

Amendments to the Harmonized System Explanatory Notes

The following list contains the decisions taken by the Harmonized System Committee (45th Session – March 2010) concerning amendments to the Harmonized System Explanatory Notes. This publication will be updated regularly.

The Harmonized System Explanatory Notes are published by WCO in 5 volumes (2007 edition) and reflect the official interpretation of the Harmonized Commodity Description and Coding System. They also contain the text of the Subheading Explanatory Notes indicating the scope and content of certain of the Harmonized System Subheadings. The Explanatory Notes are available in English and French, the two official languages of the WCO, and can be ordered directly (see “Bookshop” on this Web site). They are also available on-line.

The amendments listed below are reproduced in the order of the current pages concerned and will be incorporated into the aforementioned WCO publications in due time by replacing the pages affected by the amendments made.

Advice

Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.

o
o o

AMENDMENTS TO THE EXPLANATORY NOTES

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM.

Page GIR-1. Rule 1. Paragraph (V).

Delete and substitute :

“(V) In provision (III) (b) :

- (a) The expression “provided such headings or Notes do not otherwise require” is intended to make it quite clear that the terms of the headings and any relative Section or Chapter Notes are paramount, i.e., they are the first consideration in determining classification. For example, in Chapter 31, the Notes provide that certain headings relate **only** to particular goods. Consequently those headings cannot be extended to include goods which otherwise might fall there by reason of the operation of Rule 2 (b).
- (b) The reference to Rule 2 in the expression “according to the provisions of Rules 2, 3, 4 and 5” means that :
 - (1) goods presented incomplete or unfinished (e.g., a bicycle without saddle and tyres), and

- (2) goods presented unassembled or disassembled (e.g., a bicycle, unassembled or disassembled, all components being presented together) whose components could individually be classified in their own right (e.g., tyres, inner tubes) or as “parts” of those goods,

are to be classified as if they were those goods in a complete or finished state, **provided the terms of Rule 2 (a) are satisfied and the headings or Notes do not otherwise require.**”.

CHAPTER 29.

General. Page VI-29-5. Item (C).

Insert the following new last paragraph :

“This Chapter further includes pegylated (polyethylene glycol (or PEGs) polymers) derivatives of products of headings 29.36 to 29.39 and 29.41. For these products, a pegylated derivative remains classified in the same heading as its non-pegylated form. However, pegylated derivatives of products of all other headings of Chapter 29 are **excluded** (generally **heading 39.07**).”.

Heading 29.28. Page VI-2928-1. Third paragraph.

Delete and substitute :

“Hydroxylamine (H₂NOH) can also give numerous derivatives by substitution of one or more hydrogen atoms.”.

CHAPTER 30.

Page VI-30-2.

Insert the following new text :

“GENERAL

This Chapter includes pegylated products which consist of polyethylene glycol (or PEGs) polymers bonded to pharmaceuticals of Chapter 30 (e.g., functional proteins and peptides, antibody fragments) in order to improve their efficacy as drugs. Pegylated products of headings of this Chapter remain classified in the same heading as their non-pegylated forms (e.g., Peginterferon (INN) of heading 30.02).”.

CHAPTER 32.

Heading 32.14. Page VI-3214-2. Item (9).

Delete and substitute :

“**Mastics based on plastics** (e.g., polyesters, polyurethanes, silicones and epoxide resins)

whether or not containing a high added proportion (up to 80 %) of various fillers (e.g., clay, sand and other silicates, titanium dioxide, metallic powders). Some of these mastics are used after the addition of hardeners. Some mastics do not harden and remain tacky after application (e.g., acoustic sealants). Others harden by the evaporation of solvents, by solidification (hot-melt mastics), by curing after exposure to the atmosphere or by the reaction of different components mixed together (multi-component mastics).

Products of this nature are to be classified in this heading only if they are fully formulated for use as mastics. Mastics may be used to seal certain joints in construction or home repair, for sealing or repairing glass, metal or porcelain articles, as fillers or sealants for coachwork or, in the case of adhesive sealants, to bond various surfaces together.”.

CHAPTER 38.

Page VI-3824-5. Heading 38.24. New Item (22).

Insert the new Item (22) :

“(22) **Correction tapes put up in packings for retail sale.** These are rolls of correction ribbons generally presented in a plastic dispenser, used for masking writing or typewriting errors or other unwanted marks in typescripts, manuscripts, photocopies, offset printing masters or the like. These products are available in different tape widths and lengths. The correction ribbon is composed of an opaque pigment coating which is applied on the surface of the ribbon. The coating is applied manually by pressing a transfer head on the part to be corrected.

The heading **excludes** :

- (a) Correction tapes composed of paper with an adhesive backing (**Chapter 48**).
- (b) Typewriter or similar ribbons, inked or otherwise prepared for giving impressions (**heading 96.12**).”.

Renumber present items (22) to (49) as (23) to (50), respectively.

CHAPTER 39.

General. Page VII-39-11. Item (1).

Insert the following new last paragraph :

“Polymers in primary forms further formulated with additives, which make the products suitable for their expressed use as mastics, are to be classified in heading 32.14.”.

Heading 39.07. Page VII-3907-1. Item (2).

Insert the following new second paragraph after the present paragraph :

"This heading also covers pegylated (polyethylene glycol (or PEGs) polymers) derivatives of products of Chapter 29 (Sub-Chapters I to X and headings 29.40 and 29.42).

Pegylated products whose non-pegylated forms are classified either in Chapter 29 (headings 29.36 to 29.39 and 29.41) or in Chapter 30 are excluded and in general remain classified in the same heading as their non-pegylated forms."

CHAPTER 48.

Heading 48.14. Page X-4814-2. Exclusion (c).

Replace "heading 48.11" with "heading 48.23".

CHAPTER 85.

Heading 85.18. XVI-8518-2.

Insert the following new paragraph after Item (5) :

"This heading also covers wireless microphone sets, each set consisting of one or more wireless microphones and a wireless receiver. The wireless microphone transmits a signal representing the sound waves it receives, by means of radio-transmission circuitry and an internal or external aerial. The receiver has one or more aerials to receive the transmitted radio waves and internal circuitry to convert the radio waves to an electrical audio signal, and may have one or more volume controls and output plugs."
