subheading 1510.00 to separately identify in the HS certain categories of products representing a considerable volume of trade, and to align their descriptions with the definitions specified in the IOC trade standard applicable to olive oils and olive pomace oils.
1510.90	ex 1510.00	

HS 2022	Product description	HS 2017	Product description
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.
1510.10	- Crude olive pomace oil		
1510.90	- Other		

1.9. Note that part of HS 2017 subheading 1510.00 is assigned to HS 2022 subheading 1510.10 (Crude olive pomace oil) and the remaining part is retained in code 1510.90 in the 2022 version of the HS. To make it clear that only "part of" a subheading is assigned to another subheading, the HS 2017 subheading is prefixed by "ex" in the WCO correlation table. Although HS 2022 subheading 1510.10 originates from only one HS 2017 subheading, this is not a one-to-one relationship since the corresponding HS 2017 subheading is split into more than one HS 2022 subheading.

## 1.3 Merger

1.10. Mergers usually result from simplifications where the distinction of products is no longer maintained in the new version of the nomenclature, which may result from the elimination of one or more of the concerned subheadings as a result of the low volume of trade. Since several subheadings are merged into one, it may be seen as a many-to-one relationship. Table 3 provides an example of a merger.

**Table 3: Example of a merge**

2022 version	2017 version	Remarks in WCO's correlation table
9114.90	9114.10 9114.90	Deletion of subheading 9114.10 (Springs, including hair-springs) due to low volume of trade and transfer of goods to subheading 9114.90 (Other clock or watch parts).

HS 2022	Product description	HS 2017	Product description
9114	Other clock or watch parts.	9114	Other clock or watch parts.
9114.30	- Dials	9114.10	- Springs, including hair-springs
9114.40	- Plates and bridges	9114.30	- Dials
9114.90	- Other	9114.40	- Plates and bridges
		9114.90	- Other

## 1.4 Complex cases

1.11. A complex case is situation where both splitting and merging of whole or part of different HS 2017 subheadings into several HS 2022 subheadings occur at the same time. Complex cases may be seen as a many-to-many relationship. Table 4 provides an example of a complex case.

**Table 4: Example of a complex case**

2022 version	2017 version	Remarks in WCO's correlation table
6116.10	6116.10 ex 6116.91 ex 6116.92 ex 6116.93 ex 6116.99	Expansion of the scope of subheading 6116.10 to include gloves, mittens and mitts, knitted or crocheted, laminated with plastics or rubber.

HS 2022	Product description	HS 2017	Product description
6116	Gloves, mittens and mitts, knitted or crocheted.	6116	Gloves, mittens and mitts, knitted or crocheted.
6116.10	- Impregnated, coated, covered or <b>laminated</b> with plastics or rubber	6116.10	- Impregnated, coated or covered with plastics or rubber
6116.9	- Other:	6116.9	- Other:
6116.91	-- Of wool or fine animal hair	6116.91	-- Of wool or fine animal hair
6116.92	-- Of cotton	6116.92	-- Of cotton
6116.93	-- Of synthetic fibres	6116.93	-- Of synthetic fibres
6116.99	-- Of other textile materials	6116.99	-- Of other textile materials

1.12. In this case, HS 2017 subheading 6116.91 is split into two HS 2022 subheadings and at the same time, both 6116.10 and part of 6116.91, 6116.92, 6116.93 and 6116.99 are merged into HS 2022 subheading 6116.10.

## 2 INTRODUCING HS 2022 CHANGES IN WTO SCHEDULES

2.1. When introducing HS changes into WTO Schedules of concessions, paragraph 4 of the HS 2022 Decision provides the guiding principle to be observed in the transposition exercise: to the extent possible, the scope of the concessions and other commitments (e.g. bound duties, ODCs, INRs, etc.) shall remain unchanged. In other words, the scope of the concessions should remain unaltered in both versions of the nomenclature. Any ambiguity in the scope that could result from the introduction of an HS amendment should normally be addressed through the introduction of (new) national tariff line breakouts based on the previous version of the HS.

2.2. The types of changes discussed in Section 1 above constitute a framework that seeks to facilitate tracking of modifications from HS 2017 into HS 2022 and understanding of the explanations by the WCO. One way of starting the transposition exercise is to look first at the HS 2017 subheading and then focus on the relevant HS 2022 subheading(s) where the specific product should be allocated. An alternative approach is to start with the HS 2022 subheading and then search for the relevant HS 2017 subheading(s) that they originate from.

2.3. The transposition of Schedules based on ceiling bindings can be simplified. For example, in case a Member has a ceiling binding of 20% for agricultural products and 10% for non-agricultural product, the transposition of the Member's commitments would be relatively straight forward. It would only be necessary to classify the HS 2022 subheadings in agricultural and non-agricultural products and then reflect the concessions according to these two sectors. It would not be necessary to have a detailed description of where an HS 2017 subheading goes in the 2022 nomenclature.

2.4. In the approach proposed by the Secretariat, the transposition of Members' commitments starts with the standard HS 2022 nomenclature, which is then linked to the corresponding national tariff lines in HS 2017 via the WCO's 6-digit correlation table. The specific concessions are identified and, where relevant, breakouts are created whenever the concessions within a particular subheading are different. A correlation table describing how the HS 2022 tariff lines are linked to the national HS 2017 lines is also produced for transparency. While some of these changes can be transposed automatically, others require manual intervention.

**Case 1:** In the example below, HS 2022 subheading 1510.10 originates from HS 2017 subheading 1510.00 (see Table 2 above), which is broken down into four national tariff lines. These four national tariff lines are called "candidate lines". In the WCO correlation table, the HS 2017 subheading is prefixed with an "ex" to indicate that HS 2022 subheading 1510.10 originates from only part of the products covered by HS 2017 subheading 1510.00. To identify which of the four national tariff lines should be assigned to the HS 2022 subheading, a comparison of the product scope in both versions of the HS needs to be undertaken on a case-by-case basis; i.e. a manual correlation – as opposed to automatic – has to be carried out.

**Case 1.a: All candidate lines with identical level of commitments**

HS 2022	Product description	HS 2017	Product description	Duty	INR
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		
1510.10	- Crude olive pomace oil	1510.0010	Crude olive pomace oil, for retail sale	5	A
		1510.0020	Crude olive pomace oil, other	5	A
1510.90	- Other	1510.0030	Refined oil	5	A
		1510.0090	Other	5	A

2.5. The comparison of product descriptions in both versions shows that HS 2022 subheading 1510.10 originates from two national tariff lines (1510.0010 and 1510.0020), which means that the remaining two candidate lines should be discarded. However, in this specific situation, the commitments contained on each of the national tariff lines are identical for all four candidate lines. Consequently, whether only two or all candidate lines are retained, the duty level that would correspond for HS 2022 subheading 1510.10 is 5% with an INR for Member "A". Hence, whenever the concessions are identical for all candidate lines the exact identification of national tariff lines that must be retained is not necessary and the transposition can be done through an automatic program without recurring to a manual transposition (comparison of the product description in both version of the HS). The corresponding correlation that will be created by the program, which is used for tracking purposes, may not be entirely correct for the precise allocation of products between both nomenclatures, but this will have no impact on the Member's commitments in the new version of the HS. This is similar to the ceiling binding mentioned in 2.3 above; it was not necessary to know what the exact changes are affecting a subheading as far as one could classify the product as agricultural or non-agricultural.

**Case 1.b: All candidate lines with identical level of commitments, transposition to HS 2022**

HS 2022	Duty	INR	HS 2017	Duty	INR
			1510.00		
			Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		
1510.10	5	A	1510.0010	5	A
			Crude olive pomace oil, for retail sale		
			1510.0020	5	A
			Crude olive pomace oil, other		
			1510.0030	5	A
			Refined oil		
			1510.0090	5	A
			Other		

2.6. The situation is different when the concessions for the candidate lines within a subheading are different. In these cases, candidate lines for deletion have to be identified and breakouts in HS 2022 have to be created to reflect the different levels of such concessions.

**Case 1.c: Candidate lines with different level of commitments**

HS 2022		Duty	INR	HS 2017		Duty	INR
1510.10	- Crude olive pomace oil			1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		
1510.1010	-- For retail sale	4	A	1510.0010	Crude olive pomace oil, for retail sale	4	A
1510.1090	-- Other	3	B	1510.0020	Crude olive pomace oil, other	3	B
				<del>1510.0030</del>	<del>Refined oil</del>	5	€
				<del>1510.0090</del>	<del>Other</del>	5	Ⓓ

**Case 2:** The case of a one-to-one relationship was introduced in Table 1. An HS 2017 subheading was entirely transferred to a single HS 2022 subheading and the latter originates from only one HS 2017 subheading. This means that there is no change in the product scope for these subheadings and a simple renumbering of the HS code can be done. This change can be introduced in a Schedule of concessions by substituting the HS 2017 code with the new HS 2022 subheading code. If there are national breakouts under the affected subheadings, the first six digits of the national codes are replaced.

**Case 2: One-to-one relationship**

HS 2022	Product description	Duty	INR	HS 2017	Product description	Duty	INR
<b>3402.41</b>	-- Cationic			<b>3402.12</b>	-- Cationic		
<b>3402.4110</b>	--- In packaging <25 kg	4	A	<b>3402.1210</b>	--- In packaging <25 kg	4	A
<b>3402.4120</b>	--- In packaging <50 kg but > 25 kg	5	A	<b>3402.1220</b>	--- In packaging <50 kg but > 25 kg	5	A
<b>3402.4190</b>	--- Other	0	B	<b>3402.1290</b>	--- Other	0	B

**Case 3:** In this case multiple HS 2017 subheadings are entirely merged into a single HS 2022 subheading (none of the HS 2017 are prefixed), i.e. all the products covered by the HS 2017 subheadings are fully transferred to one, and only one, HS 2022 subheading.

2.7. The example below shows that two HS 2017 subheadings are completely transferred to a single HS 2022 subheading 9114.90 where they need to be recorded in terms of HS 2022 codes (see Table 3 for the 6-digit correlation). National headers (7-digit codes) corresponding to each one of the HS 2017 subheadings are first introduced under the HS 2022 subheading and the national tariff lines are listed under each national header. Thus, there is no need to create national breakouts by comparing product scope in each version of the HS.

**Case 3.a: The entirety of several HS 2017 subheadings are transferred to a single HS 2022 subheading**

HS2022	Product description	HS 2017	Duty	INR
9114	Other clock or watch parts	9114		
		<b>9114.10</b>		
		<b>9114.1010</b>	5	A
		<b>9114.1090</b>	0	B
9114.30	- Dials	9114.3000	10	C
9114.40	- Plates and bridges	9114.4000	10	C
9114.90	- Other	<b>9114.90</b>		
		<b>9114.9010</b>	4	D
		<b>9114.9090</b>	5	E



### Case 3.b: The entirety of several HS 2017 subheadings are transferred to a single HS 2022 subheading, transposition to HS 2022

HS2022	Product description	Duty	INR	HS 2017	Duty	INR
9114	Other clock or watch parts					
9114.3000	- Dials	10	C	9114.3000	10	C
9114.4000	- Plates and bridges	10	C	9114.4000	10	C
9114.90	- Other					
<b>9114.901</b>	<b>-- Springs, including hair-springs</b>					
<b>9114.9011</b>	--- For clocks	5	A	9141.1010	5	A
<b>9114.9019</b>	--- Other	0	B	9114.1090	0	b
<b>9114.909</b>	<b>-- Other</b>					
<b>9114.9091</b>	--- Crowns and stems for watches	4	D	9114.9010	4	D
<b>9114.9099</b>	--- Other	5	E	9114.9090	5	E

**Case 4:** A slight variation of case 3 where automatic transposition could also be used is when the concessions are identical at the level of each of the HS 2017 subheadings, and one or more of the HS 2017 subheadings are prefixed with "ex". Consider HS 2022 subheading 0704.10 which originates from a full HS 2017 subheading (0704.10) and part of 0704.90.

#### Case 4.a: Identical level of commitments for each of the HS 2017 subheadings

2022 version	2017 version	Remarks in WCO's correlation table
0704.10	0704.10 ex0704.90	Expansion of the scope of subheading 0704.10 in order to group all varieties of broccoli in that subheading.

HS2022	Product description	HS 2017	Product description	Duty	INR
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
0704.10	- Cauliflowers and broccoli	0704.1000	- Cauliflowers and <b>headed</b> broccoli	5	A
0704.20	- Brussels sprouts	0704.2000	- Brussels sprouts	5	A
0704.90	- Other	0704.90	- Other		
		0704.9010	-- Cabbages	0	B
		0704.9090	-- Other	0	B

2.8. In the example above, HS 2017 subheading 0704.90 consists of two national tariff lines. To reflect the level of commitment in HS 2022, the national tariff line(s) where broccolis other than headed broccolis are classified within HS 2017 0704.90 has (have) to be identified. HS 2017 Subheading 0704.90 is prefixed in the correlation table and only part of this subheading should be transferred to HS 2022 subheading 0704.10. The commitments are identical within each HS 2017 subheading, which means that an analysis of the product scope in HS 2017 is not necessary to correctly reflect the concessions in HS 2022 as shown in the table below.

#### Case 4.b: Identical level of concessions for each of the HS 2017 subheadings, transposition to HS 2022

HS 2022	Product description	Duty	INR	HS 2017	Duty	INR
0704.10	- Cauliflowers and broccoli					
0704.1010	-- Cauliflowers and headed broccoli	5	A	0704.1000	5	A
0704.1090	-- Other	0	B	<b>0704.9010</b>	0	B
				<b>0704.9090</b>	0	B

2.9. The correlation table that traces the transfer of products from HS 2017 into HS 2022 needs to identify all the national tariff lines in HS 2017 that are possibly concerned. Whether or not all candidate lines are retained will not affect the level of concessions when they are expressed in HS 2022.



### 3 METHODOLOGY FOR PROCESSING HS 2022 CHANGES

3.1. Paragraph 9 of the HS 2022 Decision mandates the Secretariat to review the submissions prepared by Members. This review will result in a factual report<sup>4</sup>, which will include observations on the application of the transposition procedure/methodology. This report will first be submitted to the Member concerned for comments with a view to reaching a common understanding. Any outstanding issue that cannot be resolved will be attached to the "Draft HS 2022 file" and will be circulated for multilateral review.

3.2. As provided in paragraph 3 of the HS 2022 Decision, the Secretariat's work shall be based on each Member's latest certified Schedule, as reflected in the Consolidated Tariff Schedule (CTS). If tariff lines affected by changes in the HS 2022 nomenclature have not yet been certified in the HS 2017 nomenclature, then the "draft HS 2017 files", which have been approved by all other Members in the multilateral review of the HS 2017 transposition, shall be used as the basis for those tariff lines.

3.3. The methodology employed by the Secretariat is based on the guiding principle for the transpositions according to which the overall product coverage will not be altered by any HS amendments. Therefore, no matter how the HS subheadings are affected by the change in HS versions, each subheading in the new nomenclature must be composed of one or more subheadings or parts of these subheadings from the old nomenclature.

3.4. Based on this principle and the experience gained in the previous four transposition exercises, a uniform processing methodology has been developed, which includes some semi-automatic procedures in order to standardize and simplify the transposition process. Like in the HS 2002, HS 2007, HS 2012 and HS 2017 transposition exercises, the following three-step procedure will be used by the WTO Secretariat:

- (1) All the HS 2022 subheadings that are related to *structural* changes will be identified. For each of these HS 2022 subheadings, all corresponding HS 2017 subheadings and their related national tariff lines will be identified in the CTS Concession table and allocated to their respective HS 2022 subheadings. The result of this step will be a table listing all HS 2022 subheadings and the corresponding HS 2017 national tariff lines that could potentially be reallocated under these HS 2022 subheadings. A pair of HS 2022 and HS 2017 subheadings should be the same as that in the WCO standard correlation tables. One pair may correspond to more than one national tariff line. And one national tariff line may correspond to more than one pair of HS six-digit correlations or HS 2022 subheadings. All tariff lines corresponding to an HS 2022 subheading are called "candidate lines" for this HS 2022 subheading.
- (2) A computer program will evaluate all candidate lines for each HS 2022 subheading to determine whether they could be simplified by, for example, collapsing them in a single subheading. Specifically, if all candidate lines corresponding to an HS 2022 subheading have identical concessions (if they present the same core parts of the concessions, e.g. bound duty, INRs, ODCs, SSG, etc. see case 1), these candidate lines could be simplified by collapsing them into one HS 2022 line. As it is no longer necessary to distinguish between those candidate lines with identical concessions, the different "origins" of these candidate lines could be ignored to simplify the outcome. The HS 2022 subheading code and description would become the new tariff line code and description.<sup>5</sup>
- (3) When the concessions of candidate lines do not fit in any of the four cases listed in Section 2 above, these HS 2022 subheadings and candidate lines will be put aside for manual transposition. These candidate lines will then be examined on a case-by-case basis to determine whether they should be retained for this HS 2022 subheading or should be removed from this HS 2022 subheading. Since one HS 2017 subheading can be split into more than one HS 2022 subheading, a national tariff line under this HS 2017 subheading could, in theory, be assigned to each corresponding HS 2022 subheading as a candidate line. Depending on the product coverage of this national tariff line, it may be retained or dropped for a specific HS 2022 subheading, but it should

<sup>4</sup> See Section 7.

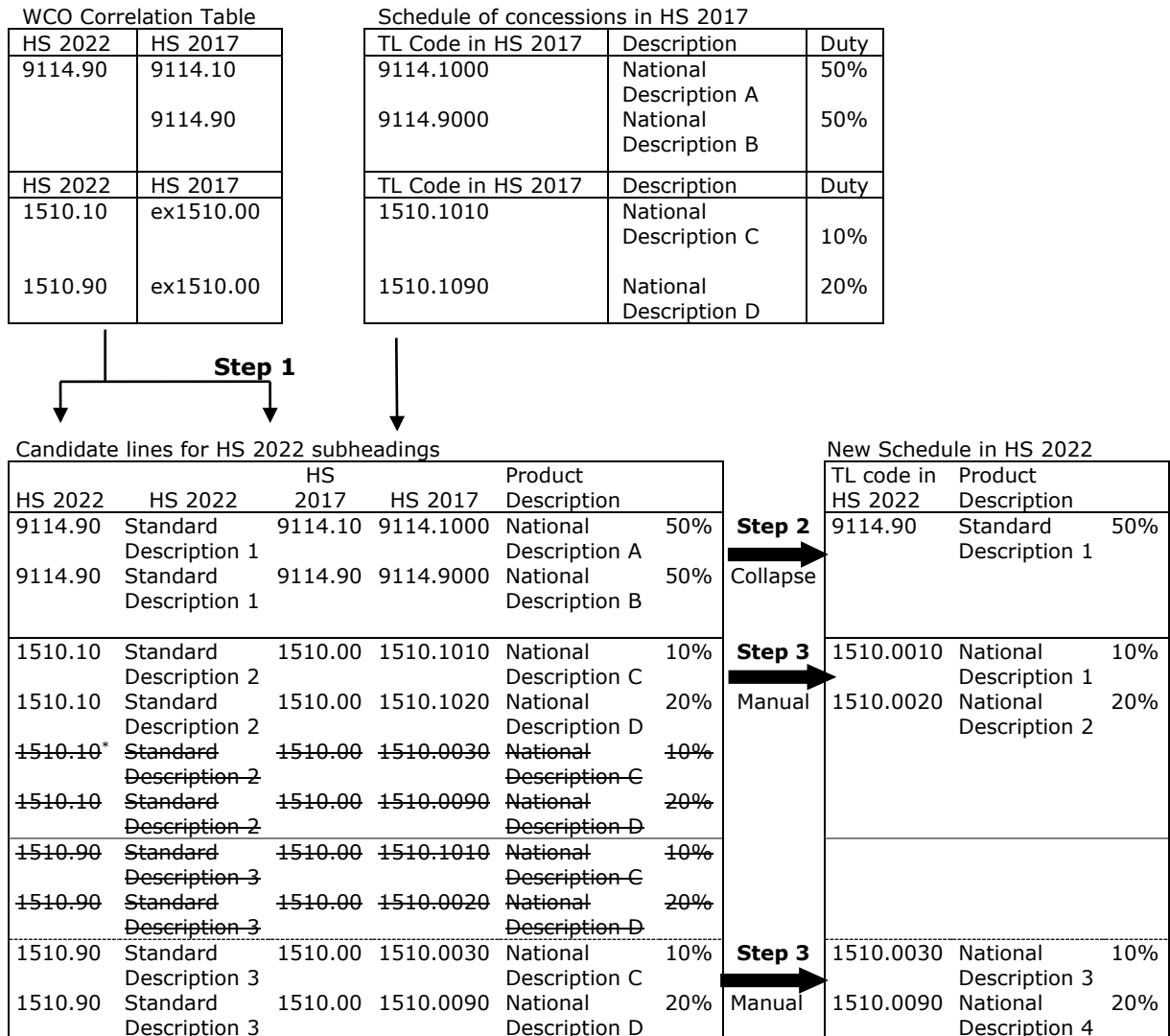
<sup>5</sup> Zeros ("0"s) may be padded to the subheading to have the same length as other national tariff line codes.

appear under at least one HS 2022 subheading. For all candidate lines that are kept, tariff line codes and descriptions may need to be re-defined based on the national product descriptions. These new codes and descriptions become part of the new CTS in HS 2022 and the pairs of tariff line codes in HS 2017 and HS 2022 are recorded in the correlation table.

3.5. Although a large number of lines could be automatically transposed through a computer program, and this process will significantly reduce the workload and help focus resources on the manual work, it should be noted that the remaining manual work involved would still be extensive and will require considerable resources from the WTO Secretariat.

3.6. The following chart illustrates how this process is applied for processing two HS changes of a mock schedule with four national tariff lines. The first change related to subheading 9114.90 is processed automatically since the two national tariff lines have the same duties. The second change on subheadings 1510.10 and 1510.90 involves different duties for candidate lines. It has to be processed manually to take into account the national descriptions and duty rates.

**Figure 1: Example of transposition procedures**



\* It is assumed that as a candidate, HS 2017 national tariff line 1510.0030 is not relevant to HS 2022 subheading 1510.10. Therefore, it was dropped for 1510.10, but retained for 1510.90.

## 4 THE NEED FOR SIMPLIFICATION

4.1. The general aim of the HS amendments is to better align the international classification standard to the changing requirements of the international trading system, keeping it simple, relevant and comprehensible. These amendments sometimes requires substantial regroupings of parts of headings or subheadings to other or newly defined subheadings. Reflecting such changes in the WTO Schedules of concessions is often difficult due to the large number of "legal legacies" that need to be preserved in order to retain unaltered the different concessions. From the WTO perspective, one of the main reasons for transposing Members' Schedules of concessions is to allow for a comparison of the bound duties reflected in the Schedules of concessions *vis-à-vis* the MFN applied duties (i.e. to ensure that concessions are not being breached).

4.2. The "HS 2007 transposition methodology"<sup>6</sup> already highlighted the need to introduce the simplification of a limited number of cases, based on the experience gained in the HS 2002 transposition exercise. Indeed, the Secretariat had previously dedicated a substantial amount of manual work on a handful of subheadings with complex coding structure and very complicated technical descriptions. While the "2002 methodology"<sup>7</sup> was technically correct, a disproportionately large amount of resources were required to transpose these concessions, and had the disadvantage of resulting in a complicated nomenclature structure that was very difficult to align to the nomenclature of the applied tariff used by Members in practice. In addition, some of the theoretical breakdowns might be virtually empty, with no traded products actually being classified under them.

4.3. While the previous transposition procedures have stressed the principle of not affecting the scope of the concessions to the extent possible, they have also acknowledged the practical importance of achieving some degree of simplification in case of complex cases. Several simplification methods were provided for in the earlier HS transpositions procedures in respect of the bound duties<sup>8</sup>, and are described in paragraph 5 of Annex 2 of the HS 2022 Decision. For instance, when two tariff lines with different duties were combined, the duty corresponding to the tariff line with the majority trade, or the simple or trade weighted average could be assigned as a single duty to a new tariff line, which otherwise would need to be split in two in correspondence with the two different duties.<sup>9</sup>

4.4. Although the HS 2022 Decision does not mention methodologies that could be used to deal with other types of simplifications, similar practical steps could be taken to simplify the transposition work when the same bound duty is involved.

## 5 PROPOSED STEPS TO SIMPLIFY THE HS 2022 TRANSPOSITION

5.1. In light of the previous section and the lessons learned from the former transposition exercises, the Secretariat proposes to maintain the practical solutions that aim at keeping the structure of Members' Schedules of concessions simple, while preserving their rights and obligations. The use of any of these methods, which have already been formally approved by the Committee, will be duly flagged and noted in the transposition files for transparency.

### 5.1 INRs and legal instruments

5.2. The previous HS 2002 transposition took into account all INRs (present and earlier) and the reference to the legal instruments (present and first). When two HS subheadings were merged and the tariff lines under them had different INRs or instruments, new breakouts were created to embody

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<sup>6</sup> G/MA/283, Transposition of Members' CTS files to the HS 2007 nomenclature, notes on methodology", approved on 26 April 2017.

<sup>7</sup> WT/L/605.

<sup>8</sup> BISD 30S/17, WT/L/407.

<sup>9</sup> This has proven difficult to implement in cases where: 1) non-*ad valorem* duties are involved and no *ad valorem* equivalents are available; 2) only part of a tariff line is transferred and trade statistics are only available at a more aggregated level, that is – it is not possible to determine which component has the majority of trade or to calculate weighted averages. In addition, since individual Members can use these measures differently, the application of one method and not the other may cause opposition when other Members' interests are impaired and the transposition process may be blocked.

the different INRs or instruments, even though all other elements of the concessions, e.g. bound duties and ODCs, were exactly the same. For example:

**Table 5.1: Simplification for INRs**

2022 version	2017 version	Remarks in WCO's correlation table
3808.59	ex3808.59 ex3808.91 ex3808.92 ex3808.93 ex3808.94 ex3808.99	Amendment of Subheading Note 1 to Chapter 38 by added carbofuran (ISO) and trichlorfon (ISO) expands the scope of subheading 3808.59 to facilitate the monitoring and control of substances controlled under the Rotterdam Convention.

HS 2022	Product description	HS 2017	Duty	INR
3808.59	-- Other	<b>3808.5900</b> - Other	0	B
		<b>3808.91</b> -- Insecticides		
		3808.9110 --- Containing inorganic substances	0	A
		3808.9190 --- Other	0	B
		<b>3808.92</b> -- Fungicides		
		3808.9210 --- Maneb; zineb; mancozeb	0	A
		3808.9290 --- Other	0	B
		<b>3808.93</b> -- Herbicides, ...		
		3808.9310 --- Plant-growth regulators	0	A,B
		3808.9390 --- Other	0	B
		<b>3808.94</b> -- Disinfectants		
		3808.9410 --- Based on quaternary ammonium salts	0	
		3808.9490 --- Other	0	
		<b>3808.9900</b> -- Other	0	A

5.3. Although the duty for all tariff lines under HS 2022 subheading 3808.59 is zero, several breakouts would still have to be created just for the purpose of differentiating the products with different INRs. Not only is it difficult to determine the appropriate descriptions for those breakouts, because they relate to many chemical terminologies both at the level of the national tariff lines and in the chapter/subheading notes, but they may also result in breakouts that have no relationship with the breakouts of Members' applied tariff line structure.

5.4. Since INRs are normally attached to a duty level, it could be reasonable to simplify those entries of INRs that relate to the same duty, keeping just one entry. The Secretariat has previously adopted an approach that avoids the creation of new breakouts solely for differentiating INRs (present and earlier) and legal instruments (present and first) in the last three transposition exercises. The "candidate lines" with the same duty but different INRs were collapsed into one tariff line. For Members holding INRs for only part of the tariff line, an "ex" was added in front of Member codes. In the case of the above subheading the tariff line would read as shown in Table 5.2 below.

**Table 5.2: Example of different INRs**

HS Code	Description	Bound Duty	Present INR Text
3808.5900	-- Other	0	exA, exB

5.5. Similarly, the "candidate lines" with the same duty but different present or earlier instruments will also be collapsed into one tariff line. Any document symbol related to this tariff line, fully or partially, will be listed together in the instrument fields.

## 5.2 Take into consideration Members' transpositions in their applied tariffs

5.6. For the tariff lines that were affected by HS 2022 changes, assuming data availability and to the extent that this helps in resolving complex correlations, the Secretariat will take into consideration the transpositions that have been done by Members in their applied tariffs. This would be particularly useful in the case of correlations that are not clearly defined by the WCO. If the Secretariat determines that a Member took a simplified approach in the transposition of its applied tariffs, the Secretariat would try to adopt the same approach as long as it would be in line with the guiding principles of the transposition. Similarly, for Members belonging to a customs union or using the same nomenclature, the Secretariat will endeavour to treat their transpositions in a similar

manner. However, tariff lines that have not been affected by HS 2022 changes will not be aligned to the applied tariff of Members by the Secretariat.

### 5.3 Simplified correlations

5.7. The WCO correlation table circulated in document G/MA/W/164 is the main basis for the Secretariat's work. A simplified correlation table could reduce the manual work involved and will ensure consistency in the treatment of files that the Secretariat will process. Based on an analysis of HS 2022 changes, the Secretariat proposes the simplification of some correlations as discussed below and flagged in the Annex. Members intending to make use of the standard correlation table or take other approaches should inform the Secretariat.

#### (a) Simplifying the changes of subheadings deleted due to low volume of trade

5.8. The HS 2022 amendments removed headings with annual world trade below a USD 100 million threshold and subheadings with annual world trade below USD 50 million, unless these need to be maintained for other reasons, such as environmental or social concerns. In order to ensure a correct classification of the products originally falling under the deleted subheadings, the WCO provides a correlation table to indicate where these products are reallocated.

5.9. In implementing these changes in their applied tariff, Members typically delete these headings and subheadings. The products originally classified under the deleted subheadings will apply the duties of the new subheadings where they are reallocated.

5.10. In the HS 2022 amendments, 14 HS 2017 subheadings<sup>10</sup> have been deleted because the trade volume was below the above-mentioned threshold. For 9 subheadings in the HS 2022 transposition, the Secretariat proposes to apply the rate(s) previously applied to the tariff line(s) with the majority of trade if the low-trade subheadings (or parts thereof) can actually be considered to be of marginal importance thus omitting the correlation for the low-trade subheadings<sup>11</sup>, unless the subheading that was deleted due to low trade appears in the nomenclature of the applied tariff. It should be noted that this approach is expressly provided for in the HS 2022 Decision.<sup>12</sup>

5.11. In the example below, the commitments on subheading 8519.50 in HS 2022 will be discarded.

**Table 5.3: Simplification for low volume of trade**

2022 version	2017 version	Remarks in WCO's correlation table
8519.81	8519.50 8519.81	Subheading 8519.50 has been deleted due to low volume of trade.

HS 2022	Product description	Duty	HS 2017	Product description	Duty
8519	Sound recording or reproducing apparatus.		8519	Sound recording or reproducing apparatus.	
8519.2000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		8519.2000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	
8519.30	- Turntables (record-decks)		8519.3000	- Turntables (record-decks)	
8519.8	- Other apparatus:		8519.5000	- Telephone answering machines	<b>10</b>
8519.8100	-- Using magnetic, optical or semiconductor media		8519.8	- Other apparatus:	
8519.8900	-- Other	<b>5</b>	851908100	- - Using magnetic, optical or semiconductor media	
			8519.8900	- - Other	<b>5</b>

5.12. However, this is not possible in the following case where both HS 2017 subheadings are deleted and merged into a new Subheading in HS 2022:

<sup>10</sup> Compared to 4 subheadings in the case of HS 2017 amendments but over 60 in the case of HS 2012.

<sup>11</sup> When the national applied nomenclature has been submitted to the Integrated Data Base at the time of processing, the Secretariat will verify [1] whether the deleted subheading appears in the nomenclature of the latest available HS 2022 applied tariff and [2] whether the applied rate is higher than the bound commitment of the subheading with a larger share of trade. If this is the case, then the simplification is not implemented.

<sup>12</sup> WT/L/1123, Annex 2, Paragraph 5.

2022 version	2017 version	Remarks in WCO's correlation table
5802.10	5802.11 5802.19	Subheading 5802.10 has been created as a consequential amendment to the deletion of subheadings 5802.11 and 5802.19 because of a low volume of trade.

#### 5.4 Correlations without clear codes

5.13. The WCO correlation table does not establish a clear link between HS 2022 and HS 2017 subheadings for five HS 2022 amendments.<sup>13</sup> Some practical solutions aiming at simplifying the structure of WTO Members' Schedule of concessions, while preserving their rights and obligations have to be found. As far as possible, the Secretariat intends to apply clear and pragmatic solutions and to adopt a uniform approach.

5.14. The five HS 2022 amendments are:

1. Subheading 3006.93;
2. heading 8524 (subheadings 8524.11, 8524.12, 8524.19, 8524.91, 8524.92 and 8524.99)
3. subheading 8529.90;
4. subheadings 8541.51 and 8541.59;
5. heading 8549 (8549.21, 8549.29, 8549.31, 8549.39, 8549.91 and 8549.99).

#### Simplification 1: HS 2022 subheading 3006.93

**Simplification 1:** In HS 2022, subheading 3006.93 is created for *Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses*. The WCO explicitly lists four HS 2017 subheadings and refers to "applicable subheadings of heading ex30.04"; it also mentions "in particular, but no limited to" in its remarks.

HS 2022	HS 2017	Remarks
3006.93	ex1704.90, ex2106.90, ex2202.99, applicable subheadings of heading ex30.04, and ex3824.99  Note that there are 12 subheadings under 3004: 3004.10, 3004.20, 3004.31, 3004.3.2, 3004.39, 3004.41, 3004.42, 3004.43, 3004.49, 3004.50, 3004.60, 3004.90	Creation of new subheading 3006.93 for placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured does entails the transfer of certain products currently covered under subheadings of other headings of the Nomenclature, <b>in particular, but not limited to</b> , headings: 17.04, if made of sugar; 21.06, if made of starch or other foodstuff; 22.02, if in liquid form for oral intake; 30.04, if kits containing medicaments; and 38.24, if containing other chemicals.

5.15. It is proposed to retain only one tariff line for subheading HS 2022 3006.93 and the duty rate should correspond to the mode of the duties under the 16 HS 2017 subheadings, of which 12 are listed under heading 3004. Candidate lines that are not bound are discarded from the calculation of the mode.<sup>14</sup> HS 2022 subheading 3006.93 will be fully unbound only if all the candidate lines are unbound.

<sup>13</sup> This situation is not new to HS amendments. For example, HS Contracting Parties were not able to reach consensus for HS 2012 4102.20 or HS 2007 8486.10. There have also been cases where there were correlations without clear codes like in the case of the HS 2017 heading 8542 (MCOs).

<sup>14</sup> In case the percentage of unbound candidate lines exceeds 60%, then a manual transposition will be carried out and no simplification will be done.



### Simplification 2: HS 2022 heading 8524 and subheading 8529.90

**Simplification 2:** In HS 2022, heading 85.24 is created for *Flat panel display modules, whether or not incorporating touch-sensitive screens*. The WCO explicitly lists 81 possible HS 2017 headings, corresponding to 483 HS 2017 subheadings, and refers to "applicable subheadings, *in particular* in Chapters 84, 85, 90 and 95"; it also mentions "the *possible* transfer of certain products currently covered by other headings of the Nomenclature (*such as* 84.13, 84.14, 84.15, 84.17, 84.18, 84.19, 84.21, 84.22, 84.23, 84.24, ..." in its remarks.

HS 2022	HS 2017	Remarks
8524.11 8524.12 8524.19 8524.91 8524.92 8524.99	Applicable subheadings, <i>in particular</i> , in Chapters 84, 85, 90 and 95.	New Note 7 to Chapter 85 and new heading 85.24 for flat panel display modules entail the <i>possible</i> transfer of certain products currently covered by other headings of the Nomenclature ( <i>such as</i> 84.13, 84.14, 84.15, 84.17, 84.18, 84.19, 84.21, 84.22, 84.23, 84.24, 84.31, 84.36, 84.38, 84.41, 84.43, 84.48, 84.50, 84.51, 84.52, 84.66, 84.73, 84.75, 84.76, 84.77, 84.78, 84.79, 84.86, 85.03, 85.04, 85.08, 85.09, 85.10, 85.12, 85.14, 85.16, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.38, 85.43, 85.48, 86.07, 87.08, 87.14, 87.16, 88.03, 88.05, 90.05, 90.06, 90.07, 90.08, 90.10, 90.11, 90.12, 90.13, 90.14, 90.15, 90.17, 90.18, 90.19, 90.20, 90.21, 90.22, 90.23, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 90.30, 90.31, 90.32, 90.33, 95.03, 95.04, 95.05 and 95.06) to heading 85.24.

5.16. It is proposed to retain only one tariff line for each of the six subheadings under heading 8524; the duty rate should correspond to the mode of the duties under the 483 HS 2017 subheadings. Like for simplification 1 above, candidate lines that are not bound are discarded from the calculation of the mode.

### Simplification 3: subheading 8529.90

**Simplification 3:** In HS 2022, the product coverage for subheading 8529.90 was modified following the modification of Note 2(b) to Section XVI to clarify the classification of parts of Flat Panel Display Modules (FPDMs). The same headings are listed as for HS 2022 heading 8524.

HS 2022	HS 2017	Remarks
8529.90	Applicable subheadings, <i>in particular</i> , in Chapters 84, 85, 90 and 95.	The second sentence of Note 2 (b) to Section XVI has been amended for flat panel display modules and, as a result entails the <i>possible</i> transfer of certain products currently covered by other headings of the Nomenclature ( <i>such as</i> 84.13, 84.14, 84.15, 84.17, 84.18, 84.19, 84.21, 84.22, 84.23, 84.24, 84.31, 84.36, 84.38, 84.41, 84.43, 84.48, 84.50, 84.51, 84.52, 84.66, 84.73, 84.75, 84.76, 84.77, 84.78, 84.79, 84.86, 85.03, 85.04, 85.08, 85.09, 85.10, 85.12, 85.14, 85.16, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.38, 85.43, 85.48, 86.07, 87.08, 87.14, 87.16, 88.03, 88.05, 90.05, 90.06, 90.07, 90.08, 90.10, 90.11, 90.12, 90.13, 90.14, 90.15, 90.17, 90.18, 90.19, 90.20, 90.21, 90.22, 90.23, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 90.30, 90.31, 90.32, 90.33, 95.03, 95.04, 95.05 and 95.06) to subheading 8529.90.

5.17. It is proposed to retain only one tariff line; the duty rate corresponding to the mode of the duties under the 483 HS 2017 subheadings. Like for simplification 1 above, candidate lines that are not bound are discarded from the calculation of the mode.

### Simplification 4: HS 2022 subheadings 8541.51 and 8541.59

**Simplification 4:** In HS 2022, semiconductor-based transducers are classified in heading 8541 and new subheading 8541.51 was created. The WCO explicitly lists 29 possible HS 2017 headings, corresponding to 157 HS 2017 subheadings, and refers to "applicable subheadings, *in particular* in Chapters 84, 85, 90, 93 and 95"; it also mentions "the *possible* transfer of certain products currently covered by other headings of the Nomenclature (*in particular, but not limited to*, headings 84.22, 84.31, 84.43, 84.50 ..." in its remarks.



HS 2022	HS 2017	Remarks
8541.51 8541.59	Applicable subheadings, <b>in particular</b> , in Chapters 84, 85, 90, 93 and 95	The expansion of the scope of heading 85.41 to provide for semiconductor-based transducers entails the <b>possible</b> transfer of certain products currently covered by other headings of the Nomenclature ( <b>in particular, but not limited to</b> , headings 84.22, 84.31, 84.43, 84.50, 84.66, 84.73, 84.76, 85.04, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.35, 85.36, 85.37, 85.38, 85.43, 85.48, 90.25, 90.26, 90.30, 90.31, 90.32, 90.33, 93.05, 93.06 and 95.04) to subheadings 8541.51 and 8541.59.

5.18. It is proposed to retain only one tariff line per subheading; the duty rate corresponding to the mode of the duties under the 157 HS 2017 subheadings. Like for simplification 1 above, candidate lines that are not bound are discarded from the calculation of the mode.

#### Simplification 5: HS 2022 headings 8549 (electrical and electronic waste and scrap)

**Simplification 5:** In HS 2022, a new heading is created for electrical and electronic waste and scrap. The scope of waste is defined in Note 6 to Section XVI. Like in the previous simplifications, the WCO explicitly list 3 headings and 5 chapters; it also mentions "the **possible** transfer of certain products currently covered by other headings of the Nomenclature (**in particular, but not limited to**, headings 38.25, 70.01, 71.12, headings of Chapter 84, 85, 90, 91 and 95)" in its remarks.

HS 2022	HS 2017	Remarks
8549.21 8549.29 8549.31 8549.39 8549.91 8549.99	Applicable subheadings, <b>in particular</b> , in Chapters 38, 70, 71, 84, 85, 90, 91 and 95	The creation of new heading 85.49 entails the <b>possible</b> transfer of certain products currently covered by other headings of the Nomenclature ( <b>in particular, but not limited to</b> , headings 38.25, 70.01, 71.12, headings of Chapter 84, 85, 90, 91 and 95) to the new subheadings 8549.21 to 8549.99.

5.19. It is proposed to retain only one tariff line per subheading; the duty rate corresponding to the mode of the duties under over one thousand HS 2017 subheadings. Like for simplification 1 above, candidate lines that are not bound are discarded from the calculation of the mode.

#### 5.5 Coding conventions

5.20. The length of HS codes (six or more digits) used in the current CTS database will be maintained for this transposition exercise. For those tariff lines where the transposition was done automatically, the resulting tariff line codes could have fewer digits than unaffected CTS lines. In order to maintain a uniform tariff line coding, the HS codes of automatically transposed tariff lines will be padded with trailing zeros in order to yield the same code length as that of the tariff lines in the current schedule.

#### 5.6 Agriculture vs. non-agriculture breakdown

5.21. Like in the previous transposition exercises, the classification of Agricultural (AG) and non-Agricultural (non-AG) products will follow the distinction proposed by the Chairperson of the NAMA negotiations in his latest draft modalities text.<sup>15</sup> This definition, which was originally presented in the HS 2002 nomenclature, has been transposed successively to HS 2007, then to HS 2012, to HS 2017 and finally to HS 2022 by applying the standard WCO correlation tables.

5.22. There are two cases where the HS 2007 transposition resulted in a mix of AG and non-AG products at the level of subheadings<sup>16</sup>; one was considered as an AG product while the other one was treated as non-AG. For the HS 2012 transposition<sup>17</sup> there was only one subheading with a mix of AG and non-AG products. There was not any case where the HS 2017 transposition results in a mix of AG and non-AG products at the subheading level.

<sup>15</sup> TN/MA/W/103/Rev.3, Annex 1, page 13-14.

<sup>16</sup> G/MA/283, page 18.

<sup>17</sup> G/MA/330, page 17.

5.23. The transposition to HS 2022 shows that one subheading results in a mix of AG and non-AG products; as shown in simplification 1 above, subheading 3006.93<sup>18</sup> is linked to subheadings 1704.90, 2106.90 and 2202.99, which are all classified as AG but also to applicable subheadings of heading 30.04, and subheading 3824.99, which are classified as non-AG. It is proposed to treat HS 2022 subheading 3006.93 as a non-agricultural product.

**Table 6: Subheadings where definition of agricultural product changes due to change in HS version**

HS 1996 – HS 2002	HS 2002 – HS 2007	HS 2007 – HS 2012	HS 2012 – HS 2017	HS 2017 – HS 2022
Annex1 of TN/MA/W/103/Rev.3	0511.99: AG 2852.00: Non-AG	2852.90: Non-AG	None	3006.93: Non-AG

## 6 FORMAT AND CONTENTS OF THE HS 2022 TRANSPOSITION FILES

6.1. This section provides further technical information on the format and contents of the HS 2022 transposition files to be prepared by the Secretariat. It should also serve as a guideline to the format of the files that will be prepared by those Members that will submit their own transpositions. The format of the two key tables, as well as reference information on WCO HS 2022 nomenclature and correlation tables was already made available to Members through the IDB File Exchange Facility.<sup>19</sup> The information is reproduced in Tables 7 and 8 below, together with some additional explanations.

6.2. The changes that result from the HS transposition are summarized in Tables 7 and 8. Table 7, called "transposition file", contains all relevant elements of the Schedule for all those HS headings where one or more tariff lines are affected by HS changes. Table 8, called the "concordance" or "correlation table", provides the concordance of all tariff lines in the transposition file to one or more tariff lines in the Schedule in the HS 2017 nomenclature. In the MS Access version of the file, a query called "Concordance\_HS2017\_HS2022" is available in each file in order to extract the reverse concordance from HS 2017 to HS 2022. In MS Excel, an additional worksheet with the reverse concordance is provided. The electronic files maintained in the CTS database in HS 2017 serve as the source of information for Members' commitments.

6.3. Additional tables transposing relevant concessions and commitments contained in other parts and sections of the Schedules should also be included as part of the draft HS 2022 files in case relevant HS codes are affected. For example, if tariff quotas are affected by HS 2022 changes, the Secretariat will prepare an Excel file which would include (1) the tariff lines affected by the HS 2022 changes and (2) the corresponding correlation table(s). The tables maintained in the CTS database will be used by the Secretariat as the source of this information. The inclusion of all tariff lines within the corresponding tariff quota in the new tables will allow Members to appreciate the precise scope of each concession or commitment in the new version of the nomenclature. To facilitate the review process the Secretariat will include an indication of which tariff lines are affected by the HS 2022 changes within each tariff quota. The information described in this paragraph should also be provided in the draft HS 2022 files prepared by Members.

6.4. The list of HS 2022 subheadings affected by this transposition exercise is given in the Annex of this document. Tariff lines are defined as all product items which can be identified by a product description and corresponding commitments. This also includes tariff lines that are not identified by a unique HS product code. In the format of the Secretariat tables, these tariff lines are identified by different tariff line suffixes. All tariff lines in the HS 2022 transposition table need to be linked via the correlation table with the HS 2017 version of the final concession table in the CTS Database.

6.5. With a view to ensuring transparency and facilitating the review process, it is also recommended to include the unbound parts of HS 2022 subheadings affected by the transposition in the correlation table and in the transposition file. This is necessary for those cases where product descriptions can only be understood in the context of a full listing of all product items within one subheading. For example, the product description of an "Other" subheading can only be interpreted correctly if one knows all the items that are not covered by this residual category. Leaving out

<sup>18</sup> Placebos and blinded clinical trial kits for a recognised clinical trial, put up in measured doses

<sup>19</sup> <https://idbfileexchange.wto.org>.

unbound items at the tariff line level, i.e. more detailed than HS subheadings, could result in the misinterpretation of product description of bound tariff lines.

6.6. The Secretariat introduced in the HS 2002, HS 2007, HS 2012 and HS 2017 transpositions all unbound tariff lines in the new final concession table (listing the full nomenclature), as well as in the transposition file and the correlation tables. These files have been made available for the multilateral review exercises. The final concession table will be the basis for the HS 2022 version of the CTS. For the HS 2022 transposition exercise the Secretariat will prepare (1) a correlation table, including correlations for unbound tariff lines, (2) a transposition file and (3) a new final HS 2022 concession table covering the full nomenclature. However, in the document prepared for the purpose of certification the unbound tariff lines will not be shown.

**Table 7: Structure of the transposition file**

<b>FIELD NAME</b>	<b>DESCRIPTION</b>
Member	Country code of the WTO Member (ISO Alpha Code).
TL	Tariff line number, headings or sub-headings.
TLLevel	Tariff line product level.
TLS	Tariff Line Suffix.
Ex	Ex recording concession on part of the product or Ex1, Ex2, etc. recording concessions at different duty levels.
Sector	Ag: Standard definition of agriculture used by the Secretariat; Ag-ex: Headers that include both agricultural and non-agricultural products; Null: Non-agricultural products.
Description	Product's description in English, French or Spanish with dashes essential.
Certified	C: Certified, A: Approved but not yet certified; or Null: Not certified.
Base Duty AV	Ad valorem duty only, examples: 30 for (30%) or 11.75 for (11.75%). Information on base duty has to be included if the final bound duty is not fully implemented at the date of the transposition
Base Duty Other	Specific duty or duty containing a specific rate element (currency and quantity unit included) – see examples under Base Duty Nature field below.
Base Duty Binding Status	B: Bound U: Unbound.
Base Duty Nature	A: ad valorem=10%; M: mixed=10% or USD 2/kg whichever is the higher (/lower); C: compound=10% + S2/kg; S: specific=USD 2/kg; O: other textual duty.
Bound Duty AV	Ad valorem duty only, examples: 30 for (30%) or 11.75 for (11.75%).
Bound Duty Other	Specific duty or duty containing a specific rate element (currency and quantity unit included) – see examples under Bound Duty Nature field below.
Bound Duty Binding Status	B: Bound; U: Unbound.
Bound Duty Nature	A: ad valorem=10%; M: mixed=10% or USD 2/kg whichever is the higher (/lower); C: compound=10% + S2/kg; S: specific=USD 2/kg; O: other textual duty.
ODC Duty AV	Other duties and charges (ODC) ad valorem duty.
ODC Duty Other	Specific duty or duty containing a specific rate element (currency and quantity unit included) – see examples under ODC Duty Nature field below.
ODC Textual Information	Textual information related to ODCs.
ODC Duty Nature	A: ad valorem=10%; M: mixed=10% or USD 2/kg whichever is the higher (/lower); C: compound=10% + S2/kg; S: specific=USD 2/kg; O: other textual duty.
Special Safeguard	SSG (English); SGS (French); and SGE (Spanish)
Present Instrument	Legal instrument on the present concession, e.g. UR/94 for the Uruguay Round
Present INR Text	Initial negotiating rights on the present concession (2 or 3 alpha ISO or other codes, separated by a hyphen).
First Instrument	Legal instrument establishing the first concession, e.g. G/47, etc.
Earlier INR Text	Initial negotiating rights on earlier concession(s) and, if available, the duty level and reference on historic INRs. E.g. CH 10 T/51-EEC6 20-US (2 or 3 alpha ISO or other codes, separated by a hyphen or comma).
Implementation From	Implementation period: Start year.
Implementation To	Implementation period: End year.

**Table 8: Concordance table**

<b>FIELD NAME</b>	<b>DESCRIPTION</b>
Reporter	Country code of the WTO Member (ISO Alpha Code).
Ex_HS22	'Ex' means that only part of the HS code (TL_HS22) is covered by this correlation.
TL_HS22	Tariff line number in HS 2022
TLS_HS22	Tariff Line Suffix in HS 2022
Ex_HS17	'Ex' means that only part of the HS code (TL_HS17) is covered by this correlation.
TL_HS17	Tariff line number in HS 2017
TLS_HS17	Tariff Line Suffix in HS 2017

## 7 VERIFICATION OF MEMBERS' SUBMISSIONS

7.1. Paragraph 9 of the HS 2022 Decision mandates the Secretariat to review the draft HS2022 files prepared by Members before releasing them for multilateral review. In this respect, the Secretariat will prepare a verification report that will be released together with the draft HS 2022 file prepared by the Member. To this end, the Secretariat will follow a standard procedure that can be applied objectively and transparently to all submissions as described below.

### 7.1 Processing and formatting

7.2. Submissions received in formats that differ from the suggested standard format in the reference information will be processed in the standard format and converted to a database. The Secretariat will apply the concordance table submitted to extract data from the CTS (HS 2017) and list the commitments against the transposition file. In this process, the issues identified by the Secretariat will be documented in a report that will be sent to the Member concerned with a description of the problems and suggestions for correction.

### 7.2 Consistency of submissions

7.3. Consistency checks will be performed to verify the correctness and completeness of the submission itself, as well as in relation to the certified HS 2017 Schedule, as reflected in the CTS. The following aspects will be verified:

- (a) All HS 2022 tariff line codes in the correlation table should match with tariff line codes in the draft HS 2022 Schedule of the submission. Any mismatches will be identified and noted;
- (b) All HS 2017 tariff line codes in the correlation table should match with tariff line codes in HS 2017 CTS files. Any mismatches will be identified and noted;
- (c) If the draft HS 2022 file of a submission includes a complete nomenclature, then the tariff lines that are not affected by the HS 2022 changes should be the same as they are in HS 2017. Any mismatches will be identified and noted;
- (d) All tariff lines codes listed in the HS 2022 submission should be in line with WCO standard 2022 version of the HS. Any mismatches will be identified and noted.
- (e) All binding commitments in HS 2022 should match the binding commitments in HS 2017 based on the correlation table and CTS in HS 2017.
- (f) All pairs of HS 2017 – HS 2022 at 6-digit level in the correlation table should match the WCO correlation tables. Any mismatches will be identified and noted.

7.4. The documentation by the WCO Harmonized System Committee clarifies that the correlation tables between HS 2017 and HS 2022 "are not to be regarded as constituting classification decisions taken by that Committee.<sup>20</sup> They constitute a guide only, published by the Secretariat for the sole purpose of facilitating implementation of the 2022 edition of the Harmonized System. They have no legal status." It is, therefore, possible that WTO Members deviate in one way or another from that

<sup>20</sup> <https://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2022-edition/correlation-tables-hs-2017-2022.aspx>

correlation table in the transposition of their Schedule of concessions. However, since the WCO correlation is the only common basis for the transposition and will be used by the Secretariat to transpose the Schedules of Members, it seems appropriate to compare Members' submissions with the WCO standard correlation table and to identify any deviations.

7.5. The problems found by the Secretariat in applying this procedure will be presented in an Excel verification report, which will include three parts corresponding to the three steps: problems found in processing, inconsistencies, and deviations related to changes of concessions. For each problem identified, the tariff line codes and an explanation will be provided for ease of reference and review.

**ANNEX**  
**HS 2022 TO HS 2017 CORRELATIONS<sup>1</sup>**

Column "Type" flags cases where the transposition from HS 2017 to HS 2022 can be carried out by an automatic program. The different values are:

- R: Renumbering (see Case 2 in section II)
- A: Automatic (see Case 3)
- L: Low trade (see simplified correlations (a) in Section V)
- M: Use of Mode (see simplifying selected complex changes in Section V)

Column "Cat" indicates the category of change: O: one-on-one relationship, S: split, M: merger, C: complex change.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
0208.90	ex 0208.90	Ag		S	Amendment of the scope of subheading 0208.90 as a result of the separate identification of edible, non-living insects in new subheading 0410.10.  Amendment adopted as a result of the FAO proposal to provide separately in the HS for edible insects.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
0210.99	ex 0210.99	Ag		S	Amendment of the scope of subheading 0210.99 as a result of the separate identification of edible, non-living insects in new subheading 0410.10.  Amendment adopted as a result of the FAO proposal to provide separately in the HS for edible insects for food and nutritional security monitoring.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
0306.19	ex 0306.19	Non-ag		S	Amendment of the scope of heading 03.06, as a result of the creation of new heading 03.09 which makes separate provision for flours, meals and pellets of fish and crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.  Expansion of the scope of series 0307.2, and subheadings 0307.21, 0307.22 and 0307.29 in order to cover all molluscs of the family <i>Pectinidae</i> , which, in HS 2017, are included in the 0307.2 and 0307.9 series.  Amendment of the scope of subheadings 0307.91, 0307.92 and 0307.99, as a result of the creation of new heading 03.09 which makes separate provision for flours, meals and pellets of fish and crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.  Amendment of the scope of subheadings 0307.91, 0307.92 and 0307.99, as a result of all molluscs of the family <i>Pectinidae</i> being classified together in series 0307.2 and subheadings 0307.21, 0307.22 and 0307.29.
0306.39	ex 0306.39	Non-ag		S	
0306.99	ex 0306.99	Non-ag		S	
0307.21	0307.21 ex 0307.91	Non-ag		C	
0307.22	0307.22 ex 0307.92	Non-ag		C	
0307.29	0307.29 ex 0307.99	Non-ag		C	
0307.91	ex 0307.91	Non-ag		S	
0307.92	ex 0307.92	Non-ag		S	
0307.99	ex 0307.99	Non-ag		S	
0308.90	ex 0308.90	Non-ag		S	Amendment of the scope of heading 03.08, as a result of the creation of new heading 03.09 which makes separate provision for flours, meals and pellets of fish and crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.
0309.10	0305.10	Non-ag	R	O	Creation of new subheading 0309.10 to provide separately for flours, meals and pellets of fish, fit for human consumption.

<sup>1</sup> This correlation table is based on document G/MA/W/164.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
0309.90	ex 0306.19 ex 0306.39 ex 0306.99 ex 0307.91 ex 0307.92 ex 0307.99 ex 0308.90	Non-ag		C	Creation of new subheading 0309.90 to provide separately for flours, meals and pellets of crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.
0403.20	0403.10 ex 1901.90	Ag		C	Restructuring of subheading 0403.10 to reflect the expansion of the scope of heading 04.03 in respect of yogurt containing added spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares.
0410.10	ex 0208.90 ex 0210.99 ex 0410.00	Ag		C	Amendment adopted as a result of the FAO proposal to provide separately in the HS for edible insects for food and nutritional security monitoring.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
0410.90	ex 0410.00	Ag		S	Amendment adopted as a result of the FAO proposal to provide separately in the HS for edible insects for food and nutritional security monitoring.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
0704.10	0704.10 ex 0704.90	Ag		C	Expansion of the scope of subheading 0704.10 in order to group all varieties of broccoli in that subheading.
0704.90	ex 0704.90	Ag		S	
0709.52	ex 0709.59	Ag		S	Subheading 0709.59 has been subdivided as a result of the FAO proposal to provide separately in the HS for truffles and certain varieties of mushrooms, because of the increasing volume of trade in these products.
0709.53	ex 0709.59	Ag		S	
0709.54	ex 0709.59	Ag		S	
0709.55	ex 0709.59	Ag		S	
0709.56	ex 0709.59	Ag		S	
0709.59	ex 0709.59	Ag		S	
0712.34	ex 0712.39	Ag		S	Subheading 0712.39 has been subdivided as a result of the FAO proposal to provide separately in the HS for truffles and certain varieties of mushrooms, because of the increasing volume of trade in these products.
0712.39	ex 0712.39	Ag		S	
0802.91	ex 0802.90	Ag		S	Subheading 0802.90 has been subdivided as a result of the FAO proposal to provide separately in the HS for pine nuts in shell, and shelled, because of the increasing volume of trade in these products.
0802.92	ex 0802.90	Ag		S	
0802.99	ex 0802.90	Ag		S	
1211.60	ex 1211.90	Ag		S	Subheading 1211.90 has been subdivided as a result of the FAO proposal to provide separately in the HS for the bark of African cherry ( <i>Prunus africana</i> ), in order to monitor the potential impact of the over-exploitation of this tree in the wild because of the increasing use of its bark, especially by the international pharmaceutical industry.
1211.90	ex 1211.90	Ag		S	
1509.20	ex 1509.10	Ag		S	Restructuring of subheading 1509.10 to separately identify in the HS certain categories of oils representing a considerable volume of trade, and to align their descriptions with the definitions specified in the IOC trade standard applicable to olive oils and olive pomace oils.
1509.30	ex 1509.10	Ag		S	
1509.40	ex 1509.10	Ag		S	
1510.10	ex 1510.00	Ag		S	Restructuring of subheading 1510.00 to separately identify in the HS certain categories of products representing a considerable volume of trade, and to align their descriptions with the definitions specified in the IOC trade standard applicable to olive oils and olive pomace oils.
1510.90	ex 1510.00	Ag		S	
1515.60	ex 1515.90	Ag		S	Creation of new subheading 1515.60 to provide separately in the HS for oils of microbial origin.
1515.90	ex 1515.90	Ag		S	
1516.20	ex 1516.20	Ag		S	Reduction of the scope of subheading 1516.20 as a result of the separate identification in subheading 1516.30 of chemically modified oils of microbial origin.
1516.30	ex 1516.20	Ag		S	



2022 Version	2017 Version	Sector	Type	Cat	Remarks
1601.00	ex 0410.00 1601.00 ex2106.90	Ag		C	Amendment adopted as a result of the FAO proposal to provide separately in the HS for edible insects for food and nutritional security monitoring.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
1602.10	ex 0410.00 1602.10 ex2106.90	Ag		C	Amendment adopted as a result of the FAO proposal to provide separately in the HS for edible insects for food and nutritional security monitoring.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
1602.90	ex 0410.00 1602.90 ex1704.90 ex1806.90 ex1901.90 ex1904.90 ex2106.90	Ag		C	Amendment adopted as a result of the FAO proposal to provide separately in the HS for edible insects for food and nutritional security monitoring.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
1704.90	ex 1704.90	Ag		S	The scope of subheading 1704.90 was narrowed because of the transfer of goods to the new 3006.93 for placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses.  The scope of this subheading was also narrowed because of the transfer of goods containing more than 20% by weight of edible insects to subheading 1602.90 by virtue of new Note 2 to Chapter 16.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
1806.90	ex1806.90	Ag		S	The scope of subheading 1806.90 was narrowed because of the transfer of goods containing more than 20% by weight of edible insects to subheading 1602.90 by virtue of new Note 2 to Chapter 16.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
1901.90	ex 1901.90	Ag		S	Reduction of the scope of subheading 1901.90 as a result of the transfer to new subheading 0403.20 of yogurt containing added spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares.  The scope of this subheading was also narrowed because of the transfer of goods containing more than 20% by weight of edible insects to subheading 1602.90 by virtue of new Note 2 to Chapter 16.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
1904.90	ex1904.90	Ag		S	The scope of subheading 1904,90 was also narrowed because of the transfer of goods containing more than 20% by weight of edible insects to subheading 1602.90 by virtue of new Note 2 to Chapter 16.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.
2106.90	ex 2106.90	Ag		S	Reduction of the scope of subheading 2106.90 as a result of the transfer to new heading 24.04 of products containing nicotine and intended to assist tobacco use cessation.  The scope of this subheading was also narrowed because of the transfer of goods to the new 3006.93 for placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses.  The scope of this subheading was also narrowed because of the transfer of goods containing more than 20% by weight of edible insects to subheading 1602.90 by virtue of new Note 2 to Chapter 16.  Edible insects were classified differently in the Contracting Parties. This Table includes all likely correlations of edible insects and their preparations that were identified in the discussions.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
2202.99	ex 2202.99	Ag		S	The scope of this subheading was also narrowed because of the transfer of goods to the new 3006.93 for placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses.
2403.91	ex 2403.91	Ag		S	Reduction of the scope of subheading 2403.91 as a result of the transfer to new heading 24.04 of reconstituted tobacco products intended for inhalation without combustion.
2403.99	ex 2403.99	Ag		S	Reduction of the scope of subheading 2403.99 as a result of the transfer to new heading 24.04 of products containing tobacco or tobacco substitutes and intended for inhalation without combustion.
2404.11	ex 2403.91 ex 2403.99	Ag		M	Creation of new subheading 2404.11 to provide separately for products containing tobacco or reconstituted tobacco and intended for inhalation without combustion, as defined in new Note 3 to Chapter 24.
2404.12	ex 3824.99	Non-ag		S	Creation of new subheading 2404.12 to provide separately for products containing nicotine and intended for inhalation without combustion, as defined in new Note 3 to Chapter 24.
2404.19	ex 2403.99 ex 3824.99	Ag		M	Creation of new subheading 2404.19 to provide separately for products containing tobacco or nicotine substitutes and intended for inhalation without combustion, as defined in new Note 3 to Chapter 24.
2404.91	ex 2106.90	Ag		S	Creation of new subheading 2404.91 to provide separately for products for oral application containing nicotine and intended to assist tobacco use cessation.
2404.92	ex 3824.99	Non-ag		S	Creation of new subheading 2404.92 to provide separately for products for transdermal application containing nicotine and intended to assist tobacco use cessation.
2404.99	ex 3824.99	Non-ag		S	Creation of new subheading 2404.99 to provide separately for products for application otherwise than orally or transdermally (for example, inhalers, nose drops or injections), containing nicotine and intended to assist tobacco use cessation.
2844.41 2844.42 2844.43 2844.44	ex2844.40 ex2844.40 ex2844.40 ex2844.40	Non-ag Non-ag Non-ag Non-ag		S S S S	Subheading 2844.40 has been subdivided to create new subheadings 2844.41 to 2844.44 to facilitate the monitoring and control of dual use items containing certain radioactive elements and isotopes.
2845.20 2845.30 2845.40 2845.90	ex2845.90 ex2845.90 ex2845.90 ex2845.90	Non-ag Non-ag Non-ag Non-ag		S S S S	Subheading 2845.90 has been subdivided to create new subheadings 2845.20 to 2845.40 to facilitate the monitoring and control of dual use items containing certain isotopes.
2903.41 2903.42 2903.43 2903.44 2903.45 2903.46 2903.47 2903.48 2903.49	ex2903.39 ex2903.39 ex2903.39 ex2903.39 ex2903.39 ex2903.39 ex2903.39 ex2903.39 ex2903.39	Non-ag Non-ag Non-ag Non-ag Non-ag Non-ag Non-ag Non-ag Non-ag		S S S S S S S S S	Subheadings 2903.31 and 2903.39 have been deleted and substituted by new subheadings 2903.41 to 2903.69 to facilitate the monitoring and control of substances controlled by virtue of the Kigali Amendments to the Montreal Protocol that deplete the ozone layer.
2903.51 2903.59	ex2903.39 ex2903.39	Non-ag Non-ag		S S	
2903.61 2903.62 2903.69	ex2903.39 2903.31 ex2903.39	Non-ag Non-ag Non-ag	R	S O S	
2909.60	2909.60 ex2911.00	Non-ag		C	Amendments of the last paragraph of Note 4 to Chapter 29 and heading 29.09 to clarify almost all organic peroxides in heading 29.09 entails the transfer of acetal and hemiacetal peroxides from heading 29.11 (2911.00) to heading 29.09 (subheading 2909.60).
2911.00	ex2911.00	Non-ag		S	See the remarks of heading 29.09
2930.10 2930.90	ex2930.90 ex2930.90	Non-ag Non-ag		S S	Creation of new subheading 2930.10 for 2-(N,N-Dimethylamino) ethanethiol to facilitate the monitoring and control of substances controlled under the Chemical Weapon Convention.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
2931.41	2931.31	Non-ag	R	O	Subheadings 2931.31 to 2931.39 have been deleted and substituted by new subheadings 2931.41 to 2931.49, subheadings 2931.51 to 2931.53 and subheading 2931.59 to facilitate the monitoring and control of substances controlled under the Chemical Weapon Convention.  At the same time, new subheading 2931.54 has been created for trichlorfon (ISO) to facilitate the monitoring and control of substance controlled under the Rotterdam Convention.
2931.42	2931.32	Non-ag	R	O	
2931.43	2931.33	Non-ag	R	O	
2931.44	ex2931.39	Non-ag		S	
2931.45	2931.38	Non-ag	R	O	
2931.46	2931.35	Non-ag	R	O	
2931.47	2931.36	Non-ag	R	O	
2931.48	ex2931.39	Non-ag		S	
2931.49	2931.34 2931.37 ex2931.39			C	
2931.51	ex2931.39	Non-ag		S	
2931.52	ex2931.39	Non-ag		S	
2931.53	ex2931.39	Non-ag		S	
2931.54	ex2931.39	Non-ag		S	
2931.59	ex2931.39	Non-ag		S	
2932.96	ex2932.99	Non-ag		S	New subheading 2932.96 has been created for carbofuran (ISO) to facilitate the monitoring and control of substance controlled under the Rotterdam Convention.
2932.99	ex2932.99	Non-ag		S	
2933.33	2933.33 ex2933.39	Non-ag		C	Expansion of the scope of subheading 2933.33 to include cartentanil (INN) and remifentanil (INN) and creation of new subheadings 2933.34, 2933.36 and 2933.37 for other fentanyls and their derivatives as well as two fentanyls precursors, to facilitate the monitoring and control of substances controlled under the Schedules of the United Nations Single Convention on Narcotic Drugs, 1961.  At the same time, creation of new subheading 2933.35 for 3-quinuclidinol to facilitate the monitoring and control of substance controlled under the Chemical Weapon Convention.
2933.34	ex2933.39	Non-ag		S	
2933.35	ex2933.39	Non-ag		S	
2933.36	ex2933.39	Non-ag		S	
2933.37	ex2933.39	Non-ag		S	
2933.39	ex2933.39	Non-ag		S	
2934.92	ex2934.99	Non-ag		S	Creation of new subheading 2934.92 for other fentanyls and their derivatives to facilitate the monitoring and control of substances controlled under the Schedules of the United Nations Single Convention on Narcotic Drugs, 1961.
2934.99	ex2934.99	Non-ag		S	
2939.45	ex2939.71	Non-ag		S	Expansion of the scope of subheading 2939.4 to include derivatives of alkaloids of ephedra to be in line with the current classification of other derivatives in heading 29.39 entails the transfer of derivatives of alkaloids of ephedra from subheading 2939.71 to new subheading 2939.45 and from subheadings 2939.71 and 2939.79 to subheading 2939.49.
2939.49	2939.49 ex2939.71 ex2939.79	Non-ag		C	
2939.72	ex2939.71	Non-ag		S	
2939.79	ex2939.79	Non-ag		S	
3002.13	ex3002.13	Non-ag		S	
3002.14	ex3002.14	Non-ag		S	See the remarks of heading 38.22
3002.15	ex3002.15	Non-ag		S	See the remarks of heading 38.22
	(3002.19)				This subheading was considered by the HS Committee as empty and therefore was deleted.
3002.41	3002.20	Non-ag	R	O	Subheadings 3002.20 and 3002.30 have been deleted and substituted by new subheadings 3002.41, 3002.42 and 3002.49 to facilitate the monitoring and control of certain dual use items covered under new subheading 3002.49 (e.g., toxins and similar products).  At the same time, new subheadings 3002.51 and 3002.59 have been created to clarify the classification of cell cultures, including cell therapy products.
3002.42	3002.30	Non-ag	R	O	
3002.49	ex3002.90	Non-ag		S	
3002.51	ex3002.90	Non-ag		S	
3002.59	ex3002.90	Non-ag		S	
3002.90	ex3002.90	Non-ag		S	
3006.93	ex1704.90, ex2106.90, ex2202.99, applicable subheadings of heading ex30.04, and ex3824.99	Non-ag		C	
					Creation of new subheading 3006.93 for placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses entails the transfer of certain products currently covered under subheadings of other headings of the Nomenclature, in particular, but not limited to, headings: 17.04, if made of sugar; 21.06, if made of starch or other foodstuff; 22.02, if in liquid form for oral intake; 30.04, if kits containing medicaments; and 38.24, if containing other chemicals.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
3204.18	ex3204.19	Non-ag		S	Creation of new subheading 3204.18 for carotenoid colouring matters and preparations based thereon entails the transfer of products from subheading 3204.19 to new subheading 3204.18 in relation to the previous Classification Opinion 3204.19/1.
3204.19	ex3204.19	Non-ag		S	
3402.31	ex3402.11	Non-ag		S	Subheadings 3402.11 to 3402.19 and 3402.20 have been deleted and substituted by new subheadings 3402.31 to 3402.50 to provide separately for linear alkylbenzene sulphonic acids and their salts.
3402.39	ex3402.11	Non-ag		S	
3402.41	3402.12	Non-ag	R	O	
3402.42	3402.13	Non-ag	R	O	
3402.49	3402.19	Non-ag	R	O	
3402.50	3402.20	Non-ag	R	O	
3603.10	ex3603.00	Non-ag		S	Creation of new subheadings 3603.10 to 3603.60 to facilitate the monitoring and control of goods required for the production and use of Improvised Explosive Devices.
3603.20	ex3603.00	Non-ag		S	
3603.30	ex3603.00	Non-ag		S	
3603.40	ex3603.00	Non-ag		S	
3603.50	ex3603.00	Non-ag		S	
3603.60	ex3603.00	Non-ag		S	
3808.59	3808.59 ex3808.91 ex3808.92 ex3808.93 ex3808.94 ex3808.99	Non-ag		C	Amendment of Subheading Note 1 to Chapter 38 by added carbofuran (ISO) and trichlorfon (ISO) expands the scope of subheading 3808.59 to facilitate the monitoring and control of substances controlled under the Rotterdam Convention.
3808.91	ex3808.91	Non-ag		S	
3808.92	ex3808.92	Non-ag		S	
3808.93	ex3808.93	Non-ag		S	
3808.94	ex3808.94	Non-ag		S	
3808.99	ex3808.99	Non-ag		S	
3816.00	2518.30 3816.00	Non-ag	A	M	Creation of new exclusion Note 2 (e) to Chapter 25, amendment of heading 25.18, deletion of subheading 2518.30 and expansion of the scope of heading 38.16 to transfer dolomite ramming mix from heading 25.18 (subheading 2518.30) to heading 38.16 (3816.00) to classify all refractory raw materials under the same heading.
3822.11	3002.11 ex3002.13 ex3002.14 ex3002.15	Non-ag		C	Creation of new exclusion Note 1 (ij) to Chapter 30 and new subheadings 3822.11, 3822.12 and 3822.19 entail the transfer of diagnostic reagents and kits (including malaria diagnostic kits) from subheadings 3002.11, 3002.13, 3002.14 and 3002.15 to new subheadings 3822.11, 3822.12 and 3822.19.
3822.12	ex3002.13 ex3002.14 ex3002.15 ex3822.00	Non-ag		C	
3822.13	3006.20	Non-ag	R	O	
3822.19	ex3002.13 ex3002.14 ex3002.15 ex3822.00	Non-ag		C	
3822.90	ex3822.00	Non-ag		S	
3824.89	ex3824.99	Non-ag		S	Creation of new subheading 3824.89 for products containing short-chain chlorinated paraffins to facilitate the monitoring and control of substances controlled under the Rotterdam Convention.
3824.92	ex3824.99	Non-ag		S	
3824.99	ex3824.99	Non-ag		S	
					At the same time, creation of new subheading 3824.92 for polyglycol esters of methylphosphonic acid to facilitate the monitoring and control of substances controlled under the Chemical Weapon Convention.
					Reduction of the scope of subheading 3824.99 as a result of the transfer to new subheadings 2404.12, 2404.19, 2404.92 and 2404.99 of products containing nicotine and intended for inhalation without combustion, and of other nicotine containing products intended for the intake of nicotine into the human body.
					The scope of subheading 3824.99 was also narrowed because of the transfer of goods to the new 3006.93 for placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
3827.11	3824.71	Non-ag	R	O	Creation of new Note 4 to Section VI and new heading 38.27 and deletion of subheading 3824.7 entail the transfer of the products of mixtures containing halogenated derivatives of methane, ethane and propane from subheading 3824.7 to new heading 38.27, to facilitate the monitoring and control of substances controlled by virtue of the Kigali Amendments to the Montreal Protocol that deplete the ozone layer.
3827.12	3824.73	Non-ag	R	O	
3827.13	3824.75	Non-ag	R	O	
3827.14	3824.76	Non-ag	R	O	
3827.20	3824.72	Non-ag	R	O	
3827.31	ex3824.74	Non-ag		S	
3827.32	ex3824.74	Non-ag		S	
3827.39	ex3824.74	Non-ag		S	
3827.40	3824.77	Non-ag	R	O	
3827.51	ex3824.78	Non-ag		S	
3827.59	ex3824.78	Non-ag		S	
3827.61	ex3824.78	Non-ag		S	
3827.62	ex3824.78	Non-ag		S	
3827.63	ex3824.78	Non-ag		S	
3827.64	ex3824.78	Non-ag		S	
3827.65	ex3824.78	Non-ag		S	
3827.68	ex3824.78	Non-ag		S	
3827.69	ex3824.78	Non-ag		S	
3827.90	3824.79	Non-ag	R	O	
3907.21	ex3907.20	Non-ag		S	
3907.29	ex3907.20	Non-ag		S	
3911.20	ex3911.90	Non-ag		S	Creation of new subheading 3911.20 for Poly(1,3-phenylene methylphosphonate) to facilitate the monitoring and control of substances controlled under the Chemical Weapon Convention.
3911.90	ex3911.90	Non-ag		S	
4015.12	4015.11 ex4015.19	Non-ag		C	Subheading 4015.11 has been redrafted and renumbered to cover medical, surgical, dental or veterinary gloves.
4015.19	ex4015.19	Non-ag		S	
4401.32	ex4401.39	Non-ag		S	Creation of new subheading 4401.32 for wood briquettes.
4401.39	ex4401.39	Non-ag		S	
4401.41	ex4401.40	Non-ag		S	Creation of new subheadings 4401.41 and 4401.49 for sawdust and other waste and scrap, respectively.
4401.49	ex4401.40	Non-ag		S	
4402.20	ex4402.90	Non-ag		S	Creation of new subheading 4402.20 for wood charcoal of shell or nut.
4402.90	ex4402.90	Non-ag		S	
4403.21	ex4403.21	Non-ag		S	Alignment of the English with the French text of subheading 4403.21 to replace the word "any" with "smallest".
4403.22	ex4403.21 4403.22	Non-ag		C	
4403.23	ex4403.23	Non-ag		S	Alignment of the English with the French text of subheading 4403.23 to replace the word "any" with "smallest".
4403.24	ex4403.23 4403.24	Non-ag		C	
4403.25	ex4403.25	Non-ag		S	Alignment of the English with the French text of subheading 4403.25 to replace the word "any" with "smallest".
4403.26	ex4403.25 4403.26	Non-ag		C	
4403.42	ex4403.49	Non-ag		S	Subheading 4403.49 has been subdivided to create new subheading 4403.42 for Teak.
4403.49	ex4403.49	Non-ag		S	
4403.93	ex4403.93	Non-ag		S	Alignment of the English and with the French the text of subheading 4403.93 to replace the word "any" with "smallest".
4403.94	ex4403.93 4403.94	Non-ag		C	
4403.95	ex4403.95	Non-ag		S	Alignment of the English with the French of the text of subheading 4403.95 to replace the word "any" with "smallest".
4403.96	ex4403.95 4403.96	Non-ag		C	
4407.11	ex4407.11	Non-ag		S	Creation of new subheading 4407.13 entails the transfer of products from subheading 4407.11.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
4407.12	ex4407.12	Non-ag		S	Creation of new subheadings 4407.13 and 4407.14 entails the transfer of products from subheading 4407.12.
4407.13	ex4407.11 ex4407.12 ex4407.19	Non-ag		C	Subheading 4407.19 has been subdivided to create new subheadings 4407.13 and 4407.14 to specifically provide for mixtures of S-P-F (spruce, pine and fir) and Hem-fir (Western hemlock and fir), respectively.
4407.14	ex4407.12 ex4407.19	Non-ag		C	
4407.19	ex4407.19	Non-ag		S	
4407.23	ex4407.29	Non-ag		S	Subheading 4407.29 has been subdivided to create new subheading 4407.23 for Teak.
4407.29	ex4407.29	Non-ag		S	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global trade.
4412.41	ex4412.99	Non-ag		S	Subheading 4412.99 has been subdivided to create new subheadings 4412.41, 4412.42 and 4412.49 for laminated veneered lumber (LVL) to include tropical, coniferous and non-coniferous wood.
4412.42	ex4412.99	Non-ag		S	
4412.49	ex4412.99	Non-ag		S	
4412.51	ex4412.94	Non-ag		S	Subheading 4412.94 has been subdivided to create new subheadings 4412.51, 4412.52 and 4412.59 for blockboard, laminboard and battenboard to include tropical, coniferous and non-coniferous wood species.
4412.52	ex4412.94	Non-ag		S	
4412.59	ex4412.94	Non-ag		S	
4412.91	ex4412.99	Non-ag		S	Subheading 4412.99 has been subdivided to create new subheadings 4412.91 and 4412.92 for other laminated wood to include tropical, coniferous and non-coniferous wood species.
4412.92	ex4412.99	Non-ag		S	
4412.99	ex4412.99	Non-ag		S	
4414.10	ex4414.00	Non-ag		S	Heading 44.14 has been subdivided to create new subheadings 4414.10 and 4414.90 to provide separately for certain articles of tropical wood.
4414.90	ex4414.00	Non-ag		S	
4418.11	ex4418.10	Non-ag		S	Subheading 4418.10 has been subdivided to create new subheadings 4418.11 and 4418.19 to provide separately for certain articles of tropical wood.
4418.19	ex4418.10	Non-ag		S	
4418.21	ex4418.20	Non-ag		S	Subheading 4418.20 has been subdivided to create new subheadings 4418.21 and 4418.29 to provide separately for certain articles of tropical wood.
4418.29	ex4418.20	Non-ag		S	
4418.30	ex4418.60	Non-ag		S	Creation of new subheading 4418.30 to provide for posts and beam. This entail the transfer of products of subheading 4418.60 to new subheading 4418.30.
4418.81	ex4418.60 ex4418.91 ex4418.99	Non-ag		C	Creation of new subheadings 4418.81, 4418.82, 4418.83 and 4418.89 to provide separately for engineered structural timber products (glue-laminated timber (glulam), cross-laminated timber (CLT or X-lam) and I beams. Divided based manufacturing process and size.
4418.82	ex4418.60 ex4418.91 ex4418.99	Non-ag		C	
4418.83	ex4418.60 ex4418.91 ex4418.99	Non-ag		C	
4418.89	ex4418.60 ex4418.91 ex4418.99	Non-ag		C	
4418.91	ex4418.91	Non-ag		S	The creation of new subheadings 4418.8 entails the transfer of products from subheading 4418.91.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of global trade.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
4418.92	ex4418.99	Non-ag		S	Subheading 4418.99 has been subdivided to create new subheading 4418.92 to provide separately for cellular wood panels.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of global trade.
4418.99	ex4418.99	Non-ag		S	The creation of new subheadings 4418.8 and 4418.92 entails the transfer of products from subheading 4418.99.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of global trade.
4419.20	ex4419.90	Non-ag		S	Subheading 4419.90 has been subdivided to create new subheading 4419.20 to provide separately for certain articles of tropical wood.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of global trade.
4419.90	ex4419.90	Non-ag		S	
4420.11	ex4420.10	Non-ag		S	Subheading 4420.10 has been subdivided to create new subheadings 4420.11 and 4420.19 to provide separately for certain articles of tropical wood.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of global trade.
4420.19	ex4420.10	Non-ag		S	
4421.20	ex4421.91 ex4421.99	Non-ag		C	New subheading 4421.20 has been created to provide separately for coffins.
4421.91	ex4421.91	Non-ag		S	This entails the transfer of products from subheadings 4421.91 and 4421.99.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of global trade.
4421.99	ex4421.99	Non-ag		S	
4905.20	4905.91	Non-ag	R	O	Heading 49.05 has been restructured following the deletion of subheading 4905.10 due to low volume of trade.  Subheadings 4905.91 and 4905.99 have been renamed 4905.20 and 4905.90 respectively.  At the same time, the deletion of subheading 4905.10 entails the transfer of the products of this subheading to subheading 4905.90 and amending the scope of the subheading.
4905.90	4905.10 4905.99	Non-ag Non-ag	L	M	
5501.11	ex5501.10	Non-ag		S	Subheading 5501.10 has been subdivided to provide separately for filament tow of aramid, to facilitate the monitoring and control of dual use items.
5501.19	ex5501.10	Non-ag		S	
5703.21	ex5703.20	Non-ag		S	Creation of new subheadings 5703.21 and 5703.31 to provide separately for turf.
5703.29	ex5703.20	Non-ag		S	
5703.31	ex5703.30	Non-ag		S	
5703.39	ex5703.30	Non-ag		S	
5802.10	5802.11 5802.19	Non-ag	A	M	Subheading 5802.10 has been created as a consequential amendment to the deletion of subheadings 5802.11 and 5802.19 because of a low volume of trade.
6116.10	6116.10 ex6116.91 ex6116.92 ex6116.93 ex6116.99	Non-ag		C	Expansion of the scope of subheading 6116.10 to include gloves, mittens and mitts, knitted or crocheted, laminated with plastics or rubber.
6116.91	ex6116.91	Non-ag		S	
6116.92	ex6116.92	Non-ag		S	
6116.93	ex6116.93	Non-ag		S	
6116.99	ex6116.99	Non-ag		S	
6201.20	6201.11 6201.91	Non-ag	A	M	Restructuring of heading 62.01 to align the structure of heading 61.01. This removes the distinction by type between garments of heading 62.01 and leaves only a distinction by material.
6201.30	6201.12 6201.92	Non-ag	A	M	
6201.40	6201.13 6201.93	Non-ag	A	M	
6201.90	6201.19 6201.99	Non-ag	A	M	



2022 Version	2017 Version	Sector	Type	Cat	Remarks
6202.20	6202.11 6202.91	Non-ag	A	M	Restructuring of heading 62.02 to align the structure of heading 61.02. This removes the distinction by type between garments of heading 62.01 and leaves only a distinction by material.
6202.30	6202.12 6202.92	Non-ag	A	M	
6202.40	6202.13 6202.93	Non-ag	A	M	
6202.90	6202.19 6202.99	Non-ag	A	M	
6210.20	6210.20 ex6210.40	Non-ag		C	Subheadings 6210.20 and 6210.30 have been expanded to include all garments of headings 62.01 and 62.02 respectively, to reflect the restructuring of headings 62.01 and 62.02.
6210.30	6210.30 ex6210.50	Non-ag		C	
6210.40	ex6210.40	Non-ag		S	
6210.50	ex6210.50	Non-ag		S	
6812.99	6812.92 6812.93 6812.99	Non-ag	L L	M	Subheadings 6812.92 and 6812.93 have been deleted due low volume of trade. This entails amending the scope of subheading 6812.99 to accommodate the transfer of goods from subheadings 6812.92 and 6812.93 respectively.
6815.11	ex6815.99	Non-ag		S	Subheading 6815.10 has been subdivided to create new subheadings 6815.11, 6815.12, 6815.13 and 6815.19 to provide separately for carbon fibres, fabrics and other articles of carbon fibres and graphite for non-electrical use.
6815.12	ex6815.99	Non-ag		S	
6815.13	ex6815.99	Non-ag		S	
6815.19	6815.10	Non-ag	R	O	
6815.91	6815.91 ex6815.99	Non-ag		C	The scope of subheading 6815.91 is enlarged to cover magnesia in the form of periclase and dolomite in the form of dolime. This entails the transfer of goods from subheading 6815.99 to subheading 6815.91.
6815.99	ex6815.99	Non-ag		S	
7001.00	ex7001.00	Non-ag		S	The scope of heading 70.01 was amended to specifically exclude glass from cathode ray tubes or other activated glass of heading 85.49.  New subheading 8549.21, 8549.31 and 8549.91 have been created to provide for glass from cathode ray tubes or other activated glass.  At the same time, the change entails the transfer of products from heading 70.01 to subheading 8549.21, 8549.31 and 8549.91.
7019.13	7019.19	Non-ag	R	O	Subheading 7019.1 has been reorganized and its scope was enlarged with the products of current subheading 7019.31 to provide separately for silvers, rovings, yarns and chopped strands and mats thereof.
7019.14	ex7019.31	Non-ag		S	Subheading 7019.1 has been reorganized and its scope was enlarged with the products of current subheading 7019.31 to provide separately for silvers, rovings, yarns and chopped strands and mats thereof.
7019.15	ex7019.31	Non-ag		S	
7019.19	ex7019.31	Non-ag		S	
7019.61	ex7019.40	Non-ag		S	Subheading 7019.40 was deleted and new subheadings 7019.61 and 7019.62 created to provide separately for closed woven fabrics and other closed fabrics of rovings.
7019.62	ex7019.39	Non-ag		S	
7019.63	ex7019.51 ex7019.52 ex7019.59	Non-ag		C	The structure of heading 70.19 has been modified to provide separately for mechanically bonded fabrics.  At the same time, subheadings 7019.39,7019.40 and 7019.5 have been restructured into new subheading 7019.6.
7019.64	ex7019.51 ex7019.52 ex7019.59	Non-ag		C	The amendment was adopted to clarify the classification of certain articles of glass fibres based on the manufacturing process and to monitor global trade.
7019.65	ex7019.40 ex7019.51	Non-ag		C	
7019.66	ex7019.40 ex7019.52 ex7019.59	Non-ag		C	
7019.69	ex7019.39 ex7019.51 ex7019.59	Non-ag		C	

2022 Version	2017 Version	Sector	Type	Cat	Remarks
7019.71	7019.32	Non-ag	R	O	The structure of heading 70.19 has been modified to provide separately for chemically bonded fabrics.
7019.72	ex7019.39	Non-ag		S	At the same time, subheadings 7019.32, and 7019.39 has been restructured into new subheading 7019.7  The amendment was adopted to clarify the classification of certain articles of glass fibres based on manufacturing process and to monitor world trade.
7019.73	ex7019.39	Non-ag		S	
7019.80	ex7019.39 ex7019.90	Non-ag		C	
7019.90	ex7019.39 ex7019.40 ex7019.51 ex7019.52 ex7019.59 ex7019.90	Non-ag		C	In addition, any fabrics from HS 2017 subheadings 7019.40, 7019.51, 7019.52, 7019.59 which do not fall into the provisions for mechanically bonded or chemically bonded fabrics would transfer to HS2022 subheading 7019.90. 7019.90.
7104.21	ex7104.20	Non-ag		S	Subheading 7104.20 has been subdivided to create new subheadings 7104.21 and 7104.29 to provide separately for synthetic diamonds.  Amendment adopted as a result of the proposal by Kimberley Process to enhance the monitoring of the global trade in natural and synthetic diamonds.
7104.29	ex7104.20	Non-ag		S	
7104.91	ex7104.90	Non-ag		S	Subheading 7104.90 has been subdivided to create new subheadings 7104.91 and 7104.99 to provide separately for natural and synthetic diamonds.  Amendment adopted as a result of the proposal by Kimberley Process to enhance the monitoring of the global trade in natural and synthetic diamonds.
7104.99	ex7104.90	Non-ag		S	
7112.91	ex 7112.91	Non-ag		S	The text of heading 71.12 was amended to specifically exclude electrical and electronic waste and scrap of heading 85.49.  Amendment adopted as a result of the proposal by the Secretariat of the Basel Convention to enhance the comparison of data on the international movement of electrical and electronic waste controlled under the Convention.
7112.92	ex 7112.92	Non-ag		S	
7112.99	ex 7112.99	Non-ag		S	
7317.00	ex7317.00	Non-ag		S	The scope of this subheading was narrowed because of the amendment to Note 2 (a) to Section XV to clarify that articles of base metals specially designed for use exclusively in implants in medicine, surgery, dentistry or veterinary sciences should be classified in heading 90.21.
7318.14	ex7318.14	Non-ag		S	The scope of these subheadings was narrowed because of the amendment to Note 2 (a) to Section XV to clarify that articles of base metals specially designed for use exclusively in implants in medicine, surgery, dentistry or veterinary sciences should be classified in heading 90.21.
7318.15	ex7318.15	Non-ag		S	
7318.16	ex7318.16	Non-ag		S	
7318.19	ex7318.19	Non-ag		S	
7318.22	ex7318.22	Non-ag		S	
7318.24	ex7318.24	Non-ag		S	
7318.29	ex7318.29	Non-ag		S	
7419.20	ex7419.10 7419.91	Non-ag	L	C	Deletion of subheading 7419.10 because of the low volume of trade entails the transfer of the products of this subheading to subheading 7419.80.  As a result heading 74.19 has been restructured to create new subheading 7419.20 and 7419.80 respectively.
7419.80	ex7419.10 7419.99	Non-ag	L	C	
8103.91	ex8103.90	Non-ag		S	Subheading 8103.90 has been subdivided to create new subheadings 8103.91 and 8103.99 to provide separately for crucibles.
8103.99	ex8103.90	Non-ag		S	
8106.10	ex8106.00	Non-ag		S	Heading 81.06 has been subdivided to create new subheadings 8106.10 and 8106.90 to provide separately for waste and scrap containing more than 99.99 % of bismuth, by weight.  Amendment adopted as a result of the proposal by the Secretariat of the Basel Convention to enhance the monitoring data on the international movement of mineral waste and scrap containing bismuth controlled under the Convention.
8106.90	ex8106.00	Non-ag		S	

2022 Version	2017 Version	Sector	Type	Cat	Remarks
8108.90	ex8108.90	Non-ag		S	The scope of this subheading was narrowed because of the amendment to Note 2 (a) to Section XV to clarify that articles base metals, specially designed for use exclusively in implants in medicine, surgery, dentistry or veterinary sciences should be classified in heading 90.21.
8109.21	ex8109.20	Non-ag		S	Subheading 8109.20 has been subdivided to create new subheadings 8109.21 and 8109.29 to provide separately for unwrought zirconium; powders containing less than 1 part hafnium to 500 parts zirconium by weight. Amendment adopted as a result of the proposal by the Secretariat of the Basel Convention to enhance monitoring the international movement of unwrought zirconium; powders controlled under the Convention.
8109.29	ex8109.20	Non-ag		S	
8109.31	ex8109.30	Non-ag		S	Subheading 8109.30 has been subdivided to create new subheadings 8109.31 and 8109.39 to provide separately for zirconium waste and scrap containing less than 1 part hafnium to 500 parts zirconium by weight.  Amendment adopted as a result of the proposal by the Secretariat of the Basel Convention to enhance monitoring the international movement of zirconium waste and scrap controlled under the Convention.
8109.39	ex8109.30	Non-ag		S	
8109.91	ex8109.90	Non-ag		S	Subheading 8109.90 has been subdivided to create new subheadings 8109.91 and 8109.99 to provide separately for other articles of zirconium containing less than 1 part hafnium to 500 parts zirconium by weight.  Amendment adopted as a result of the proposal by the Secretariat of the Basel Convention to enhance monitoring the international movement of other articles of zirconium controlled under the Convention.
8109.99	ex8109.90	Non-ag		S	
8112.31	ex8112.92	Non-ag		S	Heading 81.12 has been further subdivided to create new subheadings 8112.31 and 8112.39 to specifically cover hafnium unwrought; waste and scrap; powders and other forms. This resulted in the movement of some products from Subheadings 8112.92 and 8112.99 to subheading 8112.3.  Amendment adopted as a result of the proposal by the Secretariat of the Basel Convention to enhance monitoring the international movement of hafnium controlled under the Convention.
8112.39	ex8112.99	Non-ag		S	
8112.41	ex8112.92	Non-ag		S	Heading 81.12 has been further subdivided to create new subheadings 8112.41 and 8112.49 to specifically cover rhenium unwrought; waste and scrap; powders and other forms. This resulted in the movement of some products from Subheadings 8112.92 and 8112.99 to new subheading 8112.4.  Amendment adopted as a result of the proposal by the Secretariat of the Basel Convention to enhance monitoring the international movement of rhenium controlled under the Convention.
8112.49	ex8112.99	Non-ag		S	
8112.61	8107.30	Non-ag	R	O	Creation of new subheadings 8112.61 and 8112.69 to specifically cover cadmium waste and scrap and other forms following the deletion of heading 81.07 because of low volume of trade.  This entails the transfer of products of heading 81.07 to new subheadings 8112.61 and 8112.69 to provide for waste and scrap of cadmium and articles thereof.
8112.69	8107.20 8107.90	Non-ag	A	M	
8112.92	ex8112.92	Non-ag		S	Subheading 8112.92 and 8112.99 has been subdivided to create new subheadings 8112.3 and 8112.4 to provide separately for hafnium and rhenium respectively.  This resulted in the movement of some goods from Subheadings 8112.92 and 8112.99 to new subheadings 8112.3 and 8112.4 respectively.
8112.99	ex8112.99	Non-ag		S	
8414.60	ex 8414.60	Non-ag		S	The amendment to heading 84.14 and creation of new subheading 8414.70 to facilitate the monitoring and control of dual use items (gas-tight biological cabinets) entails the transfer of certain hoods and filtering or purifying machinery and apparatus for gasses from subheadings 8414.60, 8414.80 and 8421.39, respectively, to subheading 8414.70. Consequently, parts of the particular machines of current subheading 8421.39 are transferred from subheading 8421.99 to subheading 8414.90.
8414.70	ex 8414.60 ex 8414.80 ex 8421.39	Non-ag		C	
8414.80	ex 8414.80	Non-ag		S	
8414.90	8414.90 ex 8421.99	Non-ag		C	
8418.10	8418.10 ex 8418.50	Non-ag		C	The amendment of the text of subheading 8418.10 concerning combined refrigerator-freezers fitted with separate drawers or combinations of doors and drawers, entails the transfer those machines from subheadings 8418.50.
8418.50	ex8418.50	Non-ag		S	

2022 Version	2017 Version	Sector	Type	Cat	Remarks
8419.12	ex8419.19	Non-ag		S	New subheading 8419.12 has been created for solar water heaters.
8419.19	ex8419.19	Non-ag		S	
8419.33	ex8419.31 ex8419.32 ex8419.39	Non-ag		C	New subheading 8419.33 has been created to facilitate the monitoring and control of dual use items (lyophilisation apparatus, freeze drying units and sprays). As a consequence, subheadings 8419.31 and 8419.32 have been modified and renumbered as new subheadings 8419.34 and 8419.35.
8419.34	ex8419.31	Non-ag		S	
8419.35	ex8419.32	Non-ag		S	
8419.39	ex8419.39	Non-ag		S	
8421.32	ex8421.39	Non-ag		S	
8421.39	ex8421.39	Non-ag		S	
8421.99	ex8421.99	Non-ag		S	The amendment to heading 84.14 and creation of new subheading 8414.70 to facilitate the monitoring and control of dual use items (gas-tight biological cabinets) entails the transfer of certain filtering or purifying machinery and apparatus for gasses from subheading 8421.39 to subheading 8414.90.
8428.70	ex8428.90	Non-ag		S	New subheading 8428.70 has been created to facilitate the monitoring and control of dual use items (industrial robots).
8428.90	ex8428.90	Non-ag		S	
8438.80	ex8438.80	Non-ag		S	Heading 84.38 has been narrowed by excluding machinery for the extraction or preparation of microbial fats and oils and subheading 8479.20 has been expanded to cover machinery for the extraction or preparation of microbial fats and oils.
8441.80	ex8441.80	Non-ag		S	The scope of subheading 8441.80 has been narrowed due to the transfer of goods to the new heading 84.85 for 3D printers.
8462.11	ex8462.10	Non-ag		S	Heading 84.62 has been amended as a result of amendments to the existing subheadings and the creation of new subheadings to reflect the technological developments and increasing commercial significance.  The amendment to subheading 8462.1 to cover hot working machines only entails the transfer of cold working machines of subheading 8462.1 to new subheading 8462.6.
8462.19	ex8462.10	Non-ag		S	
8462.22	ex8462.21 ex8462.29	Non-ag		C	
8462.23	ex8462.21	Non-ag		S	
8462.24	ex8462.21	Non-ag		S	
8462.25	ex8462.21	Non-ag		S	
8462.26	ex8462.21	Non-ag		S	
8462.29	ex8462.21 ex8462.29	Non-ag		C	
8462.32	ex8462.31 ex8462.39	Non-ag		C	
8462.33	ex8462.31	Non-ag		S	
8462.39	ex8462.39	Non-ag		S	
8462.42	ex8462.41 ex8462.99	Non-ag		C	
8462.49	ex8462.49 ex8462.99	Non-ag		C	
8462.51	ex8462.10 ex8462.21 ex8462.31 ex8462.41	Non-ag		C	
8462.59	ex8462.10 ex8462.29 ex8462.39 ex8462.49	Non-ag		C	
8462.61	ex8462.10 ex 8462.21 ex8462.29 ex8462.31 ex8462.39 ex8462.41 ex8462.49 ex8462.91	Non-ag		C	

2022 Version	2017 Version	Sector	Type	Cat	Remarks
8462.62	ex 8462.10 ex 8462.21 ex 8462.29 ex 8462.31 ex 8462.39 ex 8462.41 ex 8462.49 ex 8462.99	Non-ag		C	Heading 84.62 has been amended as a result of amendments to the existing subheadings and the creation of new subheadings to reflect the technological developments and increasing commercial significance.
8462.63	ex 8462.10 ex 8462.21 ex 8462.29 ex 8462.31 ex 8462.39 ex 8462.41 ex 8462.49 ex 8462.99	Non-ag		C	
8462.69	ex 8462.10 ex 8462.21 ex 8462.29 ex 8462.31 ex 8462.39 ex 8462.41 ex 8462.49 ex 8462.99	Non-ag		C	
8462.90	ex 8462.10 ex 8462.21 ex 8462.29 ex 8462.31 ex 8462.39 ex 8462.41 ex 8462.49 ex 8462.91 ex 8462.99	Non-ag		C	
8463.90	ex8463.90	Non-ag		S	The scope of subheading 8463.90 has been narrowed due to the transfer of goods to the new heading 84.85 for 3D printers.
8465.99	ex8465.99	Non-ag		S	The scope of subheading 8465.99 has been narrowed due to the transfer of goods to the new heading 84.85 for 3D printers.
8466.94	ex8466.94	Non-ag		S	The scope of subheadings 8463.90 has been narrowed due to the transfer of goods to the new heading 84.85 for 3D printers. Consequently, parts of particular machines of subheading 8463.90 are transferred from subheading 8466.94 to subheading 8485.90.
8475.29	ex8475.29	Non-ag		S	New heading 84.85 and subheadings 8485.10 to 8485.90 have been created for machines for additive manufacturing (3D printers).
8475.90	ex8475.90	Non-ag		S	
8477.80	ex8477.80	Non-ag		S	The scope of these subheadings was narrowed because of the transfer of goods to the new heading 84.85 for additive manufacturing (3D printers)
8477.90	ex8477.90	Non-ag		S	
8479.20	8479.20 ex8438.80	Non-ag		C	Heading 84.38 has been narrowed by excluding machinery for the extraction or preparation of microbial fats and oils and subheading 8479.20 has been expanded to cover machinery for the extraction or preparation of microbial fats and oils.
8479.83	ex8479.81 ex8479.89	Non-ag		C	New subheading 8479.83 has been created to facilitate the monitoring and control of dual use items (cold isostatic presses).
8479.81	ex8479.81	Non-ag		S	
8479.89	ex8479.89	Non-ag		S	
8479.90	ex8479.90	Non-ag		S	
8485.10	ex8463.90	Non-ag		S	New heading 84.85 and subheadings 8485.10 to 8485.90 have been created for machines for additive manufacturing (3D printers).
8485.20	ex8477.80	Non-ag		S	
8485.30	ex8475.29 ex8479.89	Non-ag		C	
8485.80	ex8441.80 ex8465.99 ex8479.89	Non-ag		C	
8485.90	ex8466.94 ex8475.90 ex8477.90 ex8479.90	Non-ag		C	

2022 Version	2017 Version	Sector	Type	Cat	Remarks
8501.31	ex8501.31	Non-ag		S	Amendment to the Nomenclature to provide for solar energy products (Proposal by the International Renewable Energy Agency – IRENA).
8501.32	ex8501.32	Non-ag		S	
8501.33	ex8501.33	Non-ag		S	
8501.34	ex8501.34	Non-ag		S	
8501.71	ex8501.31	Non-ag		S	
8501.72	ex8501.31 ex8501.32 ex8501.33 ex8501.34	Non-ag		C	
8501.80	ex8501.61 ex8501.62 ex8501.63 ex8501.64	Non-ag		C	
8507.80	8507.40 8507.80	Non-ag	L	M	Subheading 8507.40 for nickel-iron accumulators has been deleted due to low volume of trade.
8514.11	ex8514.10	Non-ag		S	New subheadings 8514.11 and 8514.19 have been created to facilitate the monitoring and control of dual use items
8514.19	ex8514.10	Non-ag		S	
8514.31	ex8514.30	Non-ag		S	New subheadings 8514.31, 8514.32 and 8514.39 have been created to facilitate the monitoring and control of dual use items
8514.32	ex8514.30	Non-ag		S	
8514.39	ex8514.30	Non-ag		S	
8517.13	ex8517.12	Non-ag		S	New subheading 8517.13 has been created to provide for "Smartphones"
8517.14	ex8517.12	Non-ag		S	
8517.71	ex8517.70	Non-ag		S	New subheading 8517.71 has been created to provide for communication antennae and their parts.
8517.79	ex8517.70	Non-ag		S	
8519.81	8519.50 8519.81	Non-ag	L	M	Subheading 8519.50 has been deleted due to low volume of trade.
8524.11	Applicable subheadings in particular, in Chapters 84, 85, 90 and 95.	Non-ag	M	C	New Note 7 to Chapter 85 and new heading 85.24 for flat panel display modules entail the possible transfer of certain products currently covered by other headings of the Nomenclature (such as 84.13, 84.14, 84.15, 84.17, 84.18, 84.19, 84.21, 84.22, 84.23, 84.24, 84.31, 84.36, 84.38, 84.41, 84.43, 84.48, 84.50, 84.51, 84.52, 84.66, 84.73, 84.75, 84.76, 84.77, 84.78, 84.79, 84.86, 85.03, 85.04, 85.08, 85.09, 85.10, 85.12, 85.14, 85.16, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.38, 85.43, 85.48, 86.07, 87.08, 87.14, 87.16, 88.03, 88.05, 90.05, 90.06, 90.07, 90.08, 90.10, 90.11, 90.12, 90.13, 90.14, 90.15, 90.17, 90.18, 90.19, 90.20, 90.21, 90.22, 90.23, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 90.30, 90.31, 90.32, 90.33, 95.03, 95.04, 95.05 and 95.06) to heading 85.24.
8524.12		Non-ag	M	C	
8524.19		Non-ag	M	C	
8524.91		Non-ag	M	C	
8524.92		Non-ag	M	C	
8524.99		Non-ag	M	C	
8525.81	ex8525.80	Non-ag		S	New subheadings 8525.81, 8525.82, 8525.83 and 8525.89 and new subheading Notes 1, 2 and 3 to Chapter 85 have been created to facilitate the monitoring and control of dual use items (Television cameras, digital cameras and video camera recorders as specified in the Subheading Notes).
8525.82	ex8525.80	Non-ag		S	
8525.83	ex8525.80	Non-ag		S	
8525.89	ex8525.80	Non-ag		S	
8529.90	8529.90	Non-ag	M	C	The second sentence of Note 2 (b) to Section XVI has been amended for flat panel display modules and, as a result entails the possible transfer of certain products currently covered by other headings of the Nomenclature (such as 84.13, 84.14, 84.15, 84.17, 84.18, 84.19, 84.21, 84.22, 84.23, 84.24, 84.31, 84.36, 84.38, 84.41, 84.43, 84.48, 84.50, 84.51, 84.52, 84.66, 84.73, 84.75, 84.76, 84.77, 84.78, 84.79, 84.86, 85.03, 85.04, 85.08, 85.09, 85.10, 85.12, 85.14, 85.16, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.38, 85.43, 85.48, 86.07, 87.08, 87.14, 87.16, 88.03, 88.05, 90.05, 90.06, 90.07, 90.08, 90.10, 90.11, 90.12, 90.13, 90.14, 90.15, 90.17, 90.18, 90.19, 90.20, 90.21, 90.22, 90.23, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 90.30, 90.31, 90.32, 90.33, 95.03, 95.04, 95.05 and 95.06) to subheading 8529.90.
	Applicable subheadings in particular, in Chapters 84, 85, 90 and 95.				
8539.51	ex8539.90 ex8543.70 ex9405.10 ex9405.20 ex9405.30 ex9405.40	Non-ag		C	New subheadings 8539.51 and 8539.52 have been created to provide for light-emitting diode (LED) products.
8539.52	8539.50	Non-ag	R	O	

2022 Version	2017 Version	Sector	Type	Cat	Remarks
8539.90	ex8539.90 ex8543.90 ex9405.99	Non-ag		C	Expansion of the scope of this subheading, covering parts, because of the creation of the new subheading 8539.51
8541.41	ex8541.40	Non-ag		S	New subheadings 8541.41 to 8541.49 have been created to provide for solar energy products (Proposal by the International Renewable Energy Agency – IRENA)
8541.42	ex8541.40	Non-ag		S	
8541.43	ex8541.40	Non-ag		S	
8541.49	ex8541.40	Non-ag		S	
8541.51	Applicable subheadings in particular, in Chapters 84, 85, 90, 93 and 95.	Non-ag	M	C	The expansion of the scope of heading 85.41 to provide for semiconductor-based transducers entails the possible transfer of certain products currently covered by other headings of the Nomenclature (in particular, but not limited to, headings 84.22, 84.31, 84.43, 84.50, 84.66, 84.73, 84.76, 85.04, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.35, 85.36, 85.37, 85.38, 85.43, 85.48, 90.25, 90.26, 90.30, 90.31, 90.32, 90.33, 93.05, 93.06 and 95.04) to subheadings 8541.51 and 8541.59.
8541.59		Non-ag	M	C	
8543.40	ex8543.70	Non-ag		S	Creation of new subheading 8543.40 to provide for electronic cigarettes and similar personal electric vaporizing devices.
8543.70	ex8543.70	Non-ag		S	The scope of subheading 8543.90 was narrowed because of the creation of new subheading 8539.51 and the consecutive transfer of parts to 8539.90
8543.90	ex8543.90	Non-ag		S	
8548.00	8548.90	Non-ag	R	O	The scope of the heading 85.48 has been narrowed because of the creation of the new heading 85.49 for electrical and electronical waste and scrap which cover inter alia the goods of the former subheading 8548.10
8549.11	ex8548.10	Non-ag		S	Creation of new heading 85.49 for electrical and electronical waste and scrap, Subheading 8549.11 to 8549.19 covers goods from the former 8548.10 These goods are defined in the New Subheading Note 5 which is identical to the deleted Note 10 to Chapter 85
8549.12	ex8548.10	Non-ag		S	
8549.13	ex8548.10	Non-ag		S	
8549.14	ex8548.10	Non-ag		S	
8549.19	ex8548.10	Non-ag		S	
8549.21	Applicable subheadings , in particular, in Chapters 38, 70, 71, 84, 85, 90, 91 and 95.	Non-ag	M	C	The creation of new heading 85.49 entails the possible transfer of certain products currently covered by other headings of the Nomenclature (in particular, but not limited to, headings 38.25, 70.01, 71.12, headings of Chapter 84, 85, 90, 91 and 95) to the new subheadings 8549.21 to 8549.99.
8549.29		Non-ag	M	C	
8549.31		Non-ag	M	C	
8549.39		Non-ag	M	C	
8549.91		Non-ag	M	C	
8549.99		Non-ag	M	C	
8701.21	ex8701.20	Non-ag		S	New subheadings 8701.21 to 8701.29 have been created to provide for hybrid and electric vehicles.
8701.22	ex8701.20	Non-ag		S	
8701.23	ex8701.20	Non-ag		S	
8701.24	ex8701.20	Non-ag		S	
8701.29	ex8701.20	Non-ag		S	
8704.21	ex8704.21	Non-ag		S	New subheadings 8704.21 to 8704.23, 8704.31 to 8704.32, 8704.41 to 8704.43, 8704.51 to 8704.52 and 8704.60 have been created to provide for electric vehicles.
8704.22	ex8704.22	Non-ag		S	
8704.23	ex8704.23	Non-ag		S	
8704.31	ex8704.31	Non-ag		S	
8704.32	ex8704.32	Non-ag		S	
8704.41	ex8704.21	Non-ag		C	
8704.42	ex8704.90 ex8704.22	Non-ag		C	
8704.43	ex8704.90 ex8704.23 ex8704.90	Non-ag		C	
8704.51	ex8704.31	Non-ag		C	
8704.52	ex8704.90 ex8704.32 ex8704.90	Non-ag		C	
8704.60	ex8704.90	Non-ag		S	
8704.90	ex8704.90	Non-ag		S	



2022 Version	2017 Version	Sector	Type	Cat	Remarks
8708.22	ex8708.29	Non-ag		S	New subheading 8708.22 has been created to provide for windows for the motor vehicles of Chapter 87
8708.29	ex8708.29	Non-ag		S	
8802.11	ex8802.11	Non-ag		S	The scope of those subheading was narrowed because of the transfer of goods to the new heading 88.06 which has been created to provide for unmanned aircrafts
8802.12	ex8802.12	Non-ag		S	
8802.20	ex8802.20	Non-ag		S	
8802.30	ex8802.30	Non-ag		S	
8802.40	ex8802.40	Non-ag		S	
8806.10	ex8802.11 ex8802.12 ex8802.20 ex8802.30 ex8802.40	Non-ag		C	New heading 88.06 has been created to provide for unmanned aircraft (drones)
8806.21	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.22	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.23	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.24	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.29	ex8802.11 ex8802.12 ex8802.20 ex8802.30 ex8802.40 ex8525.80	Non-ag		C	
8806.91	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.92	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.93	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.94	ex8802.11 ex8802.20 ex8525.80	Non-ag		C	
8806.99	ex8802.11 ex8802.12 ex8802.20 ex8802.30 ex8802.40 ex8525.80	Non-ag		C	
8807.10	8803.10	Non-ag	R	O	
8807.20	8803.20	Non-ag	R	O	
8807.30	8803.30	Non-ag	R	O	
8807.90	8803.90	Non-ag	R	O	

2022 Version	2017 Version	Sector	Type	Cat	Remarks
8903.11 8903.12 8903.19	ex8903.10 ex8903.10 ex8903.10	Non-ag Non-ag Non-ag		S S S	New subheadings 8903.1, 8903.2, 8903.3 and 8903.9 in heading 89.03 to provide for inflatable boats, sailboats and motorboats
8903.21 8903.22 8903.23	ex8903.91 ex8903.91 ex8903.91	Non-ag Non-ag Non-ag		S S S	
8903.31 8903.32 8903.33	ex8903.92 ex8903.92 ex8903.92	Non-ag Non-ag Non-ag		S S S	
8903.93 8903.99	ex8903.99 ex8903.99	Non-ag Non-ag		S S	
9006.53 9006.59	ex9006.51 9006.53 ex9006.51 9006.52 9006.59	Non-ag Non-ag	L L L	C C	Enlargement of the scope of subheading 9006.53 because of the deletion of subheadings 9006.51 and 9006.52 (cameras for roll films) due to low volume of trade.
9018.90	ex9018.90	Non-ag		S	Enlargement of the scope of subheadings 9022.21 and 9022.29 in order to cover apparatus based on the use of radiations other than X-rays, alpha, beta or gamma radiations
9021.10        9021.29	9021.10 ex7317.00 ex7318.14 ex7318.15 ex7318.16 ex7318.19 ex7318.22 ex7318.24 ex7318.29 ex8108.90   9021.29 ex7317.00 ex7318.14 ex7318.15 ex7318.16 ex7318.19 ex7318.22 ex7318.24 ex7318.29 ex8108.90	Non-ag       Non-ag		C        C	The scope of subheading 9021.10 was enlarged because of the amendment to Note 2 (a) to Section XV to clarify the classification of base metals articles specially designed for use exclusively in implants in medicine, surgery, dentistry or veterinary sciences
9022.21 9022.29	9022.21 ex9018.90  9022.29 ex9018.90	Non-ag Non-ag		C C	Enlargement of the scope of subheadings 9022.21 and 9022.29 in order to cover apparatus based on the use of radiations other than X-rays, alpha, beta or gamma radiations
9027.81 9027.89	ex9027.80 ex9027.80	Non-ag Non-ag		S S	New subheading 9027.81 has been created to facilitate the monitoring and control of dual use items (Mass spectrometers).
9114.90	9114.10 9114.90	Non-ag	L	M	Deletion of subheading 9114.10 (Springs, including hair-springs) due to low volume of trade and transfer of goods to subheading 9114.90 (Other clock or watch parts).
9401.31 9401.39 9401.41 9401.49 9401.91 9401.99	ex9401.30 ex9401.30 ex9401.40 ex9401.40 ex9401.90 ex9401.90	Non-ag Non-ag Non-ag Non-ag Non-ag Non-ag		S S S S S S	Subheadings 9401.30, 9401.40 and 9401.90 have been subdivided to provide separately for the products of these subheadings, of wood.  Amendment adopted as a result of the FAO proposal to enhance the coverage of wood species in order to get a better picture of trade patterns.
9403.91 9403.99	ex9403.90 ex9403.90	Non-ag Non-ag		S S	Subheading 9403.90 has been subdivided to provide separately for the products of this subheading, of wood.  Amendment adopted as a result of the FAO proposal to enhance the coverage of wood species in order to get a better picture of trade patterns.
9404.40 9404.90	ex9404.90 ex9404.90	Non-ag Non-ag		S S	Creation of new subheading 9404.40 to provide separately for quilts, bedspreads, eiderdowns and duvets, to facilitate application of the rules of origin.

2022 Version	2017 Version	Sector	Type	Cat	Remarks
9405.11 9405.19	ex9405.10 ex9405.10	Non-ag Non-ag		S S	Subheadings 9405.10 to 9405.40 and 9405.60 have been subdivided to provide separately for light-emitting diode (LED) products.
9405.21 9405.29	ex9405.20 ex9405.20	Non-ag Non-ag		S S	At the same time, subheading 9405.41 has been created to provide separately for solar energy LED products (IRENA).
9405.31 9405.39	ex9405.30 ex9405.30	Non-ag Non-ag		S S	The scope of subheading 9405.99 was narrowed because of the creation of new subheading 8539.51 and the consecutive transfer of parts to 8539.90.
9405.41 9405.42 9405.49	ex9405.40 ex9405.40 ex9405.40	Non-ag Non-ag Non-ag		S S S	
9405.61 9405.69	ex9405.60 ex9405.60	Non-ag Non-ag		S S	
9405.99	ex9405.99	Non-ag		S	
9406.20	ex9406.90	Non-ag		S	Creation of new subheading 9404.20 to provide separately for modular building units of steel, specified in Note 4 to Chapter 94.
9406.90	ex9406.90	Non-ag		S	
9508.21 9508.22 9508.23 9508.24 9508.25 9508.26 9508.29	ex9508.90 ex9508.90 ex9508.90 ex9508.90 ex9508.90 ex9508.90 ex9508.90	Non-ag Non-ag Non-ag Non-ag Non-ag Non-ag Non-ag		S S S S S S S	The structure of heading 95.08 has been redrafted to provide separately, in addition to <u>travelling circuses and travelling menageries</u> , for amusement park rides and water park amusements, fairground amusements, and traveling theatres.
9508.30	ex9508.90	Non-ag		S	
9508.40	ex9508.90	Non-ag		S	
9701.21 9701.22 9701.29	ex9701.10 ex9701.90 ex9701.90	Non-ag Non-ag Non-ag		S S S	Subheadings 9701.10 and 9701.90 have been subdivided to provide separately for cultural articles based on the 100-year age criterion, to facilitate the monitoring their global trade and countering illicit trade and trafficking in cultural articles.
9701.91 9701.92 9701.99	ex9701.10 ex9701.90 ex9701.90	Non-ag Non-ag Non-ag		S S S	At the same time, creation of new subheadings 9701.22 and 9701.92 to provide separately for mosaics of the kind to be cultural articles.
9702.10	ex9702.00	Non-ag		S	Heading 97.02 has been subdivided to provide separately for cultural articles based on the 100-year age criterion, to facilitate the monitoring their global trade and countering illicit trade and trafficking in cultural articles.
9702.90	ex9702.00	Non-ag		S	
9703.10	ex9703.00	Non-ag		S	Heading 97.03 has been subdivided to provide separately for cultural articles based on the 100-year age criterion, to facilitate the monitoring their global trade and countering illicit trade and trafficking in cultural articles.
9703.90	ex9703.00	Non-ag		S	
9705.10	ex9705.00	Non-ag		S	Heading 97.05 has been subdivided to provide separately for different categories of cultural articles, to facilitate the monitoring their global trade and countering illicit trade and trafficking in cultural articles.
9705.21 9705.22 9705.29	ex9705.00 ex9705.00 ex9705.00	Non-ag Non-ag Non-ag		S S S	
9705.31 9705.39	ex9705.00 ex9705.00	Non-ag Non-ag		S S	
9706.10	ex9706.00	Non-ag		S	Heading 97.06 has been subdivided to provide separately based on the 250-year age criterion, to facilitate the monitoring their global trade and countering illicit trade and trafficking in cultural articles.
9706.90	ex9706.00	Non-ag		S	