

**Rules of Origin****TRANSPOSITION OF THE DRAFT CONSOLIDATED TEXT OF  
NON-PREFERENTIAL RULES OF ORIGIN INTO HS 2002<sup>1</sup>***Revision*

1. At its meeting of 27 October 2011, the Committee on Rules of Origin ("CRO") agreed to initiate the transposition of harmonized non-preferential rules of origin into more recent versions of the HS nomenclature ("transposition exercise"). The WTO Secretariat has been mandated to conduct this work with a view to concluding it as soon as possible.
2. This document contains the outcome of the work carried out by the Secretariat on transposing the draft consolidated text of non-preferential rules of origin (G/RO/W/111/Rev.6) into the 2002 version of the HS nomenclature.
3. The following should be noted with respect to the draft harmonized rules of origin as rectified in this document:
  - The Secretariat has carried out, as mandated, the technical, mechanical transposition of the draft rules on the basis of the HS correlation tables which were made available by the World Customs Organization (WCO). Some rules also draw on the recommendations listed in the non-papers elaborated by the WCO Secretariat for the 20<sup>th</sup> and 21<sup>st</sup> Sessions of the Technical Committee on Rules of Origin (TCRO). Such rules are clearly referenced in the footnotes.
  - This revision also reflects the comments provided by many delegations on these transposed rules. Comments related to a possible simplification of the transposed rules, nevertheless, are not reflected in the current document.
  - In Chapters 84-90 and 92, only the rules in column 3 were transposed. Column 4 can be transposed at the final stage of the transposition exercise; that is, when the rules are compiled in a revised Consolidated Text (to be issued as G/RO/W/111/Rev.7).

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\* The Annex to this document is available in English only.

<sup>1</sup> This document has been prepared by the Secretariat under the Secretariat's own responsibility and is without prejudice to the positions of Members or to their rights and obligations under the WTO.

## ANNEX

## 1. Heading 01.01

## (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
01.01	Live horses, asses, mules and hinnies	01.01	Live horses, asses, mules and hinnies	Subheading 0101.20 has been deleted because of the low volume of trade. At the same time, pure-bred breeding animals and other horses, asses and mules and hinnies have been classified in new subheadings 0101.10 and 0101.90, respectively.
		0101.10	- Pure-bred breeding animals	
	- Horses	-	(deleted)	
0101.11	-- Pure bred breeding animals	-	(deleted)	
0101.19	- - Other	-	(deleted)	
0101.20	- Asses, mules and hinnies	-	(deleted)	
		0101.90	- Other	

## (b) Technical rectification

HS 1996	Description	Rule
01.01	Live horses, asses, mules and hinnies.	<i>As specified for subheading</i>
	-Horses:	
0101.11	-- Pure-bred breeding animals	[The origin shall be the country where the animal was born]
0101.19	--Other	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born]
0101.20	-Asses, mules and hinnies	<i>As specified for subheading 0101.19</i>



HS 2002	Description	Rule
01.01	Live horses, asses, mules and hinnies	<i>As specified for subheading</i>
0101.10	- Pure-bred breeding animals:	<i>As specified for split subheading</i>
ex0101.10(a)	- - horses	[The origin shall be the country where the animal was born]
ex0101.10(b)	- - other	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born]
0101.90	- Other (non pure-bred breeding):	<i>As specified for split subheading</i>
ex0101.90(a)	- - horses	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born]
ex0101.90(b)	- - other	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born]

## (c) Comments by the Secretariat

The only distinction in the HS 2002 version is between pure-bred breeding animals and others; i.e. a distinction is no longer made depending on whether the animals are horses, asses, mules or hinnies. The technically rectified rule could be simplified as follows:

HS 2002	Description	Rule
01.01	Live horses, asses, mules and hinnies	<i>As specified for split heading</i>
ex01.01(a)	- Pure-bred breeding horses	[The origin shall be the country where the animal was born]
ex01.01(b)	- Other	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country shall be the country where the animal was born]

## 2. Heading 01.06

## (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
01.06	Other live animals	01.06	Other live animals	Creation of new subheadings 0106.10 to 0106.90, facilitating the monitoring and control of certain live animals under the Convention on International Trade in Endangered Species of Fauna and Flora (CITES)

HS 1996	Description	HS 2002	Description	Reason for change
			- Mammals	
		0106.11	- - Primates	
		0106.12	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	
		0106.19	- - Other	
		0106.20	- Reptiles (including snakes and turtles)	
			- Birds:	
		0106.31	- - Birds of prey	
		0106.32	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	
		0106.39	- - Other	
		0106.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
01.06	Other live animals	<i>As specified for split heading</i>
ex01.06(a)	- Camel	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country shall be the country where the animal was born]
ex01.06(b)	- Other	[The origin shall be the country where the animal was born]



HS 2002	Description	Rule
01.06	Other live animals	<i>As specified for split heading</i>
ex01.06(a)	- Camel	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country shall be the country where the animal was born]
ex01.06(b)	- Other	[The origin shall be the country where the animal was born]

**(c) Comments by the Secretariat**

Maintain the initial split heading structure.

**3. Heading 02.08****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
02.08	Other meat and edible meat offal fresh, chilled or frozen	02.08	Other meat and edible meat offal fresh, chilled or frozen	Creation of new subheadings 0208.30 to 0208.50 facilitating the monitoring and control of certain meat and meat offal under CITES
0208.10	- Of rabbits or hares	0208.10	- Of rabbits or hares	
0208.20	- Frogs' legs	0208.20	- Frogs' legs	
		0208.30	- Of primates	
		0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	
		0208.50	- Of reptiles (including snakes and turtles)	
0208.90	- Other	0208.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule	HS 2002	Description	Rule
02.08	Other meat and edible meat offal fresh, chilled or frozen.	CC	02.08	Other meat and edible meat offal fresh, chilled or frozen.	CC

**(c) Comments by the Secretariat**

As the rules are set out for the whole heading, no technical rectification is needed.

#### 4. Heading 02.10

##### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	Creation of new subheadings 0210.91 to 0210.99 facilitating the monitoring and control of certain meat and meat offal under CITES
0210.90	- Other, including edible flours and meals of meat and meat offal:		- Other, including edible flours and meals of meat and meat offal:	
		0210.91	- - Of primates	
		0210.92	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	
		0210.93	- - Of reptiles (including snakes and turtles)	
		0210.99	- - Other	

##### (b) Technical rectification

HS 1996	Description	Rule
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<i>As specified for split headings</i>
ex02.10(a)	- Meat and edible offal, dried	[CTHS]
ex02.10(b)	- Edible flours of meat or meat offal	CTHS except from split heading ex02.10(c)
ex02.10(c)	- Edible meals of meat or meat offal	CTHS except from split heading ex02.10(b)
ex02.10(d)	- Other	[CC]



HS 2002	Description	Rule
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<i>As specified for split headings</i>
ex02.10(a)	- Meat and edible offal, dried	[CTHS]
ex02.10(b)	- Edible flours of meat or meat offal	CTHS except from split heading ex02.10(c)
ex02.10(c)	- Edible meals of meat or meat offal	CTHS except from split heading ex02.10(b)
ex02.10(d)	- Other	[CC]

##### (c) Comments by the Secretariat

Maintain the initial split heading structure.

#### 5. Heading 03.02

##### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
03.02	Fish, fresh or chilled excluding fish fillets and other fish meat of heading No. 03.04	03.02	Fish, fresh or chilled excluding fish fillets and other fish meat of heading No. 03.04	Creation of new subheadings 0302.34 to 0302.36 for bigeye tuna, Bluefin tuna and southern Bluefin tuna, facilitating the monitoring of such fish.
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:	
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	
0302.33	-- Skipjack or stripe-bellied bonito	0302.33	-- Skipjack or stripe-bellied bonito	

HS 1996	Description	HS 2002	Description	Reason for change
		0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )	
		0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	
		0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	
0302.39	-- Other	0302.39	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
03.02	Fish, fresh or chilled excluding fish fillets and other fish meat of heading No. 03.04	The origin shall be the country where the fish of this heading has been captured; or if farmed the country of where the fish has been raised from egg or fry (including fingerling).



HS 2002	Description	Rule
03.02	Fish, fresh or chilled excluding fish fillets and other fish meat of heading No. 03.04	The origin shall be the country where the fish of this heading has been captured; or if farmed the country of where the fish has been raised from egg or fry (including fingerling).

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**6. Heading 03.03****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	Subheading 0303.10 has been subdivided to create a new subheading 0303.11 for sockeye salmon.
0303.10	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:		- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:	
		0303.11	- - Sockeye salmon (red salmon)	
		0303.19	- - Other	

**(b) Technical rectification**

HS 1996	Description	Rule
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04	The origin shall be the country where the fish of this heading has been captured; or if farmed the country of where the fish has been raised from egg or fry (including fingerling).



HS 2002	Description	Rule
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04	The origin shall be the country where the fish of this heading has been captured; or if farmed the country of where the fish has been raised from egg or fry (including fingerling).

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**7. Heading 07.09****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
07.09	Other vegetables, fresh or chilled.	07.09	Other vegetables, fresh or chilled.	Mushrooms other than those of the genus <i>Agaricus</i> have been transferred to new subheading 0709.59.
	- Mushrooms and truffles:		- Mushrooms and truffles:	
0709.51	- - Mushrooms	0709.51	- - Mushrooms of the genus <i>Agaricus</i>	
0709.52	- - Truffles	0709.52	- - Truffles	
		0709.59	- - Other	

**(b) Technical rectification**

HS 1996	Description	Rule
07.09	Other vegetables, fresh or chilled	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
07.09	Other vegetables, fresh or chilled	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**8. Heading 07.11****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Creation of new subheadings 0711.50, 0711.51 and 0711.59 for mushrooms and truffles. At the same time, subheading 0711.10 has been deleted because of the low volume of trade.
0711.10	-Onions	-	(deleted)	
			- Mushrooms and truffles:	
		0711.51	-- Mushrooms of the genus <i>Agaricus</i>	
		0711.59	--Other	

**(b) Technical rectification**

HS 1996	Description	Rule
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	The origin shall be the country where the vegetables of this heading grew.



HS 2002	Description	Rule
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	The origin shall be the country where the vegetables of this heading grew.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

## 9. Heading 07.12

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	Creation of new subheadings 0712.3 and 0712.31 to 0712.39 for mushrooms of the genus <i>Agaricus</i> , wood ears and jelly fungi.
			- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:	
		0712.31	-- Mushrooms of the genus <i>Agaricus</i>	
		0712.32	-- Wood ears ( <i>Auricularia spp.</i> )	
		0712.33	-- Jelly fungi ( <i>Tremella spp.</i> )	
		0712.39	-- Other	

### (b) Technical rectification

HS 1996	Description	Rule
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	As specified for split headings:
ex07.12(a)	- In powdered form	CTH
ex07.12(b)	- Freeze-dried vegetables	[CTH]
ex07.12(c)	- Other	The origin shall be the country where vegetables of this split heading grew.



HS 2002	Description	Rule
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	As specified for split headings:
ex07.12(a)	- In powdered form	CTH
ex07.12(b)	- Freeze-dried vegetables	[CTH]
ex07.12(c)	- Other	The origin shall be the country where vegetables of this split heading grew.

### (c) Comments by the Secretariat

The amendments do not alter the scope of this rule. The rule can, therefore, be transposed directly.

## 10. Heading 08.05

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
08.05	Citrus fruit, fresh or dried.	08.05	Citrus fruit, fresh or dried.	The scope of present subheading 0805.30 has been expanded to cover limes of the genus <i>Citrus latifolia</i> . At the same time, the subheading has been renumbered 0805.50.
0805.30	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> )	-	(deleted)	
0805.40	- Grapefruit	0805.40	- Grapefruit	
		0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	

### (b) Technical rectification

HS 1996	Description	Rule
08.05	Citrus fruit, fresh or dried	The origin shall be the country where the goods of this heading were grown and harvested.



HS 2002	Description	Rule
08.05	Citrus fruit, fresh or dried	The origin shall be the country where the goods of this heading were grown and harvested.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**11. Heading 08.10****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
08.10	Other fruit, fresh	08.10	Other fruit, fresh	Creation of a new subheading 0810.60 for durians.
		0810.60	- Durians	

**(b) Technical rectification**

HS 1996	Description	Rule
08.10	Other fruit, fresh	The origin shall be the country where the goods of this heading were grown and harvested.



HS 2002	Description	Rule
08.10	Other fruit, fresh	The origin shall be the country where the goods of this heading were grown and harvested.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**12. Heading 08.12****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	Subheading 0812.20, relating to strawberries, has been deleted because of the low volume of trade.
0812.20	-Strawberries	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	The origin shall be the country where the fruit and nuts of this heading grew.



HS 2002	Description	Rule
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	The origin shall be the country where the fruit and nuts of this heading grew.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.



**13. Heading 11.03****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
11.03	Cereal groats, meal and pellets	11.03	Cereal groats, meal and pellets	Subheadings 1103.12 and 1103.14, relating to groats and meal of oat and rice, have been deleted because of the low volume of trade.
	-Groats and meal:		-Groats and meal:	
1103.11	-- Of wheat	1103.11	-- Of wheat	
1103.12	--Of Oats	-	(deleted)	
1103.13	--Of maize (corn)	1103.13	--Of maize (corn)	
1103.14	--Of rice	-	(deleted)	
1103.19	--Of other cereals	1103.19	--Of other cereals	
	-Pellets:	1103.20	- Pellets	Subheading 1103.21, relating to pellets of wheat, has been deleted because of the low volume of trade.
1103.21	-- Of Wheat	-	(deleted)	
1103.29	--Of other cereals	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
11.03	Cereal groats, meal and pellets.	CC



HS 2002	Description	Rule
11.03	Cereal groats, meal and pellets.	CC

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**14. Heading 11.04****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	Subheadings 1104.11 and 1104.21, relating to certain worked grains of barley, have been deleted because of the low volume of trade
	-Rolled or flaked grains:		-Rolled or flaked grains:	
1104.11	--Of barley	-	(deleted)	
1104.12	--Of oats	1104.12	--Of oats	
1104.19	--Of other cereals	1104.19	--Of other cereals	
	-Other worked grains (for example, hulled, pearled, sliced or kibbled):		-Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.21	--Of barley	-	(deleted)	
1104.22	--Of oats	1104.22	--Of oats	
1104.23	--Of maize (corn)	1104.23	--Of maize (corn)	
1104.29	--Of other cereals	1104.29	--Of other cereals	

**(b) Technical rectification**

HS 1996	Description	Rule
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground	CC



HS 2002	Description	Rule
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground	CC

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**15. Heading 12.05****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
12.05	Rape or colza seeds, whether or not broken	12.05	Rape or colza seeds, whether or not broken	Low erucic acid rape or colza seeds have been defined in a new subheading Note 1 to Chapter 12. At the same time, a new subheading 1205.10 for low erucic acid rape or colza seeds has been created.
		1205.10	- Low erucic acid rape or colza seeds	
		1205.90	-Other	

**(b) Technical rectification**

HS 1996	Description	Rule
12.05	Rape or colza seeds, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
12.05	Rape or colza seeds, whether or not broken	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**16. Heading 12.07****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	12.07	Other oil seeds and oleaginous fruits, whether or not broken.	Subheading 1207.92, relating to shea nuts, has been deleted because of the low volume of trade.
	-Other:		-Other:	
1207.91	--Poppy seeds	1207.91	--Poppy seeds	
1207.92	--Shea nuts (karate nuts)	-	(deleted)	
1207.99	--Other	1207.99	--Other	

**(b) Technical rectification**

HS 1996	Description	Rule
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**17. Heading 12.09****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
12.09	Seeds, fruit and spores, of a kind used for sowing	12.09	Seeds, fruit and spores, of a kind used for sowing	Subheading 1209.19, relating to beet seed other than sugar beet seed, has been deleted because of the low volume of trade. At the same time, subheading 1209.11 has been renumbered 1209.10
	-Beet seed:	1209.10	Sugar beet seed.	
1209.11	--Sugar beet seed	-	(deleted)	
1209.19	--Other	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
12.09	Seeds, fruit and spores, of a kind used for sowing	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
12.09	Seeds, fruit and spores, of a kind used for sowing	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**18. Heading 12.11****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	Creation of new subheadings 1211.30 and 1211.40 for coca leaf and poppy straw, respectively, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
1211.10	- Liquorice roots	1211.10	- Liquorice roots	
1211.20	- Ginseng roots	1211.20	- Ginseng roots	
		1211.30	- Coca leaf	
		1211.40	- Poppy straw	
1211.90	- Other	1211.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**19. Heading 12.12****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetables products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.	12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetables products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.	Subheading 1212.92, relating to sugar cane, has been deleted because of the low volume of trade
	-Other		-Other	
1212.91	--Sugar beet	1212.91	--Sugar beet	
1212.92	--Sugar cane	-	(deleted)	
121299	--Other	121299	--Other	

**(b) Technical rectification**

HS 1996	Description	Rule
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetables products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetables products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**20. Heading 13.02****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	Certain concentrates of poppy straw have been transferred to subheading 2939.11 by virtue of new Note 1 (f) to Chapter 13.

**(b) Technical rectification**

HS 1996	Description	Rule
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	<i>As specified for split headings</i>
ex13.02(a)	- Pectinates and pectates	CTHS
ex13.02(b)	- Vegetables mucilages and thickeners, modified	CTHS
ex13.02(c)	- Other	CC



HS 2002	Description	Rule
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	<i>As specified for split headings</i>
ex13.02(a)	- Pectinates and pectates	CTHS
ex13.02(b)	- Vegetables mucilages and thickeners, modified	CTHS
ex13.02(c)	- Other	CC; except from split subheading 2939.11(a)

### (c) Comments by the Secretariat

As set in the technical rectification.

## 21. Heading 14.02

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	Subheading 1402.10, relating to kapok, has been deleted because of the low volume of trade
1402.10	- Kapok	-	(deleted)	
1402.90	-Other	-	(deleted)	

### (b) Technical rectification

HS 1996	Description	Rule
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	The origin shall be the country where the plant grew.



HS 2002	Description	Rule
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	The origin shall be the country where the plant grew.

### (c) Comments by the Secretariat

As the RoO is set out for the whole heading, no technical rectification is needed.

## 22. Heading 14.03

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	Subheading 1403.10, relating to broomcorn, has been deleted because of the low volume of trade.
1403.10	-Broomcorn ( <i>sorghum vulgare var. technicum</i> )	-	(deleted)	
1403.90	-Other	-	(deleted)	

### (b) Technical rectification

HS 1996	Description	Rule
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	The origin shall be the country where the plant grew.



HS 2002	Description	Rule
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	The origin shall be the country where the plant grew.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**23. Heading 15.05**

**(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	15.05	Wool grease and fatty substances derived therefrom (including lanolin).	Subheading 1505.10, relating to wool grease (crude), has been deleted because of the low volume of trade.
1505.10	- Wool grease crude	-	(deleted)	
1505.90	- Other	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	[CTH, or change by refining]



HS 2002	Description	Rule
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	[CTH, or change by refining]

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**24. Heading 15.14**

**(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	Creation of new subheadings for low erucic acid rape or colza oil and its fractions.
1514.10	-Crude oil		-Low erucic acid rape or colza oil and its fractions:	
		1514.11	-- Crude oil	
		1514.19	-- Other	
1514.90	-Other		- Other:	
		1514.91	-- Crude oil	
		1514.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	[CTH]



HS 2002	Description	Rule
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	[CTH]

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**25. Heading 15.15****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	Subheading 1515.60, relating to jojoba oil and its fractions, has been deleted because of the low volume of trade.
1515.60	-Jojoba oil and its fractions	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	<i>As specified for split headings</i>
ex15.15(a)	- Maize (corn) oil and its fractions	[CTH]
ex15.15(b)	- Other	[CTH, or change by refining]



HS 2002	Description	Rule
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	<i>As specified for split headings</i>
ex15.15(a)	- Maize (corn) oil and its fractions	[CTH]
ex15.15(b)	- Other	[CTH, or change by refining]

**(c) Comments by the Secretariat**

Maintain the initial split heading structure.

**26. Heading 19.04****(a) HS change**

HS 1996	Description	HS2002	Description	Reason for change
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	Creation of a new subheading 1904.30 for bulgur wheat
		1904.30	-Bulgur wheat	

**(b) Technical rectification**

HS 1996	Description	Rule
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	CTH



HS 2002	Description	Rule
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	CTH

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**27. Heading 19.05****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	Taking into account the volume of trade, subheading 1905.30 has been split into two subheadings.
1905.30	- Sweet biscuits; waffles and wafers		- Sweet biscuits; waffles and wafers:	
		1905.31	-- Sweet biscuits	
		1905.32	-- Waffles and wafers	

**(b) Technical rectification**

HS 1996	Description	Rule
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	<i>As specified for split headings</i>
ex19.05(a)	- Pizzas prepared from a cooked pizza base	CTHS
ex19.05(b)	- Other	CTH



HS 2002	Description	Rule
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	<i>As specified for split headings</i>
ex19.05(a)	- Pizzas prepared from a cooked pizza base	CTHS
ex19.05(b)	- Other	CTH

**(c) Comments by the Secretariat**

Maintain the initial split heading structure.

**28. Heading 20.01****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	Subheading 2001.20, relating to onions, has been deleted because of the low volume of trade
2001.20	- Onions	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	CTH



HS 2002	Description	Rule
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	CTH

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.



**29. Heading 20.03****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	Mushrooms other than those of the genus <i>Agaricus</i> have been transferred to new subheading 2003.90.
2003.10	- Mushrooms	2003.10	- Mushrooms of the genus <i>Agaricus</i>	
2003.20	- Truffles	2003.20	- Truffles	
		2003.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	[CTH]



HS 2002	Description	Rule
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	[CTH]

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**30. Heading 20.09****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	The amendments to heading No. 20.09 result from the creation of several subheading for "concentrated juices" differentiated by their Brix value. Brix value has been defined in new Subheading Note 3 to Chapter 20
	- Orange juice:		- Orange juice:	
2009.11	-- Frozen	2009.11	-- Frozen	
		2009.12	-- Not frozen, of a Brix value not exceeding 20	
2009.19	-- Other	2009.19	-- Other	
2009.20	- Grapefruit juice:		- Grapefruit juice:	
		2009.21	-- Of a Brix value not exceeding 20	
		2009.29	-- Other	
2009.30	- Juice of any other single citrus fruit		- Juice of any other single citrus fruit:	
		2009.31	-- Of a Brix value not exceeding 20	
		2009.39	-- Other	
2009.40	- Pineapple juice		- Pineapple juice:	
		2009.41	-- Of a Brix value not exceeding 20	
		2009.49	-- Other	
2009.50	- Tomato juice	2009.50	- Tomato juice	
2009.60	- Grape juice (including grape must)		- Grape juice (including grape must):	
		2009.61	-- Of a Brix value not exceeding 30	
		2009.69	-- Other	
2009.70	- Apple juice		- Apple juice:	
		2009.71	-- Of a Brix value not exceeding 20	
		2009.79	-- Other	
2009.80	- Juice of any other single fruit or vegetable	2009.80	- Juice of any other single fruit or vegetable	
2009.90	- Mixtures of juices	2009.90	- Mixtures of juices	

**(b) Technical rectification**

HS 1996	Description	Rule
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	<i>As specified for subheadings</i>
	- Orange juice:	<i>As specified for subheadings</i>
2009.11	- - Frozen	[CC]
2009.19	- - Other	[CC]
2009.20	- Grapefruit juice	[CC]
2009.30	- Juice of any other single citrus fruit	[CC]
2009.40	- Pineapple juice	[CTH]
2009.50	- Tomato juice	[CTH]
2009.60	- Grape juice (including grape must)	[CTH]
2009.70	- Apple juice	[CTH]
2009.80	- Juice of any other single fruit or vegetable	[CTH]
2009.90	- Mixtures of juices	[CTH]



HS 2002	Description	Rule
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	<i>As specified for subheadings</i>
	- Orange juice:	<i>As specified for subheadings</i>
2009.11	- - Frozen	[CC]
2009.12	- - Not frozen, of a Brix value not exceeding 20	[CC]
2009.19	- - Other	[CC]
	- Grapefruit juice:	
2009.21	- - Of a Brix value not exceeding 20	[CC]
2009.29	- - Other	[CC]
	- Juice of any other single citrus fruit:	
2009.31	- - Of a Brix value not exceeding 20	[CC]
2009.39	- - Other	[CC]
	- Pineapple juice:	
2009.41	- - Of a Brix value not exceeding 20	[CTH]
2009.49	- - Other	[CTH]
2009.50	- Tomato juice	[CTH]
	- Grape juice (including grape must):	
2009.61	- - Of a Brix value not exceeding 30	[CTH]
2009.69	- - Other	[CTH]
	- Apple juice:	
2009.71	- - Of a Brix value not exceeding 20	[CTH]
2009.79	- - Other	[CTH]
2009.80	- Juice of any other single fruit or vegetable	[CTH]
2009.90	- Mixtures of juices	[CTH]

**(c) Comments by the Secretariat**

The spirit of the CC and CTH rule should be respected.

**31. Heading 23.06****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading Nos. 23.04 or 23.05.	23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading Nos. 23.04 or 23.05.	Low erucic acid rape or colza seeds have been defined in new Subheading Note 1 to Chapter 23 and Chapter 12, respectively. At the same time, new subheading 2306.41 has been created for these products.
2306.10	- Of cotton seeds	2306.10	- Of cotton seeds	
2306.20	- Of linseed	2306.20	- Of linseed	
2306.30	- Of sunflower seeds	2306.30	- Of sunflower seeds	
2306.40	- Of rape or colza seeds		- Of rape or colza seeds:	
		2306.41	-- Of low erucic acid rape or colza seeds	
		2306.49	-- Other	
2306.50	- Of coconut or copra	2306.50	- Of coconut or copra	
2306.60	- Of palm nuts or kernels	2306.60	- Of palm nuts or kernels	
2306.70	- Of maize (corn) germ	2306.70	- Of maize (corn) germ	
2306.90	- Other	2306.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading Nos. 23.04 or 23.05	CTH



HS 2002	Description	Rule
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading Nos. 23.04 or 23.05	CTH

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**32. Heading 23.08****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	Subheading 2308.10, relating to acorns and horse-chestnuts, has been deleted because of the low volume of trade.
2308.10	- Acorns and horse-chestnuts	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	CTH



HS 2002	Description	Rule
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	CTH

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**33. Heading 25.27****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
25.27	Natural cryolite; natural chiolite	[25.27]	(deleted)	Deletion of heading No. 25.27 and subheading 2530.40 entails the transfer of those products to subheading 2530.90
25.30	Mineral substances not elsewhere specified or included	25.30	Mineral substances not elsewhere specified or included	
2530.10	- Vermiculite, perlite and chlorites, unexpanded	2530.10	- Vermiculite, perlite and chlorites, unexpanded	
2530.20	- Kieserite, epsomite (natural magnesium sulphates)	2530.20	- Kieserite, epsomite (natural magnesium sulphates)	

HS 1996	Description	HS 2002	Description	Reason for change
2530.40	- Natural micaceous iron oxides	-	(deleted)	
2530.90	-Other	2530.90	-Other	

**(b) Technical rectification**

HS 1996	Description	Rule
25.27	Natural cryolite; natural chiolite	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.30	Mineral substances not elsewhere specified or included.	<i>As specified for split headings</i>
ex25.30(a)	- Calcined	CTHS
ex25.30(b)	- Molybdenite concentrates	CTH
ex25.30(c)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
25.30	Mineral substances not elsewhere specified or included.	<i>As specified for split headings</i>
ex25.30(a)	- Calcined	CTHS
ex25.30(b)	- Molybdenite concentrates	CTH, or change from natural cryolite or natural chiolite of split heading ex25.30(c).
ex25.30(c)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
25.30	Mineral substances not elsewhere specified or included.	<i>As specified for split headings</i>
ex25.30(a)	- Calcined	CTHS
ex25.30(b)	- Molybdenite concentrates	CTH
ex25.30(c)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.

Under HS1996, change to split headings ex25.30 (a) or (b) from heading 25.27 is origin conferring. Under HS2002, CTHS rule of split heading ex25.30 (a) ensures that change from natural cryolite or natural chiolite of split heading ex25.30(c) is origin conferring. Under HS2002, CTH rule of split heading ex25.30(b) indicates that change to such products from natural cryolite or natural chiolite of split heading ex25.30(c) is not origin conferring. It is unlikely that change to split heading ex25.30 (b) from natural cryolite or natural chiolite takes place. Therefore, the exception may not be needed in the rule of split heading ex25.30 (b).

**34. Heading 26.20****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
26.20	Ash and residues (other than from the manufacture of iron or steel), containing, metals or metal compounds.	26.20	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.	The new structure of heading No. 26.20 is based on: (a) The expansion of the scope of the heading to cover arsenic or arsenic compounds; (b) Creation of new subheadings for the identification of certain specific categories of waste
	-Containing mainly zinc:		-Containing mainly zinc:	
2620.11	-- Hard zinc spelter	2620.11	-- Hard zinc spelter	
2620.19	-- Other	2620.19	-- Other	
2620.20	- Containing mainly lead		- Containing mainly lead:	
		2620.21	-- Leaded gasoline sludges and leaded anti-knock compound sludges	
		2620.29	-- Other	
2620.30	- Containing mainly copper	2620.30	- Containing mainly copper	
2620.40	- Containing mainly	2620.40	- Containing mainly	

HS 1996	Description	HS 2002	Description	Reason for change
2620.50	aluminium - Containing mainly vanadium	-	aluminium (deleted)	
		2620.60	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	
2620.90	- Other		- Other:	
		2620.91	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	
		2620.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
26.20	Ash and residues (other than from the manufacture of iron or steel), containing, metals or metal compounds	The origin shall be the country where the ash or residues of this heading are derived.



HS 2002	Description	Rule
26.20	Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds	The origin shall be the country where the ash or residues of this heading are derived.

**(c) Comments by the Secretariat**

In HS 2002 the scope of heading No. 26.20 was expanded to cover arsenic or arsenic compounds. However, such materials were classified in heading 26.21 of HS1996 which has the same rule that heading 26.20. Therefore the actual scope of the rule has not been changed.

**35. Heading 26.21****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	Creation of new subheadings 2621.10 and 2621.90 for the identification of certain specific categories of waste.
		2621.10	- Ash and residues from the incineration of municipal waste	
		2621.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	The origin shall be the country where the slag or ash of this heading is derived.



HS 2002	Description	Rule
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	The origin shall be the country where the slag or ash of this heading is derived.

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**36. Heading 27.10****(a) HS Change**

HS 1996	Description	HS 2002	Description	Reason for change
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	Waste oils have been defined in new Note 3 to Chapter 27. At the same time, subheading 2710.11 for light oils and preparations has been created.
		2710.11	--Light oils and preparations	
		2710.19	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	CTH



HS 2002	Description	Rule
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	CTH

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**37. Heading 28.05****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	Subheadings 2805.19 and 2805.22 have been combined due to the low volume of trade.
	- Alkali metals		-Alkali or alkaline-earth metals:	
2805.11	- - Sodium	2805.11	-- Sodium	
		2805.12	-- Calcium	
2805.19	-- Other	2805.19	-- Other	
	- Alkaline-earth metals	-	(deleted)	
2805.21	- - Calcium	-	(deleted)	
2805.22	- - Strontium and barium	-	(deleted)	
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	
2805.40	- Mercury	2805.40	- Mercury	

**(b) Technical rectification**

HS 1996	Description	Rule
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	CTSH



HS 2002	Description	Rule
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	<i>As specified for subheadings</i>
	- Alkali or alkaline-earth metals:	<i>As specified for subheadings</i>
2805.11	-- Sodium	CTSH
2805.12	-- Calcium	CTSH
2805.19	-- Other	CTSH, or change from or to alkali metals except sodium, or change from or to strontium and barium of this subheading.
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	CTSH
2805.40	- Mercury	CTSH

### (c) Comments by the Secretariat

#### Recommendation 1

HS 2002	Description	Rule
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	<i>As specified for subheadings</i>
	-Alkali or alkaline-earth metals:	
2805.11	- - Sodium	CTSH
2805.12	- - Calcium	CTSH
2805.19	- - Other	<i>As specified for split subheadings</i>
ex2805.19(a)	- - - Alkali metal, except sodium	CTSHS
ex2805.19(b)	- - - Strontium and barium	CTSHS
ex2805.19(c)	- - - Other	CTSHS
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	CTSH
2805.40	- Mercury	CTSH

#### Recommendation 2

HS 2002	Description	Rule
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

### 38. Heading 28.16

#### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
28.16	Hydroxide and peroxide or magnesium; oxides, hydroxides and peroxides, of strontium or barium.	28.16	Hydroxide and peroxide or magnesium; oxides, hydroxides and peroxides, of strontium or barium	Deletion of subheadings 2816.20 and 2816.30 entails the transfer of these products to new subheading 2816.40
2816.10	- Hydroxide and peroxide of magnesium	2816.10	- Hydroxide and peroxide of magnesium (deleted)	
2816.20	-Oxide, hydroxide and peroxide of strontium	-	(deleted)	
2816.30	-Oxidem hydroxide and peroxide of barium	-	(deleted)	
		2816.40	-Oxides, hydroxides and peroxides, of strontium or barium	

#### (b) Technical rectification

HS 1996	Description	Rule
28.16	Hydroxide and peroxide or magnesium; oxides, hydroxides and peroxides, of strontium or barium.	CTH



HS 2002	Description	Rule
28.16	Hydroxide and peroxide or magnesium; oxides, hydroxides and peroxides, of strontium or barium	CTH

**(c) Comments by the Secretariat**

As the RoO is set out for the whole heading, no technical rectification is needed.

**39. Heading 28.27****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	Deletion of subheading 2827.38 entails the transfer of that product to subheading 2827.39.
2827.10	- Ammonium chloride	2827.10	- Ammonium chloride	
2827.20	- Calcium chloride	2827.20	- Calcium chloride	
	- Other chlorides:		- Other chlorides:	
2827.31	-- Of magnesium	2827.31	-- Of magnesium	
2827.32	-- Of aluminium	2827.32	-- Of aluminium	
2827.33	-- Of iron	2827.33	-- Of iron	
2827.34	-- Of cobalt	2827.34	-- Of cobalt	
2827.35	-- Of nickel	2827.35	-- Of nickel	
2827.36	-- Of zinc	2827.36	-- Of zinc	
2827.38	- Of barium	-	(deleted)	
2827.39	-- Other	2827.39	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	CTSH



HS 2002	Description	Rule
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	<i>As specified for subheadings</i>
2827.10	- Ammonium chloride	CTSH
2827.20	- Calcium chloride	CTSH
	- Other chlorides:	
2827.31	- - Of magnesium	CTSH
2827.32	- - Of aluminium	CTSH
2827.33	- - Of iron	CTSH
2827.34	- - Of cobalt	CTSH
2827.35	- - Of nickel	CTSH
2827.36	- - Of zinc	CTSH
2827.39	- - Other	<i>As specified for split subheadings</i>
ex2827.39(a)	- - - Chloride of barium	CTSHS
ex2827.39(b)	- - - Other	CTSHS
	- Chloride oxides and chloride hydroxides:	
2827.41	- - Of copper	CTSH
2827.49	- - Other	CTSH
	- Bromides and bromide oxides:	
2827.51	- - Bromides of sodium and potassium	CTSH
2827.59	- - Other	CTSH
2827.60	- Iodides and iodide oxides	CTSH

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

**40. Heading 28.34****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
28.34	Nitrites; nitrates	28.34	Nitrites; nitrates	Deletion of subheading 2834.22 entails the transfer of that product to subheading 2834.29.
2834.10	- Nitrites	2834.10	- Nitrites	



HS 1996	Description	HS 2002	Description	Reason for change
2834.21	- Nitrates: -- Of potassium	2834.21	- Nitrates: -- Of potassium	
2834.22	- - Of bismuth	-	(deleted)	
2834.29	-- Other	2834.29	- - Other	

**(b) Technical rectification**

HS 1996	Description	Rule
28.34	Nitrites; nitrates	CTSH



HS 2002	Description	Rule
28.34	Nitrites; nitrates	<i>As specified for subheadings</i>
2834.10	- Nitrites	CTSH
2834.21	- Nitrates: -- Of potassium	CTSH
2834.29	-- Other	CTSH, or change from or to bismuth of this subheading

**(c) Comments by the Secretariat**Recommendation 1

HS 2002	Description	Rule
28.34	Nitrites; nitrates	<i>As specified for subheadings</i>
2834.10	- Nitrites	CTSH
2834.21	- Nitrates: -- Of potassium	CTSH
2834.29	-- Other	<i>As specified for split subheading:</i>
ex2834.29(a)	- - - Nitrates of bismuth	CTSHS
ex2834.29(b)	- - - Other	CTSHS

Recommendation 2

HS 2002	Description	Rule
28.34	Nitrites; nitrates	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

**41. Heading 28.41****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
28.41	Salts of oxometallic or peroxometallic acids.	28.41	Salts of oxometallic or peroxometallic acids.	Deletion of subheading 2841.40 entails the transfer of that product to subheading 2841.50
2841.40	- Potassium dichromate	-	(deleted)	
2841.50	- Other chromates and dichromates; peroxochromates	2841.50	- Other chromates and dichromates; peroxochromates	

**(b) Technical rectification**

HS 1996	Description	Rule
28.41	Salts of oxometallic or peroxometallic acids.	CTSH



HS 2002	Description	Rule
28.41	Salts of oxometallic or peroxometallic acids	<i>As specified for subheadings</i>
2841.10	- Aluminates	CTSH
2841.20	- Chromates of zinc or of lead	CTSH
2841.30	- Sodium dichromate	CTSH
2841.50	- Other chromates and dichromates; peroxochromates	CTSH, or change from or to potassium dichromate of this subheading
2841.61	- Manganites, manganates and permanganates:	
2841.69	- - Potassium permanganate	CTSH
2841.70	- - Other	CTSH
2841.70	- Molybdates	CTSH

HS 2002	Description	Rule
2841.80	- Tungstates (wolframates)	CTSH
2841.90	- Other	CTSH

### (c) Comments by the Secretariat

#### Recommendation 1

HS 2002	Description	Rule
28.41	Salts of oxometallic or peroxometallic acids	<i>As specified for subheadings</i>
2841.10	- Aluminates	CTSH
2841.20	- Chromates of zinc or of lead	CTSH
2841.30	- Sodium dichromate	CTSH
2841.50	- Other chromates and dichromates; peroxochromates	<i>As specified for split subheading</i>
ex2841.50(a)	- - Potassium dichromate	CTSHS
ex2841.50(b)	- - Other	CTSHS
2841.61	- Manganites, manganates and permanganates:	
2841.69	- - Potassium permanganate	CTSH
2841.70	- - Other	CTSH
2841.70	- Molybdates	CTSH
2841.80	- Tungstates (wolframates)	CTSH
2841.90	- Other	CTSH

#### Recommendation 2

HS 2002	Description	Rule
28.41	Salts of oxometallic or peroxometallic acids	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

## 42. Heading 28.42

### (a) HS change

HS 1996	Description	HS2002	Description	Reason for change
28.42	Other salts of inorganic acids or peroxyacids excluding azides.	28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	The scope of subheading 2842.10 has been expanded to cover non-chemically defined aluminosilicates.
2842.10	- Double or complex silicates	2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	
2842.90	-Other	2842.90	-Other	

### (b) Technical rectification

HS 1996	Description	Rule
28.42	Other salts of inorganic acids or peroxyacids excluding azides	CTSH



HS 2002	Description	Rule
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	<i>As specified for subheadings</i>
2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	<i>As specified for split subheading</i>
2842.10(a)	-- Non-chemically defined aluminosilicates	CTSHS, except from subheading 3006.70, 3824.90, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69, 3825.90, split subheading ex3006.80(l), ex3825.30(a), ex3825.41(b) (other than perhalogenated waste organic solvents)
2842.10(b)	-- Others	CTSHS
2842.90	- Other	CTSH

**(c) Comments by the Secretariat****Recommendation 1**

HS 2002	Description	Rule
27.42	Other salts of inorganic acids or peroxyacids excluding azides	<i>As specified for subheading</i>
2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	CTSH
2842.90	- Other	<i>As specified for split subheading</i>
ex.2842.90(a)	--Aluminosilicates whether or not chemically defined	CTSHS
ex2842.90(b)	-- Other	CTSHS

**Recommendation 2**

HS 2002	Description	Rule
28.42	Other salts of inorganic acids or peroxyacids excluding azides	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

**43. Heading 29.03****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
29.03	Halogenated derivatives of hydrocarbons.	29.03	Halogenated derivatives of hydrocarbons.	Deletion of subheading 2903.16 entails the transfer of that product to subheading 2903.19
2903.16	- - 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	-	(deleted)	
2903.19	- - Other	2903.19	- - Other	

**(b) Technical rectification**

HS 1996	Description	Rule
29.03	Halogenated derivatives of hydrocarbons.	CTSH



HS 2002	Description	Rule
29.03	Halogenated derivatives of hydrocarbons	<i>As specified for subheadings</i>
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTSH
2903.12	-- Dichloromethane (methylene chloride)	CTSH
2903.13	-- Chloroform (trichloromethane)	CTSH
2903.14	-- Carbon tetrachloride	CTSH
2903.15	-- 1,2-Dichloroethane (ethylene dichloride)	CTSH
2903.19	-- Other	CTSH, or change from or to 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes of this subheading.
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21	-- Vinyl chloride (chloroethylene)	CTSH
2903.22	-- Trichloroethylene	CTSH
2903.23	-- Tetrachloroethylene (perchloroethylene)	CTSH
2903.29	-- Other	CTSH
2903.30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	CTSH
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.41	-- Trichlorofluoromethane	CTSH
2903.42	-- Dichlorodifluoromethane	CTSH
2903.43	-- Trichlorotrifluoroethanes	CTSH
2903.44	--Dichlorotetrafluoroethanes and chloropentafluoroethane	CTSH
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine	CTSH
2903.46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH
2903.47	-- Other perhalogenated derivatives	CTSH
2903.49	-- Other	CTSH
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.51	-- 1,2,3,4,5,6-Hexachlorocyclohexane	CTSH
2903.59	-- Other	CTSH

HS 2002	Description	Rule
	- Halogenated derivatives of aromatic hydrocarbons:	CTSH
2903.61	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	CTSH
2903.62	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	CTSH
2903.69	-- Other	CTSH

### (c) Comments by the Secretariat

HS 2002	Description	Rule
29.03	Halogenated derivatives of hydrocarbons	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

## 44. Heading 29.05

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Creation of a new subheading 2905.51, facilitating the monitoring and control of narcotic drugs and psychotropic substances
2905.50	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
		2905.51	- - Ethchlorvynol (INN)	
		2905.59	- - Other	

### (b) Technical rectification

HS 1996	Description	Rule
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH



HS 2002	Description	Rule
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>As specified for subheading</i>
	- Saturated monohydric alcohols:	
2905.11	-- Methanol (methyl alcohol)	CTSH
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTSH
2905.13	-- Butan-1-ol (n-butyl alcohol)	CTSH
2905.14	-- Other butanols	CTSH
2905.15	-- Pentanol (amyl alcohol) and isomers thereof	CTSH
2905.16	-- Octanol (octyl alcohol) and isomers thereof	CTSH
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH
2905.19	-- Other	CTSH
	- Unsaturated monohydric alcohols:	
2905.22	-- Acyclic terpene alcohols	CTSH
2905.29	-- Other	CTSH
	- Diols:	
2905.31	-- Ethylene glycol (ethanediol)	CTSH
2905.32	-- Propylene glycol (propane-1,2-diol)	CTSH
2905.39	-- Other	CTSH
	- Other polyhydric alcohols:	
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTSH
2905.42	-- Pentaerythritol	CTSH
2905.43	-- Mannitol	CTSH
2905.44	-- D-glucitol (sorbitol)	CTSH
2905.45	-- Glycerol	CTSH
2905.49	-- Other	CTSH
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.51	-- Ethchlorvynol (INN)	CTSH, except from subheading 2905.59
2905.59	-- Other	CTSH, except from subheading 2905.51

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

**45. Heading 29.07****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
29.07	Phenols; phenol-alcohols.	29.07	Phenols; phenol-alcohols.	Deletion of subheading 2907.30 entails the transfer of that product to subheading 2907.29
2907.29	- - Other	2907.29	- - Other	
2907.30	- Phenol-alcohols	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
29.07	Phenols; phenol-alcohols	CTSH



HS 2002	Description	Rule
29.07	Phenols; phenol-alcohols.	<i>As specified for subheadings</i>
	-Monophenols:	
2907.11	--Phenol (hydroxybenzene) and its salts	CTSH
2907.12	--Cresols and their salts	CTSH
2907.13	--Octylphenol, nonylphenol and their isomers; salts thereof	CTSH
2907.15	--Naphthols and their salts	CTSH
2907.19	--Other	CTSH
	- Polyphenols; phenol-alcohols:	
2907.21	-- Resorcinol and its salts	CTSH
2907.22	-- Hydroquinone (quinol) and its salts	CTSH
2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTSH
2907.29	-- Other	CTSH, or change from or to phenol-alcohols of this subheading

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
29.07	Phenols; phenol-alcohols	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

**46. Heading 29.14****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	The scope of heading No. 29.37 has been expanded to cover hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. The term hormones and the expression "used primarily as hormones" have been defined in new Note 8 to Chapter 29
2914.50	- Ketone-phenols and ketones with other oxygen function	2914.50	- Ketone-phenols and ketones with other oxygen function	

**(b) Technical rectification**

HS 1996	Description	Rule
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH



HS 2002	Description	Rule
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>As specified for subheading</i>
	- Acyclic ketones without other oxygen function:	CTSH
2914.11	-- Acetone	CTSH
2914.12	-- Butanone (methyl ethyl ketone)	CTSH
2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	CTSH
2914.19	-- Other	CTSH
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.21	-- Camphor	CTSH
2914.22	-- Cyclohexanone and methylcyclohexanones	CTSH
2914.23	-- Ionones and methylionones	CTSH
2914.29	-- Other	CTSH
	- Aromatic ketones without other oxygen function:	
2914.31	-- Phenylacetone (phenylpropan-2-one)	CTSH
2914.39	-- Other	CTSH
2914.40	- Ketone-alcohols and ketone-aldehydes	CTSH
2914.50	- Ketone-phenols and ketones with other oxygen function	CTSH, except from split subheading ex2937.29(a)
	- Quinones:	
2914.61	-- Anthraquinone	CTSH
2914.69	-- Other	CTSH
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH

**47. Heading 29.18****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Deletion of subheading 2918.17 entails the transfer of that product to subheading 2918.19  The scope of heading 29.37 has been expanded to cover hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.
2918.17	- - Phenylglycolic acid (mandelic acid), its salts and esters	-	(deleted)	
2918.19	- - Other	2918.19	- - Other	

**(b) Technical rectification**

HS 1996	Description	Rule
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH



HS 2002	Description	Rule
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	<i>As specified for subheadings</i>

HS 2002	Description	Rule
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11	- - Lactic acid, its salts and esters	CTSH
2918.12	- - Tartaric acid	CTSH
2918.13	- - Salts and esters of tartaric acid	CTSH
2918.14	- - Citric acid	CTSH
2918.15	- - Salts and esters of citric acid	CTSH
2918.16	- - Gluconic acid, its salts and esters	CTSH
2918.19	- - Other	<i>As specified for split subheading:</i>
ex2918.19(a)	- - - Phenylglycolic acid (mandelic acid), its salts and esters	CTSHS
ex2918.19(b)	- - - Other	CTSHS, except from split subheading ex2937.50(a)
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.21	- - Salicylic acid and its salts	CTSH
2918.22	- - O-Acetylsalicylic acid, its salts and esters	CTSH
2918.23	- - Other esters of salicylic acid and their salts	CTSH
2918.29	- - Other	CTSH
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
2918.90	- Other	CTSH, except from split subheading ex2937.50(b)

## (c) Comments by the Secretariat

HS 2002	Description	Rule
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH

Chapter rules make any chemical reactions or blending as origin conferring.

## 48. Heading 29.21

## (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.21	Amine-function compounds.	29.21	Amine-function compounds.	Creation of a new subheading 2921.46, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
		2921.46	--Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	
2921.49	- - Other	2921.49	- - Other	

## (b) Technical rectification

HS1996	Description	Rule
29.21	Amine-function compounds.	CTSH



HS2002	Description	Rule
29.21	Amine-function compounds.	<i>As specified for subheadings</i>
	- Acyclic monoamines and their derivatives; salts thereof:	
2921.11	-- Methylamine, di- or trimethylamine and their salts	CTSH
2921.12	-- Diethylamine and its salts	CTSH
2921.19	-- Other	CTSH
	- Acyclic polyamines and their derivatives; salts thereof:	
2921.21	-- Ethylenediamine and its salts	CTSH
2921.22	-- Hexamethylenediamine and its salts	CTSH
2921.29	-- Other	CTSH
2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH
	- Aromatic monoamines and their derivatives; salts thereof:	
2921.41	-- Aniline and its salts	CTSH

HS2002	Description	Rule
2921.42	-- Aniline derivatives and their salts	CTSH
2921.43	-- Toluidines and their derivatives; salts thereof	CTSH
2921.44	-- Diphenylamine and its derivatives; salts thereof	CTSH
2921.45	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH
2921.46	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTSH, except from subheading 2921.49
2921.49	-- Other	CTSH, except from subheading 2921.46
2921.51	-- Aromatic polyamines and their derivatives; salts thereof:	
2921.51	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH
2921.59	-- Other	CTSH

### (c) Comments by the Secretariat

HS2002	Description	Rule
29.21	Amine-function compounds	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

## 49. Heading 29.22

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.22	Oxygen-function amino-compounds	29.22	Oxygen-function amino-compounds.	Creation of a new subheading 2922.14, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
				The scope of heading 29.37 has been expanded to cover hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones
2922.13	-- Triethanolamine and its salts	2922.13	-- Triethanolamine and its salts	
		2922.14	-- Dextropropoxyphene (INN) and salts	
2922.19	-- Other	2922.19	-- Other	
2922.30	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	Subheading 2922.30 has been subdivided to create a new subheading 2922.31, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
		2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	
		2922.39	-- Other	
	- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41	-- Lysine and its esters; salts thereof	2922.41	-- Lysine and its esters; salts thereof	
2922.42	-- Glutamic acid and its salts	2922.42	-- Glutamic acid and its salts	
2922.43	-- Anthranilic acid and its salts	2922.43	-- Anthranilic acid and its salts	
		2922.44	-- Tilidine (INN) and its salts	Creation of a new subheading 2922.44, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2922.49	-- Other	2922.49	-- Other	



**(b) Technical rectification**

HS 1996	Description	Rule
29.22	Oxygen-function amino-compounds	CTSH



HS 2002	Description	Rule
29.22	Oxygen-function amino-compounds	<i>As specified for subheadings</i>
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.11	-- Monoethanolamine and its salts	CTSH
2922.12	-- Diethanolamine and its salts	CTSH
2922.13	-- Triethanolamine and its salts	CTSH
2922.14	-- Dextropropoxyphene (INN) and its salts	CTSH, except from subheading 2922.19
2922.19	-- Other	CTSH, except from subheading 2922.14
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	CTSH
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts	CTSH
2922.29	-- Other	CTSH
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	CTSH, except from subheading 2922.39
2922.39	-- Other	CTSH, except from subheading 2922.31
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41	-- Lysine and its esters; salts thereof	CTSH
2922.42	-- Glutamic acid and its salts	CTSH
2922.43	-- Anthranilic acid and its salts	CTSH
2922.44	-- Tilidine (INN) and its salts	CTSH, except from subheading 2922.49
2922.49	-- Other	CTSH, except from subheading 2922.44
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH, except from split subheading ex.2937.39(a)

**(c) Comments by the Secretariat**

HS2002	Description	Rule
29.22	Oxygen-function amino-compounds	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

**50. Heading 29.24****(a) HS change**

HS1996	Description	HS 2002	Description	Reason for change
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid	29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid	Subheading 2924.10 has been subdivided to create a new subheading 2924.11, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2924.10	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
		2924.11	- - Meprobamate (INN)	
		2924.19	- - Other	
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	Ureines and their derivatives; salts thereof	2924.21	Ureines and their derivatives; salts thereof	

HS1996	Description	HS 2002	Description	Reason for change
2924.22	- - 2-Acetamidobenzoic acid	-	(deleted)	The scope of present subheading 2924.22 has been expanded to cover salts of 2-acetamidobenzoic acid (N-acetylanthranilic acid). At the same time the subheading has been renumbered.
		2924.23	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	
		2924.24	- - Ethinamate (INN)	Creation of a new subheading 2924.24, facilitating the monitoring and control of narcotic drugs and psychotropic substances
2924.29	- - Other	2924.29	- - Other	

**(b) Technical rectification**

HS 1996	Description	Rule
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid	CTSH



HS 2002	Description	Rule
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid	<i>As specified for subheadings</i>
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11	- - Meprobamate (INN)	CTSH, except from subheading 2924.19
2924.19	- - Other	CTSH, except from subheading 2924.11
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	- - Ureines and their derivatives; salts thereof	CTSH
2924.23	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	<i>As specified for split subheading:</i>
ex2924.23(a)	---Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	CTSHS, except from subheading 2924.24 or 2924.29
ex2924.23(b)	- - - Other	CTSHS
2924.24	- - Ethinamate (INN)	CTSH, except from split subheading ex2924.23(a) or subheading 2924.29.
2924.29	- - Other	CTSH, except from split subheading ex2924.23(a) or subheading 2924.24.

**(c) Comments by the Secretariat****Recommendation 1**

HS 2002	Description	Rule
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid	<i>As specified for subheadings</i>
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11	- - Meprobamate (INN)	CTSH, except from subheading 2924.19
2924.19	- - Other	CTSH, except from subheading 2924.11
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	- - Ureines and their derivatives; salts thereof	CTSH
2924.23	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	<i>As specified for split subheading:</i>
ex2924.23(a)	- - - Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	CTSHS, except from subheading 2924.24 or subheading 2924.29
ex2924.23(b)	- - - Other	CTSHS
2924.24	- - Ethinamate (INN)	CTSH, except from split subheading ex2924.23(a) or subheading 2924.29
2924.29	- - Other	CTSH, except from split subheading ex2924.23(a) or subheading 2924.24

**Recommendation 2**

HS 2002	Description	Rule
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

## 51. Heading 29.25

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	Creation of a new subheading 2925.12, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
	- Imides and their derivatives; salts thereof:		- Imides and their derivatives; salts thereof:	
2925.11	- Saccharin and its salts	2925.11	- Saccharin and its salts	
		2925.12	- - Glutethimide (INN)	
2925.19		2925.19	- - Other	

### (b) Technical rectification

HS 1996	Description	Rule
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	CTSH



HS 2002	Description	Rule
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	<i>As specified for subheadings</i>
	- Imides and their derivatives; salts thereof:	
2925.11	-- Saccharin and its salts	CTSH
2925.12	-- Glutethimide (INN)	CTSH, except from subheading 2925.19
2925.19	-- Other	CTSH, except from subheading 2925.12
2925.20	- Imines and their derivatives; salts thereof	CTSH

### (c) Comments by the Secretariat

HS 2002	Description	Rule
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	CTSH

## 52. Heading 29.26

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.26	Nitrile-function compounds.	29.26	Nitrile-function compounds.	Creation of a new subheading 2926.30, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2926.20	- 1-Cyanoguanidine (dicyandiamide)	2926.20	- 1-Cyanoguanidine (dicyandiamide)	
		2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	
2926.90	- Other	2926.90	- Other	

### (b) Technical rectification

HS 1996	Description	Rule
29.26	Nitrile-function compounds.	CTSH



HS 2002	Description	Rule
2926	Nitrile-function compounds.	<i>As specified for subheadings</i>
2926.10	- Acrylonitrile	CTSH

HS 2002	Description	Rule
2926.20	- 1-Cyanoguanidine (dicyandiamide)	CTSH
2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	CTSH, except from subheading 2926.90
2926.90	- Other	CTSH, except from subheading 2926.30

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
2926	Nitrile-function compounds.	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

**53. Heading 29.32****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	Creation of a new subheading 2932.95, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
		2932.95	- - Tetrahydrocannabinols (all isomers)	
2932.99	- - Other	2932.99	- - Other	

**(b) Technical rectification**

HS 1996	Description	Rule
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	CTSH



HS 2002	Description	Rule
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only. - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	<i>As specified for subheading</i>
2932.11	-- Tetrahydrofuran	CTSH
2932.12	-- 2-Furaldehyde (furfuraldehyde)	CTSH
2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	CTSH
2932.19	-- Other	CTSH
	- Lactones:	
2932.21	-- Coumarin, methylcoumarins and ethylcoumarins	CTSH
2932.29	-- Other lactones	CTSH
	- Other:	
2932.91	-- Isosafrole	CTSH
2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	CTSH
2932.93	-- Piperonal	CTSH
2932.94	-- Safrole	CTSH
2932.95	-- Tetrahydrocannabinols (all isomers)	CTSH, except from subheading 2932.99
2932.99	-- Other	CTSH, except from subheading 2932.95

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

**54. Heading 29.33****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	Creation of a new subheading 2933.33, facilitating the monitoring and control of narcotic drugs and psychotropic substances.

HS 1996	Description	HS 2002	Description	Reason for change
		2933.33	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	
2933.39	- - Other	2933.39	-- Other	
2933.40	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	Subheading 2933.40 has been subdivided to create a new subheading 2933.41, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
		2933.41	-- Levorphanol (INN) and its salts	
		2933.49	-- Other	
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure):		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	Creation of new subheadings 2933.52, 2933.53, 2933.54 and 2933.55, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2933.51	- - Malonylurea (barbituric acid) and its derivatives; salts thereof	-	(deleted)	
		2933.52	-- Malonylurea (barbituric acid) and its salts	
		2933.53	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	
		2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	
		2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	
2933.59	-- Other	2933.59	-- Other	
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61	-- Melamine	2933.61	-- Melamine	
2933.69	-- Other	2933.69	-- Other	
	- Lactams:		- Lactams:	
2933.71	- - 6-Hexanelactam (epsilon-caprolactam)	2933.71	-- 6-Hexanelactam (epsilon-caprolactam)	
		2933.72	-- Clobazam (INN) and methyprylon (INN)	Creation of a new subheading 2933.72, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2933.79	-- Other lactams	2933.79	-- Other lactams	

HS 1996	Description	HS 2002	Description	Reason for change
2933.90	- Other		- Other:	Subheading 2933.90 has been subdivided to create a new subheading 2933.91, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
		2933.91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	
		2933.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	CTSH



HS 2002	Description	Rule
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	<i>As specified for subheading</i>
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.11	-- Phenazone (antipyrin) and its derivatives	CTSH
2933.19	-- Other	CTSH
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.21	-- Hydantoin and its derivatives	CTSH
2933.29	-- Other	CTSH
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31	-- Pyridine and its salts	CTSH
2933.32	-- Piperidine and its salts	CTSH
2933.33	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	CTSH, except from subheading 2933.39
2933.39	-- Other	CTSH, except from subheading 2933.33
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.41	-- Levorphanol (INN) and its salts	CTSH, except from subheading 2933.49
2933.49	-- Other	CTSH, except from subheading 2933.41
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.52	-- Malonylurea (barbituric acid) and its salts	CTSH, except from subheadings 2933.53, 2933.54

HS 2002	Description	Rule
2933.53	-- Allobarbitol (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN) and vinylbital (INN); salts thereof	CTSH, except from subheadings 2933.52, 2933.54
2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	CTSH, except from subheadings 2933.52, 2933.53
2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTSH, except from subheading 2933.59
2933.59	-- Other	CTSH, except from subheading 2933.55
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61	-- Melamine	CTSH
2933.69	-- Other	CTSH
	- Lactams:	
2933.71	-- 6-Hexanelactam (epsilon-caprolactam)	CTSH
2933.72	-- Clobazam (INN) and methyprylon (INN)	CTSH, except from subheading 2933.79
2933.79	-- Other lactams	CTSH, except from subheading 2933.72
	- Other:	
2933.91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	CTSH, except from subheadings 2933.99, split subheadings ex2937.11(a), ex2937.19(a), ex2937.90(a)
2933.99	-- Other	CTSH, except from subheading 2933.91, splits subheadings ex2937.11(a), ex2937.19(a), ex2937.90(a)

### (c) Comments by the Secretariat

HS 2002	Description	Rule
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

## 55. Heading 29.34

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.34	Nucleic acids and their salts; other hetero-atom(s) only.	29.34	Nucleic acids and their salts; other hetero-atom(s) only.	Subheading 2934.90 has been subdivided to create a new subheading 2934.91, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2934.90	- Other		- Other	
		2934.91	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	
		2934.99	- - Other	

### (b) Technical rectification

HS 1996	Description	Rule
29.34	Nucleic acids and their salts; other hetero-atom(s) only.	CTSH



HS 2002	Description	Rule
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	<i>As specified for subheading</i>
2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	CTSH
2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTSH
2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTSH
	- Other:	
2934.91	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	CTSH, except from subheading 2934.99, split subheadings ex2937.11(b), ex2937.19(b), ex2937.50(c) and ex2937.90(b)
2934.99	-- Other	CTSH, except from subheading 2934.91, split subheadings ex2937.11(b), ex2937.19(b), ex2937.50(c) and ex2937.90(b)

### (c) Comments by the Secretariat

HS 2002	Description	Rule
29.34	Nucleic acids and their salts; other hetero-atom(s) only.	CTSH

It seems that new subheadings are now clearly identified as different products; therefore it seems reasonable that a simple rule can be applied to all different products.

## 56. Heading 29.37

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	The scope of heading No. 29.37 has been expanded to cover hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. The term hormones and the expression "used primarily as hormones" have been defined in new Note 8 to Chapter 29

### (b) Technical rectification<sup>2</sup>

HS 1996	Description	Rule
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	CTSH



HS 2002	Description	Rule
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	<i>As specified for subheading</i>
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	<i>As is specified for split subheading</i>
2937.11	-- Somatotropin, its derivatives and structural analogues	<i>As specified for split subheading</i>
ex2937.11 (a)	-- Heterocyclic compounds with nitrogen hetero-atom(s) only	CTSHS, except from subheading 2933.91 or 2933.99 or split subheading ex2937.19(a) or ex2937.90(a)
ex2937.11(b)	- - Nucleic acids and their salts; other heterocyclic compounds	CTSHS, except from subheading 2934.91 or 2934.99 or split subheading ex2937.19(b), ex2937.50(c) or ex2937.90(b)

<sup>2</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".



HS 2002	Description	Rule
ex2937.11(c)	-- Other	CTSHS, except from split subheading ex2937.19(c)
2937.12	-- Insulin and its salts	CTSH
2937.19	-- Other	<i>As specified for subheading</i>
ex2937.19(a)	-- Heterocyclic compounds with nitrogen hetero-atom(s) only	CTSHS except from subheading 2933.91 or 2933.99 or split subheading ex2937.11(a) or ex2937.90(a)
ex2937.19(b)	-- Nucleic acids and their salts; other heterocyclic compounds	CTSHS except from subheading 2934.91 or 2934.99 or split subheading ex2937.11(b), ex2937.50(c) or ex2937.90(b)
ex2937.19(c)	-- Pituitary (anterior) or similar hormones, and their derivatives	CTSHS except from split subheading ex2937.11(c)
ex2937.19(d)	-- Other	CTSHS except from subheading 2937.31 or 2937.40 or split subheading ex2937.29(c), ex2937.39(b), ex2937.50(d) or ex2937.90(c)
	- Steroidal hormones, their derivatives and structural analogues:	
2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTSH
2937.22	-- Halogenated derivatives of corticosteroidal hormones	CTSH
2937.23	-- Oestrogens and progestogens	CTSH
2937.29	-- Other	<i>As specified for split subheading level</i>
ex2937.29(a)	-- Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSHS except from subheading 2914.50
ex2937.29(b)	-- Adrenal cortical hormones and their derivatives other than cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) or halogenated derivatives of adrenal cortical hormones	CTSHS
ex2937.29(c)	-- Other	CTSHS except from subheading 2937.31 or 2937.40 or split subheading ex2937.19(d), ex2937.39(b), ex2937.50(d) or ex2937.90(c)
	- Catecholamine hormones, their derivatives and structural analogues:	
2937.31	-- Epinephrine	CTSH, except from subheading 2937.40 or split subheading ex2937.19(d), ex2937.29(c), ex2937.39(b), ex2937.50(d) or ex2937.90(c)
	-Other	
ex2937.39(a)	-- Oxygen-function amino-compounds	CTSHS, except from subheading 2922.50
ex2937.39(b)	-- Other	CTSHS, except from subheading 2937.31 or 2937.40 or split subheading ex2937.19(d), ex2937.29(c), ex2937.50(d) or ex2937.90(c)
2937.40	- Amino-acid derivatives	CTSH, except from subheading 2937.31 or split subheading ex2937.19(d), ex2937.29(c), ex2937.39(b), ex2937.50(d) or ex2937.90(c)
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	<i>As specified for split subheading level</i>
ex2937.50(a)	-- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives, other than lactic acid, its salts and esters, tartaric acid, salts and esters of tartaric acid, citric acid, salts and esters of citric acid, gluconic acid, its salts and esters or phenylglycolic acid (mandelic acid), its salts and esters	CTSHS, except from split subheading ex2918.19(b)
ex2937.50(b)	-- Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives other than carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives, Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives or Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSHS, except from subheading 2918.90

HS 2002	Description	Rule
ex2937.50(c)	-- Nucleic acids and their salts; other heterocyclic compounds	CTSHS, except from subheading 2934.91 or 2934.99 or split subheading ex2937.11(b), ex2937.19(b) or ex2937.90(b)
ex2937.50(d)	-- Other	CTSHS, except from subheading 2937.31 or 2937.40 or split subheading ex2937.19(d), ex2937.29(c), ex2937.39(b) or ex2937.90(c)
2937.90	- Other	<i>As specified for split subheadings</i>
ex2937.90(a)	-- Heterocyclic compounds with nitrogen hetero-atom(s) only	CTSHS, except from subheading 2933.91 or 2933.99 or split subheading ex2937.11(a) or ex2937.19(a)
ex2937.90(b)	-- Nucleic acids and their salts; other heterocyclic compounds	CTSHS, except from subheading 2934.91 or 2934.99 or split subheading ex2937.11(b), ex2937.19(b) or ex2937.50(c)
ex2937.90(c)	-- Other	CTSHS, except from subheading 2937.31 or 2937.40 or split subheading ex2937.19(d), ex2937.29(c), ex2937.39(b) or ex2937.50(d)

### (c) Comments by the Secretariat

HS 2002	Description	Rule
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	CTSH

## 57. Heading 29.39

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Creation of a new subheading 2939.11, facilitating the monitoring and control of narcotic drugs and psychotropic substances. At the same time, the scope of subheading 2939.11 has been expanded to cover concentrates of poppy straw containing not less than 50% by weight of alkaloids. (See split heading ex13.02(c))  Creation of a new subheading 2939.91, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2939.10	- Alkaloids of opium and their derivatives; salts thereof		- Alkaloids of opium and their derivatives; salts thereof:	
		2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	
		2939.19	-- Other	
	- Ephedrine and its salts:		- Ephedrine and its salts:	
2939.41	- - Ephedrine and its salts	2939.41	-- Ephedrine and its salts	
2939.42	- - Pseudoephedrine (INN) and its salts	2939.42	-- Pseudoephedrine (INN) and its salts	

HS 1996	Description	HS 2002	Description	Reason for change
		2939.43	-- Cathine (INN) and its salts	Creation of a new subheading 2939.43, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
2939.49	-- Other	2939.49	-- Other	
2939.50	- Theophylline and aminophylline (theophylline ethylenediamine) and their derivatives; salts thereof		- Theophylline and aminophylline (theophylline-ethylenedia-mine) and their derivatives; salts thereof:	Subheading 2939.50 has been subdivided to create a new subheading 2939.51, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
		2939.51	-- Fenetylline (INN) and its salts	
		2939.59	-- Other	
2939.70	- Nicotine and its salts	-	(deleted)	Deletion of the subheading 2939.70 entails the transfer of that product to subheading 2939.99.
2939.90	- Other		- Other:	
		2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	
		2939.99	-- Other	

## (b) Technical rectification

HS 1996	Description	Rule
ex13.02(c) 29.39	Other Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	CC CTSH



HS 2002	Description	Rule
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	<i>As specified for subheadings</i>
2939.11	- Alkaloids of opium and their derivatives; salts thereof: -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	<i>As specified for split subheading</i>
ex.2939.11(a)	- - - Concentrates of poppy straw containing not less than 50% by weight of alkaloids.	CTSHS, except from Chapter 13, or change from [or to] split subheading ex2939.11(b)
ex.2939.11(b)	- - - Buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	CTSHS, except from subheading 2939.19
2939.19	-- Other	CTSH, except from split subheadings ex2939.11(b)
	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.21	-- Quinine and its salts	CTSH
2939.29	-- Other	CTSH
2939.30	- Caffeine and its salts	CTSH
	- Ephedrines and their salts:	
2939.41	-- Ephedrine and its salts	CTSH
2939.42	-- Pseudoephedrine (INN) and its salts	CTSH
2939.43	-- Cathine (INN) and its salts	CTSH, except from subheading 2939.49
2939.49	-- Other	CTSH, except from subheading 2939.43
	- Theophylline and aminophylline (theophylline-ethylenedia-mine) and their derivatives; salts thereof:	
2939.51	-- Fenetylline (INN) and its salts	CTSH, except from subheading 2939.59
2939.59	-- Other	CTSH, except from subheading 2939.51
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61	-- Ergometrine (INN) and its salts	CTSH
2939.62	-- Ergotamine (INN) and its salts	CTSH
2939.63	- - Lysergic acid and its salts	CTSH
2939.69	- - Other	CTSH
	- Other:	

HS 2002	Description	Rule
2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	CTSH, except from split subheading ex2939.99(b)
2939.99	-- Other	<i>As specified for split subheadings</i>
ex2939.99(a)	- - - Nicotine and its salts	CTSHS
ex2939.99(b)	- - - Other	CTSHS, except from subheading 2939.91

### (c) Comments by the Secretariat

The mechanical rectification requires the creation of new split subheadings as well as the addition of new exceptions to maintain the scope of the rule.

## 58. Heading 30.01

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Waste pharmaceuticals have been defined in new Note 4 (k) to Chapter 30. At the same time, subheading 3006.80 for waste pharmaceuticals has been created. Furthermore, the scope of subheading 3004.32 has been expanded to be consistent with the amendments to heading 29.37 (see remarks for heading 29.37).

### (b) Technical rectification

HS 1996	Description	Rule
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	<i>As specified for subheadings</i>
3001.10	- Glands and other organs, dried, whether or not powdered	CTH
3001.20	- Extracts of glands or other organs or of their secretions	CTSH
3001.90	- Other	CTSH



HS 2002	Description	Rule
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	<i>As specified for subheadings</i>
3001.10	- Glands and other organs, dried, whether or not powdered	CTH, except from split subheading 3006.80(a)
3001.20	- Extracts of glands or other organs or of their secretions	CTSH, except from split subheading 3006.80(b)
3001.90	- Other	CTSH, except from split subheading 3006.80(c)

### (c) Comments by the Secretariat

HS 2002	Description	Rule
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	<i>As specified for subheadings</i>
3001.10	- Glands and other organs, dried, whether or not powdered	CTH
3001.20	- Extracts of glands or other organs or of their secretions	CTSH
3001.90	- Other	CTSH

It is unlikely that change to heading 30.01 from waste pharmaceutical takes place. Therefore, the exception may not be needed in the transposed rule for heading 30.01.

## 59. Heading 30.02

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	Waste pharmaceuticals have been defined in new Note 4 (k) to Chapter 30. At the same time, subheading 3006.80 for waste pharmaceuticals has been created. Furthermore, the scope of subheading 3004.32 has been expanded to be consistent with the amendments to heading 29.37 (see remarks for heading 29.37).

### (b) Technical rectification

HS1996	Description	Rule
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	CTSH



HS2002	Description	Rule
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	<i>As specified for subheading</i>
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	CTSH, except from split subheading ex3006.80(d)
3002.20	- Vaccines for human medicine	CTSH, except from split subheading ex3006.80(e)
3002.30	- Vaccines for veterinary medicine	CTSH, except from split subheading ex3006.80(f)
3002.90	- Other	CTSH, except from split subheading ex3006.80(g)

### (c) Comments by the Secretariat

HS2002	Description	Rule
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	CTSH

It is unlikely that change to heading 30.02 from waste pharmaceutical takes place. Therefore, the exception may not be needed in the transposed rule for heading 30.02.

## 60. Heading 30.03

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of 2 or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of 2 or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	Waste pharmaceuticals have been defined in new Note 4 (k) to Chapter 30. At the same time, subheading 3006.80 for waste pharmaceuticals has been created. Furthermore, the scope of subheading 3004.32 has been expanded to be consistent with the amendments to heading 29.37 (see remarks for heading 29.37).

**(b) Technical rectification**

HS 1996	Description	Rule
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTH



HS 2002	Description	Rule
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTH, except from split subheading ex3006.80(h)

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTH

It is unlikely that change to heading 30.03 from waste pharmaceutical takes place. Therefore, the exception may not be needed in the transposed rule for heading 30.03.

**61. Heading 30.04****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.	30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	Waste pharmaceuticals have been defined in new Note 4 (k) to Chapter 30. At the same time, subheading 3006.80 for waste pharmaceuticals has been created. Furthermore, the scope of subheading 3004.32 has been expanded to be consistent with the amendments to heading 29.37 (see remarks for heading 29.37).
	-Containing hormones or other products of heading No 29.37 but not containing antibiotics:		- Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3004.31	--Containing insulin	3004.31	-- Containing insulin	
3004.32	--Containing adrenal cortical hormones	3004.32	-- Containing corticosteroid hormones, their derivatives and structural analogues	
3004.39	--Other	3004.39	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.	CTH, except by mere pressing of tablets or by mere encapsulation.



HS 2002	Description	Rule
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTH, except from split subheading ex3006.80(i) or except by mere pressing of tablets or by mere encapsulation.

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTH, except by mere pressing of tablets or by mere encapsulation.

It is unlikely that change to heading 30.04 from waste pharmaceutical takes place. Therefore, the exception may not be needed in the transposed rule for heading 30.04.

**62. Heading 30.05****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	Waste pharmaceuticals have been defined in new Note 4 (k) to Chapter 30. At the same time, subheading 3006.80 for waste pharmaceuticals has been created.  Certain kinds of waste have been defined in new Notes 4, 5 and 6 of Chapter 38.

**(b) Technical rectification**

HS 1996	Description	Rule
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	<i>As specified for split headings</i>
ex3005(a)	- Impregnated or coated with pharmaceutical substances	CTH
ex3005(b)	- Not impregnated or coated with pharmaceutical substances	CTH, except from the headings of Section XI



HS 2002	Description	Rule
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	<i>As specified for split headings</i>
ex3005(a)	- Impregnated or coated with pharmaceutical substances	CTH, except from split subheadings ex3006.80(j), ex3006.80(k) or subheading ex3825.30(b) or ex3825.30(c).
ex3005(b)	- Not impregnated or coated with pharmaceutical substances	CTH, except from subheading ex3006.80(j), ex3006.80(k), ex3825.30(b), ex3825.30(c) or the headings of Section XI

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	<i>As specified for split headings</i>
ex3005(a)	- Impregnated or coated with pharmaceutical substances	CTH
ex3005(b)	- Other	CTH, except from the headings of Section XI

It is unlikely that change to heading 30.05 from waste pharmaceutical and clinical waste takes place. Therefore, the exception may not be needed in the transposed rule for heading 30.05. If ever a recycle process is undergone, Chapter primary rules such as that regarding "purification" would confer origin.



**63. Heading 30.06****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	Waste pharmaceuticals have been defined in new Note 4 (k) to Chapter 30. At the same time, subheading 3006.80 for waste pharmaceuticals has been created.  The scope of subheading 3006.60 has been expanded to be consistent with the amendments to heading 29.37 (see remarks for heading 29.37). Consequently, Note 4 (h) to Chapter 30 has been amended.  Creation of a new subheading 3006.70 for certain gel preparations. (See subheading ex3824.90)
3006.60	- Chemical contraceptive preparations based on hormones or, on spermicides	3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	
		3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	
		3006.80	- Waste pharmaceuticals	

**(b) Technical rectification**

HS 1996	Description	Rule
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	<i>As specified for subheadings</i>
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	CTH
3006.20	- Blood-grouping reagents	CTH
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTH
3006.50	- First-aid boxes and kits	CTH, except when resulting only from putting up in sets
3006.60	- Chemical contraceptive preparations based on hormones or, on spermicides	CTH
3824.90	- Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included	CTSH



HS 2002	Description	Rule
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	<i>As specified for subheadings</i>
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	CTH or change from 3006.70
3006.20	- Blood-grouping reagents	CTH or change from 3006.70
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH or change from 3006.70
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTH or change from 3006.70,
3006.50	- First-aid boxes and kits	CTH or change from 3006.70, except when resulting only from putting up in sets
3006.60	- Chemical contraceptive preparations based on hormones, or, on other products of heading 29.37 or on spermicides	<i>As specified for split subheading</i>
ex3006.60(a)	--- Chemical contraceptive preparations based on hormones, on other products of heading 29.37	CTHS, or change from 3006.70, except from split subheading ex3006.80(m)



HS 2002	Description	Rule
ex3006.60(b) 3006.70	--- Other - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTH CTSH, except from subheading 3824.90, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69, 3825.90, split subheadings ex2842.10(a), ex3006.80(l), ex3825.30(a), ex3825.41(b) (other than perhalogenated waste organic solvents)
3006.80	- Waste pharmaceuticals: -- Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	<i>As specified for split subheading</i>
ex3006.80(a)	--- Glands and other organs, dried, whether or not powdered	CTSHS, except from heading 3001.10, split subheadings ex3006.80(b), ex3006.80(c)
ex3006.80(b)	--- Extracts of glands or other organs or of their secretions	CTSHS, except from subheading 3001.20
ex3006.80(c)	--- Other -- Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	CTSHS, except from subheading 3001.90
ex3006.80(d)	--- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	CTSHS, except from subheading 3002.10
ex3006.80(e)	--- Vaccines for human medicine	CTSHS, except from subheading 3002.20
ex3006.80(f)	--- Vaccines for veterinary medicine	CTSHS, except from subheading 3002.30
ex3006.80(g)	--- Other	CTSHS, except from subheading 3002.90
ex3006.80(h)	-- Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTSHS, except from heading 30.03
ex3006.80(i)	-- Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTSHS, except from heading 30.04
ex3006.80(j)	-- Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. --- Impregnated or coated with pharmaceutical substances	CTSHS, except from split heading ex30.05(a), ex30.05(b), split subheading ex3006.80(k) or split subheading ex3825.30(b), ex3825.30(c)
ex3006.80(k)	--- Not impregnated or coated with pharmaceutical substances	CTSHS, except from split heading ex30.05(a), ex30.05(b) split subheading ex3006.80(j), split subheadings ex3825.30(b), ex3825.30(c) or from the headings of Section XI
ex3006.80(l)	-- Pharmaceutical goods specified in Note 4 to this Chapter --- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSHS, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69, 3825.90, split subheading ex2842.10(a), ex3825.30(a), ex3825.41(b) (other than perhalogenated waste organic solvents)
ex3006.80(m)	--- Other	CTSHS, except from split subheading ex3006.60(a)

**(c) Comments by the Secretariat****Recommendation 1**

HS 2002	Description	Rule
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	<i>As specified for subheadings</i>
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	CTH
3006.20	- Blood-grouping reagents	CTH
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTH
3006.50	- First-aid boxes and kits	CTH, except when resulting only from putting up in sets
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTH
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSH, except from subheading 3824.90
3006.80	- Waste pharmaceuticals:	<i>As specified for split subheading</i>
	-- Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
ex3006.80(a)	--- Glands and other organs, dried, whether or not powdered	CTSHS, except from heading 30.01
ex3006.80(b)	--- Extracts of glands or other organs or of their secretions	CTSHS, except from subheading 3001.20
ex3006.80(c)	--- Other	CTSHS, except from subheading 3001.90
	-- Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
ex3006.80(d)	--- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	CTSHS, except from subheading 3002.10
ex3006.80(e)	--- Vaccines for human medicine	CTSHS, except from subheading 3002.20
ex3006.80(f)	--- Vaccines for veterinary medicine	CTSHS, except from subheading 3002.30
ex3006.80(g)	--- Other	CTSHS, except from subheading 3002.90
ex3006.80(h)	-- Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTSHS, except from heading 30.03
ex3006.80(i)	-- Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTSHS, except from heading 30.04
	-- Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
ex3006.80(j)	--- Impregnated or coated with pharmaceutical substances	CTSHS, except from split heading ex30.05(a) , ex30.05(b)
ex3006.80(k)	--- Not impregnated or coated with pharmaceutical substances	CTSHS, except from split heading ex30.05(a), ex30.05(b) or from the headings of Section XI
	-- Pharmaceutical goods specified in Note 4 to this Chapter	
ex3006.80(l)	--- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSHS, except from subheadings 3006.70
ex3006.80(m)	--- Other	CTSHS, except from subheadings 3006.10 to 3006.60

Exceptions in the product specific rule for those changes that are unlikely to happen may not be needed.

## Recommendation 2

HS 2002	Description	Rule
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	<i>As specified for subheadings</i>
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	CTH
3006.20	- Blood-grouping reagents	CTH
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	CTH
3006.50	- First-aid boxes and kits	CTH, <i>except when resulting only from putting up in sets</i>
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTH
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSH, except from subheading 3824.90
3006.80	- Waste pharmaceuticals:	<i>As specified for split subheading</i>
	-- Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
ex3006.80(a)	--- Glands and other organs, dried, whether or not powdered	CTSHS
ex3006.80(b)	--- Extracts of glands or other organs or of their secretions	CTSHS
ex3006.80(c)	--- Other	CTSHS
	-- Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
ex3006.80(d)	--- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	CTSHS
ex3006.80(e)	--- Vaccines for human medicine	CTSHS
ex3006.80(f)	--- Vaccines for veterinary medicine	CTSHS
ex3006.80(g)	--- Other	CTSHS
ex3006.80(h)	-- Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	CTSHS
ex3006.80(i)	-- Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	CTSHS
	-- Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
ex3006.80(j)	--- Impregnated or coated with pharmaceutical substances	CTSHS
ex3006.80(k)	--- Not impregnated or coated with pharmaceutical substances	CTSHS or from the headings of Section XI
	-- Pharmaceutical goods specified in Note 4 to this Chapter	
ex3006.80(l)	--- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	CTSHS
ex3006.80(m)	--- Other	CTSHS

The exceptions in the product specific rule for those changes that are unlikely to happen may not be needed and therefore have been deleted from recommendation 2 as in recommendation 1. Residual exceptions are required unless a Chapter Note is added specifying that for the purposes of heading 30.06, a change of a product to its own waste pharmaceutical as defined in the Harmonized System Chapter Note 4(k) or a change of a product to its own clinical waste as defined in HS Note 6(a) to Chapter 38 is not origin conferring.

Another option to consider is to apply a single origin criterion for all waste pharmaceuticals. For instance, to apply the same rule that most of the chapters of the Consolidated Text of Non-Preferential Rules of Origin apply to waste and scrap: "The country of origin of this heading shall be the country in which waste of this heading is derived or collected from manufacturing or processing operations or from consumption."

#### 64. Heading 34.01

##### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	Creation of a new subheading 3401.30 for organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap.
		3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	(See heading 34.02)

##### (b) Technical rectification

HS 1996	Description	Rule
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<i>As specified for split headings</i>
ex34.01(a)	- Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	CTHS
ex34.01(b)	- Other	CTH



HS 2002	Description	Rule
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<i>As specified for split headings</i>
ex34.01(a)	- Paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	CTHS
ex34.01(b)	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	CTHS, except from heading 3402.
ex3401(c)	- Other	CTHS, except from split heading ex34.01(a)

##### (c) Comments by the Secretariat

Organic surface-active products and preparations for washing the skin, in form of liquid, were classified (HS1996) in subheading 3402.20 - preparations put up for retail sale. The rule applicable to this subheading was "CTH". In HS1996: 1) change to split heading ex34.01(a) and (b) from organic surface-active products and preparations for washing the skin, in form of liquid, was origin conferring and 2) change to organic surface-active products and preparation for washing the skin, in form of liquid, from other subheadings of heading 34.02 was not origin conferring. Therefore it seems necessary to create an additional split in the transposed rule for organic surface-active products and preparations for washing the skin, in form of liquid. This new split needs to have CTHS rule to ensure that change to organic surface active products from ex3401(a) and (b) is origin conferring. In addition, an exception needs to be included in order to make not origin conferring the change to organic surface-active products from subheadings of heading 34.02. In the case

of the rule for ex34.01(b) (split heading c in HS2002 rule) "CTHS, except from ex34.01(a)" ensures that a change from organic surface-active products be origin conferring.

## 65. Heading 34.02

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
34.02	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 No. 34.01.	34.02	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.	Creation of a new subheading 3401.30 for organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap.

### (b) Technical rectification

HS1996	Description	Rule
34.02	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 No. 34.01.	<i>As specified for subheadings</i>
	- Organic surface-active agents, whether or not put up for retail sale:	
3402.11	-- Anionic	CTSH
3402.12	-- Cationic	CTSH
3402.13	-- Non-ionic	CTSH
3402.19	-- Other	CTSH
3402.20	- Preparations put up for retail sale	CTH
3402.90	- Other	CTH



HS2002	Description	Rule
34.02	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.	<i>As specified for subheadings</i>
	- Organic surface-active agents, whether or not put up for retail sale:	
3402.11	-- Anionic	CTSH
3402.12	-- Cationic	CTSH
3402.13	-- Non-ionic	CTSH
3402.19	-- Other	CTSH
3402.20	- Preparations put up for retail sale	CTH, except from split heading ex34.01(b)
3402.90	- Other	CTH

### (c) Comments by the Secretariat

An exception is needed to ensure that a change to a preparation put up for retail sale of subheading 3402.20 from organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap, now classified in heading ex34.01 is not origin conferring.

## 66. Heading 37.02

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	Deletion of subheading 3702.92 and expansion of the scope of subheading 3702.91 entails the transfer of those products to subheading 3702.91.
	- Other:		- Other:	
3702.91	-- Of a width not exceeding 16mm and of a length not exceeding 14m	3702.91	-- Of a width not exceeding 16mm	

HS 1996	Description	HS 2002	Description	Reason for change
3702.92	-- Of a width not exceeding 16mm and of a length exceeding 14m	-	(deleted)	
3702.93	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30 m	3702.93	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m	
3702.94	-- Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	3702.94	-- Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	
3702.95	-- Of a width exceeding 35mm	3702.95	-- Of a width exceeding 35mm	

**(b) Technical rectification**

HS1996	Description	Rule
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	CTH except from heading 37.01



HS2002	Description	Rule
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	CTH except from heading 37.01

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**67. Heading 38.17****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	Simplification of heading 38.17 because of the low volume of trade.
		3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	
3817.10	- Mixed alkylbenzenes	-	(deleted)	
3817.20	-Mixed alkylnaphthalenes	-	(deleted)	

**(b) Technical rectification**

HS1996	Description	Rule
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	CTH



HS2002	Description	Rule
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**68. Heading 38.22****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
38.22	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06.	38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	The scope of heading 38.22 has been expanded to cover "certified reference materials". These materials have been defined in new Note 2 to Chapter 38. With the exception of the products of Chapter 28 or 29, for the classification of these materials, heading 38.22 shall take precedence over any other headings in the Nomenclature.

**(b) Technical rectification**

HS1996	Description	Rule
38.22	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06.	CTH



HS2002	Description	Rule
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	CTH, or change from or to certified reference materials

**(c) Comments by the Secretariat****Recommendation<sup>3</sup>**

HS 2002	Description	Rule
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	<i>As specified for split heading</i>
ex38.22(a)	- Certified reference materials	CTHS
ex3822(b)	- Other	CTH

**69. Heading 38.24 and 38.25 (new heading)****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	Certain kinds of waste have been defined in new Notes 4, 5 and 6 to Chapter 38. At the same time, a new heading 38.25 and subheadings 3825.10 to 3825.90 have been created.
3824.90	- Other	3824.90	- Other	
		38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
		3825.10	- Municipal waste	
		3825.20	- Sewage sludge	
		3825.30	- Clinical waste	
			- Waste organic solvents:	
		3825.41	-- Halogenated	

<sup>3</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".



HS1996	Description	HS2002	Description	Reason for change
		3825.49	-- Other	
		3825.50	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	
			- Other wastes from chemical or allied industries:	
		3825.61	-- Mainly containing organic constituents	
		3825.69	-- Other	
		3825.90	- Other	

**(b) Technical rectification<sup>4</sup>**

HS 1996	Description	Rule
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.	CTSH



HS2002	Description	Rule
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	CTSH
3824.71	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	CTSH, except from split subheading ex3825.41(a) (perhalogenated waste organic solvents)
3824.79	-- Other	CTSH, except from split subheading ex3825.41(a) (perhalogenated waste organic solvents)
3824.90	- Other	CTSH, except from subheading 3006.70, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), 3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	<i>As specified for subheading level</i>
3825.10	- Municipal waste	CTSH, except from subheading 3006.70, 3824.90, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), 3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)
3825.20	- Sewage sludge	CTSH, except from subheading 3006.70, 3824.90, 3825.10, 3825.49, 3825.50, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), 3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)
3825.30	- Clinical waste	<i>As specified for split subheading level</i>
ex3825.30(a)	-- Residual products of the chemical or allied industries, not elsewhere specified or included (content of subheading 3824.90 (HS96))	CTSHS, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l) or ex3825.41(b) (other than perhalogenated waste organic solvents)

<sup>4</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".



HS2002	Description	Rule
ex3825.30(b)	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms (content of split heading ex30.05(a) (HS96))	CTSHS except from heading 30.05 or split subheading ex3006.80(j), ex3006.80(k) or ex3825.30(c)
ex3825.30(c)	-- Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) not impregnated nor coated, put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (content of split heading ex30.05(b) (HS96))	CTSHS except from the headings of Section XI or heading 30.05 or split subheading ex3006.80(j), ex3006.80(k) or ex3825.30(b)
ex3825.30(d)	-- <i>Surgical gloves</i> (content of subheading 4015.11 (HS96))	CTSHS except from heading 40.15
ex3825.30(e)	-- <i>Syringes, with or without needles</i> (content of subheading 9018.31 (HS96))	CTSHS, except from 9018.31
ex3825.30(f)	-- <i>Tubular metal needles and needles for sutures</i> (content of subheading 9018.32 (HS96))	CTSHS, except from 9018.32
ex3825.30(g)	-- <i>Other needles, catheters, cannulae and the like</i> (content of subheading 9018.39 (HS96))	CTSHS, except from 9018.39
	- Waste organic solvents:	
3825.41	-- Halogenated	As specified for split subheading level
ex3825.41(a)	-- <i>Perhalogenated waste organic solvents</i>	CTSHS, except from subheading 3824.71 or 3824.79
ex3825.41(b)	-- <i>Other</i>	CTSHS, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), ex3825.30(a)
3825.49	-- <i>Other</i>	CTSH, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.50, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), ex3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)
3825.50	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	CTSH, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.49, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), ex3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)
	- Other wastes from chemical or allied industries:	
3825.61	-- Mainly containing organic constituents	CTSH, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.49, 3825.50, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), ex3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)
3825.69	-- <i>Other</i>	CTSH, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61 or 3825.90 or split subheading ex2842.10(a), ex3006.80(l), ex3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)
3825.90	- <i>Other</i>	CTSH, except from subheading 3006.70, 3824.90, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61 or 3825.69 or split subheading ex2842.10(a), ex3006.80(l), ex3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)

**(c) Comments by the Secretariat<sup>5</sup>**

HS2002	Description	Rule
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	CTSH
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	Option A: CTH Option B: The country of origin of this heading shall be the country in which waste of this heading is derived or collected from manufacturing or processing operations or from consumption.

**70. Heading 39.20****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	Creation of new subheadings 3920.43 and 3920.49 to identify products of present subheadings 3920.41 and 3920.42 on the basis of their plasticiser content.
	- Of polymers of vinyl chloride:		- Of polymers of vinyl chloride:	
3920.41	-- Rigid	-	(deleted)	
3920.42	-- Flexible	-	(deleted)	
		3920.43	-- Containing by weight not less than 6% of plasticisers	
		3920.49	-- Other	

**(b) Technical rectification**

HS1996	Description	Rule
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	CTH, or change within this heading following the vacuum disposition of metal on the surface of plastics.



HS2002	Description	Rule
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	CTH, or change within this heading following the vacuum disposition of metal on the surface of plastics.

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**71. Heading 39.22****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	The scope of subheading 3922.10 has been expanded to cover sinks.
3922.10	- Baths, shower-baths and wash-basins	3922.10	- Baths, shower-baths, sinks and wash-basins	

<sup>5</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".

HS 1996	Description	HS 2002	Description	Reason for change
3922.20	- Lavatory seats and covers	3922.20	- Lavatory seats and covers	
3922.90	- Other	3922.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTH



HS 2002	Description	Rule
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**72. Heading 40.09****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	Creation of new subheadings 4009.11 to 4009.42 in heading 40.09 for vulcanised rubber tubes, pipes and hoses with fittings in order to provide the same statistical detail already afforded to such products without fittings. This results in the deletion of subheading 4009.50 and transfer of that product to new subheadings 4009.12, 4009.22, 4009.32 and 4009.42
4009.10	-Not reinforced or otherwise combined with other materials, without fittings		- Not reinforced or otherwise combined with other materials:	
		4009.11	-- Without fittings	
		4009.12	-- With fittings	
4009.20	-Reinforced or otherwise combined only with metal, without fittings		- Reinforced or otherwise combined only with metal:	
		4009.21	-- Without fittings	
		4009.22	-- With fittings	
4009.30	-Reinforced or otherwise combined only with textile materials, without fittings		- Reinforced or otherwise combined only with textile materials:	
		4009.31	-- Without fittings	
		4009.32	-- With fittings	
4009.40	-Reinforced or otherwise combined with other materials, without fittings		- Reinforced or otherwise combined with other materials:	
		4009.41	-- Without fittings	
		4009.42	-- With fittings	
4009.50	-With fittings	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CTH



HS 2002	Description	Rule
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CTH

### (c) Comments by the Secretariat

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 73. Heading 40.10

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	Creation of new subheadings 4010.31 and 4010.33 for V-ribbed belts to identify them separately.
	-Transmission belts or belting:	-	(deleted)	
4010.21	--Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60cm but not exceeding 180cm	-	(deleted)	
4010.22	--Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180cm but not exceeding 240cm	-	(deleted)	
4010.23	--Endless synchronous belts, of a circumference exceeding 60cm but not exceeding 150cm	-	(deleted)	
4010.24	--Endless synchronous belts, of a circumference exceeding 150cm but not exceeding 198cm	-	(deleted)	
4010.29	--Other	-	(deleted)	
		4010.31	- Transmission belts or belting: -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	
		4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	
		4010.33	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	
		4010.34	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	
		4010.35	-- Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm	
		4010.36	-- Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	
		4010.39	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	CTH



HS 2002	Description	Rule
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**74. Heading 40.11****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
40.11	New pneumatic tyres, of rubber.	40.11	New pneumatic tyres, of rubber.	Creation of new subheadings 4011.61 to 4011.99 for tyres of a kind used on agricultural or forestry vehicles and machines and construction or industrial handling vehicles and machines.
			- Other, having a "herring-bone" or similar tread:	
		4011.61	-- Of a kind used on agricultural or forestry vehicles and machines	
		4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	
		4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	
		4011.69	-- Other	
4011.91	-Other: --Having a "herring-bone" or similar tread	-	- Other: (deleted)	
		4011.92	-- Of a kind used on agricultural or forestry vehicles and machines	
		4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	
		4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	
4011.99	--Other	4011.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
40.11	New pneumatic tyres, of rubber.	CTH



HS 2002	Description	Rule
40.11	New pneumatic tyres, of rubber.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**75. Heading 40.12****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	Subheading 4012.10 has been subdivided to create new subheadings 4012.11, 4012.12 and 4012.13 for retreaded tyres of a kind used on motor cars, buses or lorries, or aircraft.
4012.10	- Retreaded tyres		- Retreaded tyres:	
		4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	
		4012.12	-- Of a kind used on buses or lorries	
		4012.13	-- Of a kind used on aircraft	
		4012.19	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	<i>As specified for subheadings</i>
4012.10	- Retreaded tyres	CTSH
4012.20	- Used pneumatic tyres	The origin shall be the country where the goods of this subheading were last collected and packed for shipment
4012.90	- Other	CTH



HS 2002	Description	Rule
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	<i>As specified for subheadings</i>
	- Retreaded tyres	<i>As specified for subheading level</i>
4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	CTSH, except from subheading 4012.12, 4012.13 or 4012.19
4012.12	-- Of a kind used on buses or lorries	CTSH, except from subheading 4012.11, 4012.13 or 4012.19
4012.13	-- Of a kind used on aircraft	CTSH, except from subheading 4012.11, 4012.12 or 4012.19
4012.19	-- Other	CTSH, except from subheading 4012.11, 4012.12 or 4012.13
4012.20	- Used pneumatic tyres	The origin shall be the country where the goods of this subheading were last collected and packed for shipment
4012.90	- Other	CTH

**(c) Comments by the Secretariat<sup>6</sup>**

HS 2002	Description	Rule
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	<i>As specified for subheadings</i>
	- Retreaded tyres	<i>As specified for subheading level</i>
4012.11	-- Of a kind used on motor cars (including station wagons and racing cars)	CTSH
4012.12	-- Of a kind used on buses or lorries	CTSH
4012.13	-- Of a kind used on aircraft	CTSH
4012.19	-- Other	CTSH

<sup>6</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".

HS 2002	Description	Rule
4012.20	- Used pneumatic tyres	The origin shall be the country where the goods of this subheading were last collected and packed for shipment
4012.90	- Other	CTH

It is recommended, in addition, the following Chapter Note be added for subheadings 4012.11 to 4212.19: "A change of classification which results from the change of use of the good shall not be considered as the change required by the rule set forth in the matrix."

## 76. Heading 40.15

### (a) HS change

HS 1996	Description	HS2002	Description	Reason for change
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	Certain kinds of waste have been defined in new Notes 4, 5 and 6 of Chapter 38.

### (b) Technical rectification

HS 1996	Description	Rule
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	CTH



HS 2002	Description	Rule
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	CTH, except from split subheading ex3825.30(d)

### (c) Comments by the Secretariat

HS 2002	Description	Rule
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	CTH

In HS2002, surgical gloves (waste only) are classified as part of the clinical waste of subheading 3825.30. It is unlikely that a change to surgical gloves from waste of surgical gloves takes place. Therefore, the exception may not be necessary.

## 77. Heading 41.01

### (a) HS change

HS 1996	Description	HS2002	Description	Reason for change
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	The present weight criterion has been amended to increase the maximum weight (from 14 kg to 16 kg) of whole hides and skins, fresh, wet-salted or otherwise than simply dried or dry-salted in subheadings 4101.20 and 4101.50.  At the same time, new Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from headings 41.04 to 41.07 to headings 41.01 to 41.03.
4101.10	-Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise	-	(deleted)	

HS 1996	Description	HS2002	Description	Reason for change
	-Other hides and skins of bovine animals, fresh or wet-salted:	4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	
4101.21	--Whole	-	(deleted)	
4101.22	--Butts and bends	-	(deleted)	
4101.29	--Other	-	(deleted)	
4101.30	-Other hides and skins of bovine animals, otherwise preserved	-	(deleted)	
4101.40	-Hides and skins of equine animals	-	(deleted)	
		4101.50	- Whole hides and skins, of a weight exceeding 16 kg	
		4101.90	- Other, including butts, bends and bellies	

**(b) Technical rectification**

HS 1996	Description	Rule
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	CTH



HS 2002	Description	Rule
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	CTH

**(c) Comments by the Secretariat**

The transfer of bovine or equine animal's hides and skins which have undergone reversible tanning processes, from HS1996 heading 41.04 to HS2002 subheadings 4101.20, 4101.50 and 4101.90 do not alter the scope of the RoO. Therefore, no technical rectification is needed.

**78. Heading 41.02****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	New Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from headings 41.04 to 41.07 to headings 41.01 to 41.03.
4102.10	-With wool on	4102.10	-With wool on	
	-Without wool on:		-Without wool on:	
4102.21	--Pickled	4102.21	--Pickled	
4102.29	-- Other	4102.29	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	CTH





HS 2002	Description	Rule
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this	CTH

**(c) Comments by the Secretariat**

The transfer of sheep or lamb hides and skins which have undergone reversible tanning processes, from HS1996 heading 41.05 to HS2002 subheadings 4102.21 and 4102.29 do not alter the scope of the RoO. Therefore, no technical rectification is needed.

**79. Heading 41.03**

**(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	Creation of a new subheading 4103.30 for raw hides and skins of swine.  At the same time, new Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from headings 41.04 to 41.07 to headings 41.01 to 41.03.
4103.10	- Of goats or kids	4103.10	- Of goats or kids	
4103.20	- Of reptiles	4103.20	- Of reptiles	
		4103.30	- Of swine	
4103.90	- Other	4103.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	CTH



HS 2002	Description	Rule
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	CTH

**(c) Comments by the Secretariat**

The transfer of goat or kid, reptiles, swine and other animal's hides and skins which have undergone reversible tanning processes, from HS1996 headings 41.06 and 41.07 to HS2002 subheadings 4103.10, 4103.20, 4103.30 and 4103.90 do not alter the scope of the RoO. Therefore, no technical rectification is needed.

**80. Heading 41.04**

**(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	The structure of Chapter 41 has been revised based on industry practice.  At the same time, new Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from headings 41.04 to 41.07 to headings 41.01 to 41.03.

HS1996	Description	HS2002	Description	Reason for change
4104.10	-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m <sup>2</sup> )		- In the wet state (including wet-blue):	
		4104.11	-- Full grains, unsplit; grain splits	
		4104.19	-- Other (deleted)	
	-Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:	-		
4104.21	--Bovine leather, vegetable pre-tanned	-	(deleted)	
4104.22	--Bovine leather, otherwise pre-tanned	-	(deleted)	
4104.29	--Other	-	(deleted)	
	-Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	-	(deleted)	
4104.31	--Full grains and full grain splits	-	(deleted)	
4104.39	--Other	-	(deleted)	
			- In the dry state (crust):	
		4104.41	-- Full grains, unsplit; grain splits	
		4104.49	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	<i>As specified for split headings</i>
ex41.04(a)	- <u>Provisionally prepared</u>	CTH, except from heading 41.01
ex41.04(b)	- <u>Tanned in the wet state</u>	[CTHS]
ex41.04(c)	- <u>Other</u>	[CTHS]



HS 2002	Description	Rule
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.04(a)	- Tanned in the wet state	[CTHS]
ex41.04(b)	- Other	[CTHS, except from heading 41.07]

**(c) Comments by the Secretariat**Recommendation

HS 2002	Description	Rule
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.04(a)	- Tanned in the wet state	[CTHS]
ex41.04(b)	- Other	[CTHS]

1. Hides and skin which have undergone reversible tanning processes have been transferred to HS2002 heading 41.01. In HS1996, the applicable RoO for these products was specified in split subheading ex41.04 (a). Therefore, transposed RoO for heading 41.04 may not need this split heading.
2. Other bovine leather and equine leather, further prepared after tanning or crusting, including parchment-dressed previously classified in HS1996 subheadings 4104.10, 4104.31 and 4104.39 are now part of HS2002 heading 41.07. In HS1996, the applicable RoO for these products was specified in split subheading ex41.04 (c). Therefore, in HS1996, the change to other bovine leather and equine leather, parchment-dressed from other products classified in split subheading ex41.04(c) was not origin conferring. The change from HS2002 split heading ex41.07 (a) to split heading ex41.04 (b) appears to be theoretical, therefore the exception may not be needed.

**81. Heading 41.05****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared (crust)	The structure of Chapter 41 has been revised based on industry practice.  At the same time, new Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from headings 41.04 to 41.07 to headings 41.01 to 41.03.
	-Tanned or retanned but not further prepared, whether or not split:	4105.10	- In the wet state (including wet-blue)	
4105.11	--Vegetable pre-tanned	-	(deleted)	
4105.12	--Otherwise pre-tanned	-	(deleted)	
4105.19	--Other	-	(deleted)	
4105.20	-Parchment-dressed or prepared after tanning	-	(deleted)	
		4105.30	- In the dry state (crust)	

**(b) Technical rectification**

HS 1996	Description	Rule
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	<i>As specified for split headings</i>
ex41.05(a)	- <u>Provisionally prepared</u>	CTH, except from heading 41.02
ex41.05(b)	- <u>Tanned, in the wet state</u>	[CTHS]
ex41.05(c)	- <u>Other</u>	[CTHS]



HS 2002	Description	Rule
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.05(a)	- <u>Tanned, in the wet state</u>	[CTHS]
ex41.05(b)	- <u>Other</u>	[CTHS, except from heading 41.12]

**(c) Comments by the Secretariat****Recommendation 1**

HS 2002	Description	Rule
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.05(a)	- <u>Tanned, in the wet state</u>	[CTHS]
ex41.05(b)	- <u>Other</u>	[CTHS]

1. Sheep or lamb skin leather which have undergone reversible tanning processes are now classified in heading 41.02. In HS1996, the applicable RoO for these products was specified in split subheading ex41.05 (a). Therefore, transposed RoO for heading 41.05 may not need this split.
2. Sheep or lamb's leather, further prepared after tanning or crusting, including parchment-dressed previously classified in HS1996 subheading 4105.20 is now part of HS2002 heading 41.12. In HS1996, the applicable RoO for these products was specified in split subheading ex41.05 (c). Therefore, in HS1996, the change to sheep or lamb skin leather, without wool on, parchment-dressed from other products classified in split subheading ex41.05(c) was not origin conferring. The change from HS2002 heading 41.12 to split heading ex41.05 (b) appears to be theoretical, therefore the exception may not be needed.

**82. Heading 41.06****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	The structure of Chapter 41 has been revised based on industry practice.  At the same time, new Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from headings 41.04 to 41.07 to headings 41.01 to 41.03.
	-Tanned or retanned but not further prepared, whether or not split:	-	(deleted)	
4106.11	--Vegetable pre-tanned	-	(deleted)	
4106.12	--Otherwise pre-tanned	-	(deleted)	
4106.19	--Other	-	(deleted)	
4106.20	-Parchment-dressed or prepared after tanning	-	(deleted)	
		4106.21	- Of goats or kids: -- In the wet state (including wet-blue)	
		4106.22	-- In the dry state (crust)	
		4106.31	- Of swine: -- In the wet state (including wet-blue)	
		4106.32	-- In the dry state (crust)	
		4106.40	- Of reptiles	
			- Other:	
		4106.91	-- In the wet state (including wet-blue)	
		4106.92	-- In the dry state (crust)	

**(b) Technical rectification**

HS 1996	Description	Rule
41.06	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	<i>As specified for split headings</i>
ex41.06(a)	- Provisionally prepared	CTH, except from heading 41.03
ex41.06(b)	- Tanned, in the wet state	[CTHS]
ex41.06(c)	- Other	[CTHS]



HS 2002	Description	Rule
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.06(a)	- Tanned, in the wet state	[CTHS]
ex41.06(b)	- Other	[CTHS, except from heading 41.13]

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.06(a)	- <u>Tanned, in the wet state</u>	[CTHS]
ex41.06(b)	- <u>Other</u>	[CTHS]

- Goat or kid hides and skins which have undergone certain tanning processes have been transferred, from HS1996 heading 41.06 to HS2002 subheading 4103.10. Therefore, transposed RoO may not need split subheading ex41.06 (a).
- In addition, goat or kid, swine, reptiles and other animals hides and skins, further prepared after tanning or crusting, including parchment-dressed previously classified in HS1996 heading 41.06 and 41.07 are now part of HS2002 heading 41.13. In HS1996, the applicable RoO for these products was specified in split subheading ex41.06 (c) and ex41.07(c). Therefore, in HS1996, the change to goat or kid, swine, reptiles and other hides and skins

parchment-dressed from other products classified in split subheading ex41.06(c) or ex41.07(c) was not origin conferring. The change from HS2002 heading 41.13 to split heading ex41.06 (b) appears to be theoretical, therefore the exception may not be needed.

3. No technical rectification is needed for the transfer of some products of HS1996 subheading ex4107.10, ex4107.21, ex4107.29 and ex4107.90 to HS2002 heading 41.06.

### 83. Heading 41.07

#### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
41.07	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.	41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	The structure of Chapter 41 has been revised based on industry practice.  At the same time, new Note 2 to Chapter 41 has been created, resulting in transfers of hides and skins which have undergone certain tanning processes, from headings 41.04 to 41.07 to headings 41.01 to 41.03.
4107.10	-Of swine		- Whole hides and skins:	
		4107.11	-- Full grains, unsplit	
		4107.12	-- Grain splits	
		4107.19	-- Other	
	-Of reptiles:	-	(deleted)	
4107.21	--Vegetable pre-tanned	-	(deleted)	
4107.29	--Other	-	(deleted)	
4107.90	-Of other animals		- Other, including sides:	
		4107.91	-- Full grains, unsplit	
		4107.92	-- Grain splits	
		4107.99	-- Other	

#### (b) Technical rectification

HS 1996	Description	Rule
ex41.04(c)	-Other	[CTHS]



HS 2002	Description	Rule
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	<i>As specified for split headings</i>
ex41.07(a)	- Parchment dressed	[CTH]
ex41.07(b)	- Other	[CTH]

#### (c) Comments by the Secretariat

HS 2002	Description	Rule
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	[CTH]

It is unlikely that change within this heading takes places.

### 84. Heading 41.08

#### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
41.08	Chamois (including combination chamois) leather.	-	(deleted)	The structure of Chapter 41 has been revised based on industry practice.
		41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
		4114.10	- Chamois (including combination chamois) leather	
		4114.20	- Patent leather and patent laminated leather; metallised leather	

**(b) Technical rectification**

HS 1996	Description	Rule
41.08	Chamois (including combination chamois) leather.	CTH



HS 2002	Description	Rule
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	<i>As specified for subheading</i>
4114.10	- Chamois (including combination chamois) leather	CTSH
4114.20	- Patent leather and patent laminated leather; metallised leather	CTSH

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	CTSH

HS1996 headings 41.08 and 41.09 have been deleted and products have been transferred to new HS2002 subheading 4114.10 and 4114.20 respectively. Therefore, CTSH rule is needed in order to make origin conferring the change among subheadings of heading 41.14.

**85. Heading 41.09****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
41.09	Patent leather and patent laminated leather; metallised leather.	-	(deleted)	The structure of Chapter 41 has been revised based on industry practice.
		41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
		4114.10	- Chamois (including combination chamois) leather	
		4114.20	- Patent leather and patent laminated leather; metallised leather	

**(b) Technical rectification**

HS 1996	Description	Rule
41.09	Patent leather and patent laminated leather; metallised leather.	CTH



HS 2002	Description	Rule
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	<i>As specified for subheading</i>
4114.10	- Chamois (including combination chamois) leather	CTSH
4114.20	- Patent leather and patent laminated leather; metallised leather	CTSH

**(c) Recommendation by the Secretariat**

HS 2002	Description	Rule
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	CTSH

HS1996 headings 41.08 and 41.09 have been deleted and products have been transferred to new HS2002 subheading 4114.10 and 4114.20 respectively. Therefore, CTSH rule is needed in order to make origin conferring the change among subheadings of heading 41.14.

**86. Heading 41.10****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
41.10	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	-	(deleted)	The structure of Chapter 41 has been revised based on industry practice.
		41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
		4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	
		4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	

**(b) Technical rectification**

HS1996	Description	Rule
41.10	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	The origin shall be the country where the good of this heading is derived.



HS2002	Description	Rule
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	<i>As specified for subheading</i>
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH, or change from subheading 4115.20
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	The origin shall be the country where the good of this heading is derived.

**(c) Comments by the Secretariat**

HS2002	Description	Rule
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	<i>As specified for subheading</i>
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	The origin shall be the country where the good of this heading is derived.

HS1996 headings 41.10 and 41.11 have been deleted and products have been transferred to new HS2002 subheading 4115.20 and 4115.10 respectively. Therefore, transposed RoO must be set out at subheading level in order to keep the same spirit as in HS1996 rule.

**87. Heading 41.11****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
41.11	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	-	(deleted)	The structure of Chapter 41 has been revised based on industry practice.
		41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
		4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	
		4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	

**(b) Technical rectification**

HS 1996	Description	Rule
41.11	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	CTH



HS 2002	Description	Rule
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	<i>As specified for subheading</i>
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH, or change from subheading 4115.20
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	The origin shall be the country where the good of this heading is derived.

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	<i>As specified for subheading</i>
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	The origin shall be the country where the good of this heading is derived.

HS1996 headings 41.10 and 41.11 have been deleted and products have been transferred to new HS2002 subheading 4115.20 and 4115.10 respectively. Therefore, transposed RoO must be set out at subheading level in order to keep the same spirit as in HS1996 rule.

**88. Heading 41.12 (new heading)****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
		41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	The structure of Chapter 41 has been revised based on industry practice.



**(b) Technical rectification**

HS 2002	Description	Rule
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	CTH, except from split heading ex41.05(b)

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	CTH

Further refining of leather seems to be origin conferring.

**89. Heading 41.13 (new heading)****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
		41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	The structure of Chapter 41 has been revised based on industry practice.
		4113.10	- Of goats or kids	
		4113.20	- Of swine	
		4113.30	- Of reptiles	
		4113.90	- Other	

**(b) Technical rectification**

HS 2002	Description	Rule
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	CTH, except from split heading ex41.06(b)

**(c) Recommendation by the Secretariat**

HS 2002	Description	Rule
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	CTH

Further refining of leather seems to be origin conferring.

**90. Heading 43.01****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	Deletion of subheadings 4301.20, 4301.40 and 4301.50 for raw furskins of rabbit, beaver and musk-rat entails the transfer of those products to subheading 4301.80.
4301.10	-Of mink, whole, with or without head, tail or paws	4301.10	- Of mink, whole, with or without head, tail or paws	
4301.20	-Of rabbit or hare, whole, with or without head, tail or paws	-	(deleted)	
4301.30	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	
4301.40	-Of beaver, whole, with or without head, tail or paws	-	(deleted)	
4301.50	-Of musk-rat, whole, with or without head, tail or paws	-	(deleted)	

HS1996	Description	HS2002	Description	Reason for change
4301.60	-Of fox, whole, with or without head, tail or paws	4301.60	- Of fox, whole, with or without head, tail or paws	
4301.70	-Of seal, whole, with or without head, tail or paws	4301.70	- Of seal, whole, with or without head, tail or paws	
4301.80	-Other furskins, whole, with or without head, tail or paws	4301.80	- Other furskins, whole, with or without head, tail or paws	

**(b) Technical rectification**

HS 1996	Description	Rule
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	CTH



HS 2002	Description	Rule
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**91. Heading 43.02****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	Deletion of subheading 4302.12 for tanned or dressed furskins of rabbit or hare entails the transfer of those products to subheading 4302.19.
	-Whole skins, with or without head, tail or paws, not assembled:		- Whole skins, with or without head, tail or paws, not assembled:	
4302.11	--Of mink	4302.11	--Of mink	
4302.12	--Of rabbit or hare	-	(deleted)	
4302.13	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	4302.13	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	
4302.19	--Other	4302.19	--Other	

**(b) Technical rectification**

HS 1996	Description	Rule
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	<i>As specified for subheadings</i>
	- Whole skins, with or without head, tail or paws, not assembled:	
4302.11	-- Of mink	CTH
4302.12	-- Of rabbit	CTH
4302.13	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and simile lamb, Indian, Chinese, Mongolian or Tibetan lamb	CTH
4302.19	-- Other	CTH
4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	CTH
4302.30	- Whole skins and pieces or cuttings thereof, assembled	CTSH



HS 2002	Description	Rule
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	<i>As specified for subheadings</i>
	- Whole skins, with or without head, tail or paws, not assembled:	
4302.11	-- Of mink	CTH
4302.13	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and simile lamb, Indian, Chinese, Mongolian or Tibetan lamb	CTH
4302.19	-- Other	CTH
4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	CTH
4302.30	- Whole skins and pieces or cuttings thereof, assembled	CTSH

### (c) Comments by the Secretariat

The deletion of subheading 4302.12 does not modify the scope of the rules set out in the residual subheadings. The RoO can be transposed by the sole elimination of subheading 4302.12 RoO.

## 92. Heading 44.03

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	The types of tropical wood of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99 have been added to Subheading Note 1 to Chapter 44.
4403.10	-Treated with paint, stains, creosote or other preservatives	4403.10	-Treated with paint, stains, creosote or other preservatives	
4403.20	-Other, coniferous -Other, of tropical wood specified in Subheading Note 1 to this Chapter:	4403.20	-Other, coniferous -Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
4403.41	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	4403.41	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	
4403.49	--Other	4403.49	--Other	
	-Other:		-Other:	
4403.91	--Of oak ( <i>Quercus spp.</i> )	4403.91	--Of oak ( <i>Quercus spp.</i> )	
4403.92	--Of beech ( <i>Fagus spp.</i> )	4403.92	--Of beech ( <i>Fagus spp.</i> )	
4403.99	--Other	4403.99	--Other	

### (b) Technical rectification

HS 1996	Description	Rule
44.03	Wood in the rough, whether or not stripped of bark of sapwood, or roughly squared.	CTH



HS 2002	Description	Rule
44.03	Wood in the rough, whether or not stripped of bark of sapwood, or roughly squared.	CTH

### (c) Comments by the Secretariat

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 93. Heading 44.07

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	The types of tropical wood of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99 have been added to Subheading Note 1 to Chapter 44.

HS1996	Description	HS2002	Description	Reason for change
4407.10	- Coniferous	4407.10	- Coniferous	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		- Of tropical wood specified in Subheading Note 1 to this Chapter:	
4407.24	-- Virola, Mahogany (Swietenia spp.), Imbuia and Balsa	4407.24	-- Virola, Mahogany (Swietenia spp.), Imbuia and Balsa	
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	
4407.29	-- Other	4407.29	-- Other	
	- Other:		- Other:	
4407.91	-- Of oak ( <i>Quercus</i> spp.)	4407.91	-- Of oak ( <i>Quercus</i> spp.)	
4407.92	-- Of beech ( <i>Fagus</i> spp.)	4407.92	-- Of beech ( <i>Fagus</i> spp.)	
4407.99	-- Other	4407.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.	<i>As specified for split headings</i>
ex 44.07(a)	- Finger- or end-jointed	CTHS
ex 44.07(b)	- Other	CTH



HS 2002	Description	Rule
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.	<i>As specified for split headings</i>
ex 44.07(a)	- <u>Finger- or end-jointed</u>	CTHS
ex 44.07(b)	- <u>Other</u>	CTH

**(c) Comments by the Secretariat**

The amendments do not alter the scope of this rule. The rule can, therefore, be transposed directly.

**94. Heading 44.08****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.	44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.	The scope of heading 44.08 has been expanded to cover sheets for veneering which are obtained by slicing laminated wood. At the same time, the scope of tropical wood has been expanded.
4408.10	-Coniferous	4408.10	-Coniferous	
	-Of tropical wood specified in Subheading Note 1 to this Chapter:		-Of tropical wood specified in Subheading Note 1 to this Chapter:	
4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	
4408.39	--Other	4408.39	--Other	
4408.90	-Other	4408.90	-Other	

**(b) Technical rectification**

HS 1996	Description	Rule
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.	<i>As specified for split headings</i>
ex44.08(a)	- Finger- or end-jointed	CTHS
ex44.08(b)	- Other	CTH



HS 2002	Description	Rule
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm. - Finger- or end-jointed	<i>As specified for split headings</i>
ex44.08(a)	--Sheets for veneering obtained by slicing laminated wood --- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.08(b)	--- Other	CTHS except from split heading ex44.08(a), ex44.08(d) or heading 44.12
ex44.08(c)	--Other - Other	CTHS
ex44.08(d)	-- Sheets for veneering obtained by slicing laminated wood --- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.08(e)	--- Other	CTHS except from split heading ex44.08(a), ex44.08(d) or heading 44.12
ex44.08(f)	-- Other	CTH

### (c) Comments by the Secretariat

HS 2002	Description	Rule
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	<i>As specified for split headings</i>
ex44.08(a)	- Finger- or end-jointed	CTHS
ex44.08(b)	- Other	CTH

Since heading 44.08 now covers sheets for veneering obtained by slicing laminated wood (HS1996 heading ex44.12), it seems reasonable that these products have the same RoO as the rest of the sheet for veneering classified in heading 44.08. Therefore, it might be appropriate to maintain the original split heading structure.

## 95. Heading 44.10

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	Deletion of subheadings 4410.11 and 4410.19 and transfer of these products to new subheadings 4410.21 to 4410.39.
	-Of wood:	-	(deleted)	
4410.11	--Waferboard, including oriented strand board	-	(deleted)	
4410.19	--Other	-	(deleted)	
			- Oriented strand board and waferboard, of wood:	
		4410.21	-- Unworked or not further worked than sanded	
		4410.29	-- Other	
			- Other, of wood:	
		4410.31	-- Unworked or not further worked than sanded	
		4410.32	-- Surface-covered with melamine-impregnated paper	
		4410.33	-- Surface-covered with decorative laminates of plastics	
		4410.39	-- Other	
4410.90	-Of other ligneous materials	4410.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	<i>As specified for split headings</i>
ex44.10(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.10(b)	- Other	CTH



HS 2002	Description	Rule
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	<i>As specified for split headings</i>
ex44.10(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.10(b)	- Other	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at split heading level.

**96. Heading 44.12****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
44.12	Plywood, veneered panels and similar laminated wood.	44.12	Plywood, veneered panels and similar laminated wood.	The types of tropical wood of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99 have been added to Subheading Note 1 to Chapter 44.
	-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		- Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness:	
4412.13	--With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	
4412.14	--Other, with at least one outer ply of non-coniferous wood	4412.14	-- Other, with at least one outer ply of non-coniferous wood	
4412.19	--Other	4412.19	--Other	
	-Other, with at least one outer ply of non-coniferous wood:		- Other, with at least one outer ply of non-coniferous wood:	
4412.22	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	
4412.23	--Other, containing at least one layer of particle board	4412.23	-- Other, containing at least one layer of particle board	
4412.29	--Other	4412.29	-- Other	
	-Other:		- Other:	
4412.92	--With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	
4412.93	--Other, containing at least one layer of particle board	4412.93	-- Other, containing at least one layer of particle board	
4412.99	--Other	4412.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
44.12	Plywood, veneered panels and similar laminated wood.	<i>As specified for split headings</i>
ex44.12(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.12(b)	- Other	CTH



HS 2002	Description	Rule
44.12	Plywood, veneered panels and similar laminated wood.	<i>As specified for split headings</i>
ex44.12(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.12(b)	- Other	CTH except from sheets for veneering obtained by slicing laminated wood of heading 44.08

**(c) Comments by the Secretariat**

The amendments do not alter the scope of this rule. The rule can, therefore, be transposed directly.

**97. Heading 46.01****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	Deletion of subheading 4601.10 entails the transfer of that product to subheadings 4601.91 and 4601.99.
4601.10	-Plaits and similar products of plaiting materials, whether or not assembled into strips	-	(deleted)	
4601.20	-Mats, matting and screens of vegetable materials	4601.20	- Mats, matting and screens of vegetable materials	
	-Other:		- Other:	
4601.91	--Of vegetable materials	4601.91	-- Of vegetable materials	
4601.99	--Other	4601.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	<i>As specified for subheadings</i>
4601.10	- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH
4601.20	- Mats, matting and screens of vegetable materials	CTSH
	- Other:	
4601.91	-- Of vegetable materials	CTSH
4601.99	-- Other	CTSH



HS 2002	Description	Rule
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	<i>As specified for subheadings</i>
4601.20	- Mats, matting and screens of vegetable materials	CTSH
	- Other:	
4601.91	-- Of vegetable materials	<i>As specified for split subheadings</i>
ex4601.91(a)	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH

HS 2002	Description	Rule
ex4601.91(b)	--- Other	CTSHS
4601.99	-- Other	<i>As specified for split subheadings</i>
ex4601.99(a)	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	CTH
ex4601.99(b)	--- Other	CTSHS

### (c) Comments by the Secretariat

The mechanical rectification requires the creation of new split subheadings as well as the addition of new exceptions to maintain the scope of the rule.

## 98. Heading 48.01

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
48.01	Newsprint, in rolls or sheets.	48.01	Newsprint, in rolls or sheets.	The scope of paper and paperboard of a kind used for writing, printing or other graphic purposes has been expanded. At the same time, the size of paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls has been amended.

### (b) Technical rectification

HS 1996	Description	Rule
48.01	Newsprint, in rolls or sheets.	CTH



HS 2002	Description	Rule
48.01	Newsprint, in rolls or sheets.	CTH, except from split heading ex48.02 (a).

### (c) Comments by the Secretariat<sup>7</sup>

HS 2002	Description	Rule
48.01	Newsprint, in rolls or sheets.	CTH

It is, in addition, recommended to add the following Chapter Notes:

- For the purposes of this Chapter, those rules which refer to a change of heading or subheading shall not apply to changes which result from disassembly.
- Those rules which refer to a change of heading or subheading shall not apply to changes which are the result solely of trimming or cutting to rectangular (including square) shape.

## 99. Heading 48.02

### (a) HS change

HS 1996	Description	HS2002	Description	Reason for change
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.	48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	The scope of paper and paperboard of a kind used for writing, printing or other graphic purposes has been expanded. At the same time, the size of paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls has been amended.
4802.10	Hand-made paper and paperboard	4802.10	- Hand-made paper and paperboard	

<sup>7</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".



HS 1996	Description	HS2002	Description	Reason for change
4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	
4802.30	-Carbonising base paper	4802.30	-Carbonising base paper	
4802.40	-Wallpaper base	4802.40	- Wallpaper base	
	-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802.51	--Weighing less than 40 g/m <sup>2</sup>	-	(deleted)	
4802.52	--Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	-	(deleted)	
4802.53	--Weighing more than 150 g/m <sup>2</sup>	-	(deleted)	
		4802.54	-- Weighing less than 40 g/m <sup>2</sup>	
		4802.55	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	
		4802.56	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	
		4802.57	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	
		4802.58	-- Weighing more than 150 g/m <sup>2</sup>	
4802.60	-Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
		4802.61	-- In rolls	
		4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	
		4802.69	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.	CTH



HS 2002	Description	Rule
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	<i>As specified for split heading</i>
ex48.02(a)	- The content came from heading 48.01(HS96)	CTHS except from heading 48.01
ex48.02(b)	- The content came from heading 48.02(HS96)	CTHS
ex48.02(c)	- The content came from heading 48.05(HS96)	CTHS, except from heading 48.05 or split heading ex48.23(b)
ex48.02(d)	- Other (The content came from heading 48.23(HS96))	CTHS except from split headings 48.23(f), 48.23(h), ex48.10(b) or split subheadings ex4811.10(a), ex4811.41(a), ex4811.49(a), ex4811.51(a), ex4811.59(b), ex4811.60(a) or ex4811.90(a)

**(c) Comments by the Secretariat<sup>8</sup>**

HS 2002	Description	Rule
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	CTH

See comments for heading 48.01.

**100. Heading 48.04****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	The scope of paper and paperboard of a kind used for writing, printing or other graphic purposes has been expanded. At the same time, the size of paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls has been amended.
	-Kraftliner:		- Kraftliner:	
4804.11	--Unbleached	4804.11	-- Unbleached	
4804.19	--Other	4804.19	-- Other	
	-Sack kraft paper:		- Sack kraft paper:	
4804.21	--Unbleached	4804.21	-- Unbleached	
4804.29	--Other	4804.29	-- Other	
	-Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:	
4804.31	--Unbleached	4804.31	-- Unbleached	
4804.39	--Other	4804.39	-- Other	
	-Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :	
4804.41	--Unbleached	4804.41	-- Unbleached	
4804.42	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	4804.42	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	
4804.49	--Other	4804.49	-- Other	
	-Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:	
4804.51	--Unbleached	4804.51	-- Unbleached	
4804.52	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	4804.52	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	
4804.59	--Other	4804.59	--Other	

**(b) Technical rectification**

HS 1996	Description	Rule
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	CTH



<sup>8</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

HS 2002	Description	Rule
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	CTH, except from split heading ex48.23(a)

### (c) Comments by the Secretariat<sup>9</sup>

HS 2002	Description	Rule
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	CTH

See comments for heading 48.01.

## 101. Heading 48.05

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.	48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	The transfers result from: <ul style="list-style-type: none"> <li>- the creation of subheadings for testliner (recycled liner board);</li> <li>- the deletion of subheadings for multi-ply paper and paperboard.</li> </ul>
4805.10	-Semi-chemical fluting paper (corrugating medium)		- Fluting paper:	
		4805.11	-- Semi-chemical fluting paper	
		4805.12	-- Straw fluting paper	
		4805.19	-- Other	
	-Multi-ply paper and paperboard:		- Testliner (recycled liner board):	
4805.21	--Each layer bleached	-	(deleted)	
4805.22	--With only one outer layer bleached	-	(deleted)	
4805.23	--Having three or more layers, of which only the two outer layers are bleached	-	(deleted)	
		4805.24	-- Weighing more than 150g/m <sup>2</sup>	
		4805.25	-- Weighing more than 150g/m <sup>2</sup>	
4805.29	--Other	-	(deleted)	
4805.30	-Sulphite wrapping paper	4805.30	- Sulphite wrapping paper	
4805.40	-Filter paper and paperboard	4805.40	- Filter paper and paperboard	
4805.50	-Felt paper and paperboard	4805.50	- Felt paper and paperboard	
4805.60	-Other paper and paperboard, weighing 150g/m <sup>2</sup> or less	-	(deleted)	
4805.70	-Other paper and paperboard, weighing more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup>	-	(deleted)	
4805.80	-Other paper and paperboard, weighing 225g/m <sup>2</sup> or more	-	(deleted)	
			- Other:	
		4805.91	-- Weighing 150g/m <sup>2</sup> or less	
		4805.92	-- Weighing more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup>	
		4805.93	-- Weighing 225g/m <sup>2</sup> or more	

<sup>9</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

**(b) Technical rectification**

HS 1996	Description	Rule
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.	CTH



HS 2002	Description	Rule
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	CTH, except from split heading ex48.02(c) or ex48.23(b)

**(c) Comments by the Secretariat<sup>10</sup>**

HS 2002	Description	Rule
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	CTH

See comments for heading 48.01.

**102. Heading 48.06****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	Part of the content has been transferred to subheading 4823.90
4806.10	-Vegetable parchment	4806.10	-Vegetable parchment	
4806.20	-Greaseproof papers	4806.20	-Greaseproof papers	
4806.30	-Tracing papers	4806.30	-Tracing papers	
4806.40	-Glassine and other glazed transparent or translucent papers	4806.40	-Glassine and other glazed transparent or translucent papers	

**(b) Technical rectification**

HS 1996	Description	Rule
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH



HS 2002	Description	Rule
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH, except from split heading ex48.23(c)

**(c) Comments by the Secretariat<sup>11</sup>**

HS 2002	Description	Rule
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH

See comments for heading 48.01.

<sup>10</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

<sup>11</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

**103. Heading 48.07****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	Deletion of subheadings 4807.10 and 4807.90.
4807.10	-Paper and paperboard, laminated internally with bitumen, tar or asphalt	-	(deleted)	
4807.90	-Other	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH



HS 2002	Description	Rule
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH, except from split heading ex48.23(d)

**(c) Comments by the Secretariat**

HS 2002	Description	Rule
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH

See comments for heading 48.01.

**104. Heading 48.08****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.	48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	The criteria for paper in strips or rolls of heading 48.08 have been increased. At the same time, dimensional criteria have been deleted for heading 48.10.
4808.10	-Corrugated paper and paperboard, whether or not perforated	4808.10	- Corrugated paper and paperboard, whether or not perforated	
4808.20	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	
4808.30	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	
4808.90	-Other	4808.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.	<i>As specified for subheadings</i>
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.90	- Other	CC



HS2002	Description	Rule
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	<i>As specified for subheadings</i>
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH, except from split heading ex48.23(e)
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	CTH, except from split heading ex48.23(e)
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH, except from split heading ex48.23(e)
4808.90	- Other	CC, except from split heading ex48.23(e)

### (c) Comments by the Secretariat<sup>12</sup>

HS 2002	Description	Rule
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	<i>As specified for subheadings</i>
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH
4808.20	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.90	- Other	CC

See comments for heading 48.01.

## 105. Heading 48.10

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.	48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	The criteria for paper in strips or rolls of heading 48.08 have been increased. At the same time, dimensional criteria have been deleted for heading 48.10.
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4810.11	--Weighing not more than 150 g/m <sup>2</sup>	-	(deleted)	
4810.12	--Weighing more than 150 g/m <sup>2</sup>	-	(deleted)	
		4810.13	-- In rolls	
		4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	
		4810.19	-- Other	
	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process:		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4810.21	--Light-weight coated paper	-	(deleted)	
		4810.22	-- Light-weight coated paper	
4810.29	-- Other	4810.29	-- Other	
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	

<sup>12</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

HS1996	Description	HS2002	Description	Reason for change
4810.31	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> or less	4810.31	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	
4810.32	--Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	4810.32	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	
4810.39	--Other	4810.39	-- Other	
	--Other paper and paperboard:		- Other paper and paperboard:	
4810.91	--Multi-ply	-	(deleted)	
		4810.92	-- Multi-ply	
4810.99	--Other	4810.99	-- Other	

**(b) Technical rectification**

HS1996	Description	Rule
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.	CTH



HS 2002	Description	Rule
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	<i>As specified for split heading</i>
ex48.10(a)	-- The content came from heading 48.10(HS96)	CTHS
ex48.10(b)	-- The content came from heading 48.23 (HS96)	CTHS, except from split headings ex48.02(d), ex48.23(f) or split subheading ex4811.10(a), ex4811.41(a), ex4811.49(a), ex4811.51(a), ex4811.59(b), ex4811.60(a) or ex4811.90(a)

**(c) Comments by the Secretariat<sup>13</sup>****Recommendation 1**

HS2002	Description	Rule
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.  - Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	CTH

See comments for heading 48.01.

**Recommendation 2**

HS2002	Description	Rule
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or	<i>As specified for split</i>

<sup>13</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

HS2002	Description	Rule
	other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	<i>heading</i>
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
ex48.10(a)	--In strips or rolls of a width exceeding 15 cm; or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.	CTHS
ex48.10(b)	--Other	CTHS, except from split heading ex48.02(a), ex48.11(c), ex48.23(g) or ex48.23(h)

See comments for heading 48.01.

## 106. Heading 48.11

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.	48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	The transfers result from amendments regarding the size of paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls.
4811.10	-Tarred, bituminised or asphalted paper and paperboard	4811.10	- Tarred, bituminised or asphalted paper and paperboard	
	-Gummed or adhesive paper and paperboard:	-	(deleted)	
4811.21	--Self adhesive	-	(deleted)	
4811.29	--Other	-	(deleted)	
	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	-	(deleted)	
4811.31	--Bleached, weighing more than 150 g/m <sup>2</sup>	-	(deleted)	
4811.39	--Other	-	(deleted)	
4811.40	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		- Gummed or adhesive paper and paperboard:	
		4811.41	-- Self-adhesive	
		4811.49	-- Other	
			- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
		4811.51	-- Bleached, weighing more than 150 g/m <sup>2</sup>	
		4811.59	-- Other	
		4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	
4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	

### (b) Technical rectification

HS1996	Description	Rule
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.	<i>As specified for subheadings</i>
4811.10	- Tarred, bituminised or asphalted paper and paperboard	CTSH
	- Gummed or adhesive paper and paperboard:	
4811.21	-- Self-adhesive	CTSH
4811.29	-- Other	CTSH
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	



HS1996	Description	Rule
4811.31	-- Bleached, weighing more than 150 g/m <sup>2</sup>	CTSH
4811.39	-- Other	<i>As specified for split subheadings</i>
ex4811.39(a)	- Ink-jet imaging paper and paperboard coated, impregnated or covered with plastic	CTSHS
ex4811.39(b)	- Other	CTSH
4811.40	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTSH
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTSH



HS 2002	Description	Rule
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	<i>As specified for subheadings</i>
4811.10	- Tarred, bituminised or asphalted paper and paperboard	<i>As specified for split subheading</i>
ex4811.10(a)	-- The content came from heading 48.23(HS96)	CTSHS except from split heading ex48.02(d), ex48.10(b), ex48.23(f) or split subheading ex4811.41(a), ex4811.49(a), ex4811.51(a), ex4811.59(b), ex4811.60(a) or ex4811.90(a)
ex4811.10(b)	-- Other	CTSHS
	- Gummed or adhesive paper and paperboard:	<i>As specified for split subheading</i>
4811.41	-- Self-adhesive	
ex4811.41(a)	---The content came from heading 48.23(HS96)	CTSHS except from split heading ex48.02(d), ex48.10(b), ex48.23(f) or split subheading ex4811.10(a), ex4811.49(a), ex4811.51(a), ex4811.59(b), ex4811.60(a) or ex4811.90(a)
ex4811.41(b)	--- Other	CTSHS
4811.49	-- Other	<i>As specified for split subheading</i>
ex4811.49(a)	--- The content came from heading 48.23(HS96)	CTSHS except from split heading ex48.02(d), ex48.10(b) or ex48.23(f) or split subheadings ex4811.10(a), ex4811.41(a), ex4811.51(a), ex4811.59(b), ex4811.60(a) or ex4811.90(a)
ex4811.49(b)	--- Other	CTSHS
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	<i>As specified for split subheading</i>
4811.51	-- Bleached, weighing more than 150 g/m <sup>2</sup>	
ex4811.51(a)	--- The content came from heading 48.23(HS96)	CTSHS except from split heading ex48.02(d), ex48.10(b), ex48.23(f) or split subheadings ex4811.10(a), ex4811.41(a), ex4811.49(a), ex4811.59(b), ex4811.60(a) or ex4811.90(a)
ex4811.51(b)	--- Other	CTSHS
4811.59	-- Other	<i>As specified for split subheading</i>
ex4811.59(a)	--- Ink-jet imaging paper and paperboard coated, impregnated or covered with plastic	CTSHS
ex4811.59(b)	---The content came from heading 48.23(HS96)	CTSHS except from split heading ex48.02(d), ex48.10(b) ex48.23(f) or split subheadings ex4811.10(a), ex4811.41(a), ex4811.49(a), ex4811.51(a), ex4811.60(a) or ex4811.90(a)
ex4811.59(c)	--- Other	CTSHS except from split subheading ex4811.59(a)
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	<i>As specified for split subheading</i>
ex4811.60(a)	-- The content came from heading 48.23(HS96)	CTSHS except from split heading ex48.02(d), ex48.10(b) or ex48.23(f) or split subheadings ex4811.10(a), ex4811.41(a), ex4811.49(a), ex4811.51(a), ex4811.59(b) or ex4811.90(a)
ex4811.60(b)	-- Other	CTSHS
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	<i>As specified for split subheading</i>
ex4811.90(a)	-- The content came from heading 48.23(HS96)	CTSHS except from split heading ex48.02(d), ex48.10(b) or ex48.23(f) or split subheadings ex4811.10(a), ex4811.41(a), ex4811.49(a), ex4811.51(a), ex4811.59(b) or ex4811.60(a)
ex4811.90(b)	-- Other	CTSHS

**(c) Comments by the Secretariat<sup>14</sup>****Recommendation 1**

HS 2002	Description	Rule
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	As specified for subheadings
4811.10	- Tarred, bituminised or asphalted paper and paperboard	CTSH
	- Gummed or adhesive paper and paperboard:	
4811.41	-- Self-adhesive	CTSH
4811.49	-- Other	CTSH
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.51	-- Bleached, weighing more than 150 g/m <sup>2</sup>	CTSH
4811.59	-- Other	As specified for split subheadings
ex4811.59(a)	--- Ink-jet imaging paper and paperboard coated, impregnated or covered with plastic	CTSHS
ex4811.59(b)	--- Other	CTSH
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTSH
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTSH

**Recommendation 2**

HS 2002	Description	Rule
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	<i>As specified for split heading</i>
ex48.11(a)	- Ink-jet imaging paper and paperboard coated, impregnated or covered with plastic	CTHS
ex48.11(b)	- Other	CTH

**Recommendation 3**

HS 2002	Description	Rule
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	<i>As specified for split heading</i>
ex48.11(a)	- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets no side exceeding 36 cm	CTHS
ex48.11(b)	- Ink-jet imaging paper and paperboard coated, impregnated or covered with plastic	CTHS
ex48.11(c)	- Other	CTH, except from ex48.10(b) or ex48.23(h)

See comments for heading 48.01

**107. Heading 48.23****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	The scope of paper and paperboard of a kind used for writing, printing or other graphic purposes has been expanded. At the same time, the size of paper, paperboard, cellulose wadding and webs of cellulose fibres in strips or rolls has been amended.
	- Gummed or adhesive paper, in strips or rolls:		- Gummed or adhesive paper, in strips or rolls:	
4823.11	-- Self-adhesive	-	(deleted)	

<sup>14</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

HS 1996	Description	HS 2002	Description	Reason for change
4823.19	--Other	4823.12	-- Self-adhesive	
4823.20	-Filter paper and paperboard	4823.19	-- Other	
4823.40	-Rolls, sheets and dials, printed for self-recording apparatus	4823.20	- Filter paper and paperboard	
	-Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus (deleted)	
4823.51	--Printed, embossed or perforated	-	(deleted)	
4823.59	--Other	-	(deleted)	
4823.60	-Trays, dishes, plates, cups and the like, of paper or paperboard	4823.60	-Trays, dishes, plates, cups and the like, of paper or paperboard	
4823.70	-Moulded or pressed articles of paper pulp	4823.70	-Moulded or pressed articles of paper pulp	
4823.90	-Other	4823.90	-Other	

**(b) Technical rectification**

HS 1996	Description	Rule
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	CTH



HS 2002	Description	Rule
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	<i>As specified for split heading</i>
ex48.23(a)	-The content came from heading 48.04(HS96)	CTHS except from heading 48.04
ex48.23(b)	-The content came from heading 48.05(HS96)	CTHS except from heading 48.05 or split heading ex48.02(c)
ex48.23(c)	-The content came from heading 48.06(HS96)	CTHS except from heading 48.06
ex48.23(d)	-The content came from heading 48.07(HS96)	CTHS except from heading 48.07
ex48.23(e)	-The content came from heading 48.08(HS96)	CTHS except from heading 48.08 [or from Chapter 48]
ex48.23(f)	-Other (The content came from heading 48.23(HS96))	CTH except from split heading ex48.02(d), ex48.10(b) or split subheadings ex4811.10(a), ex4811.41(a), ex4811.49(a), ex4811.51(a), ex4811.59(b), ex4811.60(a) or ex4811.90(a)

**(c) Comments by the Secretariat<sup>15</sup>**

HS 2002	Description	Rule
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	<i>As specified for split heading</i>
ex48.23(a)	- Uncoated kraft paper and paperboard, other than that of heading 48.02 or 48.03 in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	CTH
ex48.23(b)	- Other uncoated paper and paperboard, not further worked or processed than as specified in Note 3 to this Chapter in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm,	CTH
ex48.23(c)	- Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	CTH
ex48.23(d)	- Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	CTH

<sup>15</sup> Non-paper prepared by the World Customs Organization for the 20<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "On the simplified presentation of the product specific rules of origin applicable to Chapter 48 in the context of the technical rectifications relating to changes in the Harmonized System".

HS 2002	Description	Rule
ex48.23(e)	- Paper and paperboard, corrugated (with or without glued flat surface sheets), whether or not perforated other than paper of the kind described in heading 48.03, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm; kraft paper, creped or crinkled, whether or not embossed or perforated, in strips or rolls other than paper of the kind described in heading 48.03, of a width exceeding 15 cm but not exceeding 36 cm	CTHS
ex48.23(f)	- Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in strips or rolls other than paper of the kind described in heading 48.03, of a width exceeding 15 cm but not exceeding 36 cm, other than paper and paperboard covered by split heading ex48.23(e)	CC
ex48.23(g)	- Other, in strips or rolls, of a width not exceeding 15cm or in rectangular (including square) sheets no side exceeding 36 cm	CTHS, except from ex48.10(b) or ex48.23(h)
ex48.23(h)	- Other	CTHS, except from ex48.02(d), ex48.10(b), ex48.11(c) or ex48.23(g)

## 108. Heading 51.02

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
51.02	Fine or coarse animal hair, not carded or combed.	51.02	Fine or coarse animal hair, not carded or combed.	Subheading 5102.10 has been subdivided to create a new subheading 5102.11 for fine animal hair of Kashmir (cashmere) goats.
5102.10	-Fine animal hair		- Fine animal hair:	
		5102.11	-- Of Kashmir (cashmere) goats	
		5102.19	-- Other	

### (b) Technical rectification

HS1996	Description	Rule
51.02	Fine or coarse animal hair, not carded or combed.	The origin shall be the country where the fine or coarse animal hair of this heading is obtained in its natural or unprocessed state.



HS2002	Description	Rule
51.02	Fine or coarse animal hair, not carded or combed.	The origin shall be the country where the fine or coarse animal hair of this heading is obtained in its natural or unprocessed state.

### (c) Comments by the Secretariat

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 109. Heading 51.05

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	Subheading 5105.30 has been subdivided to create a new subheading 5105.31 for fine animal hair of Kashmir (cashmere) goats.
5105.30	-Fine animal hair, carded or combed		- Fine animal hair, carded or combed:	
		5105.31	-- Of Kashmir (cashmere) goats	
		5105.39	-- Other	

### (b) Technical rectification

HS 1996	Description	Rule
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH



HS 2002	Description	Rule
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**110. Heading 53.05**

**(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	Deletion of subheadings 5305.91 and 5305.99 entails the transfer of those products to subheading 5305.90.
	-Other:	5305.90	-Other	
5305.91	--Raw		(deleted)	
5305.99	--Other		(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	<i>As specified for split headings</i>
ex53.05(a)	- Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun	The origin shall be the country where the coconut, abaca, ramie and other vegetable textile fibres of this split heading are obtained in their natural or unprocessed state
ex53.05(b)	- Garnetted stock of these fibres	CTHS
ex53.05(c)	- Other	The origin shall be the country where the tow, noils and waste of this split heading are derived from manufacturing or processing operations or from consumption



HS 2002	Description	Rule
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	<i>As specified for split headings</i>
ex53.05(a)	- Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun	The origin shall be the country where the coconut, abaca, ramie and other vegetable textile fibres of this split heading are obtained in their natural or unprocessed state
ex53.05(b)	- Garnetted stock of these fibres	CTHS
ex53.05(c)	- Other	The origin shall be the country where the tow, noils and waste of this split heading are derived from manufacturing or processing operations or from consumption

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule which is set out at split level. Therefore, no technical rectification is needed. Maintain the initial split heading structure.

**111. Heading 53.08****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
53.08	Yarn of other vegetable textile fibres; paper yarn.	53.08	Yarn of other vegetable textile fibres; paper yarn.	Deletion of subheading 5308.30 entails the transfer of that product to subheading 5308.90
5308.10	-Coir yarn	5308.10	- Coir yarn	
5308.20	-True hemp yarn	5308.20	- True hemp yarn	
5308.30	-Paper yarn	-	(deleted)	
5308.90	-Other	5308.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
53.08	Yarn of other vegetable textile fibres; paper yarn.	<i>As specified for split headings</i>
ex53.08(a)	- Yarn of other vegetable textile fibres; paper yarn: processed	[CTH; or change by core spinning.]
ex53.08(b)	- Yarn of other vegetable textile fibres; paper yarn: printed, dyed (including dyed white)	[CTH; or change by permanent dyeing or permanent printing from unbleached or prebleached yarn with at least two preparatory or finishing operations.]
ex53.08(c)	- Other	CTH



HS 2002	Description	Rule
53.08	Yarn of other vegetable textile fibres; paper yarn.	<i>As specified for split headings</i>
ex53.08(a)	- Yarn of other vegetable textile fibres; paper yarn: processed	[CTH; or change by core spinning.]
ex53.08(b)	- Yarn of other vegetable textile fibres; paper yarn: printed, dyed (including dyed white)	[CTH; or change by permanent dyeing or permanent printing from unbleached or prebleached yarn with at least two preparatory or finishing operations.]
ex53.08(c)	- Other	CTH

**(c) Comments by the Secretariat**

Maintain the initial split heading structure. No technical rectification is needed.

**112. Heading 56.07****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	Deletion of subheading 5607.30 entails the transfer of that product to subheading 5607.90.
5607.30	-Of abaca (Manila hemp or <i>Musa textilis Nee</i> ) or other hard (leaf) fibres	-	(deleted)	
5607.90	-Other	5607.90	-Other	

**(b) Technical rectification**

HS 1996	Description	Rule
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	CTH



HS 2002	Description	Rule
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**113. Heading 59.04****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Deletion of subheading 5904.91 and 5904.92 entails the transfer of those products to subheading 5904.90
5904.10	-Linoleum	5904.10	- Linoleum	
	-Other:	5904.90	- Other	
5904.91	--With a base consisting of needleloom felt or nonwovens	-	(deleted)	
5904.92	--With other textile base	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	CTH



HS 2002	Description	Rule
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**114. Heading 60.02****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
60.02	Other knitted or crocheted fabrics.	60.02	Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	The new structure of headings 60.02 to 60.06 for knitted or crocheted fabrics has been created with a view to establishing a parallel between woven fabrics and knitted or crocheted fabrics.
6002.10	-Of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread	-	(deleted)	
6002.20	-Other, of a width not exceeding 30cm	-	(deleted)	
6002.30	-Of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread	-	(deleted)	
	-Other fabrics, warp knit (including those made on galloon knitting machines):	6002.40	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	
6002.41	--Of wool or fine animal hair	-	(deleted)	
6002.42	--Of cotton	-	(deleted)	
6002.43	--Of man-made fibres	-	(deleted)	
6002.49	--Other	-	(deleted)	
	-Other:	6002.90	- Other	
6002.91	--Of wool or fine animal hair	-	(deleted)	
6002.92	--Of cotton	-	(deleted)	

HS1996	Description	HS2002	Description	Reason for change
6002.93	--Of man-made fibres	-	(deleted)	
6002.99	--Other	-	(deleted)	
		60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
		6003.10	- Of wool or fine animal hair	
		6003.20	- Of cotton	
		6003.30	- Of synthetic fibres	
		6003.40	- Of artificial fibres	
		6003.90	- Other	
		60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
		6004.10	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	
		6004.90	- Other	
		60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
		6005.10	- Of wool or fine animal hair	
			- Of cotton:	
		6005.21	-- Unbleached or bleached	
		6005.22	-- Dyed	
		6005.23	-- Of yarns of different colours	
		6005.24	-- Printed	
			- Of synthetic fibres:	
		6005.31	-- Unbleached or bleached	
		6005.32	-- Dyed	
		6005.33	-- Of yarns of different colours	
		6005.34	-- Printed	
			- Of artificial fibres:	
		6005.41	-- Unbleached or bleached	
		6005.42	-- Dyed	
		6005.43	-- Of yarns of different colours	
		6005.44	-- Printed	
		6005.90	- Other	
		60.06	Other knitted or crocheted fabrics.	
		6006.10	- Of wool or fine animal hair	
			- Of cotton:	
		6006.21	-- Unbleached or bleached	
		6006.22	-- Dyed	
		6006.23	-- Of yarns of different colours	
		6006.24	-- Printed	
			- Of synthetic fibres:	
		6006.31	-- Unbleached or bleached	
		6006.32	-- Dyed	
		6006.33	-- Of yarns of different colours	
		6006.34	-- Printed	
			- Of artificial fibres:	
		6006.41	-- Unbleached or bleached	
		6006.42	-- Dyed	
		6006.43	-- Of yarns of different colours	
		6006.44	-- Printed	
		6006.90	- Other	



**(b) Technical rectification<sup>16</sup>**

HS 1996	Description	Rule
60.02	Other knitted or crocheted fabrics.	<i>As specified for split headings</i>
ex60.02(a)	- Other knitted or crocheted fabrics: printed, dyed (including dyed white)	[CTH; Change from unbleached or prebleached fabric to the product of this split heading by permanent dyeing or printing, accompanied by at least two preparatory or finishing operations.]
ex60.02(b)	- Other	CTH



HS 2002	Description	Rule
60.02	Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	<i>As specified for split headings</i>
ex60.02(a)	- Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01: printed or dyed	[CTH; or Change from unbleached or prebleached fabric to the product of this split heading by permanent dyeing or printing, accompanied by at least two preparatory or finishing operations.]
ex60.02(b)	- other	CTH
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	<i>As specified for split headings</i>
ex60.03(a)	- Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02: printed or dyed	[CTH; or Change from unbleached or prebleached fabric to the product of this split heading by permanent dyeing or printing, accompanied by at least two preparatory or finishing operations.]
ex60.03(b)	- other	CTH
60.04	Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01	<i>As specified for split headings</i>
ex60.04(a)	- Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01: printed or dyed	[CTH; or Change from unbleached or prebleached fabric to the product of this split heading by permanent dyeing or printing, accompanied by at least two preparatory or finishing operations.]
ex60.04(b)	- other	CTH
60.05	Warp knit fabrics (including those made on galloon knitting machines) other than those of heading 60.01 to 60.04	<i>As specified for split headings</i>
ex60.05(a)	- Warp knit fabrics (including those made on galloon knitting machines) other than those of heading 60.01 to 60.04: printed or dyed	[CTH; or Change from unbleached or prebleached fabric to the product of this split heading by permanent dyeing or printing, accompanied by at least two preparatory or finishing operations.]
ex60.05(b)	- other	CTH
60.06	Other knitted or crocheted fabrics	<i>As specified for split headings</i>
ex60.06(a)	- Other knitted or crocheted fabrics: printed or dyed	[CTH; or Change from unbleached or prebleached fabric to the product of this split heading by permanent dyeing or printing, accompanied by at least two preparatory or finishing operations.]
ex60.06(b)	- other	CTH

**(c) Comments by the Secretariat<sup>17</sup>**

As the content of heading 6002 (HS 1996) has been split out into 4 headings, i.e., headings 60.03, 60.04, 60.05 and 60.06; these newly created headings need to be split following the case of heading 60.02 (HS 1996).

<sup>16</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".

<sup>17</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".

**115. Heading 61.10****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	Subheading 6110.10 has been subdivided to create new subheadings 6110.11 and 6110.12 for products of wool and fine animal hair of Kashmir (cashmere) goats.
6110.10	-Of wool or fine animal hair		- Of wool or fine animal hair:	
		6110.11	-- Of wool	
		6110.12	-- Of Kashmir (cashmere) goats	
		6110.19	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 61(a) (ex61.01 through 61.17)	- Goods including parts and accessories, knitted or crocheted to shape	The origin shall be the country where the goods of this split chapter have been knitted or crocheted to shape
ex Chapter 61(b) (ex61.01 through ex61.15)	- Goods of heading 61.01 through 61.15 assembled from parts knitted or crocheted to shape	[The origin shall be the country where the parts of the goods of this split chapter have been knitted or crocheted to shape.]
ex Chapter 61(c) (ex 61.01 through ex 61.15)	- Goods of heading 61.01 through 61.15 assembled from parts cut to shape	[Change to goods of this split chapter provided that the goods are assembled in a single country.]



HS 2002	Description	Rule
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 61(a) (ex61.01 through 61.17)	- Goods including parts and accessories, knitted or crocheted to shape	The origin shall be the country where the goods of this split chapter have been knitted or crocheted to shape
ex Chapter 61(b) (ex61.01 through ex61.15)	- Goods of heading 61.01 through 61.15 assembled from parts knitted or crocheted to shape	[The origin shall be the country where the parts of the goods of this split chapter have been knitted or crocheted to shape.]
ex Chapter 61(c) (ex 61.01 through ex 61.15)	- Goods of heading 61.01 through 61.15 assembled from parts cut to shape	[Change to goods of this split chapter provided that the goods are assembled in a single country.]

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**116. Heading 68.12****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.	68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	Deletion of subheadings 6812.10 to 6812.40 entails the transfer of those products to subheading 6812.90
6812.10	-Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	-	(deleted)	
6812.20	- Yarn and thread	-	(deleted)	

HS 1996	Description	HS 2002	Description	Reason for change
6812.30	-Cords and string, whether or not plaited	-	(deleted)	
6812.40	- Woven or knitted fabric	-	(deleted)	
6812.50	-Clothing, clothing accessories, footwear and headgear	6812.50	-Clothing, clothing accessories, footwear and headgear	
6812.60	- Paper, millboard and felt	6812.60	- Paper, millboard and felt	
6812.70	-Compressed asbestos fibre jointing, in sheets or rolls	6812.70	-Compressed asbestos fibre jointing, in sheets or rolls	
6812.90	- Other	6812.90	- Other	

**(b) Technical rectification<sup>18</sup>**

HS 1996	Description	Rule
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.	<i>As specified for subheadings</i>
6812.10	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	CTH
6812.20	- Yarn and thread	CTSH
6812.30	- Cords and string, whether or not plaited	[CTSH, except from subheading 6812.20]
6812.40	- Woven or knitted fabric	CTSH
6812.50	- Clothing, clothing accessories, footwear and headgear	CTSH
6812.60	- Paper, millboard and felt	CTSH
6812.70	- Compressed asbestos fibre jointing, in sheets or rolls	CTSH
6812.90	- Other	CTSH



HS 2002	Description	Rule
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.	<i>As specified for subheading</i>
6812.50	- Clothing, clothing accessories, footwear and headgear	CTSH
6812.60	- Paper, millboard and felt	CTSH
6812.70	- Compressed asbestos fibre jointing, in sheets or rolls	CTSH
6812.90	Other	<i>As specified for split subheading</i>
ex6812.90(a)	-- fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	CTH
ex6812.90(b)	--Yarn and thread	CTSHS
ex6812.90(c)	--Cords and string, whether or not plaited	[CTSHS, except from split subheading 6812.90(b)]
ex6812.90(d)	--woven or knitted fabric	CTSHS
ex6812.90(e)	--Other	CTSHS

**(c) Comments by the Secretariat<sup>19</sup>**

Since subheading 6812.50, 6812.60 and 6812.70 and the overall coverage of heading 68.12 remain unchanged, the technical rectification is to be made to subheading 6812.90 only. By this split structure, changes from fibres to yarn, yarn to fabrics, fabrics to articles of asbestos are recognised as origin conferring processes. For fibres of split subheading ex6812.90(a), a CTH rule should be maintained not to allow any changes within heading 68.12.

<sup>18</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".

<sup>19</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".

**117. Heading 70.10****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	Deletion of subheading 7010.91 to 7010.94 entails the transfer of those products to new subheading 7010.90.
	-Other, of a capacity:	7010.90	- Other	
7010.91	--Exceeding 1 l	-	(deleted)	
7010.92	--Exceeding 0.33 l but not exceeding 1 l	-	(deleted)	
7010.93	-- Exceeding 0.15 l but not exceeding 0.33 l	-	(deleted)	
7010.94	--Not exceeding 0.15 l	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	<i>As specified for split headings</i>
ex70.10(a)	- Cut	[CTH or change by chemically etching, sand-blasting or grinding with subsequent acid polishing, of unworked glassware (not etched, sand-blasted, ground, carved, engraved or otherwise decorated).]
ex70.10(b)	- Other	CTH



HS 2002	Description	Rule
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	<i>As specified for split headings</i>
ex70.10(a)	- Cut	[CTH or change by chemically etching, sand-blasting or grinding with subsequent acid polishing, of unworked glassware (not etched, sand-blasted, ground, carved, engraved or otherwise decorated).]
ex70.10(b)	- Other	CTH

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**118. Heading 71.12****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	Creation of a new subheading 7112.30 for the identification of certain specific categories of waste
7112.10	-Of gold, including metal clad with gold but excluding sweepings containing other precious metals	-	(deleted)	
7112.20	-Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	-	(deleted)	
		7112.30	- Ash containing precious metal or precious metal compounds	
7112.90	- Other		- Other:	

HS1996	Description	HS2002	Description	Reason for change
		7112.91	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	
		7112.92	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	
		7112.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	The origin shall be the country where the waste and scrap of this heading are derived from manufacturing or processing operations or from consumption



HS 2002	Description	Rule
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	The origin shall be the country where the waste and scrap of this heading are derived from manufacturing or processing operations or from consumption

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**119. Heading 73.02****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	Deletion of subheading 7302.20 entails the transfer of that product to 7302.90
7302.10	-Rails	7302.10	-Rails	
7302.20	-Sleepers (cross-ties)	-	(deleted)	
7302.30	-Switch blades, crossing frogs, point rods and other crossing pieces	7302.30	-Switch blades, crossing frogs, point rods and other crossing pieces	
7302.40	-Fish-plates and sole plates	7302.40	-Fish-plates and sole plates	
7302.90	-Other	7302.90	-Other	

**(b) Technical rectification**

HS 1996	Description	Rule
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	CTH



HS 2002	Description	Rule
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**120. Heading 74.15****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	Deletion of subheadings 7415.31 and 7415.32 entails the transfer of those products to new subheading 7415.33.
	-Other threaded articles:		- Other threaded articles:	
7415.31	--Screws for wood	-	(deleted)	
7415.32	--Other screws; bolts and nuts	-	(deleted)	
		7415.33	-- Screws; bolts and nuts	
7415.39	--Other	7415.39	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
74.15	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	CTH



HS 2002	Description	Rule
74.15	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	CTH

**(c) Comments by the Secretariat**

The amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set out at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**121. Heading 81.01****(a) HS change**

HS1996	Description	HS 2002	Description	Reason for change
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.	81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.	Creation of new subheading 8101.97 for identification of certain specific categories of waste.
	-Other:		-Other:	
8101.91	--Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	-	(deleted)	
8101.92	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	-	(deleted)	
8101.93	--Wire	-	(deleted)	
		8101.94	-- Unwrought tungsten, including bars and rods obtained simply by sintering	
		8101.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	
		8101.96	-- Wire	
		8101.97	-- Waste and scrap	
8101.99	--Other	8101.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap	<i>As specified for split headings</i>
ex81.01(a)	- Alloys	CTHS
ex81.01(b)	- Refined tungsten	CTHS
ex81.01(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.01(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.01(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.01(f)	- Wire	CTHS
ex81.01(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.01(gi)	- Tube or pipe fittings	CTHS
ex81.01(h)	- Powders	CTHS
ex81.01(ij)	- Flakes	CTHS
ex81.01(k)	- Cables	CTHS
ex81.01(l)	- Other	CTHS



HS 2002	Description	Rule
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap	<i>As specified for split headings</i>
ex81.01(a)	- Alloys	CTHS
ex81.01(b)	- Refined tungsten	CTHS
ex81.01(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.01(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.01(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.01(f)	- Wire	CTHS
ex81.01(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.01(gi)	- Tube or pipe fittings	CTHS
ex81.01(h)	- Powders	CTHS
ex81.01(ij)	- Flakes	CTHS
ex81.01(k)	- Cables	CTHS
ex81.01(l)	- Other	CTHS

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**122. Heading 81.02****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
81.02	Molybdenum and articles thereof, including waste and scrap.	81.02	Molybdenum and articles thereof, including waste and scrap.	Creation of a new subheading 8102.97 for identification of certain specific categories of waste.
	-Other:		-Other:	
8102.91	--Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	-	(deleted)	
8102.92	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	-	(deleted)	
8102.93	--Wire	-	(deleted)	
		8102.94	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	
		8102.95	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	
		8102.96	-- Wire	

HS1996	Description	HS2002	Description	Reason for change
8102.99	--Other	8102.97 8102.99	-- Waste and scrap -- Other	

### (b) Technical rectification

HS 1996	Description	Rule
81.02	Molybdenum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.02(a)	- Alloys	CTHS
ex81.02(b)	- Refined molybdenum	CTHS
ex81.02(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.02(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.02(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.02(f)	- Wire	CTHS
ex81.02(g)	- Tubes and pipes	CTH; or cold-rolling from articles of the same split heading.
ex81.02(gi)	- Tube or pipe fittings	CTHS
ex81.02(h)	- Powders	CTHS
ex81.02(ij)	- Flakes	CTHS
ex81.02(k)	- Cables	CTHS
ex81.02(l)	- Other	CTHS



HS 2002	Description	Rule
81.02	Molybdenum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.02(a)	- Alloys	CTHS
ex81.02(b)	- Refined molybdenum	CTHS
ex81.02(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.02(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex81.02(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.02(f)	- Wire	CTHS
ex81.02(g)	- Tubes and pipes	CTH; or cold-rolling from articles of the same split heading.
ex81.02(gi)	- Tube or pipe fittings	CTHS
ex81.02(h)	- Powders	CTHS
ex81.02(ij)	- Flakes	CTHS
ex81.02(k)	- Cables	CTHS
ex81.02(l)	- Other	CTHS

### (c) Comments by the Secretariat

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

## 123. Heading 81.03

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
81.03	Tantalum and articles thereof, including waste and scrap.	81.03	Tantalum and articles thereof, including waste and scrap.	Subheading 8103.10 has been subdivided to create a new subheading 8103.30 for the identification of certain specific categories of waste.
8103.10	-Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	-	(deleted)	
		8103.20	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	
		8103.30	- Waste and scrap	
8103.90	- Other	8103.90	- Other	



**(b) Technical rectification**

HS 1996	Description	Rule
81.03	Tantalum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.03(a)	- Alloys	CTHS
ex81.03(b)	- Refined tantalum	CTHS
ex81.03(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.03(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.03(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.03(f)	- Wire	CTHS
ex81.03(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.03(gi)	- Tube or pipe fittings	CTHS
ex81.03(h)	- Powders	CTHS
ex81.03(ij)	- Flakes	CTHS
ex81.03(k)	- Cables	CTHS
ex81.03(l)	- Other	CTHS



HS 2002	Description	Rule
81.03	Tantalum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.03(a)	- Alloys	CTHS
ex81.03(b)	- Refined tantalum	CTHS
ex81.03(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.03(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.03(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.03(f)	- Wire	CTHS
ex81.03(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.03(gi)	- Tubes or pipes fittings	CTHS
ex81.03(h)	- Powders	CTHS
ex81.03(ij)	- Flakes	CTHS
ex81.03(k)	- Cables	CTHS
ex81.03(l)	- Other	CTHS

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**124. Heading 81.05****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	Subheading 8105.10 has been subdivided to create a new subheading 8105.30 for the identification of certain specific categories of waste.
8105.10	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	-	(deleted)	
		8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	
		8105.30	- Waste and scrap	
8105.90	- Other	8105.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.05(a)	- Alloys	CTHS
ex81.05(b)	- Refined cobalt	CTHS
ex81.05(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.05(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.05(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex81.05(f)	- Wire	CTHS
ex81.05(g)	- Tubes and pipes	CTHS; or cold- rolling from articles of the same split heading
ex81.05(gi)	- Tube or pipe fittings	CTHS
ex81.05(h)	- Powders	CTHS
ex81.05(ij)	- Flakes	CTHS
ex81.05(k)	- Cables	CTHS
ex81.05(l)	- Other	CTHS



HS 2002	Description	Rule
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.05(a)	- Alloys	CTHS
ex81.05(b)	- Refined cobalt	CTHS
ex81.05(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.05(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.05(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex81.05(f)	- Wire	CTHS
ex81.05(g)	- Tubes and pipes	CTHS; or cold- rolling from articles of the same split heading
ex81.05(gi)	- Tube or pipe fittings	CTHS
ex81.05(h)	- Powders	CTHS
ex81.05(ij)	- Flakes	CTHS
ex81.05(k)	- Cables	CTHS
ex81.05(l)	- Other	CTHS

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**125. Heading 81.07****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
81.07	Cadmium and articles thereof, including waste and scrap.	81.07	Cadmium and articles thereof, including waste and scrap.	Subheading 8107.10 has been subdivided to create a new subheading 8107.30 for the identification of certain specific categories of waste.
8107.10	-Unwrought cadmium; waste and scrap; powders	-	(deleted)	
		8107.20	- Unwrought cadmium; powders	
		8107.30	- Waste and scrap	
8107.90	- Other	8107.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
81.07	Cadmium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.07(a)	- Alloys	CTHS
ex81.07(b)	- Refined cadmium	CTHS
ex81.07(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.07(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.07(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.07(f)	- Wire	CTHS
ex81.07(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex81.07(gi)	- Tube or pipe fittings	CTHS
ex81.07(h)	- Powders	CTHS
ex81.07(ij)	- Flakes	CTHS
ex81.07(k)	- Cables	CTHS
ex81.07(l)	- Other	CTHS



HS 2002	Description	Rule
81.07	Cadmium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.07(a)	- Alloys	CTHS
ex81.07(b)	- Refined cadmium	CTHS
ex81.07(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.07(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.07(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.07(f)	- Wire	CTHS
ex81.07(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex81.07(gi)	- Tube or pipe fittings	CTHS
ex81.07(h)	- Powders	CTHS
ex81.07(ij)	- Flakes	CTHS
ex81.07(k)	- Cables	CTHS
ex81.07(l)	- Other	CTHS

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**126. Heading 81.08****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
81.08	Titanium and articles thereof, including waste and scrap.	81.08	Titanium and articles thereof, including waste and scrap.	Subheading 8108.10 has been subdivided to create a new subheading 8108.30 for the identification of certain specific categories of waste.
8108.10	- Unwrought titanium; waste and scrap; powders	-	(deleted)	
		8108.20	- Unwrought titanium; powders	
		8108.30	- Waste and scrap	
8103.90	- Other	8103.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
81.08	Titanium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.08(a)	- <u>Alloys</u>	CTHS
ex81.08(b)	- <u>Refined titanium</u>	CTHS
ex81.08(c)	- <u>Waste and scrap</u>	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption

HS 1996	Description	Rule
ex81.08(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.08(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.08(f)	- Wire	CTHS
ex81.08(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.08(gi)	- Tube or pipe fittings	CTHS
ex81.08(h)	- Powders	CTHS
ex81.08(ij)	- Flakes	CTHS
ex81.08(k)	- Cables	CTHS
ex81.08(l)	- Other	CTHS



HS 2002	Description	Rule
81.08	Titanium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.08(a)	- Alloys	CTHS
ex81.08(b)	- Refined titanium	CTHS
ex81.08(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.08(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.08(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.08(f)	- Wire	CTHS
ex81.08(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.08(gi)	- Tube or pipe fittings	CTHS
ex81.08(h)	- Powders	CTHS
ex81.08(ij)	- Flakes	CTHS
ex81.08(k)	- Cables	CTHS
ex81.08(l)	- Other	CTHS

### (c) Comments by the Secretariat

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

## 127. Heading 81.09

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
81.09	Zirconium and articles thereof, including waste and scrap.	81.09	Zirconium and articles thereof, including waste and scrap.	Subheading 8109.10 has been subdivided to create a new subheading 8109.30 for the identification of certain specific categories of waste.
8109.10	-Unwrought zirconium; waste and scrap; powders	-	(deleted)	
		8109.20	- Unwrought zirconium; powders	
		8109.30	- Waste and scrap	
8109.90	- Other	8109.90	- Other	

### (b) Technical rectification

HS 1996	Description	Rule
81.09	Zirconium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.09(a)	- Alloys	CTHS
ex81.09(b)	- Refined zirconium	CTHS
ex81.09(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.09(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.09(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.09(f)	- Wire	CTHS
ex81.09(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.09(gi)	- Tube or pipe fittings	CTHS
ex81.09(h)	- Powders	CTHS
ex81.09(ij)	- Flakes	CTHS
ex81.09(k)	- Cables	CTHS
ex81.09(l)	- Other	CTHS



HS 2002	Description	Rule
81.09	Zirconium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.09(a)	- Alloys	CTHS
ex81.09(b)	- Refined zirconium	CTHS
ex81.09(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.09(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.09(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.09(f)	- Wire	CTHS
ex81.09(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.09(gi)	- Tube or pipe fittings	CTHS
ex81.09(h)	- Powders	CTHS
ex81.09(ij)	- Flakes	CTHS
ex81.09(k)	- Cables	CTHS
ex81.09(l)	- Other	CTHS

### (c) Comments by the Secretariat

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

## 128. Heading 81.10

### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
81.10	Antimony and articles thereof, including waste and scrap.	81.10	Antimony and articles thereof, including waste and scrap.	Subheading 8110.00 has been subdivided to create a new subheading 8110.20 for the identification of certain specific categories of waste.
		8110.10	- Unwrought antimony; powders	
		8110.20	- Waste and scrap	
		8110.90	- Other	

### (b) Technical rectification

HS 1996	Description	Rule
81.10	Antimony and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.10(a)	- Alloys	CTHS
ex81.10(b)	- Refined antimony	CTHS
ex81.10(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.10(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.10(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.10(f)	- Wire	CTHS
ex81.10(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.10(gi)	- Tube or pipe fittings	CTHS
ex81.10(h)	- Powders	CTHS
ex81.10(ij)	- Flakes	CTHS
ex81.10(k)	- Cables	CTHS
ex81.10(l)	- Other	CTHS



HS 2002	Description	Rule
81.10	Antimony and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.10(a)	- Alloys	CTHS
ex81.10(b)	- Refined antimony	CTHS
ex81.10(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.10(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.10(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.10(f)	- Wire	CTHS

HS 2002	Description	Rule
ex81.10(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.10(gi)	- Tube or pipe fittings	CTHS
ex81.10(h)	- Powders	CTHS
ex81.10(ij)	- Flakes	CTHS
ex81.10(k)	- Cables	CTHS
ex81.10(l)	- Other	CTHS

### (c) Comments by the Secretariat

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

## 129. Heading 81.12

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	Creation of new subheadings 8112.13 and 8112.22 for the identification of certain specific categories of waste.
	-Beryllium:			
8112.11	--Unwrought; waste and scrap; powders	-	(deleted)	
		8112.12	-- Unwrought; powders	
		8112.13	-- Waste and scrap	
8112.19	--Other	8112.19	-- Other	
8112.20	-Chromium		- Chromium	
		8112.21	-- Unwrought; powders	
		8112.22	-- Waste and scrap	
		8112.29	-- Other	
8112.30	-Germanium	8112.30	-Germanium	
8112.40	-Vanadium	8112.40	-Vanadium	
			- Thallium:	
		8112.51	-- Unwrought; powders	
		8112.52	-- Waste and scrap	
		8112.59	-- Other	
	-Other:		-Other:	
8112.91	--Unwrought; waste and scrap; powders	-	(deleted)	
		8112.92	-- Unwrought; waste and scrap; powders	
8112.99	--Other	8112.99	-- Other	

### (b) Technical rectification<sup>20</sup>

HS 1996	Description	Rule
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	<i>As specified for split subheadings</i>
	- Beryllium:	
8112.11	-- Unwrought; waste and scrap; powders	<i>As specified for split subheadings</i>
ex8112.11(a)	--- Alloys	CTSHS
ex8112.11(b)	--- Refined beryllium	CTSHS
ex8112.11(c)	--- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.11(d)	--- Powders	CTSHS
8112.19	-- Other	<i>As specified for split subheadings</i>
ex8112.19(a)	--- Bars and rods, other than those obtained simply by sintering and profiles	CTSHS
ex8112.19(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.19(c)	--- Wire	CTSHS

<sup>20</sup> Non-paper prepared by the World Customs Organization for the 21<sup>st</sup> Session of the Technical Committee on Rules of Origin (TCRO): "Guide to the Technical Rectification Exercise: How to deal with the technical rectifications relating to changes in the Harmonized System".

HS 1996	Description	Rule
ex8112.19(d)	--- Tubes and pipes	CTSHS; or col-rolling from articles of the same split subheading
ex8112.19(di)	--- Tube or pipe fittings	CTSHS
ex8112.19(e)	--- Flakes	CTSHS
ex8112.19(f)	--- Cables	CTSHS
ex8112.19(g)	--- Other	CTSHS
8112.20	- Chromium	<i>As specified for split subheadings</i>
ex8112.20(a)	-- Alloys	CTSHS
ex8112.20(b)	-- Refined chromium	CTSHS
ex8112.20(c)	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.20(d)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.20(e)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.20(f)	-- Wire	CTSHS
ex8112.20(g)	-- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.20(gi)	-- Tube or pipe fittings	CTSHS
ex8112.20(h)	-- Powders	CTSHS
ex8112.20(ij)	-- Flakes	CTSHS
ex8112.20(k)	-- Cables	CTSHS
ex8112.20(l)	-- Other	CTSHS
8112.30	-Germanium	<i>As specified for split subheadings</i>
ex8112.30(a)	-- Alloys	CTSHS
ex8112.30(b)	-- Refined germanium	CTSHS
ex8112.30(c)	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.30(d)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.30(e)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.30(f)	-- Wire	CTSHS
ex8112.30(g)	-- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.30(gi)	-- Tube or pipe fittings	CTSHS
ex8112.30(h)	-- Powders	CTSHS
ex8112.30(ij)	-- Flakes	CTSHS
ex8112.30(k)	-- Cables	CTSHS
ex8112.30(l)	-- Other	CTSHS
8112.40	- Vanadium	<i>As specified for split subheadings</i>
ex8112.40(a)	-- Alloys	CTSHS
ex8112.40(b)	-- Refined vanadium	CTSHS
ex8112.40(c)	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.40(d)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.40(e)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.40(f)	-- Wire	CTSHS
ex8112.40(g)	-- Tubes and pipes,	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.40(gi)	-- Tube or pipe fittings	CTSHS
ex8112.40(h)	-- Powders	CTSHS
ex8112.40(ij)	-- Flakes	CTSHS
ex8112.40(k)	-- Cables	CTSHS
ex8112.40(l)	-- Other	CTSHS
8112.91	- Other:	<i>As specified for split subheadings</i>
	-- Unwrought; waste and scrap; powders	
ex8112.91(a)	--- Alloys	CTSHS
ex8112.91(b)	--- Refined metals	CTSHS
ex8112.91(c)	--- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.91(d)	--- Powders	CTSHS
8112.99	-- Other	<i>As specified for split subheadings</i>
ex8112.99(a)	--- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.99(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.99(c)	--- Wire	CTSHS
ex8112.99(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.99(di)	--- Tube or pipe fittings	CTSHS
ex8112.99(e)	--- Flakes	CTSHS

HS 1996	Description	Rule
ex8112.99(f)	--- Cables	CTSHS
ex8112.99(g)	--- Other	CTSHS



HS 2002	Description	Rule
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	<i>As specified for subheadings</i>
	- Beryllium:	
8112.12	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex8112.12(a)	--- Alloys	CTSHS
ex8112.12(b)	--- Refined beryllium	CTSHS
ex8112.12(c)	--- Powders	CTSHS
8112.13	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.19	-- Other	<i>As specified for split subheadings</i>
ex8112.19(a)	--- Bars and rods, other than those obtained simply by sintering and profiles	CTSHS
ex8112.19(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.19(c)	--- Wire	CTSHS
ex8112.19(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.19(di)	--- Tube or pipe fittings	CTSHS
ex8112.19(e)	--- Flakes	CTSHS
ex8112.19(f)	--- Cables	CTSHS
ex8112.19(g)	--- Other	CTSHS
	- Chromium:	
8112.21	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex8112.21(a)	--- Alloys	CTSHS
ex8112.21(b)	--- Refined chromium	CTSHS
ex8112.21(c)	--- Powders	CTSHS
8112.22	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.29	-- Other	<i>As specified for split subheadings</i>
ex8112.29(a)	--- Bars and rods, other than those obtained simply by sintering and profiles	CTSHS
ex8112.29(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.29(c)	--- Wire	CTSHS
ex8112.29(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.29(di)	--- Tube or pipe fittings	CTSHS
ex8112.29(e)	--- Flakes	CTSHS
ex8112.29(f)	--- Cables	CTSHS
ex8112.29(g)	--- Other	CTSHS
8112.30	- Germanium	<i>As specified for split subheadings</i>
ex8112.30(a)	-- Alloys	CTSHS
ex8112.30(b)	-- Refined germanium	CTSHS
ex8112.30(c)	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.30(d)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.30(e)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.30(f)	-- Wire	CTSHS
ex8112.30(g)	-- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.30(gi)	-- Tube or pipe fittings	CTSHS
ex8112.30(h)	-- Powders	CTSHS
ex8112.30(ij)	-- Flakes	CTSHS
ex8112.30(k)	-- Cables	CTSHS
ex8112.30(l)	-- Other	CTSHS
8112.40	- Vanadium	<i>As specified for split subheadings</i>
ex8112.40(a)	-- Alloys	CTSHS
ex8112.40(b)	-- Refined vanadium	CTSHS
ex8112.40(c)	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption



HS 2002	Description	Rule
ex8112.40(d)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.40(e)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.40(f)	-- Wire	CTSHS
ex8112.40(g)	-- Tubes and pipes,	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.40(gi)	-- Tube or pipe fittings	CTSHS
ex8112.40(h)	-- Powders	CTSHS
ex8112.40(ij)	-- Flakes	CTSHS
ex8112.40(k)	-- Cables	CTSHS
ex8112.40(l)	-- Other	CTSHS
	- Thallium:	
8112.51	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex8112.51(a)	--- Alloys	CTSHS
ex8112.51(b)	--- Refined Thallium	CTSHS
ex8112.51(c)	--- Powders	CTSHS
8112.52	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.59	-- Other	<i>As specified for split subheadings</i>
ex8112.59(a)	--- Bars and rods, other than those obtained simply by sintering and profiles	CTSHS
ex8112.59(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.59(c)	--- Wire	CTSHS
ex8112.59(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.59(di)	--- Tube or pipe fittings	CTSHS
ex8112.59(e)	--- Flakes	CTSHS
ex8112.59(f)	--- Cables	CTSHS
8112.92	- Other:	<i>As specified for split subheadings</i>
	-- Unwrought; waste and scrap; powders	
ex8112.92(a)	--- Alloys	CTSHS
ex8112.92(b)	--- Refined metals	CTSHS
ex8112.92(c)	--- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.92(d)	--- Powders	CTSHS
8112.99	-- Other	<i>As specified for split subheadings</i>
ex8112.99(a)	--- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.99(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.99(c)	--- Wire	CTSHS
ex8112.99(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.99(di)	--- Tube or pipe fittings	CTSHS
ex8112.99(e)	--- Flakes	CTSHS
ex8112.99(f)	--- Cables	CTSHS
ex8112.99(g)	--- Other	CTSHS

### (c) Comments by the Secretariat

As set in the technical rectification.

## 130. Heading 84.14

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	The transfers result from the amendment of Note 1 8(e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheadings 8508.10 to 8508.90
8414.80	-Other	8414.80	-Other	
8414.90	-Parts	8414.90	-Parts	

**(b) Technical rectification**

HS 1996	Description		Rule
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8414.10	- Vacuum pumps	CTSH	
8414.20	- Hand- or foot-operated air pumps	CTSH	
8414.30	- Compressors of a kind used in refrigerating equipment	CTSH	
8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH	
	- Fans:		
8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH	
8414.59	-- Other	CTSH	
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH	
8414.80	- Other	CTSH	
8414.90	- Parts	CTH	
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.	<i>As specified for subheadings</i>	CTH, except from 85.01; or 35% value added rule
8508.80	- Other tools	CTSH	
8508.90	- Parts	CTH	



HS 2002	Description		Rule
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8414.10	- Vacuum pumps	CTSH	
8414.20	- Hand- or foot-operated air pumps	CTSH	
8414.30	- Compressors of a kind used in refrigerating equipment	CTSH	
8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH	
	- Fans:		
8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH	
8414.59	-- Other	CTSH	
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH	
8414.80	- Other	<i>As specified for split subheading</i>	CTH except from 85.01; or change from ex8414.80(a); or 35% value-added rule
ex8414.80(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS, except from subheading 8467.29, split subheading ex8419.39(a), ex8419.89(a), ex8422.30(a), ex8422.40(a), ex8424.30(a)	
ex8414.80(b)	Other	CTSHS	
8414.90	- Parts	<i>As specified for split subheading</i>	
ex8414.90(a)	Of electro-mechanical tools for working in the hand, with self-contained electric motor	CTH except from split subheading ex8419.90(a), ex8422.90(a), ex8424.90(a), ex8467.91(a), ex8467.99(a); or change from split subheading 8414.90(b)	
ex8414.90(b)	Other	CTH, or change from split subheading 8414.90(a)	

**(c) Comments by the Secretariat**

HS 2002	Description	Rule	Rule
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8414.10	- Vacuum pumps	CTSH	
8414.20	- Hand- or foot-operated air pumps	CTSH	
8414.30	- Compressors of a kind used in refrigerating equipment	CTSH	
8414.40	- Air compressors mounted on a wheeled chassis for towing	CTSH	
	- Fans:		
8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH	
8414.59	-- Other	CTSH	
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm	CTSH	
8414.80	- Other	<i>As specified for split subheading</i>	CTH except from 85.01; or 35% value-added rule
ex8414.80(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS	
ex8414.80(b)	Other	CTSHS	
8414.90	- Parts	CTH	

**131. Heading 84.15****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	The scope of subheading 8415.10 has been expanded to cover split-systems.
8415.10	-Window or wall types, self-contained	8415.10	- Window or wall types, self-contained or "split-system"	
8415.20	-Of a kind used for persons, in motor vehicles	8415.20	- Of a kind used for persons, in motor vehicles	
	-Other:		- Other:	
8415.81	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of	
8415.82	--Other, incorporating a refrigerating unit	8415.82	-- Other, incorporating a refrigerating unit	
8415.83	--Not incorporating a refrigerating unit	8415.83	-- Not incorporating a refrigerating unit	
8415.90	-Parts	8415.90	- Parts	

**(b) Technical rectification**

HS 1996	Description	Rule	Rule
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8415.10	- Window or wall types, self-contained	CTSH	
8415.20	- Of a kind used for persons, in motor vehicles	CTSH	
	- Other:		
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	CTSH	
8415.82	-- Other, incorporating a refrigerating unit	CTSH	
8415.83	-- Not incorporating a refrigerating unit	CTSH	
8415.90	- Parts	CTH	



HS 2002	Description	Rule	Rule
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8415.10	- Window or wall types, self-contained or "split-system"	<i>As specified for split subheading</i>	

HS 2002	Description	Rule
ex8415.10(a)	"Split-system"	CTSHS
ex8415.10(b)	Other	CTSHS
8415.20	- Of a kind used for persons, in motor vehicles	CTSH
	- Other:	
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	CTSH
8415.82	-- Other, incorporating a refrigerating unit	CTSH
8415.83	-- Not incorporating a refrigerating unit	CTSH
8415.90	- Parts	CTH

### (c) Comments by the Secretariat

The mechanical rectification requires the creation of new split subheadings as well as the addition of new exceptions to maintain the scope of the rule.

## 132. Heading 84.19

### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	The transfers result from the amendment of Note 1 (e) to chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheadings 8508.10 to 8508.90
	-Instantaneous or storage water heaters, non-electric:		- Instantaneous or storage water heaters, non-electric:	
8419.11	--Instantaneous gas water heaters	8419.11	-- Instantaneous gas water heaters	
8419.19	--Other	8419.19	-- Other	
8419.20	-Medical, surgical or laboratory sterilisers	8419.20	- Medical, surgical or laboratory sterilisers	
	-Dryers:		- Dryers:	
8419.31	--For agricultural products	8419.31	-- For agricultural products	
8419.32	--For wood, paper pulp, paper or paperboard	8419.32	-- For wood, paper pulp, paper or paperboard	
8419.39	--Other	8419.39	-- Other	
8419.40	-Distilling or rectifying plant	8419.40	- Distilling or rectifying plant	
8419.50	-Heat exchange units	8419.50	- Heat exchange units	
8419.60	-Machinery for liquefying air or other gases	8419.60	- Machinery for liquefying air or other gases	
	-Other machinery, plant and equipment:		- Other machinery, plant and equipment:	
8419.81	--For making hot drinks or for cooking or heating food	8419.81	-- For making hot drinks or for cooking or heating food	
8419.89	--Other	8419.89	-- Other	
8419.90	-Parts	8419.90	- Parts	

### (b) Technical rectification

HS1996	Description	Rule
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	<i>As specified for subheadings</i> CTH; or 35% value-added rule
	- Instantaneous or storage water heaters, non-electric:	
8419.11	-- Instantaneous gas water heaters	CTSH
8419.19	-- Other	CTSH
8419.20	- Medical, surgical or laboratory sterilisers	CTSH
	- Dryers:	
8419.31	-- For agricultural products	CTSH
8419.32	-- For wood, paper pulp, paper or paperboard	CTSH

HS1996	Description	Rule
8419.39	-- Other	CTSH
8419.40	- Distilling or rectifying plant	CTSH
8419.50	- Heat exchange units	CTSH
8419.60	- Machinery for liquefying air or other gases	CTSH
	- Other machinery, plant and equipment:	
8419.81	-- For making hot drinks or for cooking or heating food	CTSH
8419.89	-- Other	CTSH
8419.90	- Parts	CTH
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.	<i>As specified for subheadings</i>
		CTH, except from 85.01; or 35% value added rule
8508.80	- Other tools	CTSH
8508.90	- Parts	CTH



HS2002	Description	Rule
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	<i>As specified for subheadings</i>
	- Instantaneous or storage water heaters, non-electric:	
8419.11	-- Instantaneous gas water heaters	CTSH
8419.19	-- Other	CTSH
8419.20	- Medical, surgical or laboratory sterilisers	CTSH
	- Dryers:	
8419.31	-- For agricultural products	CTSH
8419.32	-- For wood, paper pulp, paper or paperboard	CTSH
8419.39	-- Other	<i>As specified for split subheading</i>
ex8419.39(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS, except from subheading 8467.29, split subheading ex8414.80(a), ex8419.89(a), ex8422.30(a), ex8422.40(a), ex8424.30(a)
ex8419.39(b)	Other	CTSHS
8419.40	- Distilling or rectifying plant	CTSH
8419.50	- Heat exchange units	CTSH
8419.60	- Machinery for liquefying air or other gases	CTSH
	- Other machinery, plant and equipment:	
8419.81	-- For making hot drinks or for cooking or heating food	CTSH
8419.89	-- Other	<i>As specified for split subheading</i>
ex8419.89(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS, except from subheading 8467.29, split subheading ex8414.80(a), ex8419.39(a), ex8422.30(a), ex8422.40(a), ex8424.30(a)
ex8419.89(b)	Other	CTSHS
8419.90	- Parts	<i>As specified for split subheading</i>
ex8419.90(a)	Of electro-mechanical tools for working in the hand, with self-contained electric motor	CTH, except from split subheadings ex8414.90(a), ex8422.90(a), ex8424.90(a), ex8467.91(a) or ex8467.99(a); or change from split subheading ex8419.90(b)
ex8419.90(b)	Other	CTH or change from split subheading ex8414.90(a)

(c) Comments by the Secretariat

HS 2002	Description	Rule
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	<i>As specified for subheadings</i> CTH; or 35% value-added rule
	- Instantaneous or storage water heaters, non-electric:	
8419.11	-- Instantaneous gas water heaters	CTSH
8419.19	-- Other	CTSH
8419.20	- Medical, surgical or laboratory sterilisers	CTSH
	- Dryers:	
8419.31	-- For agricultural products	CTSH
8419.32	-- For wood, paper pulp, paper or paperboard	CTSH
8419.39	-- Other	<i>As specified for split subheading</i> CTH except from 85.01; or 35% value-added rule
ex8419.39(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS
ex8419.39(b)	Other	CTSHS
8419.40	- Distilling or rectifying plant	CTSH
8419.50	- Heat exchange units	CTSH
8419.60	- Machinery for liquefying air or other gases	CTSH
	- Other machinery, plant and equipment:	
8419.81	-- For making hot drinks or for cooking or heating food	CTSH
8419.89	-- Other	<i>As specified for split subheading</i> CTH except from 85.01; or 35% value-added rule
ex8419.89(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS
ex8419.89(b)	Other	CTSHS
8419.90	- Parts	CTH CTH except from 85.01; or 35% value-added rule

### 133. Heading 84.22

#### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	The transfers result from the amendment of Note 1(e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheading 8508.10 to 8508.90
	-Dish washing machines:		- Dish washing machines:	
8422.11	--Of the household type	8422.11	-- Of the household type	
8422.19	--Other	8422.19	-- Other	
8422.20	-Machinery for cleaning or drying bottles or other containers	8422.20	- Machinery for cleaning or drying bottles or other containers	
8422.30	-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	
8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	
8422.90	-Parts	8422.90	-Parts	

**(b) Technical rectification**

HS 1996	Description		Rule
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
	- Dish washing machines:		
8422.11	-- Of the household type	CTSH	
8422.19	-- Other	CTSH	
8422.20	- Machinery for cleaning or drying bottles or other containers	CTSH	
8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH	
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH	
8422.90	- Parts	CTH	
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.	<i>As specified for subheadings</i>	CTH, except from 85.01; or 35% value added rule
8508.80	- Other tools	CTSH	
8508.90	- Parts	CTH	



HS 2002	Description		Rule
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
	- Dish washing machines:		
8422.11	-- Of the household type	CTSH	
8422.19	-- Other	CTSH	
8422.20	- Machinery for cleaning or drying bottles or other containers	CTSH	
8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	<i>As specified for split subheading</i>	CTH except from 85.01; or change from ex8422.30(a) and ex8422.40(a); or 35% value-added rule
ex8422.30(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS, except from subheading 8467.29, split subheading ex8414.80(a), ex8419.39(a), ex8419.89(a), ex8422.40(a), ex8424.30(a)	
ex8422.30(b)	Other	CTSHS	
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	<i>As specified for split subheading</i>	
ex8422.40(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS, except from subheading 8467.29, split subheading ex8414.80(a), ex8419.39(a), ex8419.89(a), ex8422.30(a), ex8424.30(a)	
ex8422.40(b)	Other	CTSHS	
8422.90	- Parts	<i>As specified for split subheading</i>	

HS 2002	Description	Rule
ex8422.90(a)	Of electro-mechanical tools for working in the hand, with self-contained electric motor	CTH, except from split subheadings ex8414.90(a), ex8419.90(a), ex8424.90(a), ex8467.91(a) or ex8467.99(a); or change from split subheading ex8422.90(b)
ex8422.90(b)	Other	CTH; or change from split subheading ex8422.90(a)

## (c) Comments by the Secretariat

HS 2002	Description	Rule
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	<i>As specified for subheadings</i>
8422.11	- Dish washing machines:	
8422.19	-- Of the household type	CTSH
8422.20	-- Other	CTSH
8422.30	- Machinery for cleaning or drying bottles or other containers	CTSH
8422.30	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	<i>As specified for split subheading</i>
ex8422.30(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS
ex8422.30(b)	Other	CTSHS
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	<i>As specified for split subheading</i>
ex8422.40(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS
ex8422.40(b)	Other	CTSHS
8422.90	- Parts	CTH

## 134. Heading 84.24

## (a) HS change

HS1996	Description	HS2002	Description	Reason for change
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	The transfers result from the amendment of Note 1(e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheading 8508.10 to 8508.90
8424.10	-Fire extinguishers, whether or not charged	8424.10	- Fire extinguishers, whether or not charged	
8424.20	-Spray guns and similar appliances	8424.20	- Spray guns and similar appliances	
8424.30	-Steam or sand blasting machines and similar jet projecting machines	8424.30	- Steam or sand blasting machines and similar jet projecting machines	
	-Other appliances:		- Other appliances:	
8424.81	--Agricultural or horticultural	8424.81	-- Agricultural or horticultural	
8424.89	--Other	8424.89	-- Other	
8424.90	-Parts	8424.90	- Parts	



**(b) Technical rectification**

HS1996	Description	As specified for subheadings	Rule
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		CTH; or 35% value-added rule
8424.10	- Fire extinguishers, whether or not charged	CTSH	
8424.20	- Spray guns and similar appliances	CTSH	
8424.30	- Steam or sand blasting machines and similar jet projecting machines	CTSH	
	- Other appliances:		
8424.81	-- Agricultural or horticultural	CTSH	
8424.89	-- Other	CTSH	
8424.90	- Parts	CTH	
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.	As specified for subheadings	CTH, except from 85.01; or 35% value added rule
8508.80	- Other tools	CTSH	
8508.90	- Parts	CTH	



HS 2002	Description	As specified for subheadings	Rule
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		CTH; or 35% value-added rule
8424.10	- Fire extinguishers, whether or not charged	CTSH	
8424.20	- Spray guns and similar appliances	CTSH	
8424.30	- Steam or sand blasting machines and similar jet projecting machines	As specified for split subheading	CTH except from 85.01; or change from 8424.30(a); or 35% value-added rule
ex8424.30(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS, except from subheading 8467.29, split subheading ex8414.80(a), ex8419.39(a), ex8419.89(a), ex8422.30(a), ex8422.40(a)	
ex8424.30(b)	Other	CTSHS	
	- Other appliances:		
8424.81	-- Agricultural or horticultural	CTSH	
8424.89	-- Other	CTSH	
8424.90	- Parts	As specified for split subheading	CTH except from 85.01; or change from 8424.30(a); or 35% value-added rule
ex8424.90(a)	Of electro-mechanical tools for working in the hand, with self-contained electric motor	CTH, except from split subheadings ex8414.90(a), ex8419.90(a), ex8422.90(a), ex8467.91(a) or ex8467.99(a); or change from split subheading ex8424.90(b)	
ex8424.90(b)	Other	CTH or change from split subheading ex8424.90(a)	

**(c) Comments by the Secretariat**

HS2002	Description	As specified for subheadings	Rule
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		CTH; or 35% value-added rule
8424.10	- Fire extinguishers, whether or not charged	CTSH	

HS2002	Description	Rule	
8424.20	- Spray guns and similar appliances	CTSH	CTH except from 85.01; or 35% value-added rule
8424.30	- Steam or sand blasting machines and similar jet projecting machines	<i>As specified for split subheading</i>	
ex8424.30(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS	
ex8424.30(b)	Other	CTSHS	
	- Other appliances:		CTH except from 85.01; or 35% value-added rule
8424.81	-- Agricultural or horticultural	CTSH	
8424.89	-- Other	CTSH	
8424.90	- Parts	CTH	

### 135. Heading 84.30

#### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	Deletion of subheading 8430.62 entails the transfer of that product to 8430.69
	-Other machinery, not self-propelled:		- Other machinery, not self-propelled:	
8430.61	--Tamping or compacting machinery	8430.61	-- Tamping or compacting machinery	
8430.62	--Scrapers	-	(deleted)	
8430.69	--Other	8430.69	-- Other	

#### (b) Technical rectification

HS 1996	Description	Rule
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	CTH, except from heading 84.31; or 35% value-added rule



HS 2002	Description	Rule
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	CTH, except from heading 84.31; or 35% value-added rule

#### (c) Comments by the Secretariat

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

### 136. Heading 84.61

#### (a) HS change

HS 1996	Description	HS 2002	Description	Reason for change
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	Deletion of subheading 8461.10 entails the transfer of that product to 8461.90
8461.10	-Planing machines	-	(deleted)	
8461.20	-Shaping or slotting machines	8461.20	- Shaping or slotting machines	
8461.30	-Broaching machines	8461.30	- Broaching machines	
8461.40	-Gear cutting, gear grinding or gear finishing machines	8461.40	- Gear cutting, gear grinding or gear finishing machines	

HS 1996	Description	HS 2002	Description	Reason for change
8461.50	-Sawing or cutting-off machines	8461.50	- Sawing or cutting-off machines	
8461.90	-Other	8461.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule	
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	CTH	CTH, except from heading 84.66; or 35% value-added rule



HS 2002	Description	Rule	
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	CTH	CTH, except from heading 84.66; or 35% value-added rule

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**137. Heading 84.67****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.	84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	The transfers result from the amendment of Note 1(e) to Chapter 84 and heading 84.67 and the deletion of heading 85.08 and subheadings 8508.10 to 8508.90
	-Pneumatic:		- Pneumatic:	
8467.11	--Rotary type (including combined rotary-percussion)	8467.11	-- Rotary type (including combined rotary-percussion)	
8467.19	--Other	8467.19	--Other	
			- With self-contained electric motor:	
		8467.21	-- Drills of all kinds	
		8467.22	-- Saws	
		8467.29	-- Other	
	-Other tools:		- Other tools:	
8467.81	--Chain saws	8467.81	-- Chain saws	
8467.89	--Other	8467.89	-- Other	
	-Parts:		- Parts:	
8467.91	-- Of chain saws	8467.91	-- Of chain saws	
8467.92	-- Of pneumatic tools	8467.92	-- Of pneumatic tools	
8467.99	-- Other	8467.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule	
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
	- Pneumatic:		
8467.11	-- Rotary type (including combined rotary-percussion)	CTSH	
8467.19	-- Other	CTSH	
	- Other tools:		
8467.81	-- Chain saws	CTSH	
8467.89	-- Other	CTSH	
	- Parts:		
8467.91	-- Of chain saws	CTH	
8467.92	-- Of pneumatic tools	CTH	
8467.99	-- Other	CTH	
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.	<i>As specified for subheadings</i>	CTH, except from 85.01; or 35% value added rule
8508.10	- Drills of all kinds	CTSH	
8508.20	- Saws	CTSH	
8508.80	- Other tools	CTSH	

HS 1996	Description	Rule
8508.90	- Parts	CTH



HS 2002	Description		Rule
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.	<i>As specified for subheadings</i>	CTH except from 85.01; or change from split subheadings ex8467.21(a), ex8467.22(a) and ex8467.29(a); or 35% value-added rule
	- Pneumatic:		
8467.11	-- Rotary type (including combined rotary-percussion)	CTSH	
8467.19	-- Other	CTSH	
	- With self-contained electric motor:	<i>As specified for split subheading</i>	
8467.21	-- Drills of all kinds	CTSHS	
ex8467.21(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS	
ex8467.21(b)	Other	CTSHS	
8467.22	-- Saws	<i>As specified for split subheading</i>	
ex8467.22(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS	
ex8467.22(b)	Other	CTSHS	
8467.29	--Other	<i>As specified for split subheading</i>	
ex8467.29(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS	
ex8467.29(b)	Other	CTSHS	
	- Other tools:		
8467.81	-- Chain saws	CTSH	
8467.89	-- Other	CTSH	
	- Parts:		
8467.91	-- Of chain saws	<i>As specified for split subheading</i>	
ex8467.91(a)	Of electro-mechanical tools for working in the hand, with self-contained electric motor	CTH, except from split subheadings ex8414.90(a), ex8419.90(a), ex8422.90(a) or ex8424.90(a); or change from split subheading ex8467.91(b)	
ex8467.91(b)	Other	CTH or change from split subheading ex8467.91(a)	
		CTH	
8467.92	-- Of pneumatic tools		
8467.99	-- Other	<i>As specified for split subheading</i>	
ex8467.99(a)	Of electro-mechanical tools for working in the hand, with self-contained electric motor	CTH, except from split subheadings ex8414.90(a), ex8419.90(a), ex8422.90(a) or ex8424.90(a); or change from split subheading ex8467.99(b)	
ex8467.99(b)	Other	CTH or change from split subheading ex8467.99(a)	

### (c) Comments by the Secretariat

HS 2002	Description		Rule
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.	<i>As specified for subheadings</i>	CTH except from 85.01; or 35% value-added rule
	- Pneumatic:		
8467.11	-- Rotary type (including combined rotary-percussion)	CTSH	
8467.19	-- Other	CTSH	
	- With self-contained electric motor:	<i>As specified for split subheading</i>	
8467.21	-- Drills of all kinds		
ex8467.21(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS	
ex8467.21(b)	Other	CTSHS	
8467.22	-- Saws	<i>As specified for split subheading</i>	

HS 2002	Description	Rule
ex8467.22(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS
ex8467.22(b)	Other	CTSHS
8467.29	--Other	<i>As specified for split subheading</i>
ex8467.29(a)	Electro-mechanical tools for working in the hand, with self-contained electric motor	CTSHS
ex8467.29(b)	Other	CTSHS
	- Other tools:	
8467.81	-- Chain saws	CTSH
8467.89	-- Other	CTSH
	- Parts:	
8467.91	-- Of chain saws	CTH
8467.92	-- Of pneumatic tools	CTH
8467.99	-- Other	CTH

### 138. Heading 85.42

#### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
85.42	Electronic integrated circuits and microassemblies.	85.42	Electronic integrated circuits and microassemblies.	The content of subheading 8542.12 and 8542.30 has been transferred to new subheading 8542.10 for "smart cards". At the same time, the content of present subheadings 8542.13, 8542.14 and 8542.19 has been transferred to new subheading 8542.21
	-Monolithic digital integrated circuits:	8542.10	- Cards incorporating an electronic integrated circuit ("smart" cards)	
8542.12	--Cards incorporating an electronic integrated circuit ("smart" cards)	-	(deleted)	
8542.13	--Metal oxide semiconductors (MOS technology)	-	(deleted)	
8542.14	--Circuits obtained by bipolar technology	-	(deleted)	
8542.19	--Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology)	-	(deleted)	
			- Monolithic integrated circuits:	
		8542.21	-- Digital	
		8542.29	-- Other	
8542.30	-Other monolithic integrated circuits	-	(deleted)	
8542.40	-Hybrid integrated circuits	-	(deleted)	
8542.50	-Electronic microassemblies	-	(deleted)	
		8542.60	- Hybrid integrated circuits	
		8542.70	- Electronic microassemblies	
8542.90	-Parts	8542.90	- Parts	

#### (b) Technical rectification

HS 1996	Description	Rule
85.42	Electronic integrated circuits and microassemblies.	The origin shall be the country of a good of this heading [assembly] [diffusion]. For electronic integrated circuits: The operation of diffusion (where integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant) for other: CTH; or 35% value added rule



HS 2002	Description	Rule
85.42	Electronic integrated circuits and microassemblies.	The origin shall be the country of a good of this heading [assembly] [diffusion]. For electronic integrated circuits: The operation of diffusion (where integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant) for other: CTH; or 35% value added rule

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**139. Heading 88.05****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	Creation of new subheading 8805.21 for air combat simulators and parts thereof.
8805.10	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	
8805.20	-Ground flying trainers and parts thereof		-Ground flying trainers and parts thereof:	
		8805.21	-- Air combat simulators and parts thereof	
		8805.29	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule	
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	<i>As specified for subheadings</i>	CTH, or 35% value added rule
8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	<i>As specified for split subheadings</i>	
ex8805.10(a)	- Aircraft launching gear; deck-arrestor or similar gear	CTSHS	
ex8805.10(b)	- Other	CTH	
8805.20	- Ground flying trainers and parts thereof	<i>As specified for split subheadings</i>	
ex8805.20(a)	- Ground flying trainers	CTSHS	
ex8805.20(b)	- Other	CTH	



HS 2002	Description	Rule	
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	<i>As specified for subheadings</i>	CTH, or 35% value added rule
8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	<i>As specified for split subheadings</i>	
ex8805.10(a)	- Aircraft launching gear; deck-arrestor or similar gear	CTSHS	
ex8805.10(b)	- Other	CTH	
	- Ground flying trainers and parts thereof	<i>As specified for split subheadings</i>	
8805.21	-- Air combat simulators and parts thereof		
ex8805.21(a)	- Air Combat simulators	CTSHS	
ex8805.21(b)	- Parts	CTH	
8805.29	-- Other		
ex8805.29(a)	-Other ground flying trainers	CTSHS	
ex8805.29(b)	-Parts	CTH	

**(c) Comments by the Secretariat**

HS 1996	Description	Rule	
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	<i>As specified for subheadings</i>	CTH, or 35% value added rule
8805.10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	<i>As specified for split subheadings</i>	
ex8805.10(a)	- Aircraft launching gear; deck-arrestor or similar gear	CTSHS	
ex8805.10(b)	- Other	CTH	
8805.20	- Ground flying trainers and parts thereof	<i>As specified for split subheadings</i>	
ex8805.20(a)	- Ground flying trainers	CTSHS	
ex8805.20(b)	- Other	CTH	

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

"...(C) Ground flying trainers.

Examples of these devices which are used for training pilots include:

- (1) *Flight simulators which function electronically. Flying conditions are simulated by electronic apparatus which feed into the controls the correct combination of "feel" and reading corresponding to give flying conditions. Air combat simulators refer to any electronic or mechanical system for training aircraft pilots by simulating air combat conditions during flight.[...]*
- (2) *a device known as a "**link trainer**" comprising a small cabin pivoting on a base and equipped as an aeroplane cockpit enabling the pupil to carry out all the manoeuvres required in normal flying..."<sup>21</sup>*

#### 140. Heading 89.06

##### (a) HS change

HS1996	Description	HS 2002	Description	Reason for change
89.06	Other vessels, including warships and lifeboats other than rowing boats.	89.06	Other vessels, including warships and lifeboats other than rowing boats.	Creation of new subheading 8906.10 for warships.
		8906.10	- Warships	
		8906.90	- Other	

##### (b) Technical rectification

HS 1996	Description	Rule	Rule
89.06	Other vessels, including warships and lifeboats other than rowing boats.	<i>As specified for split headings</i>	CTH; or 35% value added rule
ex89.06(a)	Hulls	CTH	
ex89.06(b)	Other	CTHS	



HS 2002	Description	Rule	Rule
89.06	Other vessels, including warships and lifeboats other than rowing boats.	<i>As specified for split headings</i>	CTH; or 35% value added rule
ex89.06(a)	Hulls	CTH	
ex89.06(b)	Other	CTHS	

##### (c) Comments by the Secretariat

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

#### 141. Heading 90.09

##### (a) HS change

HS1996	Description	HS2002	Description	Reason for change
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	90.09	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	Creation of new subheadings for automatic document feeders, paper feeders and sorters.
9009.90	-Parts and accessories		- Parts and accessories:	
		9009.91	-- Automatic document feeders	
		9009.92	-- Paper feeders	
		9009.93	-- Sorters	
		9009.99	-- Other	

<sup>21</sup> Explanatory Note of Heading 88.05 of the 2002 Harmonized Commodity Description and Coding System

**(b) Technical rectification**

HS 1996	Description	Rule	
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	<i>As specified for subheadings</i>	CTH; or 35% value added rule
9009.90	- Parts and accessories	<i>As specified for split subheadings</i>	
ex9009.90(a)	-- Cartridge, sorter, feeder, paper cassette, paper deck, cassette pedestal, editor, film projector and film scanner	CTSHS	
ex9009.90(b)	-- Other	CTH	



HS 2002	Description	Rule	
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	<i>As specified for subheadings</i>	CTH; or 35% value added rule
9009.90	- Parts and accessories	<i>As specified for split subheadings</i>	
ex9009.90(a)	-- Cartridge, sorter, feeder, paper cassette, paper deck, cassette pedestal, editor, film projector and film scanner	CTSHS	
ex9009.90(b)	-- Other	CTH	

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**142. Heading 90.21****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	The structure of present heading 90.21 has been amended for alignment between the structured nomenclature of the heading and the corresponding Explanatory Notes.
	-Artificial joints and other orthopaedic or fracture appliances:	9021.10	- Orthopaedic or fracture appliances	
9021.11	--Artificial joints	-	(deleted)	
9021.19	--Other	-	(deleted)	
	Artificial teeth and dental fittings:		- Artificial teeth and dental fittings:	
9021.21	--Artificial teeth	9021.21	-- Artificial teeth	
9021.29	--Other	9021.29	-- Other	
9021.30	-Other artificial parts of the body		- Other artificial parts of the body:	
		9021.31	-- Artificial joints	
		9021.39	-- Other	
9021.40	-Hearing aids, excluding parts and accessories	9021.40	- Hearing aids, excluding parts and accessories	
9021.50	-Pacemakers for stimulating heart muscles, excluding parts and accessories	9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	
9021.90	-Other	9021.90	- Other	



**(b) Technical rectification**

HS1996	Description	Rule	
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Artificial joints and other orthopaedic or fracture appliances:	<i>As specified for split subheadings</i>	
9021.11	-- Artificial joints		
ex9021.11(a)	Artificial joints, excluding parts	CTSHS	
ex9021.11(b)	Parts	CTH	
9021.19	-- Other	<i>As specified for split subheadings</i>	
ex9021.19(a)	Appliances	CTSHS	
ex9021.19(b)	Parts	CTH	
	- Artificial teeth and dental fittings:		
9021.21	-- Artificial teeth	<i>As specified for split subheadings</i>	
ex9021.21(a)	Artificial teeth	CTSHS	
ex9021.21(b)	Parts and accessories of artificial teeth	CTH	
9021.29	-- Other	<i>As specified for split subheadings</i>	
ex9021.29(a)	Dental fittings, other than artificial teeth	CTSHS	
ex9021.29(b)	Parts and Accessories of Dental fittings	CTH	
9021.30	- Other artificial parts of the body	<i>As specified for split subheadings</i>	
ex9021.30(a)	Other artificial parts of the body (including heart valves), excluding parts	CTSHS	
ex9021.30(b)	Parts	CTH	
9021.40	- Hearing aids, excluding parts and accessories	CTSH	
9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	CTSH	
9021.90	- Other	<i>As specified for split subheadings</i>	
ex9021.90(a)	Appliances	CTSHS	
ex9021.90(b)	Parts	CTH	



HS 2002	Description	Rule	
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Orthopaedic or fracture appliances:	<i>As specified for split subheadings</i>	
9021.10	Appliances	CTSHS	
ex9021.10(a)	Parts	CTH	
ex9021.10(b)	- Artificial teeth and dental fittings:		
9021.21	-- Artificial teeth	<i>As specified for split subheadings</i>	
ex9021.21(a)	Artificial teeth	CTSHS	
ex9021.21(b)	Parts and accessories of artificial teeth	CTH	
9021.29	-- Other	<i>As specified for split subheadings</i>	
ex9021.29(a)	Dental fittings, other than artificial teeth	CTSHS	
ex9021.29(b)	Parts and Accessories of Dental fittings	CTH	
	- Other artificial parts of the body	<i>As specified for split subheadings</i>	
9021.31	-- Artificial joints		
ex9021.31(a)	Artificial joints, excluding parts	CTSHS	
ex9021.31(b)	Parts	CTH	
9021.39	-- Other		
ex9021.39(a)	Other artificial parts of the body (including heart valves), excluding parts	CTSHS	
ex9021.39(b)	Parts	CTH	
9021.40	- Hearing aids, excluding parts and accessories	CTSH	
9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	CTSH	
9021.90	- Other	<i>As specified for split subheadings</i>	
ex9021.90(a)	Appliances	CTSHS	
ex9021.90(b)	Parts	CTH	

**(c) Comments by the Secretariat**

Maintain the initial split subheading structure.

**143. Heading 91.08****(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
91.08	Watch movements, complete and assembled.	91.08	Watch movements, complete and assembled.	Deletion of subheadings 9108.91 and 9108.99 entails the transfer of those products to new subheading 9108.90
	-Other:	9108.90	- Other	
9108.91	--Measuring 33.8 mm or less	-	(deleted)	
9108.99	--Other	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
91.08	Watch movements, complete and assembled.	CTH, except from ex 91.10 (b)



HS 2002	Description	Rule
91.08	Watch movements, complete and assembled.	CTH, except from ex 91.10 (b)

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**144. Heading 91.12****(a) HS change**

HS 1996	Description	HS2002	Description	Reason for change
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	Deletion of subheadings 9112.10 and 9112.80 entails the transfer of those products to new subheading 9112.20
9112.10	-Cases of metal	-	(deleted)	
9112.80	-Other cases	9112.20	-Cases	
9112.90	-Parts	-	(deleted)	
		9112.90	-Parts	

**(b) Technical rectification**

HS 1996	Description	Rule
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	<i>As specified for subheadings</i>
9112.10	- Cases of metal	CTH or change from blanks to finished goods classified in the same subheading
9112.80	- Other cases	CTH or change from blanks to finished goods classified in the same subheading
9112.90	- Parts	CTH



HS 2002	Description	Rule
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	<i>As specified for subheadings</i>
9112.20	- Cases	CTH or change from blanks to finished goods classified in the same subheading
9112.90	- Parts	CTH

**(c) Comments by the Secretariat**

The deletion of subheadings 9112.10 and 9112.80 does not modify the scope of the rules set out in the residual subheadings. The RoO can be transposed by the sole elimination of subheadings 9112.10 and 9112.80 and the creation of new subheading 9112.20 RoO.

**145. Heading 93.01****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	Creation of new subheadings, identifying certain military weapons.
			- Artillery weapons (for example, guns, howitzers and mortars):	
		9301.11	-- Self-propelled	
		9301.19	-- Other	
		9301.20	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	
		9301.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	<i>As specified for split headings</i>
ex93.01(a)	Rifles, carbines and continuous-fire weapons	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 9305; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel.
ex93.01(b)	Other	CTH



HS 2002	Description	Rule
93.01	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	<i>As specified for split headings</i>
ex93.01(a)	Rifles, carbines and continuous-fire weapons	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 9305; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel.
ex93.01(b)	Other	CTH

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**146. Heading 93.05****(a) HS change**

HS1996	Description	HS2002	Description	Reason for change
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	93.05	Parts and accessories of articles of headings 93.01 to 93.04.	Creation of new subheading 9305.91 for parts of military weapons of heading 93.01
93.05.90	-Other		- Other:	
		9305.91	-- Of military weapons of heading 93.01	
		9205.99	-- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	CTH



HS 2002	Description	Rule
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	CTH

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**147. Heading 95.04**

**(a) HS change**

HS 1996	Description	HS2002	Description	Reason for change
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	The scope of subheading 9504.30 has been expanded to cover banknote operated machines.
9504.10	-Video games of a kind used with a television receiver	9504.10	- Video games of a kind used with a television receiver	
9504.20	-Articles and accessories for billiards	9504.20	- Articles and accessories for billiards	
9504.30	-Other games, coin- or disc-operated, other than bowling alley equipment	9504.30	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	
9504.40	- Playing cards	9504.40	- Playing cards	
9504.90	- Other	9504.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
95.04	Articles for funfair, table or parlour games, including pin tails, billiards, special tables for casino games and automatic bowling alley equipment.	<i>As specified for split headings</i>
ex95.04(a)	- Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment, (other than parts and accessories)	CTHS
ex95.04(b)	- Parts and accessories	CTH



HS 2002	Description	Rule
95.04	Articles for funfair, table or parlour games, including pin tails, billiards, special tables for casino games and automatic bowling alley equipment.	<i>As specified for split headings</i>
ex95.04(a)	- Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment, (other than parts and accessories)	CTHS
ex95.04(b)	- Parts and accessories	CTH

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**148. Heading 95.08**

**(a) HS change**

HS 1996	Description	HS 2002	Description	Reason for change
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	Creation of new subheading 9508.10 for travelling circuses and travelling menageries.
		9508.10	- Travelling circuses and travelling menageries	
		9508.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, menageries and theatres.	CTH



HS 2002	Description	Rule
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, menageries and theatres.	CTH

**(c) Comments by the Secretariat**

The amendments do alter the scope of this rule. The rule can, therefore, be transposed directly.

**149. Heading 96.13****(a) HS change**

HS 1996	Description	HS2002	Description	Reason for change
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	Deletion of subheading 9613.30 entails the transfer of that product to subheading 9613.80.
9613.10	-Pocket lighters, gas fuelled, non-refillable	9613.10	- Pocket lighters, gas fuelled, non-refillable	
9613.20	-Pocket lighters, gas fuelled, refillable	9613.20	- Pocket lighters, gas fuelled, refillable	
9613.30	-Table lighters	-	(deleted)	
9613.80	-Other lighters	9613.80	- Other lighters	
9613.90	-Parts	9613.90	- Parts	

**(b) Technical rectification**

HS 1996	Description	Rule
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	<i>As specified for subheadings</i>
9613.10	Pocket lighters, gas fuelled, non-refillable	CTSH, provided at least one part is originated in the country of assembly
9613.20	- Pocket lighters, gas fuelled, refillable	<i>As specified for subheading 9613.10</i>
9613.30	- Table lighters	<i>As specified for subheading 9613.10</i>
9613.80	- Other lighters	<i>As specified for subheading 9613.10</i>
9613.90	- Parts	CTH



HS 2002	Description	Rule
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	<i>As specified for subheadings</i>
9613.10	Pocket lighters, gas fuelled, non-refillable	CTSH, provided at least one part is originated in the country of assembly
9613.20	- Pocket lighters, gas fuelled, refillable	<i>As specified for subheading 9613.10</i>
9613.80	- Other lighters	<i>As specified for split subheading</i>
9613.80(a)	Table lighters	CTSHS, provided at least one part is originated in the country of assembly
9613.80(b)	Other lighters	CTSHS, provided at least one part is originated in the country of assembly
9613.90	- Parts	CTH

**(c) Comments by the Secretariat**

The deletion of subheadings 9613.30 does not modify the scope of the rules set out in the residual subheadings. The RoO can be transposed by the sole elimination of subheadings 9613.30.