

**Normas de origen****TRANSPOSICIÓN DEL PROYECTO DE TEXTO REFUNDIDO DE LAS  
NORMAS DE ORIGEN NO PREFERENCIALES AL SA 2002<sup>1</sup>**

1. En su reunión, celebrada el 27 de octubre de 2011, el Comité de Normas de Origen ("CNO") acordó iniciar la transposición de las normas de origen no preferenciales armonizadas a versiones más recientes de la nomenclatura del SA ("ejercicio de transposición"). Se ha encomendado a la Secretaría de la OMC que lleve a cabo esta labor, con miras a concluirla lo antes posible.
2. El presente documento contiene el resultado de la labor llevada a cabo por la Secretaría para transponer el proyecto de texto refundido de las normas de origen no preferenciales (G/RO/W/111/Rev.6) a la versión de 2002 de la nomenclatura del SA. Se basa en el trabajo realizado para transponer las normas a las versiones de 2002 (JOB/RO/2/Rev.1) y de 2007 (JOB/RO/3/Rev.1) de la nomenclatura del SA.
3. Debe tenerse en cuenta lo siguiente con respecto al proyecto de normas de origen armonizadas rectificado en el presente documento:
  - La Secretaría ha llevado a cabo, según lo encomendado, la transposición técnica y mecánica del proyecto de normas recurriendo a las tablas de correlación del SA facilitadas por la Organización Mundial de Aduanas (OMA).
  - En los capítulos 84 a 90 y 92, se transpusieron únicamente las normas de la columna 3. La columna 4 puede transponerse en la fase final del ejercicio de transposición, esto es, cuando las normas se reúnan en un texto refundido revisado (que se publicará con la signatura G/RO/W/111/Rev.7).

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\* El anexo del presente documento está disponible únicamente en inglés.

<sup>1</sup> El presente documento ha sido elaborado por la Secretaría bajo su propia responsabilidad y sin perjuicio de las posiciones de los Miembros ni de sus derechos y obligaciones en el marco de la OMC.

## ANNEX

## 1. Heading 01.01

## (a) HS Change

HS2007	Description	HS 2012	Description	Reason for change
01.01	Live horses, asses, mules and hinnies.	01.01	Live horses, asses, mules and hinnies.	Subdivision of subheading 0101.10 to provide separately for horses and asses. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0101.10	- Pure-bred breeding animals	-	(deleted)	
		0101.21	-- Horses: -- Pure-bred breeding animals	
		0101.29	-- Other	
		0101.30	-- Asses	
0101.90	- Other	0101.90	-Other	

## (b) Technical Rectification

HS1996	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 <sup>2</sup>	Description	Rule
01.01	Live horses, asses, mules and hinnies	
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]



HS 2007	Description	Rule
01.01	Live horses, asses, mules and hinnies	
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]



HS2012	Description	Rule
01.01	Live horses, asses, mules and hinnies	<i>As specified for subheading</i>
	-Horses:	
0101.21	-- Pure-bred breeding animals	[The origin shall be the country where the animal was born]
0101.29	-- 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]
0101.30	--Asses	[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	[The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born]

<sup>2</sup> As per technical rectification in JOB/RO/2.Rev.1.

**(c) Comments by the Secretariat**

A technical rectification was necessary as the structure changed from HS 2002/2007 to HS2012.

**2. Heading 01.02****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
01.02	Live bovine animals.	01.02	Live bovine animals.	Subdivision of subheading 0102.10 to provide separately for cattle and buffalo.
0102.10	- Pure-bred breeding animals	-	(deleted)	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0102.21	-- Cattle:	
		0102.29	-- Pure-bred breeding animals	
			-- Other	
		0102.31	-- Buffalo:	
		0102.39	-- Pure-bred breeding animals	
			-- Other	
0102.90	- Other	0102.90	- Other	

**(b) Technical Rectification**

HS1996	Description	Rule
01.02	Live bovine animals.	<i>As specified for subheading</i>
0102.10	-Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
0102.90	- Other	[The origin of the bovine animals of a weight of 300kg. or more shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300kg. to a weight of 300 kg. or more; otherwise the origin shall be the country where the animal was born.]



HS2002	Description	Rule
01.02	Live bovine animals.	<i>As specified for subheading</i>
0102.10	-Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
0102.90	- Other	[The origin of the bovine animals of a weight of 300kg. or more shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300kg. to a weight of 300 kg. or more; otherwise the origin shall be the country where the animal was born.]



HS2007	Description	Rule
01.02	Live bovine animals.	<i>As specified for subheading</i>
0102.10	-Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
0102.90	- Other	[The origin of the bovine animals of a weight of 300kg. or more shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300kg. to a weight of 300 kg. or more; otherwise the origin shall be the country where the animal was born.]



HS2012	Description	Rule
01.02	Live bovine animals.	<i>As specified for subheading</i>
	-Cattle:	
0102.21	-- Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
0102.29	-- Other	[The origin of the bovine animals of a weight of 300kg. or more shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300kg. to a weight of 300 kg. or more; otherwise the origin shall be the country where the animal was born.]
	-Buffalo:	
0102.31	-- Pure-bred breeding animals	[The origin shall be the country where the animal was born.]
0102.39	-- Other	[The origin of the bovine animals of a weight of 300kg. or more shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300kg. to a weight of 300 kg. or more; otherwise the origin shall be the country where the animal was born.]
0102.90	- Other	[The origin of the bovine animals of a weight of 300kg. or more shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300kg. to a weight of 300 kg. or more; otherwise the origin shall be the country where the animal was born.]

### (c) Comments by the Secretariat

Technical rectification was necessary as the structure changed from HS2007 to HS2012.

## 3. Heading 01.05

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	Subdivision of subheading 0105.19 to provide separately for ducks, geese and guinea fowls.
	- Weighing not more than 185g:		-Weighing not more than 185 g:	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0105.11	-- Fowls of the species <i>Gallus domesticus</i>	0105.11	-- Fowls of the species <i>Gallus domesticus</i>	
0105.12	-- Turkeys	0105.12	-- Turkeys	
		0105.13	-- Ducks	
		0105.14	-- Geese	
		0105.15	-- Guinea fowls	
0105.19	-- Other	-	(deleted)	
	- Other:		-Other:	
0105.94	-- Fowls of the species <i>Gallus domesticus</i>	0105.94	-- Fowls of the species <i>Gallus domesticus</i>	
0105.99	-- Other	0105.99	-- Other	

### (b) Technical Rectification

HS1996	Description	Rule
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and Guinea fowls.	[ The origin of the goods of this heading of a weight of 185g. or more shall be the country where the animal was fattened for at least 2 months to come from a weight of less than 185g. to weight of 185g. or more; otherwise the country where the animal was born.]



HS2002	Description	Rule
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	[The origin of the goods of this heading of a weight of 185g. or more shall be the country where the animal was fattened for at least 2 months to come from a weight of less than 185g. to a weight of 185g. or more; otherwise the country where the animal was born.]



HS2007	Description	Rule
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	[The origin of the goods of this heading of a weight of 185g. or more shall be the country where the animal was fattened for at least 2 months to come from a weight of less than 185g. to a weight of 185g. or more; otherwise the country where the animal was born.]



HS2012	Description	Rule
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	[The origin of the goods of this heading of a weight of 185g. or more shall be the country where the animal was fattened for at least 2 months to come from a weight of less than 185g. to a weight of 185g. or more; otherwise the country where the animal was born.]

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 4. Heading 01.06

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
01.06	Other live animals.	01.06	Other live animals.	Expansion of the scope of subheading 0106.12 to include seals, sea lions and walruses.  At the same time, creation of new subheadings for certain animals. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
	- Mammals:		-Mammals:	
0106.11	-- Primates	0106.11	-- Primates	
0106.12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	0106.12	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	
		0106.13	-- Camels and other camelids ( <i>Camelidae</i> )	
		0106.14	-- Rabbits and hares	
0106.19	-- Other	0106.19	-- Other	
0106.20	- Reptiles (including snakes and turtles)	0106.20	-Reptiles (including snakes and turtles)	
	- Birds:		-Birds:	
0106.31	-- Birds of prey	0106.31	-- Birds of prey	
0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0106.32	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	
		0106.33	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	
0106.39	-- Other	0106.39	-- Other	
			- Insects:	
		0106.41	-- Bees	
		0106.49	-- Other	
0106.90	- 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 <sup>3</sup>	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 2007 <sup>4</sup>	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 2012	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

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the current structure can be maintained.

## 5. Heading 02.07

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	Subdivision of subheading 0207.3 to provide separately for products of ducks, geese and Guinea fowls.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
	- Of fowls of the species <i>Gallus domesticus</i> :		-Of fowls of the species <i>Gallus domesticus</i> :	
0207.11	-- Not cut in pieces, fresh or chilled	0207.11	-- Not cut in pieces, fresh or chilled	
0207.12	-- Not cut in pieces, frozen	0207.12	-- Not cut in pieces, frozen	
0207.13	-- Cuts and offal, fresh or chilled	0207.13	-- Cuts and offal, fresh or chilled	
0207.14	-- Cuts and offal, frozen	0207.14	-- Cuts and offal, frozen	
	- Of turkeys:		-Of turkeys:	
0207.24	-- Not cut in pieces, fresh or chilled	0207.24	-- Not cut in pieces, fresh or chilled	
0207.25	-- Not cut in pieces, frozen	0207.25	-- Not cut in pieces, frozen	
0207.26	-- Cuts and offal, fresh or chilled	0207.26	-- Cuts and offal, fresh or chilled	
0207.27	-- Cuts and offal, frozen	0207.27	-- Cuts and offal, frozen	
	- Of ducks, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled	-	(deleted)	
0207.33	-- Not cut in pieces, frozen	-	(deleted)	
0207.34	-- Fatty livers, fresh or chilled	-	(deleted)	
0207.35	-- Other, fresh or chilled	-	(deleted)	
0207.36	-- Other, frozen	-	(deleted)	
			-Of ducks:	

<sup>3</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS2007	Description	HS2012	Description	Reason for change
		0207.41	-- Not cut in pieces, fresh or chilled	
		0207.42	-- Not cut in pieces, frozen	
		0207.43	-- Fatty livers, fresh or chilled	
		0207.44	-- Other, fresh or chilled	
		0207.45	-- Other, frozen	
			-Of geese:	
		0207.51	-- Not cut in pieces, fresh or chilled	
		0207.52	-- Not cut in pieces, frozen	
		0207.53	-- Fatty livers, fresh or chilled	
		0207.54	-- Other, fresh or chilled	
		0207.55	-- Other, frozen	
		0207.60	-Of guinea fowls	

### (b) Technical Rectification

HS1996	Description	Rule
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	[CC]



HS2002	Description	Rule
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	[CC]



HS2007	Description	Rule
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	[CC]



HS2012	Description	Rule
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	[CC]

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 6. Heading 02.08

### (a) HS Change

HS2007	Description	HS2012	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.	Expansion of the scope of subheading 0208.40 to include products of seals, sea lions and walruses.
				Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0208.10	- Of rabbits or hares	0208.10	-Of rabbits or hares	
0208.30	- Of primates	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)	0208.40	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	
0208.50	- Of reptiles (including snakes and turtles)	0208.50	-Of reptiles (including snakes and turtles)	
		0208.60	-Of camels and other camelids ( <i>Camelidae</i> )	
0208.90	- Other	0208.90	-Other	

### (b) Technical Rectification

HS1996	Description	Rule
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	CC



HS2002 <sup>5</sup>	Description	Rule
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	CC



HS2007 <sup>6</sup>	Description	Rule
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	CC



HS2012	Description	Rule
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	CC

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 7. Heading 02.09

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	Heading 02.09 has been subdivided to provide separately for products of pigs.
		0209.10	-Of pigs	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0209.90	-Other	

### (b) Technical Rectification

HS 1996	Description	Rule
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<i>As specified for split headings</i>
ex02.09(a)	- Dried	[CTHS]
ex02.09(b)	- Other	[CC]



HS 2002	Description	Rule
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<i>As specified for split headings</i>
ex02.09(a)	- Dried	[CTHS]
ex02.09(b)	- Other	[CC]



HS 2007	Description	Rule
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<i>As specified for split headings</i>
ex02.09(a)	- Dried	[CTHS]
ex02.09(b)	- Other	[CC]



HS 2012	Description	Rule
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<i>As specified for split headings</i>
ex02.09(a)	- Dried	[CTHS]
ex02.09(b)	- Other	[CC]

<sup>5</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>6</sup> As per technical rectification in JOB/RO/3.Rev.1.



**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**8. Heading 02.10****(a) HS Change**

HS2007	Description	HS2012	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.	Expansion of the scope of subheading 0210.92 to include products of seals, sea lions and walruses.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
	- Meat of swine:		-Meat of swine:	
0210.11	-- Hams, shoulders and cuts thereof, with bone in	0210.11	-- Hams, shoulders and cuts thereof, with bone in	
0210.12	-- Bellies (streaky) and cuts thereof	0210.12	-- Bellies (streaky) and cuts thereof	
0210.19	-- Other	0210.19	-- Other	
0210.20	- Meat of bovine animals	0210.20	-Meat of bovine animals	
	- Other, including edible flours and meals of meat or meat offal:		-Other, including edible flours and meals of meat or meat offal:	
0210.91	-- Of primates	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)	0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	
0210.93	-- Of reptiles (including snakes and turtles)	0210.93	-- Of reptiles (including snakes and turtles)	
0210.99	-- Other	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 <sup>7</sup>	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 2007	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]



<sup>7</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS 2012	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

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. The current structure can, therefore, be maintained.

## 9. Heading 03.01

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
03.01	Live fish.	03.01	Live fish.	Subdivision of subheading 0301.10 to provide separately for fresh water fish.  At the same time, expansion of the scope of subheading 0301.94 to cover one more species of tuna.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0301.10	- Ornamental fish	0301.11	-- Freshwater	
		0301.19	-- Other	
0301.91	-- Other live fish: -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0301.91	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	
0301.92	-- Eels ( <i>Anguilla spp.</i> )	0301.92	-- Eels ( <i>Anguilla spp.</i> )	
0301.93	-- Carp	0301.93	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	
0301.94	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	0301.94	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	
0301.95	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0301.95	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	
0301.99	-- Other	0301.99	-- Other	

### (b) Technical Rectification

HS1996	Description	Rule
03.01	Live fish.	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).



HS2002	Description	Rule
03.01	Live fish.	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).



HS 2007 <sup>8</sup>	Description	Rule
03.01	Live fish.	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).



HS 2012	Description	Rule
03.01	Live fish.	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 10. Heading 03.02

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	Subdivision of subheading 0302.12 to provide separately for different groups of salmon.
	- Salmonidae, excluding livers and roes:		- Salmonidae, excluding livers and roes:	Creation of new subheading 0302.24 for turbot.
0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Expansion of the scope of subheading 0302.35 to cover one more species of tuna.
0302.12	-- 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> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	-	(deleted)	Restructuring of subheadings 0302.40 to 0302.70 to provide separately for a larger number of species.
		0302.13	-- 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> )	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0302.14	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	
0302.19	-- Other	0302.19	-- Other	
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )	0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )	
0302.23	-- Sole ( <i>Solea spp.</i> )	0302.23	-- Sole ( <i>Solea spp.</i> )	

<sup>8</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2007	Description	HS2012	Description	Reason for change
0302.29	-- Other	0302.24 0302.29	-- Turbots ( <i>Psetta maxima</i> ) -- Other	
	- 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	
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )	0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )	
0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	0302.35	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	
0302.39	-- Other	0302.39	-- Other	
0302.40	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:	
		0302.41	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	
		0302.42	-- Anchovies ( <i>Engraulis spp.</i> )	
		0302.43	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	
		0302.44	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	
		0302.45	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	
		0302.46	-- Cobia ( <i>Rachycentron canadum</i> )	
0302.50	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	0302.47	-- Swordfish ( <i>Xiphias gladius</i> )	
			- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:	
		0302.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	
		0302.52	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	
		0302.53	-- Coalfish ( <i>Pollachius virens</i> )	
		0302.54	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	
		0302.55	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	
		0302.56	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	
		0302.59	-- Other	
0302.61	- Other fish, excluding livers and roes: -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	-	(deleted)	
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	-	(deleted)	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )	-	(deleted)	

HS2007	Description	HS2012	Description	Reason for change
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	-	(deleted)	
0302.65	-- Dogfish and other sharks	-	(deleted)	
0302.66	-- Eels ( <i>Anguilla spp.</i> )	-	(deleted)	
0302.67	-- Swordfish ( <i>Xiphias gladius</i> )	-	(deleted)	
0302.68	-- Toothfish ( <i>Dissostichus spp.</i> )	-	(deleted)	
0302.69	-- Other	-	(deleted)	
0302.70	- Livers and roes		- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes:	
		0302.71	-- Tilapias ( <i>Oreochromis spp.</i> )	
		0302.72	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	
		0302.73	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	
		0302.74	-- Eels ( <i>Anguilla spp.</i> )	
		0302.79	-- Other	
			- Other fish, excluding livers and roes:	
		0302.81	-- Dogfish and other sharks	
		0302.82	-- Rays and skates ( <i>Rajidae</i> )	
		0302.83	-- Toothfish ( <i>Dissostichus spp.</i> )	
		0302.84	-- Seabass ( <i>Dicentrarchus spp.</i> )	
		0302.85	-- Seabream ( <i>Sparidae</i> )	
		0302.89	-- Other	
		0302.90	- Livers and roes	

**(b) Technical Rectification**

HS1996	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 where the fish has been raised from egg or fry (including fingerling).



HS2002 <sup>9</sup>	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)



HS2007 <sup>10</sup>	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).



HS2012	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).

<sup>9</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>10</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**11. Heading 03.03****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
	- 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:		- Salmonidae, excluding livers and roes:	Restructuring of subheadings 0303.1 to 0303.29 to provide separately for a larger number of species.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	
		0303.12	-- Other Pacific salmon ( <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> )	
		0303.13	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	
		0303.14	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	
0303.19	-- Other - Other salmonidae, excluding livers and roes:	0303.19	-- Other - Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes:	
0303.21	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	-	(deleted)	
0303.22	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	-	(deleted)	
		0303.23	-- Tilapias ( <i>Oreochromis spp.</i> )	
		0303.24	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	
		0303.25	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )	

HS2007	Description	HS2012	Description	Reason for change
0303.29	-- Other	0303.26 0303.29	-- Eels ( <i>Anguilla</i> spp.) -- Other	
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	Creation of new subheading 0303.34 for turbot.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )	0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )	
0303.33	-- Sole ( <i>Solea</i> spp.)	0303.33	-- Sole ( <i>Solea</i> spp.)	
0303.39	-- Other	0303.34 0303.39	-- Turbot ( <i>Psetta maxima</i> ) -- Other	
	- 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:	Expansion of the scope of subheading 0303.45 to cover one more species of tuna.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	
0303.43	-- Skipjack or strip-bellied bonito	0303.43	-- Skipjack or strip-bellied bonito	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )	0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )	
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	0303.45	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	
0303.49	-- Other	0303.49	-- Other	
	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:		-Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and horse mackerel ( <i>Trachurus</i> spp.), cobia ( <i>Rachycentron canadum</i> ) and swordfish ( <i>Xiphias gladius</i> ), excluding livers and roes:	Restructuring of subheading 0303.5 to 0303.80 to provide separately for a larger number of species.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.51	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0303.51	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	
0303.52	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	-	(deleted)	
		0303.53	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	
		0303.54	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	
		0303.55	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	
		0303.56	-- Cobia ( <i>Rachycentron canadum</i> )	
		0303.57	-- Swordfish ( <i>Xiphias gladius</i> )	
	- Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus</i> spp.), excluding livers and roes:		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:	

HS2007	Description	HS2012	Description	Reason for change
0303.61	-- Swordfish ( <i>Xiphias gladius</i> )	-	(deleted)	
0303.62	-- Toothfish ( <i>Dissostichus spp.</i> )	-	(deleted)	
		0303.63	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	
		0303.64	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	
		0303.65	-- Coalfish ( <i>Pollachius virens</i> )	
		0303.66	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	
		0303.67	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	
		0303.68	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	
		0303.69	-- Other	
	- Other fish, excluding livers and roes:			
0303.71	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	-	(deleted)	
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	-	(deleted)	
0303.73	-- Coalfish ( <i>Pollachius virens</i> )	-	(deleted)	
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	-	(deleted)	
0303.75	-- Dogfish and other sharks	-	(deleted)	
0303.76	-- Eels ( <i>Anguilla spp.</i> )	-	(deleted)	
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	-	(deleted)	
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	-	(deleted)	
0303.79	-- Other	-		
0303.80	- Livers and roes		-Other fish, excluding livers and roes:	
		0303.81	-- Dogfish and other sharks	
		0303.82	-- Rays and skates ( <i>Rajidae</i> )	
		0303.83	-- Toothfish ( <i>Dissostichus spp.</i> )	
		0303.84	-- Seabass ( <i>Dicentrarchus spp.</i> )	
		0303.89	-- Other	
		0303.90	-Livers and roes	

### (b) Technical Rectification

HS1996	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 where the fish has been raised from egg or fry (including fingerling).



HS2002	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 where the fish has been raised from egg or fry (including fingerling).



HS2007	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 where the fish has been raised from egg or fry (including fingerling).



HS2012	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 where the fish has been raised from egg or fry (including fingerling).



**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**12. Heading 03.04****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	- Fresh or chilled:			
0304.11	-- Swordfish ( <i>Xiphias gladius</i> )	-	(deleted)	
0304.12	-- Toothfish ( <i>Dissostichus spp.</i> )	-	(deleted)	
0304.19	-- Other	-	(deleted)	
	- Frozen fillets:			
0304.21	-- Swordfish ( <i>Xiphias gladius</i> )	-	(deleted)	
0304.22	-- Toothfish ( <i>Dissostichus spp.</i> )	-	(deleted)	
0304.29	-- Other	-	(deleted)	
			- Fresh or chilled fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):	Restructuring of subheadings 0304.1 to 0304.29 to provide separately for a larger number of species.
		0304.31	-- Tilapias ( <i>Oreochromis spp.</i> )	
		0304.32	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	
		0304.33	-- Nile Perch ( <i>Lates niloticus</i> )	
		0304.39	-- Other	
			- Fresh or chilled fillets of other fish:	
		0304.41	-- 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> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Huchohucho</i> )	
		0304.42	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	
		0304.43	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	
		0304.44	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	
		0304.45	-- Swordfish ( <i>Xiphias gladius</i> )	
		0304.46	-- Toothfish ( <i>Dissostichus spp.</i> )	
		0304.49	-- Other	
			-Other, fresh or chilled:	

HS2007	Description	HS2012	Description	Reason for change
		0304.51	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	
		0304.52	-- Salmonidae	
		0304.53	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	
		0304.54	-- Swordfish ( <i>Xiphias gladius</i> )	
		0304.55	-- Toothfish ( <i>Dissostichus spp.</i> )	
		0304.59	-- Other	
			- Frozen fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):	
		0304.61	-- Tilapias ( <i>Oreochromis spp.</i> )	
		0304.62	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	
		0304.63	-- Nile Perch ( <i>Lates niloticus</i> )	
		0304.69	-- Other	
			- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	
		0304.71	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	
		0304.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	
		0304.73	-- Coalfish ( <i>Pollachius virens</i> )	
		0304.74	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	
		0304.75	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	
		0304.79	-- Other	
			- Frozen fillets of other fish:	
		0304.81	-- 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> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Huchohucho</i> )	
		0304.82	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	
		0304.83	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	
		0304.84	-- Swordfish ( <i>Xiphias gladius</i> )	
		0304.85	-- Toothfish ( <i>Dissostichus spp.</i> )	
		0304.86	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	

HS2007	Description	HS2012	Description	Reason for change
		0304.87	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	
		0304.89	-- Other	
0304.91	- Other: -- Swordfish ( <i>Xiphias gladius</i> )	0304.91	-- Swordfish ( <i>Xiphias gladius</i> )	
0304.92	-- Toothfish ( <i>Dissostichus spp.</i> )	0304.92	-- Toothfish ( <i>Dissostichus spp.</i> )	
		0304.93	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Creation of new subheadings 0304.93 to 0304.95 for certain species of fish.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0304.94	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	
		0304.95	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )	
0304.99	-- Other	0304.99	-- Other	

### (b) Technical Rectification

HS 1996	Description	Rule
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	<i>As specified for split headings</i>
ex03.04(a)	- Fish surimi	[CTHS]
ex03.04(b)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]



HS 2002	Description	Rule
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	<i>As specified for split headings</i>
ex03.04(a)	- Fish surimi	[CTHS]
ex03.04(b)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]



HS 2007 <sup>11</sup>	Description	Rule
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	<i>As specified for split headings</i>
ex03.04(a)	- Fish surimi	[CTHS]
ex03.04(b)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]



HS 2012	Description	Rule
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	<i>As specified for split headings</i>
ex03.04(a)	- Fish surimi	[CTHS]
ex03.04(b)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]

<sup>11</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**13. Heading 03.05****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305.10	- Flours, meals and pellets of fish, fit for human consumption	0305.10	- Flours, meals and pellets of fish, fit for human consumption	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	0305.20	- Livers and roes of fish, dried, smoked, salted or in brine	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked		- Fish fillets, dried, salted or in brine, but not smoked:	
		0305.31	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Subdivision of subheading 0305.30 to provide separately for products of certain species of fish.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0305.32	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	
		0305.39	-- Other	
	- Smoked fish, including fillets:		- Smoked fish, including fillets, other than edible fish offal:	
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Transfer of edible fish offal to subheading 0305.7  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	
		0305.43	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	
		0305.44	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Creation of new subheadings 0305.43 to 0305.44 for certain species of fish.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

HS2007	Description	HS2012	Description	Reason for change
0305.49	-- Other - Dried fish, whether or not salted but not smoked:	0305.49	-- Other -Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	
0305.59	-- Other - Fish, salted but not dried or smoked and fish in brine:	0305.59	-- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	
0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	
0305.63	-- Anchovies ( <i>Engraulis spp.</i> )	0305.63	-- Anchovies ( <i>Engraulis spp.</i> )	
		0305.64	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Transfer of edible fish offal to subheading 0305.7.  At the same time, creation of new subheading 0305.64 for certain species of fish.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0305.69	-- Other	0305.69	-- Other - Fish fins, heads, tails, maws and other edible fish offal:	
		0305.71	-- Shark fins	Creation of new subheadings 0305.7 to 0305.79 for edible fish offal.
		0305.72	-- Fish heads, tails and maws	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0305.79	-- Other	

**(b) Technical Rectification**

HS 1996 <sup>12</sup>	Description	Rule
03.05	Fish dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	As specified for split headings
ex03.05(a)	- Fish, dried or heavy salted	[CTHS]
ex03.05(b)	- Fish, smoked	[CTHS]
ex03.05(c)	- Flours of fish	CTHS except from split heading ex 03.05(d)
ex03.05(d)	- Meals and pellets	CTHS except from split heading ex 03.05(c)
ex03.05(e)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]



HS 2002	Description	Rule
03.05	Fish dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	As specified for split headings
ex03.05(a)	- Fish, dried or heavy salted	[CTHS]
ex03.05(b)	- Fish, smoked	[CTHS]
ex03.05(c)	- Flours of fish	CTHS except from split heading ex 03.05(d)
ex03.05(d)	- Meals and pellets	CTHS except from split heading ex 03.05(c)
ex03.05(e)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]



HS 2007	Description	Rule
03.05	Fish dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	As specified for split headings

<sup>12</sup> See rule as corrected in G/RO/W/111/Rev.6/Corr.1

HS 2007	Description	Rule
ex03.05(a)	- Fish, dried or heavy salted	[CTHS]
ex03.05(b)	- Fish, smoked	[CTHS]
ex03.05(c)	- Flours of fish	CTHS except from split heading ex 03.05(d)
ex03.05(d)	- Meals and pellets	CTHS except from split heading ex 03.05(c)
ex03.05(e)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]



HS 2012	Description	Rule
03.05	Fish dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	<i>As specified for split headings</i>
ex03.05(a)	- Fish, dried or heavy salted	[CTHS]
ex03.05(b)	- Fish, smoked	[CTHS]
ex03.05(c)	- Flours of fish	CTHS except from split heading ex 03.05(d)
ex03.05(d)	- Meals and pellets	CTHS except from split heading ex 03.05(c)
ex03.05(e)	- Other	[The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).]

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 14. Heading 03.06

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	Expansion of the scope of heading 03.06 to cover smoked products.  Subdivision of subheadings 0306.13 and 0306.23 to provide separately for certain types of shrimps and prawns.  Creation of new subheadings 0306.15 and 0306.25 for Norway lobsters.
	- Frozen:		- Frozen:	
0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0306.12	-- Lobsters ( <i>Homarus spp.</i> )	0306.12	-- Lobsters ( <i>Homarus spp.</i> )	
0306.13	-- Shrimps and prawns	-	(deleted)	
0306.14	-- Crabs	0306.14	-- Crabs	
		0306.15	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	
		0306.16	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	
		0306.17	-- Other shrimps and prawns	
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	
	- Not frozen:		-Not frozen:	
0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	
0306.22	-- Lobsters ( <i>Homarus spp.</i> )	0306.22	-- Lobsters ( <i>Homarus spp.</i> )	
0306.23	-- Shrimps and prawns	-	(deleted)	
0306.24	-- Crabs	0306.24	-- Crabs	
		0306.25	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	

HS2007	Description	HS2012	Description	Reason for change
		0306.26	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	0306.27 0306.29	-- Other shrimps and prawns -- Other, including flours, meals and pellets of crustaceans, fit for human consumption	

### (b) Technical Rectification

HS 1996	Description	Rule
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.06(a)	- Crustaceans, dried	[CTHS]
ex03.06(b)	- Flours	CTHS except from split heading ex03.06(c)
ex03.06(c)	- Meals and pellets	CTHS except from split heading ex03.06(b)
ex03.06(d)	- Other	[The origin shall be the country where the crustaceans have been captured or gathered.]



HS 2002	Description	Rule
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.06(a)	- Crustaceans, dried	[CTHS]
ex03.06(b)	- Flours	CTHS except from split heading ex03.06(c)
ex03.06(c)	- Meals and pellets	CTHS except from split heading ex03.06(b)
ex03.06(d)	- Other	[The origin shall be the country where the crustaceans have been captured or gathered.]



HS 2007	Description	Rule
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.06(a)	- Crustaceans, dried	[CTHS]
ex03.06(b)	- Flours	CTHS except from split heading ex03.06(c)
ex03.06(c)	- Meals and pellets	CTHS except from split heading ex03.06(b)
ex03.06(d)	- Other	[The origin shall be the country where the crustaceans have been captured or gathered.]



HS 2012	Description	Rule
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.06(a)	- Crustaceans, dried	[CTHS]
ex03.06(b)	- Flours	CTHS except from split heading ex03.06(c)
ex03.06(c)	- Meals and pellets	CTHS except from split heading ex03.06(b)
ex03.06(d)	- Smoked	[CTHS, except from heading 16.05]
ex03.06(e)	- Other	[The origin shall be the country where the crustaceans have been captured or gathered.]

### (c) Comments by the Secretariat

Expansion of the scope of heading 03.06 to cover smoked products entails the creation of split heading ex03.06(d).



## 15. Heading 03.07

## (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	Subdivision of subheadings 0307.10 and 0307.90 to 0307.99 to provide separately for live, fresh or chilled oysters and certain species of molluscs.  At the same time, expansion of the scope of heading 03.07 to cover smoked products.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0307.10	- Oysters		-Oysters:	
		0307.11	-- Live, fresh or chilled	
		0307.19	-- Other	
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307.21	-- Live, fresh or chilled	0307.21	-- Live, fresh or chilled	
0307.29	-- Other	0307.29	-- Other	
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):		-Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):	
0307.31	-- Live, fresh or chilled	0307.31	-- Live, fresh or chilled	
0307.39	-- Other	0307.39	-- Other	
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):		-Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):	
0307.41	-- Live, fresh or chilled	0307.41	-- Live, fresh or chilled	
0307.49	-- Other	0307.49	-- Other	
	- Octopus ( <i>Octopus spp.</i> ):		-Octopus ( <i>Octopus spp.</i> ):	
0307.51	-- Live, fresh or chilled	0307.51	-- Live, fresh or chilled	
0307.59	-- Other	0307.59	-- Other	
0307.60	- Snails, other than sea snails	0307.60	- Snails, other than sea snails	
			-Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ):	
		0307.71	-- Live, fresh or chilled	
		0307.79	-- Other	
		0307.81	-- Live, fresh or chilled	
		0307.89	-- Other	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		- Other, including flours, meals and pellets, fit for human consumption:	
0307.91	-- Live, fresh or chilled	0307.91	-- Live, fresh or chilled	
0307.99	-- Other	0307.99	-- Other	

## (b) Technical Rectification

HS 1996	Description	Rule
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	As specified for split headings
ex03.07(a)	- Dried	[CTHS]
ex03.07(b)	- Flours	CTHS except from split heading ex03.07(c)



HS 1996	Description	Rule
ex03.07(c)	- Meals and pellets	CTHS except from split heading ex03.07(b) [The origin shall be the country where the animals have been captured or gathered.]
ex03.07(d)	- Other	



HS 2002	Description	Rule
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.07(a)	- Dried	[CTHS]
ex03.07(b)	- Flours	CTHS except from split heading ex03.07(c)
ex03.07(c)	- Meals and pellets	CTHS except from split heading ex03.07(b)
ex03.07(d)	- Other	[The origin shall be the country where the animals have been captured or gathered.]



HS 2007	Description	Rule
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.07(a)	- Dried	[CTHS]
ex03.07(b)	- Flours	CTHS except from split heading ex03.07(c)
ex03.07(c)	- Meals and pellets	CTHS except from split heading ex03.07(b)
ex03.07(d)	- Other	[The origin shall be the country where the animals have been captured or gathered.]



HS 2012	Description	Rule
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.07(a)	- Dried	[CTHS]
ex03.07(b)	- Flours	CTHS except from split heading ex03.07(c)
ex03.07(c)	- Meals and pellets	CTHS except from split heading ex03.07(b)
ex03.07(d)	- Smoked	[CTHS, except from heading 16.05]
ex03.07(e)	- Other	[The origin shall be the country where the animals have been captured or gathered.]

### (c) Comments by the Secretariat

Expansion of the scope of heading 03.06 to cover smoked products entails the creation of split heading ex03.07(d).

## 16. Heading 03.08 (New heading)

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
		03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	Heading 03.08 has been created to provide separately for aquatic invertebrates other than crustaceans and molluscs.  At the same time, transfer of smoked aquatic invertebrates to new heading 03.08.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
			- Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothurioidea</i> ):	
		0308.11	-- Live, fresh or chilled	
		0308.19	-- Other	

HS2007	Description	HS2012	Description	Reason for change
			- Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i> ):	
		0308.21	-- Live, fresh or chilled	
		0308.29	-- Other	
		0308.30	- Jellyfish ( <i>Rhopilema spp.</i> )	
		0308.90	-Other	

**(b) Technical Rectification**

HS 2012	Description	Rule
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	<i>As specified for split headings</i>
ex03.08(a)	- Dried	CTHS, except from split heading ex03.07(a)
ex03.08(b)	- Flours	CTHS except from split heading ex03.07(c) and ex03.08(c)
ex03.08(c)	- Meals and pellets	CTHS except from split heading ex03.07(b) and ex03.08(b)
ex03.08(d)	- Smoked	CTHS, except from heading 16.05
ex03.08(e)	- Other	The origin shall be the country where the animals have been captured or gathered.

**(c) Comments by the Secretariat**

Keep the rule of previous structure.

**17. Heading 04.01****(a) HS change**

HS2007	Description	HS 2012	Description	Reason for change
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	Subheading 0401.30 has been subdivided to provide separately for products of heading 04.01, of a fat content, by weight, exceeding 6% but not exceeding 10%.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0401.30	-Of a fat content, by weight, exceeding 6 %	-	(deleted)	
		0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	
		0401.50	- Of a fat content, by weight, exceeding 10 %	

**(b) Technical rectification**

HS1996	Description	Rule
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.



HS2002	Description	Rule
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.



HS2007	Description	Rule
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.



HS2012	Description	Rule
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 18. Heading 04.07

### (a) HS change

HS2007	Description	HS 2012	Description	Reason for change
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	04.07	Birds' eggs, in shell, fresh, preserved or cooked.	Heading 04.07 has been subdivided to create new subheadings 0407.11 and 0407.19 for fertilised eggs for incubation and subheadings 0407.21 and 0407.29 for other fresh eggs.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
			- Fertilised eggs for incubation:	
		0407.11	-- Of fowls of the species <i>Gallus domesticus</i>	
		0407.19	-- Other	
			- Other fresh eggs:	
		0407.21	-- Of fowls of the species <i>Gallus domesticus</i>	
		0407.29	-- Other	
		0407.90	- Others	

### (b) Technical rectification

HS1996	Description	Rule
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	The origin shall be the country where the eggs of this heading are obtained in its natural or unprocessed state.

↓

HS2002	Description	Rule
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	The origin shall be the country where the eggs of this heading are obtained in its natural or unprocessed state.

↓

HS2007	Description	Rule
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	The origin shall be the country where the eggs of this heading are obtained in its natural or unprocessed state.

↓

HS2012	Description	Rule
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	The origin shall be the country where the eggs of this heading are obtained in its natural or unprocessed state.

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature occur at subheading level and do not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 19. Heading 06.03

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	Creation of new subheading 0603.15 for lilies ( <i>Lilium spp.</i> ).
	- Fresh:		- Fresh:	
0603.14	-- Chrysanthemums	0603.14	-- Chrysanthemums	
		0603.15	-- Lilies ( <i>Lilium spp.</i> )	
0603.19	-- Other	0603.19	-- Other	
0603.90	- Other	0603.90	- Other	

### (b) Technical rectification

HS 1996	Description	Rule
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.03(a)	- <u>Wreaths, flower baskets, buttonholes and the like</u>	CTHS
ex06.03(b)	- <u>Other</u>	The origin shall be the country where the plants grew.



HS 2002	Description	Rule
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.03(a)	- <u>Wreaths, flower baskets, buttonholes and the like</u>	CTHS
ex06.03(b)	- <u>Other</u>	The origin shall be the country where the plants grew.



HS 2007 <sup>13</sup>	Description	Rule
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.03(a)	- <u>Wreaths, flower baskets, buttonholes and the like</u>	CTHS
ex06.03(b)	- <u>Other</u>	The origin shall be the country where the plants grew.



HS 2012	Description	Rule
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.03(a)	- <u>Wreaths, flower baskets, buttonholes and the like</u>	CTHS
ex06.03(b)	- <u>Other</u>	The origin shall be the country where the plants grew.

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature occur at subheading level and do not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

<sup>13</sup> As per technical rectification in JOB/RO/3.Rev.1.

**20. Heading 06.04****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	Deletion of subheading 0604.10 because of the low volume of trade.
0604.10	- Mosses and lichens	-	(deleted)	
	- Other:	0604.20	- Fresh	
0604.91	-- Fresh	0604.90	- Other	
0604.99	-- Other	-	(deleted)	

**(b) Technical rectification**

HS 1996	Description	Rule
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.04(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.04(b)	- Other	The origin shall be the country the plants grew.



HS 2002	Description	Rule
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.04(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.04(b)	- Other	The origin shall be the country the plants grew.



HS 2007	Description	Rule
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.04(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.04(b)	- Other	The origin shall be the country the plants grew.



HS 2012	Description	Rule
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.04(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.04(b)	- Other	The origin shall be the country the plants grew.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature occur at subheading level and do not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 21. Heading 07.09

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
07.09	Other vegetables, fresh or chilled.	07.09	Other vegetables, fresh or chilled.	Subheading 0709.90 has been subdivided to create new subheadings 0709.91 for globe artichokes, 0709.92 for olives and 0709.93 for pumpkins, squash and gourds.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0709.90	- Other		- Other:	
		0709.91	-- Globe artichokes	
		0709.92	-- Olives	
		0709.93	--Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	
		0709.99	-- Other	

### (b) Technical rectification

HS1996	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.
↓		
HS2002 <sup>14</sup>	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 2007 <sup>15</sup>	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 2012	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

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 22. Heading 07.13

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	Creation of new subheadings 0713.34 for bambara beans and 0713.35 for cow peas.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0713.34	--Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	
		0713.35	--Cow peas ( <i>Vigna unguiculata</i> )	
0713.39	-- Other	0713.39	--Other	

<sup>14</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>15</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2007	Description	HS2012	Description	Reason for change
		0713.60	- Pigeon peas ( <i>Cajanus cajan</i> )	Creation of new subheading 0713.60 for pigeon peas.
0713.90	- Other	0713.90	- Other	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

**(b) Technical rectification**

HS1996	Description	Rule
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	The origin shall be the country where the vegetables of this heading grew.



HS2002	Description	Rule
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	The origin shall be the country where the vegetables of this heading grew.



HS2007	Description	Rule
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	The origin shall be the country where the vegetables of this heading grew.



HS2012	Description	Rule
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	The origin shall be the country where the vegetables of this heading grew.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**23. Heading 07.14****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	Creation of new subheadings 0714.30, 0714.40, and 0714.50 for yams, taro and yautia, respectively.
		0714.30	- Yams ( <i>Dioscorea spp.</i> )	Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0714.40	- Taro ( <i>Colocasia spp.</i> )	
		0714.50	- Yautia ( <i>Xanthosoma spp.</i> )	
0714.90	- Other	0714.90	- Other	

**(b) Technical rectification**

HS1996	Description	Rule
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CTH except from heading 11.06.



HS2002	Description	Rule
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CTH except from heading 11.06.



HS2007	Description	Rule
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CTH except from heading 11.06.



HS2012	Description	Rule
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CTH except from heading 11.06.

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 24. Heading 08.01

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	Creation of new subheading 0801.12 for coconuts in the inner shell.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
	- Coconuts:		- Coconuts:	
0801.11	-- Desiccated	0801.11	-- Desiccated	
		0801.12	-- In the inner shell (endocarp)	
0801.19	-- Other	0801.19	-- Other	

### (b) Technical rectification

HS1996	Description	Rule
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2002	Description	Rule
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2007	Description	Rule
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2012	Description	Rule
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.



## 25. Heading 08.02

### (a) HS change

HS2007	Description	HS 2012	Description	Reason for change
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	Subheadings 0802.40, 0802.50 and 0802.60 have been subdivided to provide separate identification of, shelled chestnuts and, those in shell.  At the same time, new subheadings have been created for 0802.70 and 0802.80 for kola nuts and areca nuts, respectively.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0802.40	- Chestnuts ( <i>Castanea spp.</i> )		- Chestnuts ( <i>Castanea spp.</i> ):	
		0802.41	-- In shell	
		0802.42	-- Shelled	
0802.50	- Pistachios		- Pistachios:	
		0802.51	-- In shell	
		0802.52	-- Shelled	
0802.60	- Macadamia nuts		- Macadamia nuts:	
		0802.61	-- In shell	
		0802.62	-- Shelled	
		0802.70	- Kola nuts ( <i>Cola spp.</i> )	
		0802.80	- Areca nuts	
0802.90	- Other	0802.90	- Other	

### (b) Technical rectification

HS1996	Description	Rule
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.

↓

HS2002	Description	Rule
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.

↓

HS2007 <sup>16</sup>	Description	Rule
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.

↓

HS2012	Description	Rule
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were grown and harvested.

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 26. Heading 08.03

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
08.03	Bananas, including plantains, fresh or dried.	08.03	Bananas, including plantains, fresh or dried.	Heading 08.03 has been subdivided to provide separately for plantains.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0803.10	- Plantains	
		0803.90	- Other	

<sup>16</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(b) Technical rectification**

HS1996	Description	Rule
08.03	Bananas, including plantains, fresh or dried.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2002	Description	Rule
08.03	Bananas, including plantains, fresh or dried.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2007	Description	Rule
08.03	Bananas, including plantains, fresh or dried.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2012	Description	Rule
08.03	Bananas, including plantains, fresh or dried.	The origin shall be the country where the goods of this heading were grown and harvested.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**27. Heading 08.08****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
08.08	Apples, pears and quinces, fresh.	08.08	Apples, pears and quinces, fresh.	Subheading 0808.20 has been subdivided to create new subheadings 0808.30 for pears and 0808.40 for quinces.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0808.20	- Pears and quinces	-	(deleted)	
		0808.30	- Pears	
		0808.40	- Quinces	

**(b) Technical rectification**

HS1996	Description	Rule
08.08	Apples, pears and quinces, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2002	Description	Rule
08.08	Apples, pears and quinces, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2007	Description	Rule
08.08	Apples, pears and quinces, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2012	Description	Rule
08.08	Apples, pears and quinces, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**28. Heading 08.09****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Subheading 0809.20 has been subdivided to provide separately for sour cherries.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security
0809.20	- Cherries		- Cherries:	
		0809.21	-- Sour cherries ( <i>Prunus cerasus</i> )	
		0809.29	-- Other	

**(b) Technical rectification**

HS1996	Description	Rule
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2002	Description	Rule
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2007	Description	Rule
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2012	Description	Rule
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

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

HS2007	Description	HS2012	Description	Reason for change
08.10	Other fruit, fresh.	08.10	Other fruit, fresh.	Creation of new subheading 0810.30 for black, white or red currants and gooseberries and new subheading 0810.70 for persimmons.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0810.10	- Strawberries	0810.10	- Strawberries	
0810.20	- Raspberries, blackberries, mulberries and loganberries	0810.20	- Raspberries, blackberries, mulberries and loganberries	
		0810.30	- Black, white or red currants and gooseberries	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	
0810.50	- Kiwifruit	0810.50	- Kiwifruit	
0810.60	- Durians	0810.60	- Durians	
		0810.70	- Persimmons	
0810.90	- Other	0810.90	- Other	

**(b) Technical rectification**

HS1996	Description	Rule
08.10	Other fruit, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2002 <sup>17</sup>	Description	Rule
08.10	Other fruit, fresh	The origin shall be the country where the goods of this heading were grown and harvested.



HS2007 <sup>18</sup>	Description	Rule
08.10	Other fruit, fresh.	The origin shall be the country where the goods of this heading were grown and harvested.



HS2012	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**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**30. Heading 09.04****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	Subheading 0904.20 has been subdivided to provide separately for crushed or ground fruits of the genus or of the genus of heading 09.04.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0904.20	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
		0904.21	-- Dried, neither crushed nor ground	
		0904.22	-- Crushed or ground	

**(b) Technical rectification**

HS1996	Description	Rule
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	[The origin shall be the country where the plant grew.]



HS2002	Description	Rule
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	[The origin shall be the country where the plant grew.]



HS2007	Description	Rule
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	[The origin shall be the country where the plant grew.]



<sup>17</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>18</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2012	Description	Rule
09.04	Pepper of the genus <i>Piper</i> , dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	[The origin shall be the country where the plant grew.]

(c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

31. Heading 09.05

(a) HS change

HS2007	Description	HS2012	Description	Reason for change
09.05	Vanilla.	09.05	Vanilla.	Heading 09.05 has been subdivided to provide separately for crushed or ground vanilla.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0905.10	- Neither crushed nor ground	
		0905.20	- Crushed or ground	

(b) Technical rectification

HS1996	Description	Rule
09.05	Vanilla.	[The origin shall be the country where the plant grew.]

↓

HS2002	Description	Rule
09.05	Vanilla.	[The origin shall be the country where the plant grew.]

↓

HS2007	Description	Rule
09.05	Vanilla.	[The origin shall be the country where the plant grew.]

↓

HS2012	Description	Rule
09.05	Vanilla.	[The origin shall be the country where the plant grew.]

(c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

32. Heading 09.07

(a) HS change

HS2007	Description	HS2012	Description	Reason for change
09.07	Cloves (whole fruit, cloves and stems).	09.07	Cloves (whole fruit, cloves and stems).	Heading 09.07 has been subdivided to provide separately for crushed or ground cloves.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		0907.10	- Neither crushed nor ground	
		0907.20	- Crushed or ground	

(b) Technical rectification

HS1996	Description	Rule
09.07	Cloves (whole fruit, cloves and stems).	[The origin shall be the country where the plant grew.]

↓

HS2002	Description	Rule
09.07	Cloves (whole fruit, cloves and stems).	[The origin shall be the country where the plant grew.]

HS2007	Description	Rule
09.07	Cloves (whole fruit, cloves and stems).	[The origin shall be the country where the plant grew.]

HS2012	Description	Rule
09.07	Cloves (whole fruit, cloves and stems).	[The origin shall be the country where the plant grew.]

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 33. Heading 09.08

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
09.08	Nutmeg, mace and cardamoms.	09.08	Nutmeg, mace and cardamoms.	Subheadings 0908.10, 0908.20 and 0908.30 have been subdivided to provide separate identification of crushed or ground nutmeg, mace or cardamoms.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0908.10	- Nutmeg	0908.11	- Nutmeg: -- Neither crushed nor ground	
		0908.12	-- Crushed or ground	
0908.20	- Mace	0908.21	- Mace: -- Neither crushed nor ground	
		0908.22	-- Crushed or ground	
0908.30	- Cardamoms	0908.31	- Cardamoms: -- Neither crushed nor ground	
		0908.32	-- Crushed or ground	

### (b) Technical rectification

HS1996	Description	Rule
09.08	Nutmeg, mace and cardamoms.	[The origin shall be the country where the plant grew.]

HS2002	Description	Rule
09.08	Nutmeg, mace and cardamoms.	[The origin shall be the country where the plant grew.]

HS2007	Description	Rule
09.08	Nutmeg, mace and cardamoms.	[The origin shall be the country where the plant grew.]

HS2012	Description	Rule
09.08	Nutmeg, mace and cardamoms.	[The origin shall be the country where the plant grew.]

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 34. Heading 09.09

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	Deletion of subheadings 0909.10, 0909.40 and 0909.50 because of the low volume of trade.  At the same time, new subheadings

HS2007	Description	HS2012	Description	Reason for change
				have been created for separate identification of crushed or ground spices of heading 09.09.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0909.10	- Seeds of anise or badian	-	(deleted)	
0909.20	- Seeds of coriander		- Seeds of coriander:	
		0909.21	-- Neither crushed nor ground	
		0909.22	-- Crushed or ground	
0909.30	- Seeds of cumin		- Seeds of cumin:	
		0909.31	-- Neither crushed nor ground	
		0909.32	-- Crushed or ground	
0909.40	- Seeds of caraway	-	(deleted)	
0909.50	- Seeds of fennel; juniper berries	-	(deleted)	
			- Seeds of anise, badian, caraway or fennel; juniper berries:	
		0909.61	-- Neither crushed nor ground	
		0909.62	-- Crushed or ground	

### (b) Technical rectification

HS1996	Description	Rule
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	[The origin shall be the country where the plant grew.]



HS2002	Description	Rule
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	[The origin shall be the country where the plant grew.]



HS2007	Description	Rule
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	[The origin shall be the country where the plant grew.]



HS2012	Description	Rule
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	[The origin shall be the country where the plant grew.]

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 35. Heading 09.10

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	Subheading 0910.10 has been subdivided to provide separate identification of crushed or ground ginger.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0910.10	- Ginger	0910.11	- Ginger:	
			-- Neither crushed nor ground	
		0910.12	-- Crushed or ground	

**(b) Technical rectification**

HS1996	Description	Rule
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	<i>As specified for split headings</i>
ex09.10(a)	- Curry	[CTHS]
ex09.10(b)	- Other spices, crushed or ground	[The origin shall be the country where the plant grew.]
ex09.10(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	[CTHS]
ex09.10(d)	- Other	The origin shall be the country where the plant grew.



HS 2002	Description	Rule
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<i>As specified for split headings</i>
ex09.10(a)	- Curry	[CTHS]
ex09.10(b)	- Other spices, crushed or ground	[The origin shall be the country where the plant grew.]
ex09.10(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	[CTHS]
ex09.10(d)	- Other	The origin shall be the country where the plant grew.



HS 2007 <sup>19</sup>	Description	Rule
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<i>As specified for split headings</i>
ex09.10(a)	- Curry	[CTHS]
ex09.10(b)	- Other spices, crushed or ground	[The origin shall be the country where the plant grew.]
ex09.10(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	[CTHS]
ex09.10(d)	- Other	The origin shall be the country where the plant grew.



HS 2012	Description	Rule
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<i>As specified for split headings</i>
ex09.10(a)	- Curry	[CTHS]
ex09.10(b)	- Other spices, crushed or ground	[The origin shall be the country where the plant grew.]
ex09.10(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	[CTHS]
ex09.10(d)	- Other	The origin shall be the country where the plant grew.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**36. Heading 10.01****(a) HS change**

HS2007	Description	HS 2012	Description	Reason for change
10.01	Wheat and meslin.	10.01	Wheat and meslin.	Subheadings 1001.10 and 1001.90 have been subdivided to provide separately for seeds of durum wheat and other wheat and meslin.
1001.10	- Durum wheat		- Durum wheat:	Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security
		1001.11	-- Seed	
		1001.19	-- Other	
1001.90	- Other		- Other:	
		1001.91	-- Seed	
		1001.99	-- Other	

<sup>19</sup> As per technical rectification in JOB/RO/3.Rev.1.



**(b) Technical rectification**

HS1996	Description	Rule
10.01	Wheat and meslin	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2002	Description	Rule
10.01	Wheat and meslin.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2007	Description	Rule
10.01	Wheat and meslin.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2012	Description	Rule
10.01	Wheat and meslin.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**37. Heading 10.02****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
10.02	Rye.	10.02	Rye.	Heading 10.02 has been subdivided to provide separately for seed of rye.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1002.10	- Seed	
		1002.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
10.02	Rye.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2002	Description	Rule
10.02	Rye.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2007	Description	Rule
10.02	Rye.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS 2012	Description	Rule
10.02	Rye.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**38. Heading 10.03****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
10.03	Barley.	10.03	Barley.	Heading 10.03 has been subdivided to provide separately for seed of barley.
		1003.10	- Seed	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1003.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
10.03	Barley.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
↓		
HS 2002	Description	Rule
10.03	Barley.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
↓		
HS 2007	Description	Rule
10.03	Barley.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
↓		
HS 2012	Description	Rule
10.03	Barley.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**39. Heading 10.04****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
10.04	Oats.	10.04	Oats.	Heading 10.04 has been subdivided to provide separately for seed of oats.
		1004.10	- Seed	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1004.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
10.04	Oats.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
↓		
HS 2002	Description	Rule
10.04	Oats.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
↓		
HS 2007	Description	Rule
10.04	Oats.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
↓		

HS 2012	Description	Rule
10.04	Oats.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**40. Heading 10.07**

**(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
10.07	Grain sorghum.	10.07	Grain sorghum.	Heading 10.07 has been subdivided to provide separately for seed of grain sorghum.
				Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1007.10	- Seed	
		1007.90	- Other	

**(b) Technical rectification**

HS1996	Description	Rule
10.07	Grain sorghum	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2002	Description	Rule
10.07	Grain sorghum	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2007	Description	Rule
10.07	Grain sorghum	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2012	Description	Rule
10.07	Grain sorghum	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**41. Heading 10.08**

**(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
10.08	Buckwheat, millet and canary seed; other cereals.	10.08	Buckwheat, millet and canary seeds; other cereals.	Subheading 1008.20 has been subdivided to provide separately for seed of millet.
				At the same time, new subheadings have been created for fonio, quinoa and triticale, respectively.
				Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
1008.20	- Millet		- Millet:	
		1008.21	-- Seed	
		1008.29	-- Other	
1008.30	- Canary seeds	1008.30	- Canary seeds	
		1008.40	- Fonio ( <i>Digitaria spp.</i> )	
		1008.50	- Quinoa ( <i>Chenopodium quinoa</i> )	

HS2007	Description	HS2012	Description	Reason for change
1008.90	- Other cereals	1008.60 1008.90	- Triticale - Other cereals	

**(b) Technical rectification**

HS1996	Description	Rule
10.08	Buckwheat, millet and canary seed; other cereals.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2002	Description	Rule
10.08	Buckwheat, millet and canary seed; other cereals.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2007	Description	Rule
10.08	Buckwheat, millet and canary seed; other cereals.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2012	Description	Rule
10.08	Buckwheat, millet and canary seeds; other cereals.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**42. Heading 11.02****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
11.02	Cereal flours other than of wheat or meslin.	11.02	Cereal flours other than of wheat or meslin.	Deletion of subheading 1102.10 because of the low volume of trade.
1102.10	- Rye flour	-	(deleted)	
1102.20	- Maize (corn) flour	1102.20	- Maize (corn) flour	
1102.90	- Other	1102.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
11.02	Cereal flours other than of wheat or meslin.	CC



HS 2002	Description	Rule
11.02	Cereal flours other than of wheat or meslin.	CC



HS 2007 <sup>20</sup>	Description	Rule
11.02	Cereal flours other than of wheat or meslin.	CC



HS 2012	Description	Rule
11.02	Cereal flours other than of wheat or meslin.	CC

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

<sup>20</sup> As per technical rectification in JOB/RO/3.Rev.1.

**43. Heading 12.01****(a) HS change**

HS2007	Description	HS 2012	Description	Reason for change
12.01	Soya beans, whether or not broken.	12.01	Soya beans, whether or not broken.	Heading 12.01 has been subdivided to provide separately for seed of soya beans.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1201.10	- Seed	
		1201.90	- Other	

**(b) Technical rectification**

HS1996	Description	Rule
12.01	Soya beans, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2002	Description	Rule
12.01	Soya beans, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2007	Description	Rule
12.01	Soya beans, whether or not broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2012	Description	Rule
12.01	Soya beans, 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**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**44. Heading 12.02****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	Creation of new subheading 1202.30 for seeds of ground-nuts.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
1202.10	- In shell	-	(deleted)	
1202.20	- Shelled, whether or not broken	-	(deleted)	
		1202.30	- Seed	
			- Other:	
		1202.41	-- In shell	
		1202.42	-- Shelled, whether or not broken	

**(b) Technical rectification**

HS1996	Description	Rule
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2002	Description	Rule
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2007	Description	Rule
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.



HS2012	Description	Rule
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or 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

In HS2012, the amendments to the nomenclature do not alter the scope of the rule. Therefore, no modification is needed; the rule can be transposed directly.

## 45. Heading 12.07

### (a) HS change

HS2007	Description	HS2012	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.	New subheadings have been created to provide separately for palm nuts and kernels, castor oil seeds, safflower seeds and melon seeds.  Amendments adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
1207.20	- Cotton seeds	1207.10	- Palm nuts and kernels - Cotton seeds:	At the same time, subheading 1207.20 has been subdivided to create separately for seed of cotton seeds.
		1207.21	-- Seed	
		1207.29	-- Other	
1207.40	- Sesamum seeds	1207.30	- Castor oil seeds	
1207.50	- Mustard seeds	1207.40	- Sesamum seeds	
		1207.50	- Mustard seeds	
		1207.60	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	
		1207.70	- Melon seeds	
	- Other:		- Other:	
1207.91	-- Poppy seeds	1207.91	-- Poppy seeds	
1207.99	-- Other	1207.99	-- Other	

### (b) Technical rectification

HS1996	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.



HS2002 <sup>21</sup>	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.



HS2007 <sup>22</sup>	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.



HS2012	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.

<sup>21</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>22</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

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

HS2007	Description	HS2012	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 vegetable 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 vegetable 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 1212.20 has been subdivided to provide separately for seaweeds and other algae, fit for human consumption.
1212.20	- Seaweeds and other algae		- Seaweeds and other algae:	
		1212.21	-- Fit for human consumption	
		1212.29	-- Other	
	- Other:		- Other:	New subheadings 1212.92, 1212.93 and 1212.94 have been created for locust beans, sugar cane and chicory roots, respectively.
1212.91	-- Sugar beet	1212.91	-- Sugar beet	
		1212.92	-- Locust beans (carob)	
		1212.93	-- Sugar cane	
		1212.94	-- Chicory roots	
1212.99	-- Other	1212.99	-- Other	

**(b) Technical rectification**

HS1996	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 vegetable 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.



HS2002 <sup>23</sup>	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



HS2007 <sup>24</sup>	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 vegetable 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.



HS2012	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 vegetable 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.

<sup>23</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>24</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**47. Heading 15.01****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
15.01	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	Heading 15.01 has been subdivided to provide separately for lard and other pig fat, respectively.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1501.10	- Lard	
		1501.20	- Other pig fat	
		1501.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	[CTH except from 02.09, or change by refining.]
↓		
HS 2002	Description	Rule
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	[CTH except from 02.09, or change by refining.]
↓		
HS 2007	Description	Rule
15.01	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	[CTH except from 02.09, or change by refining.]
↓		
HS 2012	Description	Rule
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	[CTH except from 02.09, or change by refining.]

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule. Therefore, no modification is needed; the rule can be transposed directly.

**48. Heading 15.02****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	Heading 15.02 has been subdivided to provide separately for tallow.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1502.10	- Tallow	
		1502.90	- Other	

**(b) Technical rectification**

HS 1996	Description	Rule
15.02	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03	[CTH, or change by refining.]





HS 2002	Description	Rule
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	[CTH, or change by refining.]



HS 2007	Description	Rule
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	[CTH, or change by refining.]



HS 2012	Description	Rule
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	[CTH, or change by refining.]

### (c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule. Therefore, no modification is needed; the rule can be transposed directly.

## 49. Heading 16.04

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	New subheading 1604.17 has been created to provide separately for prepared or preserved eels.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
	- Fish, whole or in pieces, but not minced:		- Fish, whole or in pieces, but not minced:	
	-- Other	1604.17	-- Eels	
1604.19	-- Other	1604.19	-- Other	
1604.20	- Other prepared or preserved fish	1604.20	- Other prepared or preserved fish	
1604.30	- Caviar and caviar substitutes		- Caviar and caviar substitutes:	Subheading 1604.30 has been subdivided to provide, on the one hand, for caviar and, on the other hand, for caviar substitutes.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1604.31	-- Caviar	
		1604.32	-- Caviar substitutes	

### (b) Technical rectification

HS1996	Description	Rule
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	[CTH]



HS2002	Description	Rule
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	[CTH]



HS2007	Description	Rule
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	[CTH]



HS2012	Description	Rule
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	[CTH]

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule. Therefore, no modification is needed; the rule can be transposed directly.

**50. Heading 16.05****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	Transfer of smoked products to headings 03.06, 03.07 and new heading 03.08.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
1605.10	- Crab	1605.10	- Crab	
1605.20	- Shrimps and prawns		- Shrimps and prawns:	Subheading 1605.20 has been subdivided to provide separately for shrimps and prawns, not in airtight containers.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1605.21	-- Not in airtight container	
		1605.29	-- Other	
1605.30	- Lobster	1605.30	- Lobster	
1605.40	- Other crustaceans	1605.40	- Other crustaceans	
			- Molluscs:	Subheading 1605.90 has been subdivided to provide separately for certain molluscs and aquatic invertebrates of heading 16.05.  Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
		1605.51	-- Oysters	
		1605.52	-- Scallops, including queen scallops	
		1605.53	-- Mussels	
		1605.54	-- Cuttle fish and squid	
		1605.55	-- Octopus	
		1605.56	-- Clams, cockles and arkshells	
		1605.57	-- Abalone	
		1605.58	-- Snails, other than sea snails	
		1605.59	-- Other	
			- Other aquatic invertebrates:	
		1605.61	-- Sea cucumbers	
		1605.62	-- Sea urchins	
		1605.63	-- Jellyfish	
1605.90	- Other	1605.69	-- Other	

**(b) Technical rectification**

HS1996	Description	Rule
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	[CTH]

↓

HS2002	Description	Rule
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	[CTH]

↓

HS2007	Description	Rule
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	[CTH]

↓

HS 2012	Description	Rule
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	<i>As specified for subheadings</i>
1605.10	- Crab	[CTH, except from split heading 03.06(d)]
1605.21	- Shrimps and prawns:	
	-- Not in airtight container	[CTH, except from split heading 03.06(d)]
1605.29	-- Other	[CTH, except from split heading 03.06(d)]
1605.30	- Lobster	[CTH, except from split heading 03.06(d)]
1605.40	- Other crustaceans	[CTH, except from split heading 03.06(d)]
	- Molluscs:	
1605.51	-- Oysters	[CTH, except from split heading 03.07(d)]
1605.52	-- Scallops, including queen scallops	[CTH, except from split heading 03.07(d)]
1605.53	-- Mussels	[CTH, except from split heading 03.07(d)]
1605.54	-- Cuttle fish and squid	[CTH, except from split heading 03.07(d)]
1605.55	-- Octopus	[CTH, except from split heading 03.07(d)]
1605.56	-- Clams, cockles and arkshells	[CTH, except from split heading 03.07(d)]
1605.57	-- Abalone	[CTH, except from split heading 03.07(d)]
1605.58	-- Snails, other than sea snails	[CTH, except from split heading 03.07(d)]
1605.59	-- Other	[CTH, except from split heading 03.07(d)]
	- Other aquatic invertebrates:	
1605.61	-- Sea cucumbers	[CTH, except from split heading 03.08(d)]
1605.62	-- Sea urchins	[CTH, except from split heading 03.08(d)]
1605.63	-- Jellyfish	[CTH, except from split heading 03.08(d)]
1605.69	-- Other	[CTH, except from split heading 03.08(d)]

### (c) Comments by the Secretariat

Smoked crustaceans, molluscs, and other aquatic invertebrates were classified in HS2007 heading 16.05. They have been transferred to HS2012 headings 03.06, 03.07, and 03.08 respectively. Therefore, in order to keep the same outcome as the rule in the Consolidated Text, an exception may be needed in the "CTH" product specific rule at subheading level. With this technical rectification, a change to a product classified in one of the subheadings of heading 16.05 from smoked products now classified in ex03.06, ex03.07, and ex03.08 would not confer origin.

## 51. Heading 17.01

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	Creation of new subheading 1701.13 for the cane sugar specified in Subheading Note 2 to Chapter 17.
	- Raw sugar not containing added flavouring or colouring matter:		- Raw sugar not containing added flavouring or colouring matter:	
1701.11	-- Cane sugar			
1701.12	-- Beet sugar	1701.12	-- Beet sugar	
		1701.13	-- Cane sugar specified in Subheading Note 2 to this Chapter	
		1701.14	-- Other cane sugar	

### (b) Technical rectification

HS1996	Description	Rule
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	[CC]

↓

HS2002	Description	Rule
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	[CC]

↓

HS2007	Description	Rule
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	[CC]

↓

HS2012	Description	Rule
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	[CC]

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule. Therefore, no modification is needed; the rule can be transposed directly.

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

HS2007	Description	HS2012	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.	Deletion of subheading 2003.20 because of the low volume of trade.
2003.10	- Mushrooms of the genus <i>Agaricus</i>	2003.10	- Mushrooms of the genus <i>Agaricus</i>	
2003.20	- Truffles	-	(deleted)	
2003.90	- Other	2003.90	- Other	

**(b) Technical rectification**

HS1996	Description	Rule
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	[CTH]
↓		
HS2002 <sup>25</sup>	Description	Rule
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	[CTH]
↓		
HS2007	Description	Rule
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	[CTH]
↓		
HS2012	Description	Rule
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	[CTH]

**(c) Comments by the Secretariat**

In HS2012, the amendments to the nomenclature do not alter the scope of the rule, set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**53. Heading 20.08****(a) HS change**

HS2007	Description	HS2012	Description	Reason for change
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	Creation of new subheading 2008.93 for cranberries.
	- Other, including mixtures other than those of subheading 2008.19:		- Other, including mixtures other than those of subheading 2008.19:	Subheading 2008.92 has been renumbered as 2008.97.
2008.91	-- Palm hearts	2008.91	-- Palm hearts	
		2008.93	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	
2008.92	-- Mixtures	2008.97	-- Mixtures	
2008.99	-- Other	2008.99	-- Other	

**(b) Technical rectification**

HS1996	Description	Rule
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere	<i>As specified for split subheadings</i>

<sup>25</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS1996	Description	Rule
	specified or included	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	<i>As specified for split subheadings</i>
2008.11	-- Ground-nuts	
ex2008.11(a)	--- Peanut butter	CTH
ex2008.11(b)	--- Other	The origin shall be the country where the ground-nuts are harvested.
2008.19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008.20	- Pineapples	[CTH]
2008.30	- Citrus fruit	[CTH]
2008.40	- Pears	[CTH]
2008.50	- Apricots	[CTH]
2008.60	- Cherries	[CTH]
2008.70	- Peaches	[CTH]
2008.80	- Strawberries	[CTH]
	- Other, including mixtures other than those of subheading No. 2008.19:	
2008.91	-- Palm hearts	[CTH]
2008.92	-- Mixtures	CC, except from Chapter 8
2008.99	-- Other	[CTH]



HS 2002	Description	Rule
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	<i>As specified for split subheadings</i>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	<i>As specified for split subheadings</i>
2008.11	-- Ground-nuts	
ex2008.11(a)	--- Peanut butter	CTH
ex2008.11(b)	--- Other	The origin shall be the country where the ground-nuts are harvested.
2008.19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008.20	- Pineapples	[CTH]
2008.30	- Citrus fruit	[CTH]
2008.40	- Pears	[CTH]
2008.50	- Apricots	[CTH]
2008.60	- Cherries	[CTH]
2008.70	- Peaches, including nectarines	[CTH]
2008.80	- Strawberries	[CTH]
	- Other, including mixtures other than those of subheading 2008.19:	
2008.91	-- Palm hearts	[CTH]
2008.92	-- Mixtures	CC, except from Chapter 8
2008.99	-- Other	[CTH]



HS 2007	Description	Rule
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	<i>As specified for split subheadings</i>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	<i>As specified for split subheadings</i>
2008.11	-- Ground-nuts	
ex2008.11(a)	--- Peanut butter	CTH
ex2008.11(b)	--- Other	The origin shall be the country where the ground-nuts are harvested.
2008.19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008.20	- Pineapples	[CTH]
2008.30	- Citrus fruit	[CTH]
2008.40	- Pears	[CTH]
2008.50	- Apricots	[CTH]
2008.60	- Cherries	[CTH]
2008.70	- Peaches, including nectarines	[CTH]
2008.80	- Strawberries	[CTH]
	- Other, including mixtures other than those of subheading 2008.19:	
2008.91	-- Palm hearts	[CTH]
2008.92	-- Mixtures	CC, except from Chapter 8
2008.99	-- Other	[CTH]



HS 2012	Description	Rule
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	<i>As specified for split subheadings</i>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	<i>As specified for split subheadings</i>
2008.11	-- Ground-nuts	
ex2008.11(a)	--- Peanut butter	CTH
ex2008.11(b)	--- Other	The origin shall be the country where the ground-nuts are harvested.
2008.19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008.20	- Pineapples	[CTH]
2008.30	- Citrus fruit	[CTH]
2008.40	- Pears	[CTH]
2008.50	- Apricots	[CTH]
2008.60	- Cherries	[CTH]
2008.70	- Peaches, including nectarines	[CTH]
2008.80	- Strawberries	[CTH]
	- Other, including mixtures other than those of subheading 2008.19:	
2008.91	-- Palm hearts	[CTH]
2008.93	-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	[CTH]
2008.97	-- Mixtures	CC, except from Chapter 8
2008.99	-- Other	[CTH]

### (c) Comments by the Secretariat

Cranberries were previously classified in subheading 2008.99 and the rule for this subheading is "CTH". Therefore, the rule can be transposed by the sole addition of rule "CTH" for new HS2012 heading for cranberries (2008.93), and the renumbering of HS2007 subheading 2008.92 to read 2008.97 in HS2012.

## 54. Heading 20.09

### (a) HS change

HS2007	Description	HS2012	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.	Creation of new subheading 2009.81 for cranberry juice.
2009.80	- Juice of any other single fruit or vegetable		- Juice of any other single fruit or vegetable:	
		2009.81	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	
		2009.89	-- Other	

### (b) Technical rectification

HS1996	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 <sup>26</sup>	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]



HS2007	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]



HS2012	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]

<sup>26</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS2012	Description	Rule
	- Apple juice:	
2009.71	- - Of a Brix value not exceeding 20	[CTH]
2009.79	- - Other	[CTH]
	- Juice of any other single fruit or vegetable:	
2009.81	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	[CTH]
2009.89	-- Other	[CTH]
2009.90	- Mixtures of juices	[CTH]

(c) Comments by the Secretariat

Cranberries juice was previously classified in subheading 2009.80, together with other single fruit or vegetable juice, and the rule for this subheading was "CTH". Therefore, the rule can be transposed by the sole addition of rule "CTH" for new HS2012 headings for cranberries juice (2009.81), and other single fruit or vegetable juice (2009.89).

## 55. Heading 24.03

(a) HS change

HS2007	Description	HS2012	Description	Reason for change
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	Creation of new subheading 2403.11 for water pipe tobacco specified in Subheading Note 1 to Chapter 24.
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
		2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	
		2403.19	-- Other	

(b) Technical rectification

HS1996	Description	Rule
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH



HS2002	Description	Rule
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH



HS2007	Description	Rule
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH



HS2012	Description	Rule
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH

(c) Comments by the Secretariat

In HS2012, the amendments to the nomenclature do not alter the scope of the rule. Therefore, no modification is needed; the rule can be transposed directly.



**56. Heading 25.28****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
25.28	Natural borates and concentrates thereof (whether or not calcinated), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	25.28	Natural borates and concentrates thereof (whether or not calcinated), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	Subheadings 2528.10 and 2528.90 have been deleted because of the low volume of trade.
2528.10	- Natural sodium borates and concentrates thereof (whether or not calcinated)	-	deleted	
2528.90	- Other	-	deleted	

**(b) Technical Rectification**

HS 1996	Description	Rule
25.28	Natural borates and concentrates thereof (whether or not calcinated), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	<i>As specified for split headings</i>
ex25.28(a)	- Calcinated	CTHS
ex25.28(b)	- 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
25.28	Natural borates and concentrates thereof (whether or not calcinated), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	<i>As specified for split headings</i>
ex25.28(a)	- Calcinated	CTHS
ex25.28(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.



HS 2007	Description	Rule
25.28	Natural borates and concentrates thereof (whether or not calcinated), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	<i>As specified for split headings</i>
ex25.28(a)	- Calcinated	CTHS
ex25.28(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.



HS 2012	Description	Rule
25.28	Natural borates and concentrates thereof (whether or not calcinated), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	<i>As specified for split headings</i>
ex25.28(a)	- Calcinated	CTHS
ex25.28(b)	- 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**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

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

HS2007	Description	HS2012	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; waste oils.	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.	Creation of new subheading 2710.20 for biodiesel containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals.
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, other than waste oils:		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, other than those containing biodiesel and other than waste oils:	
2710.11	-- Light oils and preparations	-	deleted	
		2710.12	-- Light oils and preparations	
2710.19	-- Other	2710.19	-- Other	
		2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, containing biodiesel, other than waste oils	
	- Waste oils:		- Waste oils:	
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	
2710.99	-- Other	2710.99	-- Other	

**(b) Technical Rectification**

HS1996	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



HS2002 <sup>27</sup>	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



HS2007	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

<sup>27</sup> As per technical rectification in JOB/RO/2.Rev.1.



HS2012	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

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 58. Heading 28.30

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
28.30	Sulphides; polysulphides, whether or not chemically defined.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
2830.10	- Sodium sulphides	2852.10	- Chemically defined	
2830.90	- Other	2852.90	- Other	

### (b) Technical Rectification

HS 1996	Description	Rule
28.30	Sulphides; polysulphides	CTSH



HS 2002	Description	Rule
28.30	Sulphides; polysulphides	CTSH



HS 2007 <sup>28</sup>	Description	Rule
28.30	Sulphides; polysulphides, whether or not chemically defined.	<i>As specified for subheadings</i>
2830.10	- Sodium sulphides	CTSH
2830.90	- Other:	<i>As specified for split subheadings</i>
ex.2830.90(a)	-- Zinc Sulphide	CTSHS
ex.2830.90(b)	-- Cadmium sulphide	CTSHS
ex.2830.90(c)	-- Other	CTSHS, except from split heading ex.28.52(e)



HS 2012	Description	Rule
28.30	Sulphides; polysulphides, whether or not chemically defined.	<i>As specified for subheadings</i>
2830.10	- Sodium sulphides	CTSH
2830.90	- Other:	<i>As specified for split subheadings</i>
ex.2830.90(a)	-- Zinc Sulphide	CTSHS
ex.2830.90(b)	-- Cadmium sulphide	CTSHS
ex.2830.90(c)	-- Other	CTSHS, except from split heading ex.28.52(e)

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule as rectified in HS2007 version. The 2007 rule can be transposed directly.

<sup>28</sup> As per technical rectification in JOB/RO/3.Rev.1.

**59. Heading 28.35****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	2852.10	- Chemically defined	
	- Phosphates:	2852.90	- Other	
2835.22	-- Of mono- or disodium			
2835.24	-- Of potassium			
2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")			
2835.26	-- Other phosphates of calcium			
2835.29	-- Other			
	- Polyphosphates:			
2835.31	-- Sodium triphosphate (sodium tripolyphosphate)			
2835.39	-- Other			

**(b) Technical Rectification**

HS 1996	Description	Rule
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	CTSH



HS 2002	Description	Rule
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	CTSH



HS 2007 <sup>29</sup>	Description	Rule
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	<i>As specified for subheadings</i>
2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH
	- Phosphates:	
2835.22	-- Of mono- or disodium	CTSH
2835.24	-- Of potassium	CTSH
2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH
2835.26	-- Other phosphates of calcium	CTSH
2835.29	-- Other:	<i>As specified for split subheading</i>
ex2835.29(a)	--- Of trisodium	CTSHS
ex2835.29(b)	--- Other	CTSHS
	- Polyphosphates:	
2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	CTSH
2835.39	-- Other	CTSH, except from split heading ex28.52 (h)



HS 2012	Description	Rule
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	<i>As specified for subheadings</i>
2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	CTSH
	- Phosphates:	
2835.22	-- Of mono- or disodium	CTSH
2835.24	-- Of potassium	CTSH
2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTSH
2835.26	-- Other phosphates of calcium	CTSH
2835.29	-- Other:	<i>As specified for split subheading</i>
ex2835.29(a)	--- Of trisodium	CTSHS
ex2835.29(b)	--- Other	CTSHS
	- Polyphosphates:	

<sup>29</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2012	Description	Rule
2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	CTSH
2835.39	-- Other	CTSH, except from split heading ex28.52 (h)

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule as rectified in HS2007 version. The 2007 rule can be transposed directly.

## 60. Heading 28.42

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	2852.10	- Chemically defined	
2842.90	- Other	2852.90	- Other	

### (b) Technical Rectification

HS1996	Description	Rule
28.42	Other salts of inorganic acids or peroxyacids, excluding azides.	CTSH



HS 2002 <sup>30</sup>	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>
ex2842.10(a)	-- Non-chemically defined aluminosilicates	CTSHS, except from subheadings 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)
ex2842.10(b)	-- Others	CTSHS
2842.90	- Other	CTSH



HS 2007 <sup>31</sup>	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>
ex2842.10(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 ex3006.92(l), ex3825.30(a), ex3825.41(b) (other than perhalogenated waste organic solvents), or split heading ex28.52(m)
ex2842.10(b)	-- Others	CTSHS, except from split heading ex28.52(m)
2842.90	- Other	<i>As specified for split subheading</i>
ex2842.90(a)	-- Fulminates, cyanates and thiocyanates.	CTSHS, except from split heading ex28.52(k)
ex2842.90(b)	-- Other	CTSHS, except from split heading ex28.52(n)



HS 2012	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>

<sup>30</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>31</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2012	Description	Rule
ex2842.10(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 ex3006.92(l), ex3825.30(a), ex3825.41(b) (other than perhalogenated waste organic solvents), or split heading ex28.52(m)
ex2842.10(b)	-- Others	CTSHS, except from split heading ex28.52(m)
2842.90	- Other	<i>As specified for split subheading</i>
ex2842.90(a)	-- Fulminates, cyanates and thiocyanates.	CTSHS, except from split heading ex28.52(k)
ex2842.90(b)	-- Other	CTSHS, except from split heading ex28.52(n)

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule as rectified in HS2007 version. The 2007 rule can be transposed directly.

## 61. Heading 28.48

### (a) HS Change

HS2007	Description	HS 2012	Description	Reason for change
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
		2852.10	- Chemically defined	
		2852.90	- Other	

### (b) Technical Rectification

HS1996	Description	Rule
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH

↓

HS2002	Description	Rule
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH

↓

HS2007 <sup>32</sup>	Description	Rule
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH, except from split heading ex28.52(p)

↓

HS2012	Description	Rule
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH, except from split heading ex28.52(p)

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule as rectified in HS2007 version. The 2007 rule can be transposed directly.

<sup>32</sup> As per technical rectification in JOB/RO/3.Rev.1.

**62. Heading 28.49****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
28.49	Carbides, whether or not chemically defined.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
2849.10	- Of calcium	2852.10	- Chemically defined	
2849.20	- Of silicon	2852.90	- Other	
2849.90	- Other			

**(b) Technical Rectification**

HS 1996	Description	Rule
28.49	Carbides, whether or not chemically defined.	CTSH



HS 2002	Description	Rule
28.49	Carbides, whether or not chemically defined.	CTSH



HS 2007 <sup>33</sup>	Description	Rule
28.49	Carbides, whether or not chemically defined.	<i>As specified for subheadings</i>
2849.10	- Of calcium	CTSH
2849.20	- Of silicon	CTSH
2849.90	- Other:	CTSH, except from split heading ex28.52(q)



HS 2012	Description	Rule
28.49	Carbides, whether or not chemically defined.	<i>As specified for subheadings</i>
2849.10	- Of calcium	CTSH
2849.20	- Of silicon	CTSH
2849.90	- Other:	CTSH, except from split heading ex28.52(q)

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule as rectified in HS2007 version. The 2007 rule can be transposed directly.

**63. Heading 28.50****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
		2852.10	- Chemically defined	
		2852.90	- Other	

**(b) Technical Rectification**

HS1996	Description	Rule
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH



HS2002	Description	Rule
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH



<sup>33</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2007 <sup>34</sup>	Description	Rule
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH, except from split heading ex28.52(r)



HS 2012	Description	Rule
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH, except from split heading ex28.52(r)

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule as rectified in HS2007 version. The 2007 rule can be transposed directly.

## 64. Heading 28.52

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	<p>The scope of heading 28.52 has been expanded by inserting the expression "whether or not chemically defined"</p> <p>Subsequently heading 28.52 has been divided to cover, under the new subheading 2852.10, chemically defined inorganic or organic compounds of mercury, excluding amalgams (facilitating the monitoring and control of these products under the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade) and, under the new subheading 2852.90, other inorganic or organic compounds of mercury, including amalgams.</p> <p>For the purposes of subheading 2852.10, the expression "chemically defined" has been defined in Subheading Note 1 to Chapter 28.</p> <p>Expansion of the scope of heading 28.52 entails the transfer of non-chemically defined compounds of mercury to the new subheading 2852.90.</p>
		2852.10	- Chemically defined	
		2852.90	- Other	

### (b) Technical Rectification

HS 2007 <sup>35</sup>	Description	Rule
28.52	Compounds, inorganic or organic, of mercury, excluding amalgams.	<i>As specified for split headings</i>
ex28.52(a)	-Of mercury oxides or hydroxide	CTHS, except from subheading 2825.90.
ex28.52(b)	-Of mercury chlorides	CTHS, except from split subheading ex2827.39(e)
ex28.52(c)	-Of mercury chloride oxides and chloride hydroxides	CTHS, except from subheading 2827.49
ex28.52(d)	-Of mercury iodides and mercury iodides oxides	CTHS, except from subheading 2827.60
ex28.52(e)	- Of mercury sulphides; mercury polysulphides	CTHS, except from split subheading ex2830.90(c)
ex28.52(f)	- Of mercury sulphates	CTHS, except from split subheading ex2833.29(c)
ex28.52(g)	-Of mercury nitrates	CTHS, except from split subheading ex2834.29 (b).
ex28.52(h)	- Of mercury polyphosphates	CTHS, except from subheading 2835.39
ex28.52(i)	- Of mercury cyanides and oxycyanide	CTHS, except from subheading 2837.19
ex28.52(j)	- Of mercury complex cyanides	CTHS, except from subheading 2837.20
ex28.52(k)	- Of mercury fulminates, cyanates and thiocyanates	CTHS, except from split subheading ex2842.90(a)

<sup>34</sup> As per technical rectification in JOB/RO/3.Rev.1.

<sup>35</sup> As per technical rectification in JOB/RO/3.Rev.1.



HS 2007 <sup>35</sup>	Description	Rule
ex28.52(l)	- Of mercury chromates, dichromates and peroxochromates	CTHS, except from split subheading ex2841.50(c)
ex28.52(m)	- Of mercury double or complex silicates, including aluminosilicates	CTHS, except split subheadings ex2842.10(a) or ex2842.10(b)
ex28.52(n)	- Of other salts of inorganic acids or peroxyacids of mercury	CTHS, except subheading 2842.90
ex28.52(o)	- Of inorganic and organic compounds of precious metals with Mercury	CTHS, except from subheading 2843.90.
ex28.52(p)	- Of mercury phosphides	CTHS, except from heading 28.48
ex28.52(q)	- Of carbides of mercury	CTHS, except from subheading 2849.90
ex28.52(r)	- Of mercury hydrides, nitrides, azides, silicides and borides	CTHS, except from heading 28.50
ex28.52(s)	- Of other inorganic compounds of mercury	CTHS, except from heading 28.53
ex28.52(t)	- Of mercury lactic acid, its salts and esters	CTHS, except from subheading 2918.11
ex28.52(u)	- Of other mercury organo-inorganic compounds	CTHS, except from heading 29.31
ex28.52(v)	- Of mercury heterocyclic compounds with oxygen hetero-atom(s) only.	CTHS, except from subheading 2932.99
ex28.52(w)	- Of other mercury Heterocyclic compounds with nitrogen hetero-atom(s) only	CTHS, except from subheading 2934.99
ex28.52(x)	- Of other Mercury tanning extracts of vegetable origin; tannins and their salts, ethers, asters and other derivatives.	CTHS, except from subheading 3201.90
ex28.52(y)	- Of inorganic Mercury products of a kind used as luminophores	CTHS, except from subheading 3206.50
ex28.52(z)	- Of mercury Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	CTHS, except from subheading 3502.90
ex28.52(zi)	- Of mercury Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTHS, except from subheading 3504.00
ex28.52(zii)	- Of other Mercury Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	CTHS, except from subheading 3707.90
ex28.52(ziii)	- Of mercury 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.	CTHS, except from subheading 3822.00



HS 2012	Description	Rule
28.52	Compounds, inorganic or organic, of mercury, excluding amalgams.	<i>As specified for split headings</i>
ex28.52(a)	-Of mercury oxides or hydroxide	CTHS, except from subheading 2825.90.
ex28.52(b)	-Of mercury chlorides	CTHS, except from split subheading ex2827.39(e)
ex28.52(c)	-Of mercury chloride oxides and chloride hydroxides	CTHS, except from subheading 2827.49
ex28.52(d)	-Of mercury iodides and mercury iodides oxides	CTHS, except from subheading 2827.60
ex28.52(e)	- Of mercury sulphides; mercury polysulphides	CTHS, except from split subheading ex2830.90(c)
ex28.52(f)	- Of mercury sulphates	CTHS, except from split subheading ex2833.29(c)
ex28.52(g)	-Of mercury nitrates	CTHS, except from split subheading ex2834.29(b).
ex28.52(h)	- Of mercury polyphosphates	CTHS, except from subheading 2835.39
ex28.52(i)	- Of mercury cyanides and oxycyanide	CTHS, except from subheading 2837.19
ex28.52(j)	- Of mercury complex cyanides	CTHS, except from subheading 2837.20
ex28.52(k)	- Of mercury fulminates, cyanates and thiocyanates	CTHS, except from split subheading ex2842.90(a)
ex28.52(l)	- Of mercury chromates, dichromates and peroxochromates	CTHS, except from split subheading ex2841.50(c)
ex28.52(m)	- Of mercury double or complex silicates, including aluminosilicates	CTHS, except split subheadings ex2842.10(a) or ex2842.10(b)
ex28.52(n)	- Of other salts of inorganic acids or peroxyacids of mercury	CTHS, except subheading 2842.90
ex28.52(o)	- Of inorganic and organic compounds of precious metals with Mercury	CTHS, except from subheading 2843.90.
ex28.52(p)	- Of mercury phosphides	CTHS, except from heading 28.48
ex28.52(q)	- Of carbides of mercury	CTHS, except from subheading 2849.90
ex28.52(r)	- Of mercury hydrides, nitrides, azides, silicides and borides	CTHS, except from heading 28.50
ex28.52(s)	- Of other inorganic compounds of mercury	CTHS, except from heading 28.53
ex28.52(t)	- Of mercury lactic acid, its salts and esters	CTHS, except from subheading 2918.11
ex28.52(u)	- Of other mercury organo-inorganic compounds	CTHS, except from heading 29.31
ex28.52(v)	- Of mercury heterocyclic compounds with oxygen hetero-atom(s) only.	CTHS, except from subheading 2932.99
ex28.52(w)	- Of other mercury Heterocyclic compounds with nitrogen hetero-atom(s) only	CTHS, except from subheading 2934.99
ex28.52(x)	- Of other Mercury tanning extracts of vegetable origin; tannins and their salts, ethers, asters and other derivatives.	CTHS, except from subheading 3201.90

HS 2012	Description	Rule
ex28.52(y)	- Of inorganic Mercury products of a kind used as luminophores	CTHS, except from subheading 3206.50
ex28.52(z)	Of mercury Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	CTHS, except from subheading 3502.90
ex28.52(zi)	Of mercury Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTHS, except from subheading 3504.00
ex28.52(zii)	Of other Mercury Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	CTHS, except from subheading 3707.90
ex28.52(ziii)	Of mercury 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.	CTHS, except from subheading 3822.00
ex28.52(ziv)	Of other casein glues	CTHS, except from split subheading ex3501.90(b)
ex28.52(zv)	Of other Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	CTHS, except from split subheading ex3824.90(b)

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule as rectified in HS2007 version. The 2007 rule can be transposed directly.

## 65. Heading 29.03

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
29.03	Halogenated derivatives of hydrocarbons.	29.03	Halogenated derivatives of hydrocarbons.	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	
2903.12	-- Dichloromethane (methylene chloride)	2903.12	-- Dichloromethane (methylene chloride)	
2903.13	-- Chloroform (trichloromethane)	2903.13	-- Chloroform (trichloromethane)	
2903.14	-- Carbon tetrachloride	2903.14	-- Carbon tetrachloride	
2903.15	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	2903.15	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	
2903.19	-- Other	2903.19	-- Other	
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21	-- Vinyl chloride (chloroethylene)	2903.21	-- Vinyl chloride (chloroethylene)	
2903.22	-- Trichloroethylene	2903.22	-- Trichloroethylene	
2903.23	-- Tetrachloroethylene (perchloroethylene)	2903.23	-- Tetrachloroethylene (perchloroethylene)	
2903.29	-- Other	2903.29	-- Other	
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.31	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	2903.31	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	
2903.39	-- Other	2903.39	-- Other	
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41	-- Trichlorofluoromethane	-	deleted	
2903.42	-- Dichlorodifluoromethane	-	deleted	
2903.43	-- Trichlorotrifluoroethanes	-	deleted	
2903.44	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	-	deleted	
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine	-	deleted	

HS2007	Description	HS2012	Description	Reason for change
2903.46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	-	deleted	
2903.47	-- Other perhalogenated derivatives	-	deleted	
2903.49	-- Other	-	deleted	
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
2903.51	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	-	deleted	
2903.52	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	-	deleted	
2903.59	-- Other	-	deleted	
	- Halogenated derivatives of aromatic hydrocarbons:			
2903.61	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	-	deleted	
2903.62	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	-	deleted	
2903.69	-- Other	-	deleted	
			- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	New subheadings 2903.71 to 2903.75 have been created to cover certain substances that deplete the ozone layer. Amendments consequential to the Montreal Protocol on Substances that deplete the Ozone Layer. Subheading 2903.46 has been renumbered as 2903.76. Amendments consequential to the Montreal Protocol on Substances that deplete the Ozone Layer.
		2903.71	-- Chlorodifluoromethane	
		2903.72	-- Dichlorotrifluoroethanes	
		2903.73	-- Dichlorofluoroethanes	
		2903.74	-- Chlorodifluoroethanes	
		2903.75	-- Dichloropentafluoropropanes	
		2903.76	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	
		2903.77	-- Other, perhalogenated only with fluorine and chlorine	Subheadings 2903.41 to 2903.45 have been merged into new subheading 2903.77 covering certain halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, perhalogenated only with fluorine and chlorine.  Amendments consequential to the Montreal Protocol on Substances that Deplete the Ozone layer.
		2903.78	-- Other perhalogenated derivatives	Subheading 2903.47 has been renumbered as 2903.78.
		2903.79	-- Other	New subheading 2903.79 has been created to cover other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens.  Amendments consequential to the Montreal Protocol on Substances that Deplete the Ozone Layer.
			- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	

HS2007	Description	HS2012	Description	Reason for change
		2903.81	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	Subheadings 2903.51 to 2903.69 have been renumbered as 2903.81 to 2903.99.
		2903.82	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	
		2903.89	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	
			- Halogenated derivatives of aromatic hydrocarbons:	
		2903.91	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	
		2903.92	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	
		2903.99	-- Other	

**(b) Technical Rectification**

HS 1996	Description	Rule
29.03	Halogenated derivatives of hydrocarbons.	CTSH



HS 2002 <sup>36</sup>	Description	Rule
29.03	Halogenated derivatives of hydrocarbons.	CTSH
2903.19	-- Other	CTSH, or change from or to 1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes of this subheading.



HS 2007 <sup>37</sup>	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	--Ethylene dichloride (ISO) (1,2-dichloroethane)	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
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.31	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH, except from subheading 2903.39
2903.39	-- Other	CTSH, except from subheading 2903.31
	- 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 (HCH (ISO)), including lindane (ISO, INN)	CTSH
2903.52	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH, except from subheading 2903.59
2903.59	-- Other	CTSH, except from subheading 2903.52
	- Halogenated derivatives of aromatic hydrocarbons:	

<sup>36</sup> As per technical rectification in JOB/RO/2.Rev.1.<sup>37</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2007 <sup>37</sup>	Description	Rule
2903.61	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	CTSH
2903.62	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	CTSH
2903.69	-- Other	CTSH



HS 2012	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	--Ethylene dichloride (ISO) (1,2-dichloroethane)	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
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.31	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH, except from subheading 2903.39
2903.39	-- Other	CTSH, except from subheading 2903.31
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.71	-- Chlorodifluoromethane	CTSH, except from subheadings 2903.72, 2903.73, 2903.74, 2903.75 and 2903.79
2903.72	-- Dichlorotrifluoroethanes	CTSH, except from subheadings 2903.71, 2903.73, 2903.74 2903.75 and 2903.79
2903.73	-- Dichlorofluoroethanes	CTSH, except from subheadings 2903.71, 2903.72, 2903.74 2903.75 and 2903.79
2903.74	-- Chlorodifluoroethanes	CTSH, except from subheadings 2903.71, 2903.72, 2903.73 2903.75 and 2903.79
2903.75	-- Dichloropentafluoropropanes	CTSH, except from subheadings 2903.71, 2903.72, 2903.73 2903.74 and 2903.79
2903.76	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH
2903.77	-- Other, perhalogenated only with fluorine and chlorine	CTSH
2903.78	-- Other perhalogenated derivatives	CTSH
2903.79	-- Other	CTSH, except from subheadings 2903.71, 2903.72, 2903.73 2903.74 and 2903.75
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.81	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTSH
2903.82	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH, except from subheading 2903.89
2903.89	-- Other	CTSH, except from subheading 2903.82
	- Halogenated derivatives of aromatic hydrocarbons:	
2903.91	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	CTSH
2903.92	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	CTSH
2903.99	-- Other	CTSH

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As products classified in HS2012 subheadings 2903.71-2903.75 and 2903.81-2903.82 were previously classified in subheadings 2903.49 and 2903.52; the rule can be transposed by adding an exception to the rule.

In the case of HS2007 subheadings 2903.46-2903.47 and 2903.51 to 2903.69 the rule can be simply transposed by renumbering them to read their corresponding subheadings in HS2012.

**66. Heading 29.08****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	Creation of new subheading 2908.92 for 4,6-dinitro- <i>o</i> -cresol (DNOC(ISO)) and its salts.  Amendment made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade.
	- Derivatives containing only halogen substituents and their salts:		- Derivatives containing only halogen substituents and their salts:	
2908.11	-- Pentachlorophenol (ISO)	2908.11	-- Pentachlorophenol (ISO)	
2908.19	-- Other	2908.19	-- Other	
	- Other:		- Other:	
2908.91	-- Dinoseb (ISO) and its salts	2908.91	-- Dinoseb (ISO) and its salts	
		2908.92	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	
2908.99	-- Other	2908.99	-- Other	

**(b) Technical Rectification**

HS1996	Description	Rule
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	CTSH



HS2002	Description	Rule
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	CTSH



HS 2007 <sup>38</sup>	Description	Rule
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	<i>As specified for subheading</i>
	-Derivatives containing only halogen substituents and their salts:	
2908.11	--Pentachlorophenol (ISO)	CTSH, except from subheading 2908.19
2908.19	--Other	CTSH, except from subheading 2908.11
	-Other:	
2908.91	--Dinoseb (ISO) and its salts	CTSH, except from split subheading ex2908.99(b)
2908.99	--Other	<i>As specified for split subheading</i>
ex2908.99(a)	--- Derivatives containing only sulpho groups, their salts and esters	CTSHS
ex2908.99(b)	--- Other	CTSHS, except from subheading 2908.91



HS 2012	Description	Rule
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	<i>As specified for subheading</i>
	-Derivatives containing only halogen substituents and their salts:	
2908.11	--Pentachlorophenol (ISO)	CTSH, except from subheading 2908.19
2908.19	--Other	CTSH, except from subheading 2908.11
	-Other:	
2908.91	--Dinoseb (ISO) and its salts	CTSH, except from subheading 2908.92 and split subheading ex2908.99(b)
2908.92	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	CTSH, except from subheading 2908.91 and split subheading ex2908.99(b)
2908.99	--Other	<i>As specified for split subheading</i>
ex2908.99(a)	--- Derivatives containing only sulpho groups, their salts and esters	CTSHS
ex2908.99(b)	--- Other	CTSHS, except from subheading 2908.91 and 2908.92

<sup>38</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(c) Comments by the Secretariat**

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As products classified in HS2012 subheading 2908.92 were previously classified in split subheading ex2908.99(b); the rule can be transposed by adding an exception to the rule "CTSH".

**67. Heading 29.12****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	Deletion of subheading 2912.30 because of the low volume of trade.
	- Acyclic aldehydes without other oxygen function:		- Acyclic aldehydes without other oxygen function:	
2912.11	-- Methanal (formaldehyde)	2912.11	-- Methanal (formaldehyde)	
2912.12	-- Ethanal (acetaldehyde)	2912.12	-- Ethanal (acetaldehyde)	
2912.19	-- Other	2912.19	-- Other	
	- Cyclic aldehydes without other oxygen function:		- Cyclic aldehydes without other oxygen function:	
2912.21	-- Benzaldehyde	2912.21	-- Benzaldehyde	
2912.29	-- Other	2912.29	-- Other	
2912.30	- Aldehyde-alcohols	-	deleted	
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	
2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	
2912.49	-- Other	2912.49	-- Other	
2912.50	- Cyclic polymers of aldehydes	2912.50	- Cyclic polymers of aldehydes	
2912.60	- Paraformaldehyde	2912.60	- Paraformaldehyde	

**(b) Technical Rectification**

HS1996	Description	Rule
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	CTSH



HS2002	Description	Rule
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	CTSH



HS 2007 <sup>39</sup>	Description	Rule
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	<i>As specified for subheading</i>
	-Acyclic aldehydes without other oxygen function:	
2912.11	--Methanal (formaldehyde)	CTSH
2912.12	--Ethanal (acetaldehyde)	CTSH
2912.19	--Other	<i>As specified for split subheading</i>
ex2912.19(a)	---Butanal (butyraldehyde, normal isomer)	CTSHS
ex2912.19(b)	---Other	CTSHS
	- Cyclic aldehydes without other oxygen function:	
2912.21	-- Benzaldehyde	CTSH
2912.29	-- Other	CTSH
2912.30	- Aldehyde-alcohols	CTSH
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTSH
2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTSH
2912.49	-- Other	CTSH
2912.50	- Cyclic polymers of aldehydes	CTSH
2912.60	- Paraformaldehyde	CTSH



<sup>39</sup> As per technical rectification in JOB/RO/3.Rev.1.



HS 2012	Description	Rule
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	<i>As specified for subheading</i>
	-Acyclic aldehydes without other oxygen function:	
2912.11	--Methanal (formaldehyde)	CTSH
2912.12	--Ethanal (acetaldehyde)	CTSH
2912.19	--Other	<i>As specified for split subheading</i>
ex2912.19(a)	---Butanal (butyraldehyde, normal isomer)	CTSHS
ex2912.19(b)	---Other	CTSHS
	- Cyclic aldehydes without other oxygen function:	
2912.21	-- Benzaldehyde	CTSH
2912.29	-- Other	CTSH
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTSH
2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTSH
2912.49	-- Other	<i>As specified for split subheading</i>
2912.49(a)	--- Aldehyde-alcohols	CTSHS
2912.49(b)	--- Other	CTSHS
2912.50	- Cyclic polymers of aldehydes	CTSH
2912.60	- Paraformaldehyde	CTSH

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 2912.49 was previously classified in HS2007 subheading 2912.30, the rule can be transposed by splitting subheading 2912.49.

## 68. Heading 29.14

### (a) HS Change

HS2007	Description	HS2012	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.	Deletion of subheading 2914.21 because of the low volume of trade.
	- Acyclic ketones without other oxygen function:		- Acyclic ketones without other oxygen function:	
2914.11	-- Acetone	2914.11	-- Acetone	
2914.12	-- Butanone (methyl ethyl ketone)	2914.12	-- Butanone (methyl ethyl ketone)	
2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	
2914.19	-- Other	2914.19	-- Other	
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.21	-- Camphor	-	deleted	
2914.22	-- Cyclohexanone and methylcyclohexanones	2914.22	-- Cyclohexanone and methylcyclohexanones	
2914.23	-- Ionones and methylionones	2914.23	-- Ionones and methylionones	
2914.29	-- Other	2914.29	-- Other	
	- Aromatic ketones without other oxygen function:		- Aromatic ketones without other oxygen function:	
2914.31	-- Phenylacetone (phenylpropan-2-one)	2914.31	-- Phenylacetone (phenylpropan-2-one)	
2914.39	-- Other	2914.39	-- Other	
2914.40	- Ketone-alcohols and ketone-aldehydes	2914.40	- Ketone-alcohols and ketone-aldehydes	
2914.50	- Ketone-phenols and ketones with other oxygen function	2914.50	- Ketone-phenols and ketones with other oxygen function	
	- Quinones:		- Quinones:	
2914.61	-- Anthraquinone	2914.61	-- Anthraquinone	
2914.69	-- Other	2914.69	-- Other	
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	



**(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 <sup>40</sup>	Description	Rule
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH, except from split subheading ex.2937.29(a)



HS 2007	Description	Rule
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH, except from split subheading ex.2937.29(a)



HS 2012	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:	
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:	
2914.22	-- Cyclohexanone and methylcyclohexanones	CTSH
2914.23	-- Isonones and methylisonones	CTSH
2914.29	-- Other	<i>As specified for split subheading</i>
2914.29(a)	--- Camphor	CTSHS
2914.29(b)	--- Other	CTSHS
	- 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 ex.2937.29(a)
	- Quinones:	
2914.61	-- Anthraquinone	CTSH
2914.69	-- Other	CTSH
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH

**(c) Comments by the Secretariat**

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 2914.29 was previously classified in HS2007 subheading 2912.21, the rule can be transposed by splitting subheading 2914.29.

**69. Heading 29.16****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	Creation of new subheading 2916.16 for binapacryl (ISO).
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	Amendment made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade.
2916.11	-- Acrylic acid and its salts	2916.11	-- Acrylic acid and its salts	
2916.12	-- Esters of acrylic acid	2916.12	-- Esters of acrylic acid	

<sup>40</sup> Rule for heading 29.14, in accordance with technical rectification in JOB/RO/2.Rev.1.

HS2007	Description	HS2012	Description	Reason for change
2916.13	-- Methacrylic acid and its salts	2916.13	-- Methacrylic acid and its salts	
2916.14	-- Esters of methacrylic acid	2916.14	-- Esters of methacrylic acid	
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	
		2916.16	-- Binapacryl (ISO)	
2916.19	-- Other	2916.19	-- Other	
2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.31	-- Benzoic acid, its salts and esters	2916.31	-- Benzoic acid, its salts and esters	
2916.32	-- Benzoyl peroxide and benzoyl chloride	2916.32	-- Benzoyl peroxide and benzoyl chloride	
2916.34	-- Phenylacetic acid and its salts	2916.34	-- Phenylacetic acid and its salts	
2916.35	-- Esters of phenylacetic acid	-	deleted	Deletion of subheading 2916.35 because of the low volume of trade.
2916.36	-- Binapacryl (ISO)	-	deleted	The Harmonized System Committee at its 39 <sup>th</sup> Session (March 2007) decided that binapacryl (ISO,DCI) is to be classified in subheading 2916.19 and recognized that subheading 2916.36, which refers to binapacryl (ISO) and was created to come into force on 1 January 2007, had been placed erroneously within the subheading referring to aromatic monocarboxylic acids.
				Subheading 2916.36 was deleted from Correlation Table 2002-2007 after a corrigendum amendment to the HS, though it legally existed in HJS 2007.
2916.39	-- Other	2916.39	-- Other	

## (b) Technical Rectification

HS1996	Description	Rule
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH



HS2002	Description	Rule
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTSH



HS 2007 <sup>41</sup>	Description	Rule
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	As specified for subheading
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.11	-- Acrylic acid and its salts	CTSH
2916.12	-- Esters of acrylic acid	CTSH
2916.13	-- Methacrylic acid and its salts	CTSH
2916.14	-- Esters of methacrylic acid	CTSH
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	CTSH
2916.19	-- Other	CTSH
2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH

<sup>41</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2007 <sup>41</sup>	Description	Rule
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.31	--Benzoic acid, its salts and esters	CTSH
2916.32	--Benzoyl peroxide and benzoyl chloride	CTSH
2916.34	--Phenylacetic acid and its salts	CTSH
2916.35	--Esters of phenylacetic acid	CTSH
2916.36	--Binapacryl (ISO)	CTSH, except from subheading 2916.39
2916.39	--Other	CTSH, except from subheading 2916.36



HS 2012	Description	Rule
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	<i>As specified for subheading</i>
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.11	-- Acrylic acid and its salts	CTSH
2916.12	-- Esters of acrylic acid	CTSH
2916.13	-- Methacrylic acid and its salts	CTSH
2916.14	-- Esters of methacrylic acid	CTSH
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	CTSH
2916.16	-- Binapacryl (ISO)	CTSH, except from subheading 2916.19
2916.19	-- Other	CTSH, except from subheading 2916.16
2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.31	--Benzoic acid, its salts and esters	CTSH
2916.32	--Benzoyl peroxide and benzoyl chloride	CTSH
2916.34	--Phenylacetic acid and its salts	CTSH
2916.39	--Other	As specified per split subheading
2916.39(a)	--- Esters of phenylacetic acid	CTSHS
2916.39(b)	--- Binapacryl (ISO)	CTSHS, except from split subheading 2916.39(c)
2916.39(c)	---Other	CTSHS, except from split subheading 2916.39(b)

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As products classified in HS2012 subheading 2916.16 were previously classified in HS2007 subheading 2916.19, the rule can be transposed by including an exception to the rule.

As part of the products classified in HS2012 subheading 2916.39 was previously classified in HS2007 subheadings 2916.35 and 2916.36, the rule can be transposed by splitting subheading 2916.39.

## 70. Heading 29.31

### (a) HS Change

HS2007	Description	HS 2012	Description	Reason for change
29.31	Other organo-inorganic compounds.	29.31	Other organo-inorganic compounds.	Heading 29.31 has been subdivided to provide separately for tetramethyl lead and tetraethyl lead, and for tributyltin compounds, in new subheadings 2931.10 and 2931.20 respectively.
		2931.10	- Tetramethyl lead and tetraethyl lead	Amendment made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade.
		2931.20	- Tributyltin compounds	
		2931.90	- Other	

**(b) Technical Rectification**

HS 1996	Description	Rule
29.31	Other organo-inorganic compounds.	CTH



HS 2002	Description	Rule
29.31	Other organo-inorganic compounds.	CTH



HS 2007 <sup>42</sup>	Description	Rule
29.31	Other organo-inorganic compounds.	CTH, except from split heading ex28.52(u)



HS 2012	Description	Rule
29.31	Other organo-inorganic compounds.	CTH, except from split heading ex28.52(u)

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**71. Heading 29.32****(a) HS Change**

HS2007	Description	HS 2012	Description	Reason for change
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	Subheadings 2932.21 and 2932.29 have been merged into new subheading 2932.20 because of the low volume of trade.
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11	-- Tetrahydrofuran	2932.11	-- Tetrahydrofuran	
2932.12	-- 2-Furaldehyde (furfuraldehyde)	2932.12	-- 2-Furaldehyde (furfuraldehyde)	
2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	
2932.19	-- Other	2932.19	-- Other	
	- Lactones:	2932.20	- Lactones	
2932.21	-- Coumarin, methylcoumarins and ethylcoumarins	-	deleted	
2932.29	-- Other lactones	-	deleted	
	- Other:		- Other:	
2932.91	-- Isosafrole	2932.91	-- Isosafrole	
2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	
2932.93	-- Piperonal	2932.93	-- Piperonal	
2932.94	-- Safrole	2932.94	-- Safrole	
2932.95	--Tetrahydrocannabinols (all isomers)	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



<sup>42</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2002 <sup>43</sup>	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



HS 2007 <sup>44</sup>	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 for subheading 2932.95 or split heading ex.28.52(v)



HS 2012	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
2932.20	- Lactones:	<i>As specified for split subheadings</i>
ex2932.20(a)	-- Coumarin, methylcoumarins and ethylcoumarins	CTSHS
ex2932.20(b)	-- Other lactones	CTSHS
	- 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 for subheading 2932.95 or split heading ex.28.52(v)

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As products classified in HS2012 subheading 2932.20 were previously classified in HS2007 subheadings 2932.21 and 2932.29, the rule can be transposed by splitting subheading 2932.20 and changing the rule from "CTSH" to "CTSHS".

<sup>43</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>44</sup> As per technical rectification in JOB/RO/3.Rev.1.

**72. Heading 29.33****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	Transfer of certain products of this subheading to subheading 3002.10
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	
2933.21	-- Hydantoin and its derivatives	3002.20	- Vaccines for human medicine	
2933.29	-- Other	3002.30 3002.90	- Vaccines for veterinary medicine - Other	

**(b) Technical Rectification**

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



HS 2002 <sup>45</sup>	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
2933.53	-- Allobarbitol (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (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

<sup>45</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS 2002 <sup>45</sup>	Description	Rule
	- 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 methypylon (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 subheading 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)



HS 2007	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
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	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 methypylon (INN)	CTSH, except from subheading 2933.79
2933.79	-- Other lactams	CTSH, except from subheading 2933.72

HS 2007	Description	Rule
2933.91	- Other: -- 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 subheading 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)



HS 2012	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, except from subheading 3002.10 and 3002.90
	- 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
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:	



HS 2012	Description	Rule
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 subheading 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

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 3002.10 were previously classified in HS2007 subheading 2933.29, the rule can be transposed by including an exception to the rule.

## 73. Heading 29.34

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2852.10	- Chemically defined	
2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	2852.90	- Other	Transfer of non chemically defined compounds of mercury of subheading 2934.99 to the new subheading 2852.90
2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	Transfer of certain products of this subheading to subheading 3002.10
	- Other:	3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	
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	3002.20	- Vaccines for human medicine	
2934.99	-- Other	3002.30 3002.90	- Vaccines for veterinary medicine - Other	

### (b) Technical Rectification

HS1996	Description	Rule
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	CTSH



HS 2002 <sup>46</sup>	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), clonazepam (INN), clobazam (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)



HS 2007 <sup>47</sup>	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), clonazepam (INN), clobazam (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 ex. 2937.11(b), ex. 2937.19(b), ex. 2937.50(c) and ex. 2937.90(b)
2934.99	-- Other	CTSH, except from subheading 2934.91, split subheadings ex. 2937.11(b), ex. 2937.19(b), ex. 2937.50(c), ex. 2937.90(b), and split subheading ex28.52(w)



HS 2012	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), clonazepam (INN), clobazam (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 ex. 2937.11(b), ex. 2937.19(b), ex. 2937.50(c) and ex. 2937.90(b)
2934.99	-- Other	CTSH, except from subheading 2934.91, 3002.10, split subheadings ex. 2937.11(b), ex. 2937.19(b), ex. 2937.50(c), ex. 2937.90(b), and split subheading ex28.52(w)

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 3002.10 was previously classified in HS2007 subheading 2934.99, the rule can be transposed by including an exception to the rule.

<sup>46</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>47</sup> As per technical rectification in JOB/RO/3.Rev.1.

**74. Heading 29.37****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
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.	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.	Deletion of subheadings 2937.31, 2937.39 and 2937.40 because of the low volume of trade.
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	Transfer of certain products of this subheading to subheading 3002.10
2937.11	-- Somatotropin, its derivatives and structural analogues	2937.11	-- Somatotropin, its derivatives and structural analogues	
2937.12	-- Insulin and its salts	2937.12	-- Insulin and its salts	
2937.19	-- Other	2937.19	-- Other	
	- Steroidal hormones, their derivatives and structural analogues:		- Steroidal hormones, their derivatives and structural analogues:	
2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	
2937.22	-- Halogenated derivatives of corticosteroidal hormones	2937.22	-- Halogenated derivatives of corticosteroidal hormones	
2937.23	-- Oestrogens and progestogens	2937.23	-- Oestrogens and progestogens	
2937.29	-- Other	2937.29	-- Other	
	- Catecholamine hormones, their derivatives and structural analogues:			
2937.31	-- Epinephrine	-	deleted	
2937.39	-- Other	-	deleted	
2937.40	- Amino-acid derivatives	-	deleted	
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	
2937.90	- Other	2937.90	- Other	

**(b) Technical Rectification**

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 <sup>48</sup>	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 level</i>
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	<i>As is specified for split subheading level</i>
2937.11 ex2937.11(a)	- - Somatotropin, its derivatives and structural analogues - - Heterocyclic compounds with nitrogen hetero-atom(s) only	<i>As specified for split subheading level</i> 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)
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 level</i>

<sup>48</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS 2002 <sup>48</sup>	Description	Rule
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
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)

HS 2002 <sup>48</sup>	Description	Rule
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)



HS 2007	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.	As specified for subheading level
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	As is specified for split subheading level
2937.11	- - Somatotropin, its derivatives and structural analogues	As specified for split subheading level
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)
ex2937.11(c)	- - Other	CTSHS, except from split subheading ex2937.19(c)
2937.12	- - Insulin and its salts	CTSH
2937.19	- - Other	As specified for subheading level
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	As specified for split subheading level
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	As specified for split subheading level

HS 2007	Description	Rule
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
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)



HS 2012	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.	As specified for subheading level
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	As is specified for split subheading level
2937.11	- - Somatotropin, its derivatives and structural analogues	As specified for split subheading level
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)
ex2937.11(c)	- - - Other	CTSHS, except from split subheading ex2937.19(c)
2937.12	- - Insulin and its salts	CTSH
2937.19	- - Other	As specified for subheading level
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 split subheading ex2937.29(c), ex2937.50(d), ex2937.90(c), ex2937.90(e), ex2937.90(f) or ex2937.90(g)
	- 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>



HS 2012	Description	Rule
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 split subheading ex2937.19(d), ex2937.50(d), ex2937.90(c), ex2937.90(e), ex2937.90(f) or ex2937.90(g)
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
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 split subheading ex2937.19(d), ex2937.29(c), ex2937.90(c), ex2937.90(e), ex2937.90(f) or ex2937.90(g)
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)
	- Catecholamine hormones, their derivatives and structural analogues:	
ex2937.90(c)	- - Epinephrine	CTSHS, except from split subheading ex2937.19(d), ex2937.29(c), ex2937.50(d) ex2937.90(e), Ex2937.90(f) or ex2937.90(g)
ex2937.90(d)	- -Oxygen-function amino-compounds	CTSHS, except from subheading 2922.50
ex2937.90(e)	- -Other Oxygen-function amino-compounds	CTSHS, except from split subheading ex2937.19(d), ex2937.29(c), ex2937.50(d), ex2937.90(c), ex2937.90(f) or ex2937.90(g)
ex2937.90(f)	- -Amino-acid derivatives	CTSHS, except from split subheading ex2937.19(d), ex2937.29(c), ex2937.50(d), ex2937.90(c), ex2937.90(e), or ex2937.90(g)
ex2937.90(g)	- - Other	CTSHS, except from subheading 3002.10 split subheading ex2937.19(d), ex2937.29(c), or ex2937.50(d), ex2937.90(c), ex2937.90(e) or ex2937.90(f), subheading 3002.10

### (c) Comments by the Secretariat

As part of the products classified in HS2012 subheading 2937.90 were previously classified in HS2007 subheadings 2937.31, 2937.39 and 2937.40, the rule can be transposed by splitting subheading 2937.90. In addition, as part of the products classified in HS2012 subheading 3002.10 were previously classified in HS2007 subheading 2937.90, the rule can be transposed by including an exception to the rule.

**75. Heading 29.39****(a) HS Change**

HS2007	Description	HS2012	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 new subheading 2939.44 for norephedrine and its salts.
	- 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	2939.11	-- 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	2939.19	-- Other	
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	
2939.30	- Caffeine and its salts	2939.30	- Caffeine and its salts	
	- 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	
2939.43	-- Cathine (INN) and its salts	2939.43	-- Cathine (INN) and its salts	
		2939.44	-- Norephedrine and its salts	
2939.49	-- Other	2939.49	-- Other	
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939.51	-- Fenetylline (INN) and its salts	2939.51	-- Fenetylline (INN) and its salts	
2939.59	-- Other	2939.59	-- Other	
	- Alkaloids of rye ergot and their derivatives; salts thereof:		- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61	-- Ergometrine (INN) and its salts	2939.61	-- Ergometrine (INN) and its salts	
2939.62	-- Ergotamine (INN) and its salts	2939.62	-- Ergotamine (INN) and its salts	
2939.63	-- Lysergic acid and its salts	2939.63	-- Lysergic acid and its salts	
2939.69	-- Other	2939.69	-- Other	
	- Other:		- Other:	
2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	
2939.99	-- Other	2939.99	-- Other	

**(b) Technical Rectification**

HS1996	Description	Rule
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	CTSH



HS 2002 <sup>49</sup>	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>
	- 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	<i>As specified for split subheading</i>

<sup>49</sup> As per technical rectification in JOB/RO/2.Rev.1.



HS 2002 <sup>49</sup>	Description	Rule
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) and (c)
	- 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
	- Ephedrine and its 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:	
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



HS 2007 <sup>50</sup>	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>
	- 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	<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 ex.2939.11(b) and (c)
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof:	<i>As set for split subheading</i>
ex.2939.20(a)	- - Quinine and its salts	CTSHS
ex.2939.20(b)	- - Other	CTSHS
2939.30	- Caffeine and its salts	CTSH
	- Ephedrine and its 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:	

<sup>50</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2007 <sup>50</sup>	Description	Rule
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:	
2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	CTSH, except from split subheading ex.2939.99(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



HS 2012	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>
	- 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	<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 ex.2939.11(b) and (c)
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof:	<i>As set for split subheading</i>
ex.2939.20(a)	- - Quinine and its salts	CTSHS
ex.2939.20(b)	- - Other	CTSHS
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 2939.44 and 2939.49
2939.44	-- Norephedrine and its salts	CTSH, except from subheading 2939.43 and 2939.49
2939.49	- - Other	CTSH, except from subheading 2939.43 and 2939.44
	- 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:	
2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	CTSH, except from split subheading ex.2939.99(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**

As part of the products classified in HS2012 subheading 2939.44 were previously classified in HS2007 subheading 2939.49, the rule can be transposed by creating a new split in subheading 2939.49.

**76. Heading 30.02****(a) HS Change**

HS2007	Description	HS2012	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, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	The scope of subheading 3002.10 has been expanded to cover other immunological products which are directly involved in the regulation of immunological processes.
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	
3002.20	- Vaccines for human medicine	3002.20	- Vaccines for human medicine	
3002.30	- Vaccines for veterinary medicine	3002.30	- Vaccines for veterinary medicine	
3002.90	- Other	3002.90	- Other	

**(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



HS 2002 <sup>51</sup>	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)



HS 2007	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 ex3006.92(d)
3002.20	- Vaccines for human medicine	CTSH, except from split subheading ex3006.92(e)

<sup>51</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS 2007	Description	Rule
3002.30	- Vaccines for veterinary medicine	CTSH, except from split subheading ex3006.92(f)
3002.90	- Other	CTSH, except from split subheading ex3006.92(g)



HS 2012	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 subheadings 2933.29, 2934.99, 3002.20, 3002.90, 3907.20, 3913.90, split subheadings ex2937.90(g) or ex3006.92(d)
3002.20	- Vaccines for human medicine	CTSH, except from split subheading ex3006.92(e)
3002.30	- Vaccines for veterinary medicine	CTSH, except from split subheading ex3006.80(f)
3002.90	- Other	CTSH, except from subheading 2933.29, 3002.10 or from split subheading ex3006.92(g)

### (c) Comments by the Secretariat

A technical rectification was necessary in the HS2012. As part of the products classified in S2012 subheading 3002.10 and 3002.90 were previously classified in HS2007 subheadings 2933.29, 2934.99, 3002.10, 3002.20, 3002.90, 3907.20 and 3913.90, the rule can be transposed by including an exception. It should also be noted that split subheadings ex3006.80(a) onwards (in the exceptions) have been renumbered ex3006.92 from the HS2007.

## 77. Heading 32.01

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
3201.10	- Quebracho extract	3201.10	- Quebracho extract	
3201.20	- Wattle extract	3201.20	- Wattle extract	
3201.90	- Other	3201.90	- Other	

### (b) Technical Rectification

HS 1996	Description	Rule
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	<i>As specified for split heading</i>
ex32.01(a)	-Tannins	CTHS
ex32.01(b)	-Other	CTH



HS 2002	Description	Rule
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	<i>As specified for split heading</i>
ex32.01(a)	-Tannins	CTHS
ex32.01(b)	-Other	CTH



HS 2007 <sup>52</sup>	Description	Rule
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	<i>As specified for split heading</i>
ex32.01(a)	-Tannins	CTHS
ex32.01(b)	-Other	CTH, except from split heading ex28.52(x)

<sup>52</sup> As per technical rectification in JOB/RO/3.Rev.1.



HS 2012	Description	Rule
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	<i>As specified for split heading</i>
ex32.01(a)	-Tannins	CTHS
ex32.01(b)	-Other	CTH, except from split heading ex28.52(x)

### (c) Comments by the Secretariat

As the rectification in HS2012 occurs at the subheading level and rule is at the split subheading level, no rectification is required and the 2007 rule can be maintained.

## 78. Heading 35.01

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
35.01	Casein, caseinates and other casein derivatives; casein glues.	35.01	Casein, caseinates and other casein derivatives; casein glues.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
3501.10	- Casein	3501.10	- Casein	
3501.90	- Other	3501.90	- Other	

### (b) Technical Rectification

HS 1996	Description	Rule
35.01	Casein, caseinates and other casein derivatives; casein glues.	<i>As specified for subheading</i>
3501.10	- Casein	CTH
3501.90	- Other	<i>As specified for split subheadings</i>
ex3501.90(a)	-Casein glues	CTSHS
ex3501.90(b)	-Other	CTSH



HS 2002	Description	Rule
35.01	Casein, caseinates and other casein derivatives; casein glues.	<i>As specified for subheading</i>
3501.10	- Casein	CTH
3501.90	- Other	<i>As specified for split subheadings</i>
ex3501.90(a)	-Casein glues	CTSHS
ex3501.90(b)	-Other	CTSH



HS 2007	Description	Rule
35.01	Casein, caseinates and other casein derivatives; casein glues.	<i>As specified for subheading</i>
3501.10	- Casein	CTH
3501.90	- Other	<i>As specified for split subheadings</i>
ex3501.90(a)	-Casein glues	CTSHS
ex3501.90(b)	-Other	CTSH



HS 2012	Description	Rule
35.01	Casein, caseinates and other casein derivatives; casein glues.	<i>As specified for subheading</i>
3501.10	- Casein	CTH
3501.90	- Other	<i>As specified for split subheadings</i>
ex3501.90(a)	-Casein glues	CTSHS
ex3501.90(b)	-Other	CTSH, except from split heading 28.52(ziv)

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 2852.90 were previously classified in HS2007 split subheading ex3501.90(b), the rule can be transposed by including an exception to the rule.

**79. Heading 35.02****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90
	- Egg albumin:		- Egg albumin:	
3502.11	-- Dried	3502.11	-- Dried	
3502.19	-- Other	3502.19	-- Other	
3502.20	- Milk albumin, including concentrates of two or more whey proteins	3502.20	- Milk albumin, including concentrates of two or more whey proteins	
3502.90	- Other	3502.90	- Other	

**(b) Technical Rectification**

HS1996	Description	Rule
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	<i>As specified for subheadings</i>
	- Egg albumin:	
3502.11	-- Dried	CTSH
3502.19	-- Other	CTH, except from heading 04.07 or 04.08
3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
3502.90	- Other	CTH



HS2002	Description	Rule
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	<i>As specified for subheadings</i>
	- Egg albumin:	
3502.11	-- Dried	CTSH
3502.19	-- Other	CTH, except from heading 04.07 or 04.08
3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
3502.90	- Other	CTH



HS 2007 <sup>53</sup>	Description	Rule
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	<i>As specified for subheadings</i>
	- Egg albumin:	
3502.11	-- Dried	CTSH
3502.19	-- Other	CTH, except from heading 04.07 or 04.08
3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
3502.90	- Other	CTH, except from split heading ex28.52(z)



HS2012	Description	Rule
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	<i>As specified for subheadings</i>
	- Egg albumin:	
3502.11	-- Dried	CTSH
3502.19	-- Other	CTH, except from heading 04.07 or 04.08
3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
3502.90	- Other	CTH, except from split heading ex28.52(z)

<sup>53</sup> As specified for technical rectification in JOB/RO/3.Rev.1.

**(c) Comments by the Secretariat**

A technical rectification was necessary as the structure in this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 2852.90 were previously classified in HS2007 split subheading 3502.90, the rule requires the addition of an exception. However, the exception had already been added as part of the HS2007 rectification exercise, so the rule can be transposed directly.

**80. Heading 35.04****(a) HS Change**

HS2007	Description	HS 2012	Description	Reason for change
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90

**(b) Technical Rectification**

HS1996	Description	Rule
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH

↓

HS2002	Description	Rule
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH

↓

HS 2007 <sup>54</sup>	Description	Rule
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH, except split heading ex28.52(zi)

↓

HS2012	Description	Rule
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH, except split heading ex28.52(zi)

**(c) Comments by the Secretariat**

A technical rectification was necessary as the structure in this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 2852.90 were previously classified in HS2007 split subheading 3502.90, the rule requires the addition of an exception. However, the exception had already been added as part of the HS2007 rectification exercise, so the rule can be transposed directly.

**81. Heading 37.02****(a) HS Change**

HS2007	Description	HS2012	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.	
3702.10	- For X-ray	3702.10	- For X-ray	
	- Other film, without perforations, of a width not exceeding 105 mm:		- Other film, without perforations, of a width not exceeding 105 mm:	
3702.31	-- For colour photography (polychrome)	3702.31	-- For colour photography (polychrome)	
3702.32	-- Other, with silver halide emulsion	3702.32	-- Other, with silver halide emulsion	

<sup>54</sup> As specified for technical rectification in JOB/RO/3.Rev.1.

HS2007	Description	HS2012	Description	Reason for change
3702.39	-- Other - Other film, without perforations, of a width exceeding 105 mm:	3702.39	-- Other - Other film, without perforations, of a width exceeding 105 mm:	
3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	
3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	
3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	
3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm - Other film, for colour photography (polychrome):	3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm - Other film, for colour photography (polychrome):	
3702.51	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	-	deleted	Subheadings 3702.51 and 3702.52 have been merged into subheading 3702.52 because of the low volume of trade.
3702.52	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	3702.52	-- Of a width not exceeding 16 mm	
3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	
3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	
3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	
3702.56	-- Of a width exceeding 35 mm - Other:	3702.56	-- Of a width exceeding 35 mm - Other:	
3702.91	-- Of a width not exceeding 16 mm	-	deleted	Subheadings 3702.91, 3702.93 and 3702.94 have been merged and subsequently subdivided into two new subheadings 3702.96 and 3702.97 because of the low volume of trade.
3702.93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	-	deleted	
3702.94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	-	deleted	
3702.95	-- Of a width exceeding 35 mm	-	deleted	Subheading 3702.95 has been renumbered 3702.98
		3702.96	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	
		3702.97	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	
		3702.98	-- Of a width exceeding 35 mm	

## (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 <sup>55</sup>	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



<sup>55</sup> As specified for technical rectification in JOB/RO/2.Rev.1.



HS2007 <sup>56</sup>	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



HS2012	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

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 82. Heading 38.08

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	The scope of subheading 3808.50 has been expanded to cover the products listed in new subheading Note 1 to Chapter 38.
3808.50	- Goods specified in Subheading Note 1 to this Chapter	3808.50	- Goods specified in Subheading Note 1 to this Chapter	Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade. Expansion of the scope of subheading 3808.50 entails the transfer of certain products of these subheadings to subheading 3808.50
	- Other:		- Other:	
3808.91	-- Insecticides	3808.91	-- Insecticides	
3808.92	-- Fungicides	3808.92	-- Fungicides	
3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators	
3808.94	-- Disinfectants	3808.94	-- Disinfectants	
3808.99	-- Other	3808.99	-- Other	

### (b) Technical Rectification

HS1996	Description	Rule
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	CTH



HS2002	Description	Rule
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	CTH



HS2007 <sup>57</sup>	Description	Rule
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	CTH



<sup>56</sup> As specified for technical rectification in JOB/RO/3.Rev.1.

<sup>57</sup> As specified for technical rectification in JOB/RO/3.Rev.1.

HS2012	Description	Rule
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	CTH

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 83. Heading 38.24

### (a) HS Change

HS2007	Description	HS2012	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.	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.	Non-chemically defined compounds of mercury have been transferred to new subheading 2852.90.  At the same time, the creation of the new heading 38.26 entails the transfer of biodiesel to new heading 38.26.
3824.10	- Prepared binders for foundry moulds or cores	3824.10	- Prepared binders for foundry moulds or cores	
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	
3824.40	- Prepared additives for cements, mortars or concretes	3824.40	- Prepared additives for cements, mortars or concretes	
3824.50	- Non-refractory mortars and concretes	3824.50	- Non-refractory mortars and concretes	
3824.60	- Sorbitol other than that of subheading 2905.44	3824.60	- Sorbitol other than that of subheading 2905.44	
	- Mixtures containing halogenated derivatives of methane, ethane or propane:		- Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	
3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	
3824.73	-- Containing hydrobromofluorocarbons (HBFCs)	3824.73	-- Containing hydrobromofluorocarbons (HBFCs)	
3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	
3824.75	-- Containing carbon tetrachloride	3824.75	-- Containing carbon tetrachloride	
3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)	3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)	
3824.77	-- Containing bromomethane (methyl bromide) or bromochloromethane	3824.77	-- Containing bromomethane (methyl bromide) or bromochloromethane	
3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	
3824.79	-- Other	3824.79	-- Other	

HS2007	Description	HS2012	Description	Reason for change
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
3824.81	-- Containing oxirane (ethylene oxide)	3824.81	-- Containing oxirane (ethylene oxide)	
3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	
3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	3824.83	-- Containing tris (2,3-dibromopropyl) phosphate	
3824.90	- Other	3824.90	- Other	

### (b) Technical Rectification

HS1996	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 <sup>58</sup>	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)



HS2007 <sup>59</sup>	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.	<i>As specified for subheading</i>
3824.10	- Prepared binders for foundry moulds or cores	CTSH
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	CTSH
3824.40	- Prepared additives for cements, mortars or concretes	CTSH
3824.50	- Non-refractory mortars and concretes	CTSH
3824.60	- Sorbitol other than that of subheading 2905.44	CTSH
	- Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTSH, except from split subheading 3824.90(b) or ex3825.41(a) (perhalogenated waste organic solvents)
3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTSH, except from subheading 3824.71, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)

<sup>58</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>59</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2007 <sup>59</sup>	Description	Rule
3824.73	-- Containing hydrobromofluorocarbons (HBFCs)	CTSH, except from subheading 3824.71, 3824.72, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.75, 3824.76, 3824.77, 3824.78 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.75	-- Containing carbon tetrachloride	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.76, 3824.77, 3824.78 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.77, 3824.78 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.77	-- Containing bromomethane (methyl bromide) or bromochloromethane	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.78 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.79	-- Other	CTSH, except from subheadings 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77 3824.78, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b) or ex3825.41(a) (perhalogenated waste organic solvents)
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
3824.81	-- Containing oxirane (ethylene oxide)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77 3824.78, 3824.79, 3824.82, 3824.83 or split subheading ex3824.90(b)
3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77 3824.78, 3824.79, 3824.81, 3824.83 or split subheading ex3824.90(b)
3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77 3824.78, 3824.79, 3824.81, 3824.82 or split subheading ex3824.90(b)
3824.90	- Other	<i>As specified for split subheading</i>
ex3824.90(a)	-- Naphthenic acids, their water-insoluble salts and their esters	CTSHS
ex3824.90(b)	-- Other	CTSHS, except from subheading 3006.70, 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69 or 3825.90 or split subheading ex2842.10(a), ex3006.92(l), 3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)



HS 2012	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.	<i>As specified for subheading</i>
3824.10	- Prepared binders for foundry moulds or cores	CTSH
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	CTSH
3824.40	- Prepared additives for cements, mortars or concretes	CTSH
3824.50	- Non-refractory mortars and concretes	CTSH

HS 2012	Description	Rule
3824.60	- Sorbitol other than that of subheading 2905.44	CTSH
	- Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTSH, except from split subheading 3824.90(b) or ex3825.41(a) (perhalogenated waste organic solvents)
3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTSH, except from subheading 3824.71, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.73	-- Containing hydrobromofluorocarbons (HBFCs)	CTSH, except from subheading 3824.71, 3824.72, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.75	-- Containing carbon tetrachloride	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.77	-- Containing bromomethane (methyl bromide) or bromochloromethane	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.79, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b)
3824.79	-- Other	CTSH, except from subheadings 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.81, 3824.82, 3824.83 or split subheading 3824.90(b) or ex3825.41(a) (perhalogenated waste organic solvents)
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
3824.81	-- Containing oxirane (ethylene oxide)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.82, 3824.83 or split subheading ex3824.90(b)
3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.83 or split subheading ex3824.90(b)
3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	CTSH, except from subheading 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82 or split subheading ex3824.90(b)
3824.90	- Other	<i>As specified for split subheading</i>
ex3824.90(a)	-- Naphthenic acids, their water-insoluble salts and their esters	CTSHS
ex3824.90(b)	-- Other	CTSHS, except from heading 38.26, subheading, 3006.70, 3824.71, 3824.72, 3824.73, 3824.74, 3824.75, 3824.76, 3824.77, 3824.78, 3824.79, 3824.81, 3824.82, 3824.83, 3825.10, 3825.20, 3825.49, 3825.50, 3825.61, 3825.69 or 3825.90 or split heading 28.52(zv), split subheading ex2842.10(a), ex3006.92(l), 3825.30(a) or ex3825.41(b) (other than perhalogenated waste organic solvents)

**(c) Comments by the Secretariat**

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 split subheading ex3824.90(b) were previously classified in HS2007 heading 38.26, subheading 3006.70 and split subheading ex28.52(zv), the rule can be transposed by including an exception to the rule.

**84. Heading 38.26****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
		38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	Heading 38.26 has been created to provide separately for biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.

**(b) Technical Rectification**

HS2012	Description	Rule
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	CTSH, except from split subheading ex3824.90(b)

**(c) Comments by the Secretariat**

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 split subheading ex3824.90(b) were previously classified in HS2007 heading 38.26, the rectification requires the addition of an exception.

**85. Heading 39.07****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	Certain products of this subheading have been transferred to subheading 3002.10.
3907.10	- Polyacetals	3907.10	- Polyacetals	
3907.20	- Other polyethers	3907.20	- Other polyethers	
3907.30	- Epoxide resins	3907.30	- Epoxide resins	
3907.40	- Polycarbonates	3907.40	- Polycarbonates	
3907.50	- Alkyd resins	3907.50	- Alkyd resins	
3907.60	- Poly(ethylene terephthalate)	3907.60	- Poly(ethylene terephthalate)	
3907.70	- Poly(lactic acid)	3907.70	- Poly(lactic acid)	
	- Other polyesters:		- Other polyesters:	
3907.91	-- Unsaturated	3907.91	-- Unsaturated	
3907.99	-- Other	3907.99	-- Other	

**(b) Technical Rectification**

HS1996	Description	Rule
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTH



HS2002	Description	Rule
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTH



HS2007 <sup>60</sup>	Description	Rule
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTH



HS2012	Description	Rule
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	<i>As specified for subheading</i>
3907.10	- Polyacetals	CTH
3907.20	- Other polyethers	CTH, except from subheading 3002.10
3907.30	- Epoxide resins	CTH
3907.40	- Polycarbonates	CTH
3907.50	- Alkyd resins	CTH
3907.60	- Poly(ethylene terephthalate)	CTH
3907.70	- Poly(lactic acid)	CTH
	- Other polyesters:	CTH
3907.91	-- Unsaturated	CTH
3907.99	-- Other	CTH

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 3002.10 were previously classified in HS2007 subheading 3907.20, the rule can be transposed by including an exception.

## 86. Heading 39.13

### (a) HS Change

HS2007	Description	HS 2012	Description	Reason for change
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	Certain products of this subheading have been transferred to 3002.10.
3913.10	- Alginic acid, its salts and esters	3913.10	- Alginic acid, its salts and esters	
3913.90	- Other	3913.90	- Other	

### (b) Technical Rectification

HS1996	Description	Rule
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	CTH



HS2002	Description	Rule
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	CTH



HS2007	Description	Rule
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	CTH



<sup>60</sup> As per technical rectification in JOB/RO/3.Rev.1.



HS 2012	Description	Rule
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	<i>As specified for subheading</i>
3913.10	- Alginic acid, its salts and esters	CTH
3913.90	- Other	CTH, except from subheading 3002.10

### (c) Comments by the Secretariat

A technical rectification was necessary as the structure of this heading changed from HS2007 to HS2012. As part of the products classified in HS2012 subheading 3002.10 were previously classified in HS2007 subheading 3913.90, the rule can be transposed by including an exception to the rule.

## 87. Heading 39.26

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
3926.10	- Office or school supplies	3926.10	- Office or school supplies	
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	
3926.30	- Fittings for furniture, coachwork or the like	3926.30	- Fittings for furniture, coachwork or the like	
3926.40	- Statuettes and other ornamental articles	3926.40	- Statuettes and other ornamental articles	
3926.90	- Other	3926.90	- Other	

### (b) Technical Rectification

HS1996	Description	Rule
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.10	- Office or school supplies	[CTH]
3926.20	- Articles of apparel and clothing accessories (including gloves)	[CTH, provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
3926.30	- Fittings for furniture, coachwork or the like	[CTH]
3926.40	- Statuettes and other ornamental articles	[CTH]
3926.90	- Other	[CTH]



HS2002	Description	Rule
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.10	- Office or school supplies	[CTH]
3926.20	- Articles of apparel and clothing accessories (including gloves)	[CTH, provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
3926.30	- Fittings for furniture, coachwork or the like	[CTH]
3926.40	- Statuettes and other ornamental articles	[CTH]
3926.90	- Other	[CTH]



HS 2007 <sup>61</sup>	Description	Rule
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.10	- Office or school supplies	[CTH]
3926.20	- Articles of apparel and clothing accessories (including gloves)	[CTH, provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
3926.30	- Fittings for furniture, coachwork or the like	[CTH]
3926.40	- Statuettes and other ornamental articles	[CTH]

<sup>61</sup> As per technical rectification in JOB/RO/3.Rev.1.



HS 2007 <sup>61</sup>	Description	Rule
3926.90	- Other	[CTH, except for subheading 3006.91 or subheading 8536.70]



HS 2012	Description	Rule
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.10	- Office or school supplies	[CTH]
3926.20	- Articles of apparel and clothing accessories (including gloves)	[CTH except for split heading 96.19(a), provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
3926.30	- Fittings for furniture, coachwork or the like	[CTH]
3926.40	- Statuettes and other ornamental articles	[CTH]
3926.90	- Other	[CTH except for split heading 96.19(b), subheading 3006.91 or subheading 8536.70]

### (c) Comments by the Secretariat

See heading 96.19.

## 88. Heading 41.01

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
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.	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 transfer results from the amendment of subheading 4101.20  * No consensus for these correlations.
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	4101.20	- Whole hides and skins, unsplit, 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	
4101.50	- Whole hides and skins, of a weight exceeding 16 kg	4101.50	- Whole hides and skins, of a weight exceeding 16 kg	
4101.90	- Other, including butts, bends and bellies	4101.90	- Other, including butts, bends and bellies	

### (b) Technical Rectification

HS1996	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



HS2002 <sup>62</sup>	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



HS2007	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



<sup>62</sup> As per technical rectification in JOB/RO/2.Rev.1.

HS2012	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

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 89. Heading 44.01

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	New subheading 4401.31 has been created to provide separately for wood pellets. The expression "wood pellets" in subheading 4401.31 has been defined in Subheading Note 1 to Chapter 44.
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	
	- Wood in chips or particles:		- Wood in chips or particles:	
4401.21	-- Coniferous	4401.21	-- Coniferous	
4401.22	-- Non-coniferous	4401.22	-- Non-coniferous	
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
		4401.31	-- Wood pellets	
		4401.39	-- Other	

### (b) Technical Rectification

HS 1996	Description	Rule
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	<i>As specified for subheadings</i>
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Wood in chips or particles:	CTH
4401.21	-- Coniferous	CTH
4401.22	-- Non-coniferous	CTH
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	<i>As specified for split subheadings</i>
ex4401.30(a) ex4401.30(b)	- Agglomerated - Not agglomerated	CTSHS The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption



HS 2002	Description	Rule
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	<i>As specified for subheadings</i>
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Wood in chips or particles:	CTH
4401.21	-- Coniferous	CTH
4401.22	-- Non-coniferous	CTH
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	<i>As specified for split subheadings</i>
ex4401.30(a)	- Agglomerated	CTSHS

HS 2002	Description	Rule
ex4401.30(b)	- Not agglomerated	The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption



HS 2007	Description	Rule
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	<i>As specified for subheadings</i>
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH
	- Wood in chips or particles:	
4401.21	-- Coniferous	CTH
4401.22	-- Non-coniferous	CTH
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	<i>As specified for split subheadings</i>
ex4401.30(a)	- Agglomerated	CTSHS
ex4401.30(b)	- Not agglomerated	The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption



HS 2012	Description	Rule
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	<i>As specified for subheadings</i>
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH
	- Wood in chips or particles:	
4401.21	-- Coniferous	CTH
4401.22	-- Non-coniferous	CTH
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	<i>As specified for split subheadings</i>
ex4401.30(a)	- Agglomerated	CTSHS
ex4401.30(b)	- Not agglomerated	The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a split subheading level. Therefore, no modification is needed; the rule can be transposed directly.

## 90. Heading 48.08

### (a) HS Change

HS2007	Description	HS2012	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 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.	Subheadings 4808.20 and 4808.30 have been merged into new subheading 4808.40 because of the low volume of trade.
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	-	deleted	
4808.30	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	-	deleted	

HS2007	Description	HS2012	Description	Reason for change
		4808.40	- 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 <sup>63</sup>	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)



HS2007	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)



HS2012	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)
4808.40	- 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

The technical rectification resulting from the HS2002 transposition work can be kept as the merging of subheadings 4808.20 and 4808.30 does not affect the rule.

<sup>63</sup> As per technical rectification in JOB/RO/2.Rev.1.

**91. Heading 48.14****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	48.14	Wallpaper and similar wall coverings; window transparencies of paper.	Deletion of subheading 4814.10 because of the low volume of trade.
4814.10	- "Ingrain" paper	-	deleted	
4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	4814.20	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	
4814.90	- Other	4814.90	- Other	

**(b) Technical Rectification**

HS 1996	Description	Rule
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	CTH



HS 2002	Description	Rule
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	CTH



HS 2007 <sup>64</sup>	Description	Rule
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	CTH



HS 2012	Description	Rule
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	CTH

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a heading level. Therefore, no modification is needed; the rule can be transposed directly.

**92. Heading 58.01****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	Subheadings 5801.24 and 5801.25 have been merged into new subheading 5801.37 because of the low volume of trade.  Subheadings 5801.34 and 5801.35 have been merged into new subheading 5801.37 because of the low volume of trade.
5801.10	- Of wool or fine animal hair - Of cotton:		- Of wool or fine animal hair - Of cotton:	
5801.21	-- Uncut weft pile fabrics	5801.21	-- Uncut weft pile fabrics	
5801.22	-- Cut corduroy	5801.22	-- Cut corduroy	
5801.23	-- Other weft pile fabrics	5801.23	-- Other weft pile fabrics	
5801.24	-- Warp pile fabrics, épinglé (uncut)	-	deleted	
5801.25	-- Warp pile fabrics, cut	-	deleted	
5801.26	-- Chenille fabrics	5801.26	-- Chenille fabrics	
		5801.27	-- Warp pile fabrics	
	- Of man-made fibres:		- Of man-made fibres:	
5801.31	-- Uncut weft pile fabrics	5801.31	-- Uncut weft pile fabrics	
5801.32	-- Cut corduroy	5801.32	-- Cut corduroy	
5801.33	-- Other weft pile fabrics	5801.33	-- Other weft pile fabrics	

<sup>64</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2007	Description	HS2012	Description	Reason for change
5801.34	-- Warp pile fabrics, épinglé (uncut)	-	deleted	
5801.35	-- Warp pile fabrics, cut	-	deleted	
5801.36	-- Chenille fabrics	5801.36	-- Chenille fabrics	
		5801.37	-- Warp pile fabrics	
5801.90	- Of other textile materials	5801.90	- Of other textile materials	

**(b) Technical Rectification**

HS 1996	Description	Rule
58.08	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	<i>As specified for split headings</i>
ex58.08(a)	- Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: printed, dyed (including dyed white)	[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.]
ex58.08(b)	- Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted	CTH, except by cutting only
ex5808.(c)	- Other	CTH



HS 2002	Description	Rule
58.08	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	<i>As specified for split headings</i>
ex58.08(a)	- Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: printed, dyed (including dyed white)	[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.]
ex58.08(b)	- Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted	CTH, except by cutting only
ex5808.(c)	- Other	CTH



HS 2007	Description	Rule
58.08	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	<i>As specified for split headings</i>
ex58.08(a)	- Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: printed, dyed (including dyed white)	[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.]
ex58.08(b)	- Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted	CTH, except by cutting only
ex5808.(c)	- Other	CTH



HS 2012	Description	Rule
58.08	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	<i>As specified for split headings</i>
ex58.08(a)	- Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: printed, dyed (including dyed white)	[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.]
ex58.08(b)	- Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted	CTH, except by cutting only
ex5808.(c)	- Other	CTH

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**93. Heading 61.08****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
	- Slips and petticoats:		- Slips and petticoats:	
6108.11	-- Of man-made fibres	6108.11	-- Of man-made fibres	
6108.19	-- Of other textile materials	6108.19	-- Of other textile materials	
	- Briefs and panties:		- Briefs and panties:	
6108.21	-- Of cotton	6108.21	-- Of cotton	
6108.22	-- Of man-made fibres	6108.22	-- Of man-made fibres	
6108.29	-- Of other textile materials	6108.29	-- Of other textile materials	
	- Nightdresses and pyjamas:		- Nightdresses and pyjamas:	
6108.31	-- Of cotton	6108.31	-- Of cotton	
6108.32	-- Of man-made fibres	6108.32	-- Of man-made fibres	
6108.39	-- Of other textile materials	6108.39	-- Of other textile materials	
	- Other:		- Other:	
6108.91	-- Of cotton	6108.91	-- Of cotton	
6108.92	-- Of man-made fibres	6108.92	-- Of man-made fibres	
6108.99	-- Of other textile materials	6108.99	-- Of other textile materials	

**(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) (ex61.01 through ex61.15)	- 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 2007	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) (ex61.01 through ex61.15)	- 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 2012	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) (ex61.01 through ex61.15)	- 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

See heading 96.19.

## 94. Heading 61.11

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
61.11	Babies' garments and clothing accessories, knitted or crocheted.	61.11	Babies' garments and clothing accessories, knitted or crocheted.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
6111.20	- Of cotton	6111.20	- Of cotton	
6111.30	- Of synthetic fibres	6111.30	- Of synthetic fibres	
6111.90	- Of other textile materials	6111.90	- Of other textile materials	

### (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.]
exChapter 61(c) (ex61.01 through ex61.15)	- 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 2007	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) (ex61.01 through ex61.15)	- 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 2012	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) (ex61.01 through ex61.15)	- 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

See heading 96.19.

## 95. Heading 61.13

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.

### (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) (ex61.01 through ex61.15)	- 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 2007	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) (ex61.01 through ex61.15)	- 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 2012	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) (ex61.01 through ex61.15)	- 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

See heading 96.19.

## 96. Heading 62.08

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.	62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
	- Slips and petticoats:		- Slips and petticoats:	
6208.11	-- Of man-made fibres	6208.11	-- Of man-made fibres	
6208.19	-- Of other textile materials	6208.19	-- Of other textile materials	
	- Nightdresses and pyjamas:		- Nightdresses and pyjamas:	
6208.21	-- Of cotton	6208.21	-- Of cotton	
6208.22	-- Of man-made fibres	6208.22	-- Of man-made fibres	
6208.29	-- Of other textile materials	6208.29	-- Of other textile materials	
	- Other:		- Other:	
6208.91	-- Of cotton	6208.91	-- Of cotton	
6208.92	-- Of man-made fibres	6208.92	-- Of man-made fibres	
6208.99	-- Of other textile materials	6208.99	-- Of other textile materials	

### (b) Technical Rectification

HS 1996	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2002	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2007	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2012	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]

**(c) Comments by the Secretariat**

See heading 96.19

**97. Heading 62.09****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
62.09	Babies' garments and clothing accessories.	62.09	Babies' garments and clothing accessories.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
6209.20	- Of cotton	6209.20	- Of cotton	
6209.30	- Of synthetic fibres	6209.30	- Of synthetic fibres	
6209.90	- Of other textile materials	6209.90	- Of other textile materials	

**(b) Technical Rectification**

HS 1996	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]
ex Chapter 62(b) (ex62.09)	- Diapers of heading 62.09	CC, except by cutting and/or hemming only.



HS 2012	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]
ex Chapter 62(b) (ex62.09)	- Diapers of heading 62.09	CC, except by cutting and/or hemming only.



HS 2007 <sup>65</sup>	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]
ex Chapter 62(b) (ex62.09)	- Diapers of heading 62.09	CC, except by cutting and/or hemming only.



HS 2012	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]
ex Chapter 62(b) (ex62.09)	- Diapers of heading 62.09	CC, except by cutting and/or hemming only.

**(c) Comments by the Secretariat**

See heading 96.19.

<sup>65</sup> As per technical rectification in JOB/RO/3.Rev.1.

**98. Heading 62.10****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
6210.10	- Of fabrics of heading 56.02 or 56.03	6210.10	- Of fabrics of heading 56.02 or 56.03	
6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19	
6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19	
6210.40	- Other men's or boys' garments	6210.40	- Other men's or boys' garments	
6210.50	- Other women's or girls' garments	6210.50	- Other women's or girls' garments	

**(b) Technical Rectification**

HS 1996	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2002	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2007	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2012	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]

**(c) Comments by the Secretariat**

See heading 96.19.

## 99. Heading 62.11

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
62.11	Track suits, ski suits and swimwear; other garments.	62.11	Track suits, ski suits and swimwear; other garments.	Deletion of subheading 6211.41 because of the low volume of trade.
	- Swimwear:		- Swimwear:	
6211.11	-- Men's or boys'	6211.11	-- Men's or boys'	
6211.12	-- Women's or girls'	6211.12	-- Women's or girls'	
6211.20	- Ski suits	6211.20	- Ski suits	
	- Other garments, men's or boys':		- Other garments, men's or boys':	
6211.32	-- Of cotton	6211.32	-- Of cotton	
6211.33	-- Of man-made fibres	6211.33	-- Of man-made fibres	
6211.39	-- Of other textile materials	6211.39	-- Of other textile materials	
	- Other garments, women's or girls':		- Other garments, women's or girls':	
6211.41	-- Of wool or fine animal hair			
6211.42	-- Of cotton	6211.42	-- Of cotton	
6211.43	-- Of man-made fibres	6211.43	-- Of man-made fibres	
6211.49	-- Of other textile materials	6211.49	-- Of other textile materials	

### (b) Technical Rectification

HS 1996	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2002	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2007	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]



HS 2012	Description	Rule
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62 (a) (ex62.01 through ex62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**100. Heading 63.06****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	Subheadings 6306.91 and 6306.99 have been merged into new subheading 6306.90 because of the low volume of trade
	- Tarpaulins, awnings and sunblinds:		- Tarpaulins, awnings and sunblinds:	
6306.12	-- Of synthetic fibres	6006.12	-- Of synthetic fibres	
6306.19	-- Of other textile materials	6306.19	-- Of other textile materials	
	- Tents:		- Tents:	
6306.22	-- Of synthetic fibres	6306.22	-- Of synthetic fibres	
6306.29	-- Of other textile materials	6306.29	-- Of other textile materials	
6306.30	- Sails	6306.30	- Sails	
6306.40	- Pneumatic mattresses	6306.40	- Pneumatic mattresses	
	- Other:	6306.90	- Other	
6306.91	-- Of cotton	-	deleted	
6306.99	-- Of other textile materials	-	deleted	

**(b) Technical Rectification**

HS 1996	Description	Rule
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	CTH



HS 2002	Description	Rule
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	CTH



HS 2007 <sup>66</sup>	Description	Rule
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	CTH



HS 2012	Description	Rule
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	CTH

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a heading level. Therefore, no modification is needed; the rule can be transposed directly.

**101. Heading 63.07****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
63.07	Other made up articles, including dress patterns.	63.07	Other made up articles, including dress patterns.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	
6307.20	- Life-jackets and life-belts	6307.20	- Life-jackets and life-belts	
6307.90	- Other	6307.90	- Other	

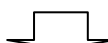
<sup>66</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(b) Technical Rectification**

HS 1996	Description	Rule
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	[CTH]
6307.20	- Life jackets and life-belts	CTH
6307.90	-Other	[CTH, provided the starting material is prebleached or unbleached fabric.]



HS 2002	Description	Rule
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	[CTH]
6307.20	- Life jackets and life-belts	CTH
6307.90	-Other	[CTH, provided the starting material is prebleached or unbleached fabric.]



HS 2007	Description	Rule
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	[CTH]
6307.20	- Life jackets and life-belts	CTH
6307.90	-Other	[CTH, provided the starting material is prebleached or unbleached fabric.]



HS 2012	Description	Rule
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	[CTH]
6307.20	- Life jackets and life-belts	CTH
6307.90	-Other	[CTH except from split heading 96.19(k), provided the starting material is prebleached or unbleached fabric.]

**(c) Comments by the Secretariat**

See heading 96.19.

**102. Heading 64.06****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	Subheadings 6406.91 and 6409.99 have been merged into new subheading 6406.90 because of the low volume of trade.
6406.10	- Uppers and parts thereof, other than stiffeners	6406.10	- Uppers and parts thereof, other than stiffeners	
6406.20	- Outer soles and heels, of rubber or plastics	6406.20	- Outer soles and heels, of rubber or plastics	
	- Other:	6406.90	- Other	
6406.91	-- Of wood	-	deleted	
6406.99	-- Of other materials	-	deleted	

**(b) Technical Rectification**

HS 1996	Description	Rule
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	<i>As specified for split heading</i>
ex6406(a)	- Uppers to which an inner sole is permanently attached which completely closes the bottom	[CTHS]
ex6406(b)	- Other	[CTHS]
ex6406(c)	- Parts of uppers	CTH



HS 2002	Description	Rule
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	<i>As specified for split heading</i>
ex6406(a)	- Uppers to which an inner sole is permanently attached which completely closes the bottom	[CTHS]
ex6406(b)	- Other	[CTHS]
ex6406(c)	- Parts of uppers	CTH



HS 2007	Description	Rule
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	<i>As specified for split heading</i>
ex6406(a)	- Uppers to which an inner sole is permanently attached which completely closes the bottom	[CTHS]
ex6406(b)	- Other	[CTHS]
ex6406(c)	- Parts of uppers	CTH



HS 2012	Description	Rule
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	<i>As specified for split heading</i>
ex6406(a)	- Uppers to which an inner sole is permanently attached which completely closes the bottom	[CTHS]
ex6406(b)	- Other	[CTHS]
ex6406(c)	- Parts of uppers	CTH

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a split heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 103. Heading 65.05

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	Subheading 6505.10 and 6505.90 have been deleted because of the low volume of trade.
6505.10	- Hair-nets			
6505.90	- Other			

### (b) Technical Rectification

HS 1996	Description	Rule
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	CTH



HS 2002	Description	Rule
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	CTH





HS 2007 <sup>67</sup>	Description	Rule
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<i>As specified for split heading</i>
ex65.05(a)	- Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	CTHS
ex65.05(b)	- Other	CTHS



HS 2012	Description	Rule
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<i>As specified for split heading</i>
ex65.05(a)	- Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	CTHS
ex65.05(b)	- Other	CTHS

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a split heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 104. Heading 68.11

### (a) HS change

HS2007	Description	HS2012	Description	Reason for change
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	Deletion of subheading 6811.83 because of the low volume of trade.
6811.40	- Containing asbestos	6811.40	- Containing asbestos	
	- Not containing asbestos:		- Not containing asbestos:	
6811.81	-- Corrugated sheets	6811.81	-- Corrugated sheets	
6811.82	-- Other sheets, panels, tiles and similar articles	6811.82	-- Other sheets, panels, tiles and similar articles	
6811.83	-- Tubes, pipes and tube or pipe fittings	-	deleted	
6811.89	-- Other articles	6811.89	-- Other articles	

### (b) Technical Rectification

HS 1996	Description	Rule
68.11	Articles of asbestos-cement, of cellulose fibres-cement or the like	CTSH



HS 2002	Description	Rule
68.11	Articles of asbestos-cement, of cellulose fibres-cement or the like	CTSH



HS 2007 <sup>68</sup>	Description	Rule
68.11	Articles of asbestos-cement, of cellulose fibres-cement or the like	<i>As specified for split heading</i>
ex68.11(a)	- Corrugated sheets	CTHS
ex68.11(b)	- Other sheets, panels, tiles and similar articles	CTHS
ex68.11(c)	- Tubes, pipes and tube or pipe fittings	CTHS
ex68.11(d)	- Other	CTHS



HS 2012	Description	Rule
68.11	Articles of asbestos-cement, of cellulose fibres-cement or the like	<i>As specified for split heading</i>
ex68.11(a)	- Corrugated sheets	CTHS
ex68.11(b)	- Other sheets, panels, tiles and similar articles	CTHS
ex68.11(c)	- Tubes, pipes and tube or pipe fittings	CTHS
ex68.11(d)	- Other	CTHS

<sup>67</sup> As per technical rectification in JOB/RO/3.Rev.1.

<sup>68</sup> As per technical rectification in JOB/RO/3.Rev.1.

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at a split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**105. Heading 73.19****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	Subheadings 7319.20 and 7319.30 have been merged into new subheading 7319.40 because of the low volume of trade.
7319.20	- Safety pins	-	(deleted)	
7319.30	- Other pins	-	(deleted)	
		7319.40	- Safety pins and other pins	
7319.90	- Other	7319.90	- Other	

**(b) Technical Rectification**

HS1996	Description	Rule
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH



HS2002	Description	Rule
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH



HS2007 <sup>69</sup>	Description	Rule
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH



HS2012	Description	Rule
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**106. Heading 74.18****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	Subheadings 7418.11 and 7418.19 have been merged into new subheading 7418.10 because of the low volume of trade.

<sup>69</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2007	Description	HS2012	Description	Reason for change
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	
7418.11	-- Pot scourers and scouring or polishing pads, gloves and the like	-	(deleted)	
7418.19	-- Other	-	(deleted)	
7418.20	- Sanitary ware and parts thereof	7418.20	- Sanitary ware and parts thereof	

## (b) Technical Rectification

HS1996	Description	Rule
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	CTH



HS2002	Description	Rule
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	CTH



HS2007 <sup>70</sup>	Description	Rule
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	<i>As specified for split heading</i>
ex74.18(a)	- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	CTHS, except from split subheading ex7419.99(c)
ex74.18(b)	- Other	CTHS



HS 2012	Description	Rule
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	<i>As specified for split heading</i>
ex74.18(a)	- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	CTHS, except from split subheading ex7419.99(c)
ex74.18(b)	- Other	CTHS

## (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed, the rule can be transposed directly.

However, as noted in JOB/RO/3.Rev.1, the Secretariat is of the view that the change from split heading ex74.18 (a) to ex74.18 (b) is unfeasible. Therefore, the rule for heading 74.18 could be "CTH".

## 107. Heading 76.15

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	Subheadings 7615.11 and 7615.19 have been merged into new subheading 7615.10 because of the low volume of trade.
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	
7615.11	-- Pot scourers and scouring or polishing pads, gloves and the like	-	(deleted)	

<sup>70</sup> As per technical rectification in JOB/RO/3/Rev.1.

HS2007	Description	HS2012	Description	Reason for change
7615.19	-- Other	-	(deleted)	
7615.20	- Sanitary ware and parts thereof	7615.20	- Sanitary ware and parts thereof	

**(b) Technical Rectification**

HS1996	Description	Rule
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH



HS2002	Description	Rule
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH



HS2007	Description	Rule
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH



HS2012	Description	Rule
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**108. Heading 82.01****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Deletion of subheading 8201.20 because of the low volume of trade.
8201.20	- Forks	-	(deleted)	
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry	

**(b) Technical Rectification**

HS1996	Description	Rule
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH



HS2002	Description	Rule
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH



HS2007	Description	Rule
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH



HS2012	Description	Rule
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 109. Heading 82.05

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks. (deleted)	Deletion of subheading 8205.80 because of the low volume of trade.
8205.80	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	-		
8205.90	- Sets of articles of two or more of the foregoing subheadings	8205.90	- Other, including sets of articles of two or more of subheadings of this heading	

### (b) Technical Rectification

HS1996	Description	Rule
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH



HS2002	Description	Rule
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH



HS2007	Description	Rule
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH



HS2012	Description	Rule
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**110. Heading 84.52****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	Deletion of subheading 8452.40 because of the low volume of trade.
8452.40	- Furniture, bases and covers for sewing machines and parts thereof	-	(deleted)	
8452.90	- Other parts of sewing machines	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	

**(b) Technical Rectification**

HS1996	Description	Rule	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8452.10	- Sewing machines of the household type	CTSH	
	- Other sewing machines:		
8452.21	-- Automatic units	CTSH	
8452.29	-- Other	CTSH	
8452.30	- Sewing machine needles	CTSH	
8452.40	- Furniture, bases and covers for sewing machines and parts thereof	CTSH	
8452.90	- Other parts of sewing machines	CTH	



HS2002	Description	Rule	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8452.10	- Sewing machines of the household type	CTSH	
	- Other sewing machines:		
8452.21	-- Automatic units	CTSH	
8452.29	-- Other	CTSH	
8452.30	- Sewing machine needles	CTSH	
8452.40	- Furniture, bases and covers for sewing machines and parts thereof	CTSH	
8452.90	- Other parts of sewing machines	CTH	



HS2007	Description	Rule	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8452.10	- Sewing machines of the household type	CTSH	
	- Other sewing machines:		
8452.21	-- Automatic units	CTSH	
8452.29	-- Other	CTSH	
8452.30	- Sewing machine needles	CTSH	
8452.40	- Furniture, bases and covers for sewing machines and parts thereof	CTSH	
8452.90	- Other parts of sewing machines	CTH	



HS 2012	Description	Rule	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8452.10	- Sewing machines of the household type	CTSH	
	- Other sewing machines:		
8452.21	-- Automatic units	CTSH	
8452.29	-- Other	CTSH	
8452.30	- Sewing machine needles	CTSH	
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:	<i>As specified for split subheading</i>	
ex8452.90(a)	-- Furniture, bases and covers for sewing machines and parts thereof	CTSHS	
ex8452.90(b)	-- Other parts of sewing machines	CTH	

### (c) Comments by the Secretariat

In HS2012, furniture, bases and covers for sewing machines and parts thereof (HS2007 subheading 8452.40) are now classified with subheading 8452.90, together with other parts of sewing machines. Therefore, technically and to keep the same outcome of the matrix as in the Consolidated Text, a rule set at split subheading level maybe needed.

However, on the one hand, it seems unfeasible a change to *"furniture, bases and covers...and parts thereof"*<sup>71</sup> from products classified in other subheadings of heading 84.52. The change could be possible by means of disassembly, but primary chapter rules/notes for Chapters 84-90 specify that *"the disassembly of goods shall not be considered as the change required by the rule set forth in the matrix"*. On the other hand, change to other subheadings of heading 84.52 from "furniture, bases...and parts thereof" seem unlikely to happen. Therefore the Secretariat is of the view that a the "CTH" rule could be kept for the whole HS2012 subheading 8452.90

## 111. Heading 84.56

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	The scope of heading 84.56 was expanded to cover also water-jet cutting machines.
8456.10	- Operated by laser or other light or photon beam processes	8456.10	- Operated by laser or other light or photon beam processes	
8456.20	- Operated by ultrasonic processes	8456.20	- Operated by ultrasonic processes	
8456.30	- Operated by electro-discharge processes	8456.30	- Operated by electro-discharge processes	
8456.90	- Other	8456.90	- Other	

### (b) Technical Rectification

HS1996	Description	Rule	
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	CTH	CTH, except from heading 84.66; or 35% value-added rule
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8479.10	- Machinery for public works, building or the like	CTSH	
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH	

<sup>71</sup> The HS2012 Explanatory Notes read as follows regarding furniture, bases and covers for sewing machines: "B) Furniture, bases and covers specially designed for sewing machines. For example, stands which can be used as tables or cabinets, and parts of such furniture (drawers, extension boards, etc), bases and covers are classified in this heading, even if presented separately. Separate cases mainly for protection or carrying purposes, if presented separately, are classified in their respective headings".

HS1996	Description	Rule
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH
8479.40	- Rope or cable-making machines	CTSH
8479.50	- Industrial robots, not elsewhere specified or included	CTSH
8479.60	- Evaporative air coolers	CTSH
	- Other machines and mechanical appliances:	
8479.81	-- For treating metal, including electric wire coil-winders	CTSH
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH
8479.89	-- Other	CTSH
8479.90	- Parts	CTH



HS2002	Description	Rule
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	CTH
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	<i>As specified for subheadings</i>
8479.10	- Machinery for public works, building or the like	CTSH
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH
8479.40	- Rope or cable-making machines	CTSH
8479.50	- Industrial robots, not elsewhere specified or included	CTSH
8479.60	- Evaporative air coolers	CTSH
	- Other machines and mechanical appliances:	
8479.81	-- For treating metal, including electric wire coil-winders	CTSH
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH
8479.89	-- Other	CTSH
8479.90	- Parts	CTH



HS2007 <sup>72</sup>	Description	Rule
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	CTH, except from split subheadings ex8486.10(c), ex8486.10(d), ex8486.20(d), ex8486.20(e), ex8486.30(c), ex8486.30(d), ex8486.30(e), ex8486.30(f) or ex8486.40(c)
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	<i>As specified for subheadings</i>
8479.10	- Machinery for public works, building or the like	CTSH
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH
8479.40	- Rope or cable-making machines	CTSH
8479.50	- Industrial robots, not elsewhere specified or included	CTSH, except from split subheading ex8486.30(j)
8479.60	- Evaporative air coolers	CTSH
	- Other machines and mechanical appliances:	
8479.81	-- For treating metal, including electric wire coil-winders	CTSH
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH
8479.89	-- Other	CTSH, except from split subheading ex8486.10(h), ex8486.20(n), ex8486.30(k), ex8486.40(h), subheadings 8508.19 or 8508.60.
8479.90	- Parts	CTH, except from split subheading ex8486.90(m) or subheading 8508.70.



<sup>72</sup> As per technical rectification in JOB/RO/3.Rev.1.



HS 2012	Description	Rule
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	As specified for split headings
ex84.56(a)	- Water-jet cutting machines	CTSH, except from subheadings 8479.89, 8479.71, 8479.79, split subheadings ex8486.10(h), ex8486.20(n), ex8486.30(k), ex8486.40(h), or subheadings 8508.19, 8508.60.
ex84.56(b)	- Other	CTH, except from split subheadings ex8486.10(c), ex8486.10(d), ex8486.20(d), ex8486.20(e), ex8486.30(c), ex8486.30(d), ex8486.30(e), ex8486.30(f) or ex8486.40(c).

### (c) Comments by the Secretariat

Water-jet cutting machines, classified in HS2007 as part of subheading ex8479.89 have been transferred to HS2012 heading ex84.56. The mechanical transposition of the rule requires that in HS2012, the rule be set at split heading level to provide for a different RoO for water-jet cutting machines, and for machine-tools of heading 84.56 (carrying over the exceptions which resulted from the HS2002-HS2007 transposition exercise). The creation of exceptions to the rules may be necessary to prevent widening the scope of the RoO. However, the Secretariat is of the view that a "CTSH" for split heading ex84.56(a) and a "CTH" for split heading ex84.56(b) would be enough for heading 84.56 and would suggest deleting the newly created exceptions.

## 112. Heading 84.66

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	The amendment of heading 84.56 to cover also water-jet cutting machines entails the transfer of certain products to subheading 8466.93.
	-Other:		-Other:	
8466.93	-- For machines of headings 84.56 to 84.61	8466.93	-- For machines of headings 84.56 to 84.61	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
8479.90	- Parts	8479.90	- Parts	

### (b) Technical Rectification

HS1996	Description	Rule
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	CTH

HS1996	Description	Rule
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	As specified for subheadings
8479.10	- Machinery for public works, building or the like	CTSH
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH
8479.40	- Rope or cable-making machines	CTSH
8479.50	- Industrial robots, not elsewhere specified or included	CTSH
8479.60	- Evaporative air coolers	CTSH
8479.81	-- For treating metal, including electric wire coil-winders	CTSH
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH
8479.89	-- Other	CTSH
8479.90	- Parts	CTH



HS2002	Description	Rule
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	CTH
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	As specified for subheadings
8479.10	- Machinery for public works, building or the like	CTSH
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH
8479.40	- Rope or cable-making machines	CTSH
8479.50	- Industrial robots, not elsewhere specified or included	CTSH
8479.60	- Evaporative air coolers	CTSH
8479.81	-- For treating metal, including electric wire coil-winders	CTSH
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH
8479.89	-- Other	CTSH
8479.90	- Parts	CTH



HS2007 <sup>73</sup>	Description	Rule
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	CTH, except from split subheadings ex8486.90(e) to (k)
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	As specified for subheadings
8479.10	- Machinery for public works, building or the like	CTSH
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH
8479.40	- Rope or cable-making machines	CTSH
8479.50	- Industrial robots, not elsewhere specified or included	CTSH, except from split subheading ex8486.30(j)
8479.60	- Evaporative air coolers	CTSH
8479.81	-- For treating metal, including electric wire coil-winders	CTSH
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH

<sup>73</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2007 <sup>73</sup>	Description	Rule
8479.89	-- Other	CTSH, except from split subheading ex8486.10(h), ex8486.20(n), ex8486.30(k), ex8486.40(h), subheadings 8508.19 or 8508.60.
8479.90	- Parts	CTH, except from split subheading ex8486.90(m) or subheading 8508.70.



HS 2012	Description	Rule
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	<i>As specified for split headings</i> CTH
ex84.66(a)	- Parts of water-jet cutting machines	CTHS, except from heading 84.79, split subheading ex8486.90(m) or subheading 8508.70.
ex84.66(b)	- Other	CTH, except from split subheadings ex8486.90 (e) to (k).

### (c) Comments by the Secretariat

Parts of water-jet cutting machines, classified in HS2007 as part of subheading ex8479.90 have been transferred to HS2012 heading ex84.66. The mechanical transposition of the rule requires that in HS2012, the rule be set at split heading level to provide for a RoO for water-jet cutting machines parts, and another for other parts of heading 84.66 (carrying over the exceptions which resulted from the HS2002-HS2007 transposition exercise).<sup>74</sup>

However, since "CTH" is the RoO used across chapter 84, for "parts and chapter primary rules stipulate that disassembly is not an origin conferring process, the Secretariat is of the view that a "CTH" would be enough for heading 84.66.

## 113. Heading 84.79

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	New subheadings 8479.71 and 8479.79 have been created to provide separately for passenger boarding bridges.  At the same time, water-jet cutting machines have been transferred to heading 84.56.
		8479.71	- Passenger boarding bridges:	
		8479.79	-- Of a kind used in airports	
			-- Other	
	- Other machines and mechanical appliances:		- Other machines and mechanical appliances:	
8479.81	-- For treating metal, including electric wire coil-winders	8479.81	-- For treating metal, including electric wire coil-winders	
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	
8479.89	-- Other	8479.89	-- Other	
8479.90	- Parts	8479.90	- Parts	

<sup>74</sup> Note that in JOB/RO/3.Rev.1 the Secretariat stated that, in its view, "CTH" was enough for the HS2007 transposed rules for heading 84.66 and subheading 8479.90.

**(b) Technical Rectification**

HS 1996	Description	Rule	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8479.10	- Machinery for public works, building or the like	CTSH	
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH	
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH	
8479.40	- Rope or cable-making machines	CTSH	
8479.50	- Industrial robots, not elsewhere specified or included	CTSH	
8479.60	- Evaporative air coolers	CTSH	
	- Other machines and mechanical appliances:		
8479.81	-- For treating metal, including electric wire coil-winders	CTSH	
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH	
8479.89	-- Other	CTSH	
8479.90	- Parts	CTH	



HS 2002	Description	Rule	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8479.10	- Machinery for public works, building or the like	CTSH	
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH	
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH	
8479.40	- Rope or cable-making machines	CTSH	
8479.50	- Industrial robots, not elsewhere specified or included	CTSH	
8479.60	- Evaporative air coolers	CTSH	
	- Other machines and mechanical appliances:		
8479.81	-- For treating metal, including electric wire coil-winders	CTSH	
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH	
8479.89	-- Other	CTSH	
8479.90	- Parts	CTH	



HS 2007 <sup>75</sup>	Description	Rule	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8479.10	- Machinery for public works, building or the like	CTSH	
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH	
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH	
8479.40	- Rope or cable-making machines	CTSH	
8479.50	- Industrial robots, not elsewhere specified or included	CTSH, except from split subheading ex8486.30(j)	
8479.60	- Evaporative air coolers	CTSH	
	- Other machines and mechanical appliances:		
8479.81	-- For treating metal, including electric wire coil-winders	CTSH	
8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH	
8479.89	-- Other	CTSH, except from split subheading ex8486.10(h), ex8486.20(n), ex8486.30(k), ex8486.40(h), subheadings 8508.19 or 8508.60.	
8479.90	- Parts	CTH, except from split subheading ex8486.90(m) or subheading 8508.70.	



<sup>75</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS 2012	Description	Rule	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	<i>As specified for subheadings</i>	CTH; or 35% value-added rule
8479.10	- Machinery for public works, building or the like	CTSH	
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH	
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH	
8479.40	- Rope or cable-making machines	CTSH	
8479.50	- Industrial robots, not elsewhere specified or included	CTSH, except from split subheading ex8486.30(j)	
8479.60	- Evaporative air coolers	CTSH	
	- Passenger boarding bridges:		
8479.71	-- Of a kind used in airports	CTSH, except from split heading ex84.56(a), subheadings 8479.79, 8479.89, split subheadings ex8486.10(h), ex8486.20(n), ex8486.30(k), ex8486.40(h), or subheadings 8508.19, 8508.60	
8479.79	-- Other	CTSH, except from split heading ex84.56(a), subheadings 8479.71 or 8479.89, or split subheadings ex8486.10(h), ex8486.20(n), ex8486.30(k), ex8486.40(h), or subheadings 8508.19, 8508.60	
	- Other machines and mechanical appliances:		
8479.81	--For treating metal, including electric wire coil-winders	CTSH	
8479.82	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH	
8479.89	-- Other	CTSH, split heading ex84.56(a), subheadings 8479.71, 8479.79, split subheadings ex8486.10(h), ex8486.20(n), ex8486.30(k), ex8486.40(h), or subheadings 8508.19, 8508.60	
8479.90	- Parts	CTH, except from split headings ex84.66(a), split subheading ex8486.90(m), or subheading 8508.70.	

### (c) Comments by the Secretariat

Water-jet cutting machines (ex8479.89) and parts thereof (ex8479.90) were transferred to HS2012 headings ex84.56 and ex84.66, respectively. Therefore, new exceptions were created in the mechanically rectified rule for subheadings 8479.89 and 8479.90. In addition, "CTSH" rule, with some exceptions was set for the newly created subheadings 8479.71 and 8479.79 for passenger boarding bridges (previously classified in subheading ex8479.89).

**114. Heading 85.07****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	New subheadings 8507.50 and 8507.60 have been created to provide separately for nickel-metal hydride accumulators and lithium-ion accumulators, respectively.
8507.10	- Lead-acid, of a kind used for starting piston engines	8507.10	- Lead-acid, of a kind used for starting piston engines	
8507.20	- Other lead-acid accumulators	8507.20	- Other lead-acid accumulators	
8507.30	- Nickel-cadmium	8507.30	- Nickel-cadmium	
8507.40	- Nickel-iron	8507.40	- Nickel-iron	
		8507.50	- Nickel-metal hydride	
		8507.60	- Lithium-ion	
8507.80	- Other accumulators	8507.80	- Other accumulators	
8507.90	- Parts	8507.90	- Parts	

**(b) Technical Rectification**

HS1996	Description	Rule	
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	<i>As specified for subheadings</i>	CTH; or 35% value added rule
8507.10	- Lead-acid, of a kind used for starting piston engines	CTSH	
8507.20	- Other lead-acid accumulators	CTSH	
8507.30	- Nickel-cadmium	CTSH	
8507.40	- Nickel-iron	CTSH	
8507.80	- Other accumulators	CTSH	
8507.90	- Parts	CTH	



HS2002	Description	Rule	
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	<i>As specified for subheadings</i>	CTH; or 35% value added rule
8507.10	- Lead-acid, of a kind used for starting piston engines	CTSH	
8507.20	- Other lead-acid accumulators	CTSH	
8507.30	- Nickel-cadmium	CTSH	
8507.40	- Nickel-iron	CTSH	
8507.80	- Other accumulators	CTSH	
8507.90	- Parts	CTH	



HS2007	Description	Rule	
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	<i>As specified for subheadings</i>	CTH; or 35% value added rule
8507.10	- Lead-acid, of a kind used for starting piston engines	CTSH	
8507.20	- Other lead-acid accumulators	CTSH	
8507.30	- Nickel-cadmium	CTSH	
8507.40	- Nickel-iron	CTSH	
8507.80	- Other accumulators	CTSH	
8507.90	- Parts	CTH	



HS2012	Description	Rule	
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	<i>As specified for subheadings</i>	CTH; or 35% value added rule
8507.10	- Lead-acid, of a kind used for starting piston engines	CTSH	
8507.20	- Other lead-acid accumulators	CTSH	
8507.30	- Nickel-cadmium	CTSH	
8507.40	- Nickel-iron	CTSH	
8507.50	- Nickel-metal hydride	CTSH, except from subheadings 8507.60 or 8507.80.	
8507.60	- Lithium-ion	CTSH, except from subheadings 8507.50 or 8507.80.	
8507.80	- Other accumulators	CTSH, except from subheadings 8507.50 or 8507.60.	
8507.90	- Parts	CTH	

**(c) Comments by the Secretariat**

Electric accumulators for nickel-metal hydride and lithium-ion were classified in HS2007 together with other accumulators (ex.8507.80). In HS2012, new subheadings have been created for these two products (8507.50 and 8507.60). The CTH rule was kept in the new subheadings and some exceptions were created to prevent widening the scope of the RoO.

**115. Heading 85.23****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	Subheading 8523.40 has been subdivided to provide separately for unrecorded optical media.
8523.40	- Optical media		- Optical media:	
		8523.41	-- Unrecorded	
		8523.49	-- Other	

**(b) Technical Rectification**

HS1996	Description	Rule	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	CTH	45% value added rule



HS2002	Description	Rule	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	CTH	45% value added rule



HS2007 <sup>76</sup>	Description	Rule	
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	<i>As specified for subheadings</i>	45% value added rule
	- Magnetic media:		
8523.21	-- Cards incorporating a magnetic stripe	CTH	
8523.29	-- Other	CTH	
8523.40	- Optical media	CTH	
	- Semiconductor media:		
8523.51	-- Solid-state non-volatile storage devices	CTH	
8523.52	-- "Smart cards"	CTH, except from subheading 8542.90, 8543.70 or 8543.90	
8523.59	-- Other	CTH	
8523.80	- Other	CTH	



HS2012	Description	Rule	
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	<i>As specified for subheadings</i>	45% value added rule
	- Magnetic media:		
8523.21	--Cards incorporating a magnetic stripe	CTH	
8523.29	-- Other	CTH	
	- Optical media:		
8523.41	-- Unrecorded	CTH	
8523.49	-- Other	CTH	
	- Semiconductor media:		
8523.51	--Solid-state non-volatile storage devices	CTH	

<sup>76</sup> As per technical rectification in JOB/RO/3.Rev.1.

HS2012	Description	Rule
8523.52	-- "Smart cards"	CTH, except from subheading 8542.90, 8543.70 or 8543.90
8523.59	-- Other	CTH
8523.80	- Other	CTH

**(c) Comments by the Secretariat**

HS2007 subheading 8523.40 was subdivided into 8523.41 and 8523.49. The RoO for HS2007 subheading 8523.40 was "CTH". Therefore, "CTH" was kept in the transposed rule for the newly created subheadings.

**116. Heading 85.40**

**(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	Subheadings 8540.40 and 8540.50 have been merged into new subheading 8540.40 because of the low volume of trade.  Deletion of subheading 8540.72 because of the low volume of trade.
8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	
8540.50	- Data/graphic display tubes, black and white or other monochrome	-	(deleted)	
8540.60	- Other cathode-ray tubes	8540.60	- Other cathode-ray tubes	
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71	-- Magnetrons	8540.71	-- Magnetrons	
8540.72	-- Klystrons		(deleted)	
8540.79	-- Other	8540.79	-- Other	

**(b) Technical Rectification**

HS 1996	Description	Rule
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	<i>As specified for subheadings</i> CTH; or 35% value added rule
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.11	-- Colour	CTSH
8540.12	-- Black and white or other monochrome	CTSH
8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH
8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH
8540.50	- Data/graphic display tubes, black and white or other monochrome	CTSH
8540.60	- Other cathode-ray tubes	CTSH
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71	-- Magnetrons	CTSH
8540.72	-- Klystrons	CTSH
8540.79	-- Other	CTSH
	- Other valves and tubes:	
8540.81	-- Receiver or amplifier valves and tubes	CTSH
8540.89	-- Other	CTSH
	- Parts:	



HS 1996	Description	Rule
8540.91	-- Of cathode-ray tubes	CTH
8540.99	-- Other	CTH



HS 2002	Description	Rule	
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11	-- Colour	CTSH	
8540.12	-- Black and white or other monochrome	CTSH	
8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH	
8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH	
8540.50	- Data/graphic display tubes, black and white or other monochrome	CTSH	
8540.60	- Other cathode-ray tubes	CTSH	
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71	-- Magnetrons	CTSH	
8540.72	-- Klystrons	CTSH	
8540.79	-- Other	CTSH	
	- Other valves and tubes:		
8540.81	-- Receiver or amplifier valves and tubes	CTSH	
8540.89	-- Other	CTSH	
	- Parts:		
8540.91	-- Of cathode-ray tubes	CTH	
8540.99	-- Other	CTH	



HS 2007	Description	Rule	
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11	-- Colour	CTSH	
8540.12	-- Black and white or other monochrome	CTSH	
8540.20	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH	
8540.40	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH	
8540.50	- Data/graphic display tubes, black and white or other monochrome	CTSH	
8540.60	- Other cathode-ray tubes	CTSH	
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71	-- Magnetrons	CTSH	
8540.72	-- Klystrons	CTSH	
8540.79	-- Other	CTSH	
	- Other valves and tubes:		
8540.81	-- Receiver or amplifier valves and tubes	CTSH	
8540.89	-- Other	CTSH	
	- Parts:		
8540.91	-- Of cathode-ray tubes	CTH	
8540.99	-- Other	CTH	



HS 2012	Description	Rule	
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11	-- Colour	CTSH	
8540.12	-- Monochrome	CTSH	
8540.20	- Television camera tubes; image converters and intensifiers: other photo-cathode tubes	CTSH	

HS 2012	Description	Rule
8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:	<i>As specified for split subheadings</i>
ex8540.40(a)	-- Data/graphic display tubes, monochrome	CTSHS
ex8540.40(b)	-- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSHS
8540.60	- Other cathode-ray tubes	CTSH
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71	-- Magnetrons	CTSH
8540.79	-- Other:	<i>As specified for split subheadings</i>
ex8540.79(a)	--- Klystrons	CTSHS
ex8540.79(b)	--- Other microwave tubes	CTSHS
	- Other valves and tubes:	
8540.81	-- Receiver or amplifier valves and tubes	CTSH
8540.89	-- Other	CTSH
	- Parts:	
8540.91	-- Of cathode-ray tubes	CTH
8540.99	-- Other	CTH

### (c) Comments by the Secretariat

Subheadings 8540.50 and 8540.72 have been deleted and merged with HS2012 subheadings 8540.40 and 8540.79, respectively. Therefore, the mechanical transposition requires setting the rules for subheadings 8540.40 and 8540.79 at split subheading level.

## 117. Heading 87.14

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	Subheadings 8714.11 and 8714.19 have been merged into new subheading 8714.10 because of the low volume of trade.
	- Of motorcycles (including mopeds):	8714.10	- Of motorcycles (including mopeds)	
8714.11	-- Saddles	-	(deleted)	
8714.19	-- Other	-	(deleted)	

### (b) Technical Rectification

HS 1996	Description	Rule
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	<i>As specified for split headings</i>
ex87.14(a)	Chassis and frames for the goods of headings 87.11 to 87.14; goods enumerated in Legal Note 2 to this Chapter	CTHS
ex87.14(b)	Other	CTH



HS 2002	Description	Rule
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	<i>As specified for split headings</i>
ex87.14(a)	Chassis and frames for the goods of headings 87.11 to 87.14; goods enumerated in Legal Note 2 to this Chapter	CTHS
ex87.14(b)	Other	CTH



HS 2007	Description	Rule
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	<i>As specified for split headings</i>
ex87.14(a)	Chassis and frames for the goods of headings 87.11 to 87.14; goods enumerated in Legal Note 2 to this Chapter	CTHS
ex87.14(b)	Other	CTH



HS 2012	Description	Rule	
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	<i>As specified for split headings</i>	CTH; or 35% value added rule
ex87.14(a)	Chassis and frames for the goods of headings 87.11 to 87.14; goods enumerated in Legal Note 2 to this Chapter	CTHS	
ex87.14(b)	Other	CTH	

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 118. Heading 90.07

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	Subheadings 9007.11 and 9007.19 have been merged into new subheading 9007.10 because of the low volume of trade.
	- Cameras:	9007.10	- Cameras	
9007.11	-- For film of less than 16 mm width or for double-8 mm film	-	(deleted)	
9007.19	-- Other	-	(deleted)	

### (b) Technical Rectification

HS1996	Description	Rule	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Cameras:		
9007.11	-- For film of less than 16 mm width or for double-8 mm film	CTSH	
9007.19	-- Other	CTSH	
9007.20	- Projectors	CTSH	
	- Parts and accessories:		
9007.91	-- For cameras	CTH	
9007.92	-- For projectors	CTH	



HS2002	Description	Rule	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Cameras:		
9007.11	-- For film of less than 16 mm width or for double-8 mm film	CTSH	
9007.19	-- Other	CTSH	
9007.20	- Projectors	CTSH	
	- Parts and accessories:		
9007.91	-- For cameras	CTH	
9007.92	-- For projectors	CTH	



HS 2007	Description	Rule	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	<i>As specified for subheadings</i>	CTH; or 35% value added rule
	- Cameras:		
9007.11	-- For film of less than 16 mm width or for double-8 mm film	CTSH	
9007.19	-- Other	CTSH	
9007.20	- Projectors	CTSH	
	- Parts and accessories:		
9007.91	-- For cameras	CTH	
9007.92	-- For projectors	CTH	



HS 2012	Description	Rule
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	<i>As specified for subheadings</i> CTH; or 35% value added rule
9007.10	- Cameras:	<i>As specified for split subheadings</i>
ex9007.10(a)	-- For film of less than 16 mm width or for double-8 mm film	CTSHS
ex9007.10(b)	-- Other	CTSHS
9007.20	- Projectors	CTSH
	- Parts and accessories:	
9007.91	-- For cameras	CTH
9007.92	-- For projectors	CTH

### (c) Comments by the Secretariat

Subheading 9007.11 and 9007.19 have been deleted and merged in HS2012 subheading 9007.10. Therefore, the mechanical transposition requires setting the rule for the latter, at split subheading level.

## 119. Heading 90.08

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	Subheadings 9008.10, 9008.20, 9008.30 and 9008.40 have been merged into new subheading 9008.50 because of the low volume of trade.
9008.10	- Slide projectors	-	(deleted)	
9008.20	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	-	(deleted)	
9008.30	- Other image projectors	-	(deleted)	
9008.40	- Photographic (other than cinematographic) enlargers and reducers	-	(deleted)	
		9008.50	- Projectors, enlargers and reducers	
9008.90	- Parts and accessories	9008.90	- Parts and accessories	

### (b) Technical Rectification

HS1996	Description	Rule
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	<i>As specified for subheadings</i> CTH; or 35% value added rule
9008.10	- Slide projectors	CTSH
9008.20	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	CTSH
9008.30	- Other image projectors	CTSH
9008.40	- Photographic (other than cinematographic) enlargers and reducers	CTSH
9008.90	- Parts and accessories	CTH



HS2002	Description	Rule
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	<i>As specified for subheadings</i> CTH; or 35% value added rule
9008.10	- Slide projectors	CTSH
9008.20	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	CTSH
9008.30	- Other image projectors	CTSH
9008.40	- Photographic (other than cinematographic) enlargers and reducers	CTSH
9008.90	- Parts and accessories	CTH



HS2007	Description	Rule
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	<i>As specified for subheadings</i> CTH; or 35% value added rule
9008.10	- Slide projectors	CTSH
9008.20	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	CTSH
9008.30	- Other image projectors	CTSH

HS2007	Description	Rule
9008.40	- Photographic (other than cinematographic) enlargers and reducers	CTSH
9008.90	- Parts and accessories	CTH



HS 2012	Description	Rule
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	<i>As specified for subheadings</i> CTH; or 35% value added rule
9008.50	- Projectors, enlargers and reducers:	<i>As specified for split subheadings</i>
ex9008.50(a)	-- Slide projectors	CTSHS
ex9008.50(b)	-- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	CTSHS
ex9008.50(c)	-- Other image projectors	CTSHS
ex9008.50(d)	-- Photographic (other than cinematographic) enlargers and reducers	CTSHS
9008.90	- Parts and accessories	CTH

### (c) Comments by the Secretariat

Subheadings 9008.10 to 9008.40 have been deleted and merged in HS2012 new subheading 9008.50. Therefore, the mechanical transposition requires setting the rule for the latter, at split subheading level.

## 120. Heading 91.09

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
91.09	Clock movements, complete and assembled.	91.09	Clock movements, complete and assembled.	Subheadings 9109.11 and 9109.19 have been merged into new subheading 9109.10 because of the low volume of trade.
	- Electrically operated:	9109.10	- Electrically operated	
9109.11	-- Of alarm clocks	-	(deleted)	
9109.19	-- Other	-	(deleted)	
9109.90	- Other	9109.90	- Other	

### (b) Technical Rectification

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



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



HS 2007	Description	Rule
91.09	Clock movements, complete and assembled.	CTH, except from ex 91.10 (b)



HS 2012	Description	Rule
91.09	Clock movements, complete and assembled.	CTH, except from ex 91.10 (b)

### (c) Comments by the Secretariat

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**121. Heading 91.14****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
91.14	Other clock or watch parts.	91.14	Other clock or watch parts.	Deletion of subheading 9114.20 because of the low volume of trade.
9114.10	- Springs, including hair-springs	9114.10	- Springs, including hair-springs	
9114.20	- Jewels	-	(deleted)	
9114.30	- Dials	9114.30	- Dials	
9114.40	- Plates and bridges	9114.40	- Plates and bridges	
9114.90	- Other	9114.90	- Other	

**(b) Technical Rectification**

HS 1996	Description	Rule
91.14	Other clock or watch parts.	CTH

↓

HS 2002	Description	Rule
91.14	Other clock or watch parts.	CTH

↓

HS 2007	Description	Rule
91.14	Other clock or watch parts.	CTH

↓

HS 2012	Description	Rule
91.14	Other clock or watch parts.	CTH

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**122. Heading 93.01****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	Subheadings 9301.11 and 9301.19 have been merged into new subheading 9301.10 because of the low volume of trade.
	- Artillery weapons (for example, guns, howitzers and mortars):	9301.10	- Artillery weapons (for example, guns, howitzers and mortars)	
9301.11	-- Self-propelled	-	(deleted)	
9301.19	-- Other	-	(deleted)	

**(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



HS2002 <sup>77</sup>	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 2007	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 2012	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

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

## 123. Heading 93.05

### (a) HS Change

HS2007	Description	HS2012	Description	Reason for change
93.05	Parts and accessories of articles of headings 93.01 to 93.04.	93.05	Parts and accessories of articles of headings 93.01 to 93.04.	Subheadings 9305.21 and 9305.29 have been merged into new subheading 9305.20 because of the low volume of trade.
	- Of shotguns or rifles of heading 93.03:	9305.20	- Of shotguns or rifles of heading 93.03	
9305.21	-- Shotgun barrels	-	(deleted)	
9305.29	-- Other	-	(deleted)	

### (b) Technical Rectification

HS1996	Description	Rule
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	CTH



HS2002 <sup>78</sup>	Description	Rule
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	CTH



HS2007	Description	Rule
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	CTH



HS2012	Description	Rule
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	CTH

<sup>77</sup> As per technical rectification in JOB/RO/2.Rev.1.

<sup>78</sup> As per technical rectification in JOB/RO/2.Rev.1.

**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at heading level. Therefore, no modification is needed; the rule can be transposed directly.

**124. Heading 95.04****(a) HS Change**

HS2007	Description	HS2012	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	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	Creation of new subheading 9504.50 to cover video game consoles and machines, defined in new Subheading Note 1 to Chapter 95.
9504.10	- Video games of a kind used with a television receiver	-	(deleted)	
9504.20	- Articles and accessories for billiards of all kinds	9504.20	- Articles and accessories for billiards of all kinds	
9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	
9504.40	- Playing cards	9504.40	- Playing cards	
		9504.50	- Video game consoles and machines, other than those of subheading 9504.30	
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)	<del>- 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)</del>	CTHS
ex95.04(b)	<del>- Parts and accessories</del>	CTH



HS 2002 <sup>79</sup>	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 2007	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 2012	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

<sup>79</sup> As per technical rectification in JOB/RO/2.Rev.1.



**(c) Comments by the Secretariat**

In HS2012, the amendment to the nomenclature occurs at subheading level and does not alter the scope of the rule, which is set at split heading level. Therefore, no modification is needed; the rule can be transposed directly.

**125. Heading 96.08****(a) HS Change**

HS2007	Description	HS2012	Description	Reason for change
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	Subheadings 9608.31 and 9608.39 have been merged into new subheading 9608.30 because of the low volume of trade.
	- Fountain pens, stylograph pens and other pens:	9608.30	- Fountain pens, stylograph pens and other pens	
9608.31	-- Indian ink drawing pens	-	(deleted)	
9608.39	-- Other	-	(deleted)	

**(b) Technical Rectification**

HS1996	Description	Rule
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	<i>As specified for subheadings</i>
9608.10	- Ball point pens	CTSH provided at least one part is originated in the country of assembly
9608.20	- Felt tipped and other porous-tipped pens and markers	<i>As specified for subheading 9608.10</i>
	- Fountain pens, stylograph pens and other pens:	
9608.31	-- Indian ink drawing pens	<i>As specified for subheading 9608.10</i>
9608.39	-- Other	<i>As specified for subheading 9608.10</i>
9608.40	- Propelling or sliding pencils	<i>As specified for subheading 9608.10</i>
9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	<i>As specified for subheading 9608.10</i>
	- Other	
9608.91	-- Pen nibs and nib points	CTH
9608.99	-- Other	CTH



HS2002	Description	Rule
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	<i>As specified for subheadings</i>
9608.10	- Ball point pens	CTSH provided at least one part is originated in the country of assembly
9608.20	- Felt tipped and other porous-tipped pens and markers	<i>As specified for subheading 9608.10</i>
	- Fountain pens, stylograph pens and other pens:	
9608.31	-- Indian ink drawing pens	<i>As specified for subheading 9608.10</i>
9608.39	-- Other	<i>As specified for subheading 9608.10</i>
9608.40	- Propelling or sliding pencils	<i>As specified for subheading 9608.10</i>
9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	<i>As specified for subheading 9608.10</i>
	- Other	
9608.91	-- Pen nibs and nib points	CTH
9608.99	-- Other	CTH



HS2007	Description	Rule
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	<i>As specified for subheadings</i>
9608.10	- Ball point pens	CTSH provided at least one part is originated in the country of assembly
9608.20	- Felt tipped and other porous-tipped pens and markers	<i>As specified for subheading 9608.10</i>
	- Fountain pens, stylograph pens and other pens:	
9608.31	-- Indian ink drawing pens	<i>As specified for subheading 9608.10</i>
9608.39	-- Other	<i>As specified for subheading 9608.10</i>
9608.40	- Propelling or sliding pencils	<i>As specified for subheading 9608.10</i>
9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	<i>As specified for subheading 9608.10</i>
	- Other	
9608.91	-- Pen nibs and nib points	CTH
9608.99	-- Other	CTH



HS 2012	Description	Rule
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	<i>As specified for subheadings</i>
9608.10	- Ball point pens	CTSH provided at least one part is originated in the country of assembly
9608.20	- Felt tipped and other porous-tipped pens and markers	<i>As specified for subheading 9608.10</i>
9608.30	- Fountain pens, stylograph pens and other pens:	<i>As specified for split subheading</i>
ex9608.30(a)	-- Indian ink drawing pens	CTSHS provided at least one part is originated in the country of assembly
ex9608.30(b)	-- Other	CTSHS provided at least one part is originated in the country of assembly
9608.40	- Propelling or sliding pencils	<i>As specified for subheading 9608.10</i>
9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir	<i>As specified for subheading 9608.10</i>
	- Other:	
9608.91	-- Pen nibs and nib points	CTH
9608.99	-- Other	CTH

### (c) Comments by the Secretariat

Subheadings 9608.31 and 9608.39 have been deleted and merged in HS2012 new subheading 9608.30. Therefore, the mechanical transposition requires setting the rule for the latter, at split subheading level.

## 126. Heading 96.19 (new heading)

### (a) HS Change

HS2007	Description	HS 2012	Description	Reason for change
-	-	96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	Creation of new heading 96.19 for sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.

### (b) Technical Rectification

HS 1996	Description	Rule
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.20	- Articles of apparel and clothing accessories including gloves)	[CTH provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
3926.90	- Other	[CTH]

HS 1996	Description	Rule
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	CTH
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	<i>As specified for subheadings</i>
5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	CTSH
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 61(a) (ex 61.01 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) (ex 61.01 through ex 61.15)	- 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.]
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62(a) (ex 62.01 through ex 62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]
ex Chapter 62(b) (ex 62.09 )	- Diapers of heading 62.09	CC, except by cutting and/or hemming only.
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.90	- Other	[CTH, provided the starting material is prebleached or unbleached fabric.]



HS 2002	Description	Rule
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	[CTH provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
3926.90	- Other	[CTH]
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	CTH
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	<i>As specified for subheadings</i>
5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	CTSH
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 61(a) (ex 61.01 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) (ex 61.01 through ex 61.15)	- 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.]
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>

HS 2002	Description	Rule
ex Chapter 62(a) (ex 62.01 through ex 62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]
ex Chapter 62(b) (ex 62.09 )	- Diapers of heading 62.09	CC, except by cutting and/or hemming only.
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.90	- Other	[CTH, provided the starting material is prebleached or unbleached fabric.]



HS 2007	Description	Rule
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	[CTH, provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
3926.90	- Other	[CTH, except from subheading 3006.91 or subheading 8536.70]
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	CTH
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	<i>As specified for subheadings</i>
5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	CTSH
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 61(a) (ex 61.01 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) (ex 61.01 through 61.15)	- 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 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.]
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	<i>As specified for split headings</i>
ex Chapter 62(a) (ex 62.01 through ex 62.12)	- Goods of heading 62.01 through 62.12 assembled from parts, other than diapers of heading 62.09	[Change to goods of this split chapter provided that the goods are assembled in a single country in accordance with Chapter Note.]
ex Chapter 62(b) (ex 62.09 )	- Diapers of heading 62.09	CC, except by cutting and/or hemming only.
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.90	- Other	[CTH, provided the starting material is prebleached or unbleached fabric.]



HS 2012	Description	Rule
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	<i>As specified for split headings</i>
	- Of plastic and other materials of headings Nos. 39.01 to 39.14:	
ex 96.19(a)	-- Napkins and napkin liners for babies and similar articles	[CTHS, except from heading 39.26, provided that the goods are assembled in a single country in accordance with the Note of Chapters 61 or 62.]
ex 96.19(b)	-- Other	[CTHS, except from heading 39.26, subheading 3006.91 or subheading 8536.70]
ex 96.19(c)	- Of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	CTHS, except from heading 48.18.
ex 96.19(d)	- Of wadding of textile materials	CTSH
ex 96.19(e)	- Knitted or crocheted:	
	-- Knitted or crocheted to shape	The origin shall be the country where the goods of this split heading have been knitted or crocheted to shape.

HS 2012	Description	Rule
ex96.19(f)	-- Assembled from parts knitted or crocheted to shape	[The origin shall be the country where the parts of the goods of this split heading have been knitted or crocheted to shape.]
ex96.19(g)	-- Assembled from parts cut to shape	[Change to goods of this split heading provided that the goods are assembled in a single country.]
	-Not knitted or crocheted:	
ex96.19(h)	-- Assembled from parts, other than diapers of heading 62.09	[Change to goods of this split heading provided that the goods are assembled in a single country in accordance with note of Chapter 62.]
ex96.19(i)	-- Diapers	CTHS except from Chapter 62, or except by cutting and/or hemming only.
ex96.19(j)	- Other	[CTHS except from heading 63.07, provided the starting material is prebleached or unbleached fabric.]

**(c) Comments by the Secretariat**

In HS2012, new heading 96.19 was created to group sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles classified in different chapters of the HS nomenclature (ex39, ex61, ex62, and ex63). For the mechanical transposition of the rule, split headings were created in order to respect the outcome of the original rule of each category of goods.