
Committee on Market Access

**TRANSPOSITION OF MEMBERS' CTS FILES TO THE HS 2007 NOMENCLATURE
NOTES ON METHODOLOGY**

Approved on 26 April 2012

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INTRODUCTION

1. This document describes the guidelines that the Secretariat intends to follow for the implementation of the HS 2007 transposition. The procedural and the general technical aspects of this project were adopted by the General Council Decision of 18 December 2006 (hereafter the "HS 2007 Decision"). Under this project, the Secretariat will assist developing country Members in their submissions for the HS 2007 transposition exercise, and verify the HS 2007 submissions provided by the developed country Members and the developing country Members that have made their own submissions.

2. This document provides a detailed description of the methodology that the Secretariat will follow in the HS 2007 transposition exercise. The basic methodology remains the same as that used in the HS 2002 transposition. Based on the experience gained from the HS 2002 transposition, a number of additional measures are proposed to improve the efficiency and quality of the work, including several simplifications of the transposition process and a standard procedure for verifying Member's submissions.

3. The document is organized into seven sections. Section I provides an overview of the HS 2007 amendments and a categorization of those changes. The introduction of these changes into the WTO Schedules of concessions are further elaborated in Section II with detailed examples. Section III describes the general methodology that the Secretariat will follow in the transposition. Next, a number of problems, which have been identified in the process of the HS 2002 transposition, are discussed in Section IV. It concludes that certain simplifications that are in line with the general mandate might need to be introduced in order to avoid unnecessary complexity in the resulting HS 2007 schedules and to keep a better link¹ to the Members' applied nomenclatures. The proposed simplifications are introduced in Section V. Section VI discusses a number of other problems related to the HS 2007 transposition. Section VII introduces the general procedure for verifying Members' submissions. Lastly, the Annex presents the complete HS 2007 to 2002 correlation table together with comments outlining possible simplifications.

I. DESCRIPTION OF THE HS 2007 CHANGES

1.1 The Harmonized System 2007 is the fourth major amendment of HS since its entry into force in 1988. The 2007 revision contains 354 sets of amendments which results in a decrease of HS subheadings from 5,224 to 5,052. The Contracting Parties to the HS Convention made these amendments in order to better reflect changes in trade patterns, technological progress, social and environmental needs, and other textual amendments and structural simplifications.

1.2 Depending on the impact on the product coverage of one or more related subheadings, these amendments can be classified as *clarifying changes*, which do not relate to any change of scope of the HS subheadings concerned, and *structural changes*, which always relate to changes of product coverage of one or more HS subheadings.

1.3 About half of the HS 2007 amendments are clarifying changes, which normally take the form of a revision of Section/Chapter notes or product descriptions, or a correction of typographical errors. Therefore, the implementation of clarifying changes is straightforward and can be realized by a computer program, which simply replaces the old texts with the new texts as specified in the HS 2007 amendment.

¹ WT/L/673.

1.4 Thus the transposition work will mainly focus on the remaining structural changes, of which there are about 196. Structural changes normally take the form of creating or deleting HS subheadings, or changing the codes or descriptions of HS subheadings. In some cases, it could also include a revision of Section or Chapter notes, which leads to a change of product coverage in one or several of its HS subheadings.

1.5 The 196 structural changes of HS 2007 are defined by 355 groups of correlations in the concordance table published by the WCO Secretariat.² Depending on the relationships between HS 2002 and HS 2007 subheadings as well as the complexity of the changes, the correlations can be categorized as:

- (1) one-to-one relationships, where one HS 2002 subheading corresponds exactly to one HS 2007 subheading³,
- (2) splitting of one HS 2002 subheading into two or more new HS 2007 subheadings,
- (3) merging two or more HS 2002 subheadings into one new HS 2007 subheading, or
- (4) more complex cases, involving both splitting and merging of whole or part of different HS 2002 subheadings.

1.6 The following table gives the number of cases and related HS subheadings in each category. The categorization for each individual correlation is indicated in Annex I.

Table 1: Categorization of HS 2007 structural changes

Category of the changes	Number of correlation groups	Number of HS 2007 subheadings	Number of HS 2002 subheadings
One-to-one	88	136	136
Split	43	116	52
Merger	175	214	452
Complex	49	137	279
Total	355	603	919

II. INTRODUCING HS 2007 CHANGES IN THE WTO SCHEDULES

2.1 When introducing HS changes into the WTO schedules of concessions, paragraph 4 of the HS 2007 Decision provides the guiding principle to be observed in the transposition: the existing concessions (e.g., bound duties, ODCs, INRs, etc.) should be maintained unchanged. In other words, the scope of the concessions by Members should remain the same in the two nomenclatures. Any ambiguity in the scope that could result from the introduction of an HS amendment should normally be redefined with new breakouts according to the previous version of HS.

2.2 Based on this principle, dealing with the first two categories of changes will be straightforward and relatively easy to implement. In most cases, one only needs to retain or duplicate the national tariff structure and concessions under original nomenclature. The last two categories are more complicated because they could require the combination of subheadings with different concessions. In order to maintain all the different concessions, new breakouts may need to be created for each of the HS 2002-based concessions. For some complicated cases, creating new breakouts could require intricate technical work. The following is a brief introduction of each category, as well as how the Secretariat will treat it in the transposition. For simplicity, it is assumed that the bound duty is the only concession to be considered in the transposition.

² See G/MA/W/76. A correlation is a pair of codes in the correlation table, which defines the relationship between the subheadings in one nomenclature and another.

³ It also includes the correlations with the same subheading codes in HS 2007 and HS 2002, where only a small fraction of products was moved out from the HS 2002 subheading and major parts were maintained unchanged. This case is discussed in detail in the following section.

1. One-to-one relationships

2.3 Changes defined by one-to-one relationships in the correlation table can be further divided into two cases:

Case 1: Renumbering of codes, which are changes that only affect HS subheading codes without any increase or decrease of the product scope of those subheadings (Figure 1-1-A). These changes can be introduced in the schedules by replacing the HS 2002 code with the new HS 2007 one (Figure 1-1-B). If there are national breakouts under the affected subheadings, the first six-digits of the national codes should be replaced (Figure 1-1-C).

Figure 1-1-A: Example of renumbering of codes – correlation table

2007 Version	2002 Version	Remarks in WCO's concordance table (G/MA/W/76)
8443.13	8443.19	Amendments made due to technological progress in the high technology sector, notably concerning the classification of apparatus with multiple reproduction functions.
8443.14	8443.21	
...	...	

Figure 1-1-B: Example of renumbering of codes on subheadings without national breakouts

HS 2002 code	Duty		HS 2007 Code	Duty
8443.19	10%	→	8443.13	10%
8443.21	20%	→	8443.14	20%

Figure 1-1-C: Example of renumbering of codes on subheadings with national breakouts

HS 2002 code	Duty		HS 2007 Code	Duty
8443.19		→	8443.13	
8443.19.10	10%		8443.13.10	10%
8443.19.90	15%	→	8443.13.90	15%
8443.21		→	8443.14	
8443.21.10	20%		8443.14.10	20%
8443.21.90	20%		8443.14.90	20%

Case 2: Residual parts of subheadings, where some products covered under the HS 2002 subheadings were moved out. Some HS 2007 changes create new subheadings for products with certain properties, which were previously classified under other different subheadings. For these subheadings, the WCO's correlation table shows the same codes in both the new and old nomenclature, with an "ex" in front of the code of the old nomenclature indicating the subheading in the new nomenclature corresponds to only a part of the old subheading. For example, in HS 2007, a new subheading 8486.10 was created for the classification of equipment for the manufacture of semiconductor wafers. This resulted in some products being transferred from HS 2002 8464.10 (Sawing machines) to the new subheading HS 2007 8486.10. The remaining part of HS 2002 8464.10 will become the new HS 2007 subheading 8464.10 (Figure 1-2-A).

2.4 If there is no national breakout under the residual subheadings, then no changes to the tariff codes and descriptions would be needed in the transposition because the product transfer would be done implicitly (Figure 1-2-B). Otherwise, all national breakouts would need to be checked to determine whether they are the products that should be moved out from this subheading. If that were the case, then this national breakout needs to be deleted from the subheading in HS 2007 (Figure-1-2-C) because it should be transferred to subheading 8486.10. If that were not the case, then the national breakouts should be kept in the HS 2007 (Figure 1-2-D).

Figure 1-2-A: Example of residual subheadings – correlation table

2007 Version	2002 Version	Remarks in WCO's concordance table (G/MA/W/76)
8464.10	ex 8464.10	See remarks for heading 84.86
...		
8486.10	ex 8464.10 ...	New heading 84.86 has been created for machines for the manufacture of semiconductors and flat screen systems. * No consensus for these correlations.

Figure 1-2-B: Example of residual subheadings without national breakouts

HS 2002 code	Duty	HS 2007 Code	Duty
8464.10.00	10%	8464.10.00	10%

Figure 1-2-C: Example of residual subheadings with national breakouts – possibility 1

HS 2002 code	Duty	HS 2007 Code	Duty
8464.10 - Sawing machines	10% 15%	8464.10.00	15%
8464.10.10 --- For manufacturing wafers		...	
8464.10.90 --- Other		8486.10	10%

Figure 1-2-D: Example of residual subheadings with national breakouts – possibility 2

HS 2002 code	Duty	HS 2007 Code	Duty
8464.10 - Sawing machines	10% 15%	8464.10	
8464.10.10 --- For working glass		8464.10.10	10%
8464.10.90 --- Other		8464.10.90	15%

2. Splits

2.5 A split can occur at the same level of the HS or at different levels.⁴ For instance, the first change in Figure 2-A splits HS 2002 subheading 5501.90 into two parts. They are coded as 5501.40 and 5501.90 in HS 2007 and are located at the same HS level.⁵ However, the scope of the residual category in 5501.90 in HS 2007 is smaller than that in HS 2002, because some products have been transferred to the new subheading 5501.40. In the second case, HS 2002 subheading 5503.10 is further divided into two new subheadings, 5503.11 and 5503.19, which are located at a more detailed level of the HS. The HS 2002 code 5503.10 is removed as a subheading and becomes an explanatory entry (header) in HS 2007.

⁴ The level refers to the position of a subheading in the hierarchical structure of the HS where the items at a lower level are the subdivisions of an item at higher level. This hierarchical structure is indicated by the HS codes and the dashes preceding the product descriptions. The 96 HS Chapters are located at the highest level and coded with two-digit codes. The HS Chapters are broken down to 1221 four-digit headings in the HS 2007, which are at the second level of the HS. Among them, 926 headings are further divided at next level into 3153 items indicated by one dash preceding their product descriptions. Finally, 885 one-dash items are further broken down to the lowest level, which consists of 2489 items with two dashes preceding their descriptions. Beyond the four-digit heading level, each further subdivision is expressed by adding one more non-zero digit to the four-digit heading code. Thus, the 2489 items at the lowest level are expressed in six-digit codes. The codes of 295 items at heading level and 2268 items at one-dash level that are not further divided are padded with two and one zeros respectively. They make up the 5052 items with six-digit codes, which are called subheadings. In other words, the 5052 six-digit subheadings are actually located at three levels of the HS hierarchy: heading level, one-dash level, and two-dash level.

⁵ The last non-zero digit of both codes is located at the fifth digit.

Figure 2-A: Example of split – correlation table

2007 Version	2002 Version	Remarks in WCO's concordance table (G/MA/W/76)
5501.40	ex5501.90	New subheading 5501.40 has been created for synthetic filament tow of polypropylene.
5501.90	ex5501.90	
5503.11	ex5503.10	Subheading 5503.10 has been subdivided to provide separately for synthetic staple fibers of aramids.
5503.19	ex5503.10	

2.6 The implementation of a split would not be difficult if there were no national breakouts involved. As shown in Figure 2-B, the duties of the HS 2007 tariff lines should be the same as the duty of tariff line in HS 2002. When there are national breakouts under the HS 2002 subheading with different duties (Figure 2-C to Figure 2-F), the transposition has to be done according to the descriptions of the national breakouts. If the national breakouts are the same as the new subheadings introduced in HS 2007, the duties of national breakouts will be assigned to the corresponding HS 2007 tariff lines (Figure 2-C). Otherwise, the two duties related to national breakouts could potentially be assigned to each of the new HS 2002 subheadings. Depending on the descriptions of the national breakouts in HS 2002, the two duties may need to be kept for both new subheadings (Figure 2-D), or the two duties are kept for the first subheading (Figure 2-E) or the second (Figure 2-F) and only one duty is kept for the other subheading.

Figure 2-B: Transposition of a split without national breakouts

HS 2002 code	Duty	HS 2007 Code	Duty
5503.10.00	10%	5503.11.00	10%
		5503.19.00	10%

Figure 2-C: Transposition of a split with national breakouts – possibility 1

HS 2002 code	Duty	HS 2007 Code	Duty
5503.10		5503.11.00	10%
5503.10.10	10%	5503.19.00	20%
5503.10.90	20%		

Figure 2-D: Transposition of a split with national breakouts – possibility 2

HS 2002 code	Duty	HS 2007 Code	Duty
5503.10		5503.11	
5503.10.10	10%	5503.11.10	10%
5503.10.90	20%	5503.11.90	20%
		5503.19	
		5503.19.10	10%
		5503.19.90	20%

Figure 2-E: Transposition of a split with national breakouts – possibility 3

HS 2002 code	Duty	HS 2007 Code	Duty
5503.10		5503.11	
5503.10.10	10%	5503.11.10	10%
5503.10.90	20%	5503.11.90	20%
		5503.19.00	10%

Figure 2-F: Transposition of a split with national breakouts – possibility 4

HS 2002 code	Duty	HS 2007 Code	Duty
5503.10		5503.11.00	10%
5503.10.10	10%	5503.19	
5503.10.90	20%	5503.19.10	10%
		5503.19.90	20%

3. Mergers

2.7 Merging subheadings can involve codes in the HS that are at the same level of the HS or at different levels. As shown in the first row of Figure 3-A, the HS 2002 subheadings 5513.22 and 5513.23 are merged into a HS 2007 subheading 5513.23, which is at the same level as the two HS 2002 subheadings. The second example shows combining the HS 2002 subheadings 5406.10 and 5406.20 into HS 2007 subheading 5406.00, which is at a higher level.

Figure 3-A: Example of merger – correlation table

2007 Version	2002 Version	Remarks in WCO's concordance table (G/MA/W/76)
5513.23	5513.22 5513.23	Deletion of subheading 5513.22 because of the low volume of trade.
5406.00	5406.10 5406.20	Deletion of subheadings 5406.10 and 5406.20 because of the low volume of trade.

2.8 Mergers usually result from simplifications where the distinction of the products is no longer maintained in the new nomenclature. According to the guiding principle for the transposition of WTO schedules, however, the distinction in terms of the duty still needs to be considered and reflected in the schedules in the new nomenclature. Therefore, if the duties related to HS 2002 subheadings are the same, the HS 2002 tariff lines can be simplified as suggested in the HS amendment and this duty will be assigned to the new HS 2007 tariff line (Figure 3-B). If the duties related to HS 2002 tariff lines are different, the distinction of HS 2002 tariff lines has to be reintroduced as new breakouts in order to maintain the different duties. As shown in Figure 3-C, the two duties related to HS 2002 tariff lines are maintained under the new combined subheading 5513.23. Two new breakouts are created for each duty and their descriptions should be the same as or similar to the descriptions of the HS 2002 subheadings. The product coverage of the two breakouts is actually the same as that of the two subheadings that are being simplified.

2.9 The situation could be more complicated when there are national breakouts with different duties under the HS 2002 subheadings. Taking the example in Figure 3-D, there are two breakouts under HS 2002 subheading 5513.22 with duties of 10 per cent and 30 per cent. Together with the duty of tariff line 5513.23.00, three duties need to be relocated under the HS 2007 subheading 5513.23. A solution for this case is to reintroduce the whole structure of the two HS 2002 subheading in the HS 2007, by moving all tariff lines to a more detailed (lower) level and renumbering the new breakouts. Specifically, the HS 2002 subheading 5513.22 will be moved to one level below the new HS subheading and becomes a national header 5513.23.1 in HS 2007. The two HS 2002 tariff lines 5513.22.10 and 5513.22.90 are moved to two levels below the new HS subheading and renumbered as 5513.23.11 and 5513.23.19. The HS 2002 tariff line 5513.23.00 is moved to one level below the new HS subheading.

Figure 3-B: Transposition of a merger – possibility 1

HS 2002 code	Duty		HS 2007 Code	Duty
5513.22.00	10%	→	5513.23.00	10%
5513.23.00	10%			

Figure 3-C: Transposition of a merger – possibility 3

HS 2002 code	Duty		HS 2007 Code	Duty
5513.22.00	10%	→	5513.23	
5513.23.00	20%		5513.23.10	10%
			5513.23.90	20%

Figure 3-D: Transposition of a merger – possibility 3

HS 2002 code	Duty		HS 2007 Code	Duty
5513.22		→	5513.23	
5513.22.10	10%		5513.23.1	
5513.22.90	30%		5513.23.11	10%
			5513.23.19	30%
5513.23.00	20%		5513.23.90	20%

4. Complex changes

2.10 A complex change includes both splitting and merging of the whole or part of different subheadings. Since a specific change can combine splits and mergers differently, it is difficult to find a standard way of dealing with the transposition as it was in the previous cases. It is for this reason that manual intervention will be required for most of the complex changes. Moreover, some complex changes could involve as many as 20 to 30 subheadings from different HS 2002 headings, Chapters, and even Sections. In order to maintain all these concessions in the new HS 2007 nomenclature, complicated coding structures and descriptions need to be introduced. And the situation could be even more complicated if national breakouts are involved.

2.11 The following example shows a complex change and how it can be transposed. A new heading 8508 was created in HS 2007 for vacuum cleaners, which includes four new subheadings as shown in Figure 4-A. According to the correlations in Figure 4-B, the products under the four subheadings were transferred from four HS 2002 subheadings 8479.89, 8479.90, 8509.10 and 8509.90. For simplicity, it is assumed that there are no breakouts beyond six-digit subheading level and that there are four different duties for the four HS 2002 subheadings (Figure 4-C).

Figure 4-A: Example of a complex case – nomenclature

HS 2007 code	Description
85.08	Vacuum cleaners.
8508.11	- With self-contained electric motor :
	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l
8508.19	-- Other
8508.60	- Other vacuum cleaners
8508.70	- Parts

Figure 4-B: Example of a complex case – correlation table

2007 Version	2002 Version	Remarks in WCO's concordance table (G/MA/W/76)
8508.11	ex8509.10	Creation of new heading 85.08 for vacuum cleaners, with or without self-contained electric motor, and deletion of subheading 8509.10 requires transfer of certain vacuum cleaners to new subheading 8508.
8508.19	ex8479.89	
	ex8509.10	
8508.60	ex8479.89	
8508.70	ex8479.90	
	ex8509.90	

Figure 4-C: A schedule to be transposed

HS 2002 code	Description	Duty
[8479.8]	- Other machines and mechanical appliances:	
...
8479.89	-- Other	10%
8479.90	- Parts	20%
...
8509	Electro-mechanical domestic appliances, with self-contained electric motor.	
8509.10	- Vacuum cleaners, including dry and wet vacuum cleaners	30%
...
8509.90	- Parts	40%

2.12 As indicated in the correlation table (Figure 4-B), the four HS 2007 subheadings are defined by the six correlations. Among them, the HS 2007 subheadings 8508.11 and 8508.60 have one-to-one relationships with parts of HS 2002 subheadings 8509.10 and 8479.89 respectively. Therefore, the duties of these two HS 2007 subheadings should be equal to the duties of the corresponding HS 2002 subheadings.

2.13 The other two subheadings 8508.19 and 8508.70 are actually mergers of two HS 2002 subheadings respectively. As discussed in the previous section, transposing a merger case could require creating new breakouts in order to maintain different duties, which should correspond to the original HS 2002 subheadings in terms of descriptions. However, this situation is more difficult than the simple merger case that was shown in the previous examples, because in this case there is a merging of two parts of subheadings, which are indicated by an "ex" in the correlation table. The descriptions of the HS 2002 subheadings cannot be used as descriptions of the new breakouts, because the new breakouts contain only parts of the HS 2002 subheadings. For instance, the products under HS 2002 subheading 8479.89, which are "other machines and mechanical appliances", have been split into seven parts, with only two parts transferred to this new heading 8509. It is certainly wrong to simply adopt the description of 8478.89 as the description of the new breakouts, because the description is too broad for both subheadings.

2.14 According to the description of the HS 2007 heading 8508, the correct description for the breakouts under HS 2007 8508.19 must be certain kinds of vacuum cleaners. However, the correlation table does not give much information as to where exactly the vacuum cleaners have been transferred. Therefore, the transposition has to rely on other materials, which include the amendment texts, HS nomenclatures and explanatory notes. A comparison of the new and old texts in the nomenclature and in the explanatory notes would need to be done, which could entail an extended technical work and require a good knowledge of customs classification. For this specific example, a study of the nomenclature shows that ex8479.89 represents industrial vacuum cleaners, and ex8509.10 represents household vacuum cleaners. Similarly, ex8479.90 and ex8509.90 are the parts for the industrial and household vacuum cleaners respectively. By using the HS language, the result of the transposition should be the following (Figure 4-D).

Figure 4-D: Transposition of a complex case

HS 2007 code	Description	Duty	HS 2002 code
8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	30%	ex8509.10
8508.19	- - Other		
8508.19.10	- - - Domestic	30%	ex8509.10
8508.19.90	- - - Other	10%	ex8479.89
8508.60.00	- Other vacuum cleaners	10%	ex8479.89
8508.70	- Parts		
8508.70.10	- - - For domestic vacuum cleaners	40%	ex8509.90
8508.70.90	- - - Other	20%	ex8479.90

III. PROCESSING OF HS 2007 CHANGES

3.1 According to paragraph 2 of the HS 2007 Decision, developed country Members shall prepare their own transposition. The Secretariat shall transpose the schedules of developing country Members, except for those that notify the Secretariat that they undertake to prepare their own transpositions.

3.2 Paragraph 9 of the HS 2007 Decision also provides that submissions will be reviewed by the Secretariat. The review will follow a standard procedure described in Section VII. As part of the review process the Secretariat is mandated to undertake a factual report, which will include observations on the application of the transposition procedure/methodology. This report will first be submitted to the Members concerned for comments with a view to reaching a common understanding. Any outstanding issue that cannot be resolved will be attached to the "Draft HS07 file" and will be circulated for multilateral review.

3.3 As provided in paragraph 3 of the HS 2007 Decision, the Secretariat's work shall be based on each Member's latest schedule, as reflected in the CTS. If tariff lines affected by changes in the HS 2007 nomenclature have not yet been certified in the HS 2002 nomenclature, then the "draft HS02 files", which have been approved by all other Members in the multilateral review of the HS 2002 transposition, shall be used as the basis for those tariff lines.

3.4 The methodology employed by the Secretariat is based on the guiding principle for the transpositions, according to which the overall product coverage will not be altered by any HS amendments. Products removed from one subheading have to be relocated to another subheading or subheadings. Therefore, no matter how the HS subheadings are affected by the patterns of splits, mergers or complex changes, each subheading in the new nomenclature must be composed of one or more subheadings or parts of these subheadings from the old nomenclature.

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

- (1) All the HS 2007 subheadings that are related to *structural* changes will be identified. For each of these HS 2007 subheadings, all corresponding HS 2002 subheadings and their related national tariff lines will be identified in the CTS Concession table and allocated to their respective HS 2007 subheadings. The result of this step will be a table listing all HS 2007 subheadings and corresponding HS 2002 national tariff lines that could potentially be relocated under these HS 2007 subheadings. A pair of HS 2007 and HS 2002 subheadings should be the same as that in the WCO standard correlation tables. One pair may correspond to more than one national tariff line. And one national tariff line may correspond to more

than one pair of HS six-digit correlations or HS 2007 subheadings. All tariff lines corresponding to an HS 2007 subheading are called "candidate lines" for this HS 2007 subheading.

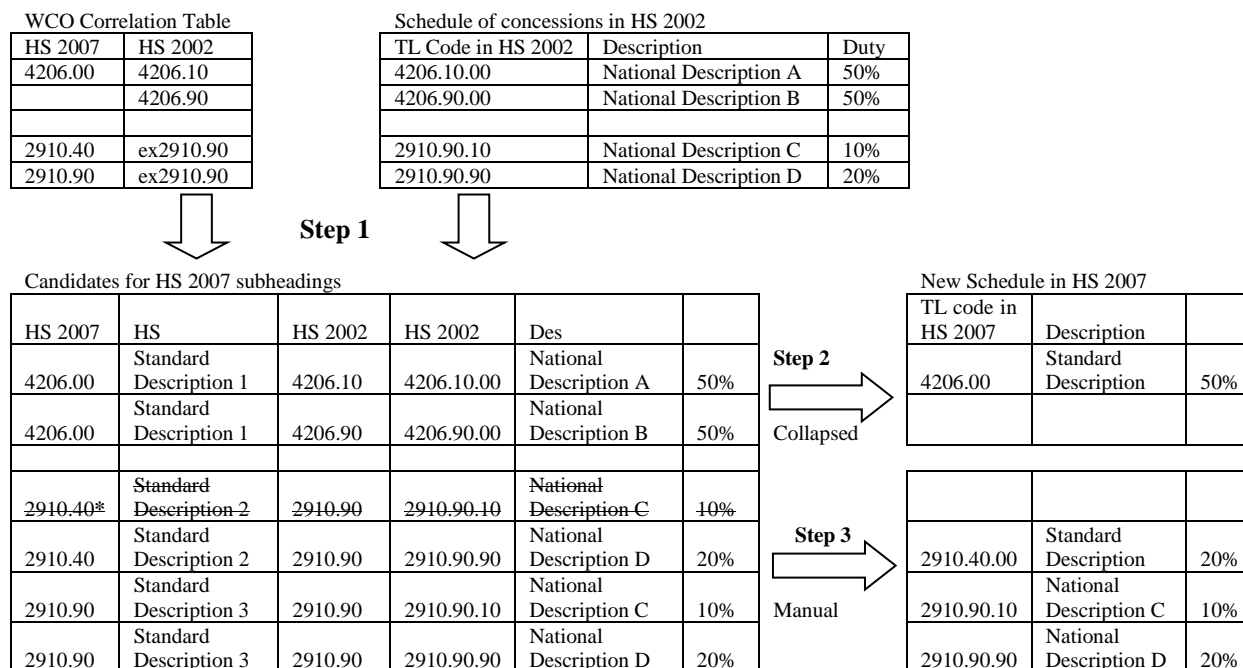
- (2) A computer program will evaluate all candidate lines for each HS 2007 subheading to determine whether they could be simplified (by collapsing them in a single subheading). Specifically, if all candidate lines corresponding to an HS 2007 subheading have identical concessions (if they present the same core parts of the concessions, e.g. bound duty, INRs, ODCs, SSG, etc.), these candidate lines could be simplified or collapsed to one HS 2007 line. As it is no longer necessary to distinguish between those candidate lines with identical concessions, the different "origins" of these candidate lines could be ignored to simplify the outcome. The HS 2007 subheading code and description would become the new tariff line code and description.⁶
- (3) When the concessions of candidate lines are different from one another, these HS 2007 subheadings and candidate lines will be put aside for manual transposition. In the manual processing, these candidate lines will then be examined one-by-one to determine whether they should be retained for this HS 2007 subheading or should be removed from this HS 2007 subheading. Since one HS 2002 subheading can be split into more than one HS 2007 subheading, a national tariff line under this HS 2002 subheading could, in theory, be assigned to each corresponding HS 2007 subheading as a candidate line. Depending on the product coverage of this national tariff line, it may be retained or dropped for a specific HS 2007 subheading, but it should appear under at least one HS 2007 subheading. For all candidate lines that are kept, tariff line codes and descriptions may need to be re-defined accordingly based on the national product descriptions. These new codes and descriptions become part of the new CTS in HS 2007 and the pairs of tariff line codes in HS 2002 and HS 2007 are recorded in the correlation table.

3.6 Since a large number of lines could be collapsed in Step 2 above, this process can significantly reduce the workload and help focus the resources on the manual work. However, it should be noted that the manual work involved would still be extensive and will require a considerable amount of time from the WTO Secretariat.

3.7 The following chart illustrates how this process is applied for processing two HS changes of a mock schedule with four national tariff lines. The first change related to heading 4206 is processed automatically since the two national tariff lines have the same duties. The second change on heading 2910 involves different duties for candidate lines. It has to be processed manually to take into account the national descriptions and duty rates.

⁶ Zeros ("0"s) may be added to make the code the same length as other national tariff line codes.

Figure 5: Example of transposition procedures



* It is assumed that as a candidate, HS 2002 national tariff line 29109010 is not relevant to HS 2007 subheading 291040, so it was dropped for 291040, but was kept for 291090.

IV. THE NEED FOR SIMPLIFICATION

4.1 The general aim of the HS amendments is to better align the international standard product descriptions to the changing requirements of the international trading system, keeping it simple, relevant and comprehensible. This sometimes requires substantial regroupings of parts of subheadings to other or newly defined subheadings. This would create no substantive problems if there were not "legal legacies", which need to be taken care of as is the case with the concessions in the WTO. And, from the WTO perspective, one of the reasons for transposing Members' Schedules of concessions is to allow for a comparison of the bound duties vis-à-vis the applied duties (i.e. to ensure that concessions are not being breached).

4.2 In the HS 2002 transposition exercise, a significant amount of manual work by the Secretariat focused on a number of changes relating to chemical wastes in HS Chapter 38 and to paper in HS Chapter 48. These changes involved many subheadings and implied very complicated correlations between the HS 1996 and HS 2002. Since the methodology followed by the Secretariat was a pure technical transposition without altering any concessions for these subheadings, the result was complex coding structures, and sometimes very complex technical descriptions, which had to be introduced in order to retain all the details of concessions. The advantage of this methodology is that it is technically correct (in the sense of representing exactly the same concessions as before), and thus it helps Members to avoid potential disputes and lengthy negotiations on changes in the concessions resulting from the transposition. On the other hand, the disadvantage is that in many cases it resulted in very complicated product codes and descriptions, which often deviate from those found in national applied tariff schedules and caused difficulties when making links between bound and applied tariffs. Moreover, this practice led to a proliferation of HS 1996 duty rates in HS 2002 tariff lines which may in fact represent somewhat theoretical allocations, covering little or no actual trade. In fact, some of the new breakouts might be virtually empty, with no traded products actually being classified under them. It could therefore be argued that the complication of the WTO schedules of concessions is in contradiction with the original purpose of these HS changes, namely, a simplification of the tariff

structure to better deal with current needs and to allow for a comparison of the bound and the applied duties.

4.3 Similarly, in order to keep all details of concessions other than the bound duties, such as the INRs and other non-concession items (such as the reference to the present legal instrument), breakouts with complicated HS structures and descriptions had to sometimes be created. This resulted in many tariff lines under specific subheadings with the same bound duty, but different INRs or legal instruments. For example, in transposing Chapter 48, in the case of one Member, 158 tariff lines had to be created in order to retain all details of the concessions. However, if one had not needed to create a distinct national tariff line for each distinct combination of INRs, only 49 tariff lines would have been needed to retain all bound duties in the schedule. The exact product coverage of the INR would always be preserved in the earlier nomenclature and could be easily referred to in case of need.

4.4 While the previous transposition procedures have stressed the principle of not affecting the scope of the concessions to the extent possible, they have also recognized the practical importance of achieving some degree of simplification. Several simplification methods were provided for in the earlier HS transpositions procedures in respect of the bound duties⁷, most of which are explicitly provided for in paragraph 5 of Annex 2 of the HS 2007 decision. For instance, when two tariff lines with different duties were combined, the duty corresponding to the tariff line with majority trade, or the simple or trade weighted average could be assigned as a single duty to a new tariff line, which otherwise would need to be split in two in correspondence with the two different duties.⁸

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

V. STEPS TOWARDS SIMPLIFYING THE HS 2007 TRANSPOSITION

5.1 In light of the previous section and the lessons learned from the HS 2002 transposition exercise, the Secretariat is considering some practical solutions that aim at simplifying in as much as possible the structure of Members' WTO Schedule of concessions, while preserving their rights and obligations. The basic idea is to develop common rules that could be applied to all schedules that the Secretariat is going to process and verify. The use of any of these methods will be duly flagged and noted in the transposition files for transparency.

1. INRs and legal instruments

5.2 The HS 2002 transposition took into account all INRs (present and earlier) and the reference to the legal instruments (present and first). When two HS subheadings were merged and the tariff lines under them had different INRs or instruments, new breakouts were created to embody the different INRs or instruments, even though all other elements of the concessions, e.g. bound duties and ODCs, were exactly the same. For example:

⁷ BISD 30S/17, WT/L/407.

⁸ This has proven difficult to implement in some cases where: 1) non-*ad valorem* duties are involved and no *ad valorem* equivalents are available; 2) only part of a tariff line is transferred and trade statistics are only available at a more aggregated level (so it is difficult to determine which component has the majority of trade or to calculate weighted averages). In addition, since individual Members can use these measures differently, the application of one method and not the other may cause opposition when other Members' interests are impaired and the transposition process may be blocked.

Table 2-A: Example of different INRs

HS Code	Description	Bound Duty	Present INR Text
3006.80	- Waste pharmaceuticals		
3006.80.10	- - Of dried glands and other organs for organo-therapeutic uses, whether or not powdered; extracts of glands ...	0	CH-US
3006.80.20	- - Of human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and ...	0	US
3006.80.30	- - Of medicaments consisting of two or more constituents mixed together for therapeutic or prophylactic uses, ...	0	CH-CE15-US
3006.80.40	- - Of medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, ...	0	AU-MX-US
3006.80.50	- - Of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), ...	0	US
3006.80.60	- - Of pharmaceutical goods specified in Note 4 except for products of Note 4 (ij) and (k)	0	US
3006.80.90	-- Other	0	CE15-US

5.3 Although the duty for all tariff lines under subheading 3006.80 is zero, seven breakouts would still have to be created just for differentiating the products corresponding to different INRs. Moreover, it is difficult to determine the appropriate descriptions for those breakouts since they relate to many chemical terminologies and the tariff line codes have to be extended to 9-digits to keep the hierarchical classification of pharmaceuticals. Very likely, those breakouts bear no relationship with the breakouts of Members' applied tariff line structure, a situation which considerably complicates correlating the two of them. In this case, and since this subheading was created for monitoring and controlling the trade of waste pharmaceuticals, the trade volume was actually extremely low. It only accounted for 0.0006 per cent of world trade during 2002 to 2005. Therefore, the benefit of creating complicated tariff structures for such situations is doubtful, in particular if weighed against the associated costs in terms of time and effort involved.

5.4 Considering the fact that INRs are normally attached to a duty, it could be reasonable to condense those entries of INRs that relate to the same duties, keeping just one entry. Thus, the Secretariat suggests to avoid creating new breakouts solely for differentiating INRs (present and earlier) and legal instruments (present and first) in the HS 2007 transposition. The "candidates" with the same duty but different INRs will be collapsed into one tariff line. For Members holding INRs for only part of the tariff line, an ex-out will be added in front of country codes, e.g., exCH or exAU. In the case of the above subheading the tariff line would read as shown in Table 2-B.

Table 2-B: Example of different INRs

HS Code	Description	Bound Duty	Present INR Text
3006.80.00	- Waste pharmaceuticals	0	US, exCH, exAU, exCE15, exMX

5.5 Similarly, the "candidates" with the same duty but different present or earlier instruments will also be collapsed into one tariff line. Any document symbol related to this tariff line, no matter fully or partially, will be listed together in the instrument fields.

5.6 It should be noted that using ex-outs on INRs to indicate Members only holding an INR for part the tariff line is not a new practice. For example, ex-outs for INRs can be found in two legal instruments and they have again been used in one of the two submissions for the HS 2007 transposition.

2. Take into consideration Members' transpositions in their applied tariffs

5.7 For the tariff lines that were affected by HS 2007 changes, and assuming availability, the Secretariat will take into consideration the transpositions which have been done by Members in their applied tariffs, to the extent that this helps in resolving complex correlations and in particular correlations where the WCO could not achieve a consensus among its Contracting Parties. If the Secretariat determines that a Member took a simplified approach in its transposition, the Secretariat would try to adopt the same approach as long as it would be in line with the guiding principles of the transposition. Similarly, for Members belonging to a customs union or using the same nomenclature, the Secretariat will try to treat their transpositions in a similar manner. However, tariff lines that have not been affected by HS 2007 changes, will not be aligned to the applied tariff by the Secretariat.

3. Simplified correlations

5.8 The WCO correlation table circulated in document G/MA/W/76⁹ is the main basis for the Secretariat's work. There are, however, a number of correlations that refer to products or parts thereof, for which there is very low or even no trade at the national level. A simplified correlation table could reduce the manual work involved and will ensure consistency in the treatment of files that the Secretariat will process. Based on an analysis of HS 2007 changes, the Secretariat proposes the simplification of some correlations as discussed below and described in detail in Annex I. If a Member intends to make use of the standard correlation table or take other approaches, it would need to inform the Secretariat.

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

The HS 2007 amendments removed all the headings with annual trade below a \$100 million threshold and subheadings with annual trade below \$50 million. In order to ensure a correct classification of the products originally falling under the deleted subheadings, the WCO provides a correlation to indicate where these products are relocated.

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

According to the transposition methodology that was used in HS 2002 transposition, however, the new subheadings were broken down to breakouts in order to retain the duties for deleted subheadings. This is theoretically correct in terms of preserving the commitments, because all concessions are maintained unchanged. However, as discussed above, it complicates the HS structure (which underlies the purpose of the HS amendments in the first place) and could make it difficult to determine whether the bindings are being respected. In other words, it creates extra complexity in the schedules and makes it difficult to link bound and applied duties.

In the HS 2007 amendment, 229 HS 2002 subheadings have been removed because the trade volume was below the threshold. These subheadings are flagged in the correlation table included in Annex I. In the HS 2007 transposition, the Secretariat will apply the rate(s) previously applied to the tariff line(s) with the majority of trade if the low-trade subheadings (or parts thereof) can actually be considered to be of marginal importance thus omitting the

⁹ This document will need to be revised to take account of the amendments which have been introduced subsequent to its circulation.

correlation for the low-trade subheadings. It should be noted that this approach is expressly provided for in the HS 2007 Decision.¹⁰

(b) Simplifying selected complex changes

Complex changes account for most of the workload of the HS transposition. In order to precisely maintain minor differences among newly created breakouts, complicated structures and arcane descriptions have to be employed, which can cause problems in the use of these schedules in the future. Research done by the Secretariat shows that it is possible to simplify some of these, by considering the patterns of trade and the reason behind the HS change. Two such situations are described below.

Case 1: In the HS 2007 amendments, a new heading 28.52 was created for compounds of mercury in response to the international convention for monitoring the trade of hazardous chemicals. All mercury compounds originally classified under 29 HS 2002 subheadings (according to their chemical elements) were transferred to the new HS 2007 subheading 2852.00. Since all compounds classified under this new subheading have a common element, mercury, and this is why the subheading was created, the other elements that they may also contain were not considered important. Therefore, it might not be necessary to overcomplicate this subheading with new breakouts according to the other elements contained in these compounds, which would require the introduction of complicated codes and descriptions. In this case, it would appear to make sense to keep only one line and omit the details.

The question would be which duty should be used for this line. Since most Members did not have national breakouts specifically for mercury compounds under those 29 HS 2002 subheadings, trade statistics are normally not available. In this case, making a simple average of the duties of all the HS 2002 tariff lines could be used to arrive at the duty of the new subheading. It should be noted that this simplification conforms to the fourth method defined in the HS 2007 Decision, which is "applying the arithmetic average of the previous rates of duty where no basis exists for establishing reasonably accurate trade allocations."

Table 3: HS 2007 change on compounds of mercury

2007 Version	2002 Version	Remarks in WCO's concordance table (G/MA/W/76)
2852.00	ex2825.90, ex2827.39, ex2827.49, ex2827.60, ex2830.90, ex2833.29, ex2834.29, ex2835.39, ex2837.19, ex2837.20, ex2838.00, ex2841.50, ex2842.10, ex2842.90, ex2843.90, ex2848.00, ex2849.90, ex2850.00, ex2851.00, ex2918.11, ex2931.00, ex2932.99, ex2934.99, ex3201.90, ex3206.50, ex3502.90, ex3504.00, ex3707.90, ex3822.00	Creation of new heading 28.52 for separate chemically defined inorganic or organic compounds of mercury, other than amalgams. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.

Case 2: The scope of HS 2007 subheading 3006.10 (Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics) was expanded to include sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, which were classified in HS 2002 under 34 different subheadings.

¹⁰ WT/L/673, Annex 2, Paragraph 5.

This change is an expansion of the product coverage of the HS 2002 subheading 3006.10 and the main property of this subheading remains the same. Thus, the Secretariat would suggest to keep HS 2007 subheading 3006.10 as one tariff line without adding any new breakouts for the ex-outs, and retain the concessions related to the HS 2002 subheading 3006.10 for the new tariff line.

Table 4: HS 2007 change on subheading 3006.10

2007 Version	2002 Version	Remarks in WCO's concordance table (G/MA/W/76)
3006.10	3006.10, ex3920.10, ex3920.20, ex3920.30, ex3920.43, ex3920.49, ex3920.51, ex3920.59, ex3920.61, ex3920.62, ex3920.63, ex3920.69, ex3920.71, ex3920.72, ex3920.73, ex3920.79, ex3920.91, ex3920.92, ex3920.93, ex3920.94, ex3920.99, ex3921.11, ex3921.12, ex3921.13, ex3921.14, ex3921.19, ex6002.40, ex6002.90, ex6003.10, ex6003.20, ex6003.30, ex6003.40, ex6003.90, ex6005.90	The scope of subheading 3006.10 was expanded to cover also sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable.

VI. OTHER ISSUES RELATED TO THE SECRETARIAT'S TRANSPOSITION

1. Correlations without clear codes

6.1 For two HS 2007 amendments, the WCO correlation table did not establish a clear link between the HS 2002 and HS 2007 subheadings. The first is the deletion of HS 2002 subheadings 4823.12 and 4823.19, which entails the transfer of these products to HS 2007 subheadings 4811.41, 4811.49 and 4823.90. However, the WCO Review Sub-Committee agreed not to insert a reference to these subheadings in the correlation table, because subheadings 4823.12 and 4823.19 might be virtually empty. The second case is the "deletion of Note 6 to Chapter 85 [which] may result in classification of goods of subheadings 8523.11 to 8523.90 and 8524.10 to 8524.99 with other goods by application of the "General rules of interpretation of the Harmonized System" (GIR) 3 (b) or 3 (c)¹¹". Thus, under HS 2007 they will be classified in many different subheadings in Chapters 84, 85 and 90. In light of the above, these two changes will not be taken into account in the work undertaken by the Secretariat.

2. References to HS codes in descriptions

6.2 As a result of the transposition, some references to HS codes that are part of some tariff line descriptions may no longer be valid. For the tariff lines covered by the HS transposition, i.e. included in the WCO's correlation tables, these references would normally be picked up and corrected. However, there may be references to HS tariff line codes in the tariff lines that are unaffected by HS changes. These would need to be tracked down and adjusted before the full HS 2007 CTS files are released.

¹¹ General rules of interpretation of the Harmonized System:

3(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

3 (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

3. Coding conventions

6.3 The length of HS codes (six or more digits) used in the current CTS database will be maintained for the HS transposition. For those tariff lines where the transposition was done automatically, it resulted in concessions that could be defined at the level of HS six-digit subheadings. In order to maintain a uniform tariff line coding, HS six-digit codes will be padded with trailing zeros so as to yield the same length as that of the tariff lines in the current schedule. In the case where subdivisions of an HS six-digit subheading are required, the codes that Members used in their national applied nomenclature will be taken into account. If the national breakouts are the same as the subdivisions needed by the HS transposition, national codes will be adopted. If the national breakout is not available or further subdivisions are needed, tariff line suffixes will be created for new breakouts.

4. Agriculture vs. non-agriculture breakdown

6.4 The classification of Agricultural (AG) and non-Agricultural (non-AG) products will follow the definition proposed by the Chairman of the NAMA negotiations in his latest draft modalities text (TN/MA/W/103/Rev.3, Annex I). This definition, which is presented in the HS 2002 nomenclature, will be transposed to HS 2007 by applying the standard WCO's correlation table.

6.5 There are two cases where the HS 2007 transposition results in a mix of AG and non-AG products at the level of subheadings. These are: non-AG subheading 0509.00 (natural sponges of animal origin) in the HS 2002 has been deleted because of its low volume of trade. This results in a transfer to an AG subheading 0511.99 (other products of animal origin) in the HS 2007, which is the residual subheading of Chapter 5. The second case is that the creation of new heading 28.52, for separate inorganic or organic compounds of mercury, resulted in mercury compounds originally classified under 29 HS 2002 subheadings being transferred to this new HS 2007 subheading. Among the 29 HS 2002 subheadings involved, two of them (ex3502.90 and ex3504.00) are defined as agricultural products.

6.6 In the absence of a new definition in HS 2007, the Secretariat would propose to treat subheading 0511.99 as an agricultural product and 2852.00 as a non-agricultural product considering that the non-conforming parts consist only of a minor part of the new subheadings in terms of importance of classification and volume of trade.

VII. FORMAT AND CONTENTS OF THE HS07 TRANSPOSITION FILES

7.1 This section provides some further technical clarification to the format and the contents of the HS07 transposition files prepared by the Secretariat. It should also serve as a guideline to the format of the files prepared by those Members that undertake to submit their own transpositions. The format of the two key tables was already presented in the CD ROM sent out to Members in January 2007. It is reproduced herewith together with some further explanations.

7.2 The changes introduced by the HS transposition are summarized in two tables. The first table, called the transposition file, contains all relevant elements of the schedule for all those HS headings where one or more tariff lines are affected by HS changes. The second table, called the concordance table, provides the concordance of all tariff lines in the transposition file to one or more tariff lines in the schedule in the HS 2002 nomenclature. A query called Concordance_HS02_HS07 is available in each database to extract the reverse concordance from HS2002 to HS2007. For practical purposes the electronic files maintained in the Consolidated Tariff Schedules (CTS) database should serve as reference.

7.3 Additional tables transposing relevant concessions and commitments contained in other parts and sections of the schedules should also be included as part of the draft HS07 files. For example, if tariff quotas or export subsidies are affected by HS07 changes, the Secretariat will prepare an Excel file which would include (1) the tariff lines affected by the HS07 changes and (2) the corresponding correlation table(s). The tables maintained in the Consolidated Tariff Schedules (CTS) database will be used by the Secretariat as a reference. The inclusion of all tariff lines within the corresponding tariff quota or export subsidy will allow Members to appreciate the precise scope of each concession or commitment. To facilitate the review process, an indication of which tariff lines are affected by the HS07 changes within each tariff quota or export subsidy will be included. The information described in this paragraph should also be provided in the draft HS07 files prepared by Members.

7.4 The scope of the tariff lines to be covered is given in Annex 1 of this document. Tariff lines are defined as all product items which can be identified by a product description and corresponding commitments. This also includes tariff lines that are not identified by a separate and unique HS product code. In the format of the Secretariat tables these tariff lines are identified by separate tariff line suffixes. All tariff lines in the HS 2007 transposition table need to be linked via the concordance table with the HS 2002 version of the final concession table in the Consolidated Tariff Schedules database.

7.5 For the sake of transparency it is also recommended to include the unbound parts of HS 2007 subheadings affected by the transposition in the correlation table and in the transposition file. Product descriptions can sometimes only be understood in the context of a full listing of all product items within one subheading. For example the product description "Other" can only be interpreted correctly if one knows all the items that are not covered by this residual category. Leaving out unbound items at the tariff line level, i.e. more detailed than HS subheadings, could lead to misinterpretation of product description of bound tariff lines.

7.6 The Secretariat has introduced in its HS 2002 transposition all unbound tariff lines in the new final concession table (listing the full nomenclature) but not in the transposition file nor in the correlation table. These files have been made available for the HS 2002 multilateral review exercises. The final concession table will be the basis for the HS 2002 version of the CTS which is currently under preparation. For the HS 2007 transposition exercise the Secretariat will prepare (1) a correlation table, including correlations for unbound tariff lines, (2) a transposition file and (3) a new final HS 2007 concession table covering the full nomenclature. However, in the document prepared for the purpose of certification the unbound tariff lines will not be shown.

TABLE 1

Transposition file

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

TABLE 2
Concordance table

FIELD NAME	DESCRIPTION
Reporter	Country code of the WTO Member (ISO Alpha Code).
Ex_HS07	'Ex' signifies that only part of the HS code (TL_HS07) is covered by this correlation.
TL_HS07	Tariff line number in the HS2007
TLS_HS07	Tariff Line Suffix in the HS2007
Rate_HS07	<i>Ad valorem</i> bound duty rate of tariff lines in the HS2007
OtherRate_HS07	Other bound duty rate of tariff lines in the HS2007
Ex_HS02	'Ex' signifies that only part of the HS code (TL_HS02) is covered by this correlation.
TL_HS02	Tariff line number in the HS2002
TLS_HS02	Tariff Line Suffix in the HS2002
Rate_HS02	<i>Ad valorem</i> bound duty rate of tariff lines in the HS2002
OtherRate_HS02	Other bound duty rate of tariff lines in the HS2002
WCO_NonConsensus	There is no WCO consensus on this correlation

VIII. VERIFICATION OF MEMBERS' SUBMISSIONS

8.1 Paragraph 9 of the HS 2007 Decision mandates the Secretariat to review the draft HS07 files prepared by Members before releasing them for multilateral review. In this respect, the Secretariat will prepare a verification report which will be released together with the draft HS07 file prepared by the Member. Therefore, it is important for the Secretariat to follow a standard procedure that can be applied objectively and transparently to all submissions, which would be as follows:

1. Processing and formatting

8.2 Submission's received in formats that differ from the standard format suggested in the reference CD-ROM prepared by the Secretariat in January 2007 will be processed in the standard format and converted to a database. In this process, the Secretariat will try to identify problems such as typos, missing duties, duplicate records and invalid codes. A report will be prepared and sent to the Member concerned with a description of the problems and suggestions for correction.

2. Consistency of submissions

8.3 Consistency checks will be performed to verify the correctness and completeness of the submission itself, as well as in relation to the original HS 2002 schedule, as reflected in the CTS. The following five aspects will be verified:

- (a) In the correlation table of a submission, the duties related to the HS 2002 tariff lines should normally be equal to those related to HS 2007 tariff lines, except in certain cases where a Member may decide to merge two or more tariff lines and keep only one duty. If the duties of HS 2002 are different, the merger could result in an increase or a decrease of a duty. When this happens, the increases of the duty will be identified and noted.

- (b) All HS 2007 tariff line codes and duties in the correlation table should be matched with tariff line codes and duties in the draft HS 2007 schedule of the submission. Any mismatches will be identified and noted;
- (c) All HS 2002 tariff line codes and duties in the correlation table should be matched with tariff line codes and duties in HS 2002 CTS files. Any mismatches will be identified and noted;
- (d) If the draft HS 2007 file of a submission includes a complete nomenclature, then the tariff lines that are not affected by the HS 2007 changes should be the same as they are in HS 2002. Any mismatches will be identified and noted;

3. Compare submissions with the standard WCO's correlation table

8.4 The WCO's correlation table notes that "they are not to be regarded as constituting classification decisions taken by that Committee; they constitute a guide published by the Secretariat and whose sole purpose is to facilitate implementation of the 2007 version of the Harmonized System. They do not have legal status." Therefore, it is possible that WTO Members may wish to deviate one way or another from that correlation table in the transposition of their schedule of concessions. However, since the WCO correlation is the only common basis for the transposition and will be used by the Secretariat to transpose the schedules of developing country Members, it seems logical to compare Member's submissions with the WCO standard correlation table and to identify any deviations.

8.5 Given the large workload that this could entail and the limited resources available, the Secretariat will not be in a position to analyze these submissions on a line-by-line basis. The Secretariat intends to use a standard procedure to identify exclusively the deviations that resulted in an omission of duties that are lower than the duty proposed in draft HS 2007 files, or which resulted in extra duties that are higher than the duties resulting from the transposition following the WCO correlation table.

8.6 The procedure will, firstly, conduct a theoretical transposition by applying the WCO correlation to the HS 2002 CTS database of the Member concerned. As described in the first step of the general methodology in Section II above, this will create a table that lists all HS 2007 subheadings, corresponding HS 2002 subheading and all national tariff lines under each HS 2002 subheading, which could potentially be relocated under corresponding HS 2007 subheadings. Secondly, both the theoretical transposition and the submission will be grouped by HS six-digit codes and bound duties. The results are two lists of unique duties for each HS six-digit subheading. Then a comparison will be done between the two lists, to see if the unique duties under each subheading can be matched. The comparison has three possible results:

- (a) Under the same HS 2007 subheading, the duties of submission are exactly the same as the duties of the theoretical transposition. For example, under a subheading, the theoretical transposition has duties of 10 per cent and 20 per cent and the submission for the same subheading has duties 10 per cent and 20 per cent as well. For this case, although the national correlation could deviate from the WCO's correlation table, the Secretariat will do no further checking because the levels of concessions are most likely the same as they were in HS 2002;
- (b) Under the same HS 2007 subheading, the submission has extra unique duties. If the extra duties are lower than the lowest duties of the theoretical transposition, they will not be noted. For example, under a HS 2007 subheading there were 2 duties, 10 per cent and 20 per cent in the theoretical transposition, but there are three duties, 5 per cent, 10 per cent and 20 per cent in the submission. Otherwise, if the extra duties are higher than the lowest duties of

theoretical transposition, the tariff lines under the subheading will be listed as a problem in the verification report. For instance, the extra duty is 25 per cent instead of 5 per cent.

- (c) Under the same HS 2007 subheading, the submission misses some unique duties, which are in the theoretical transposition. As mentioned before, a theoretical transposition gives all possible HS 2002 tariff lines (or candidates) for each HS 2007 subheading. However, not all candidates should necessarily be kept in certain HS 2007 subheadings, because, depending on the change, a specific HS 2002 tariff line can be transferred to different HS 2007 subheadings and it should be deleted as a candidate for the current HS 2007 subheading as long as other national tariff lines under the same HS 2002 subheading are kept for this HS 2007 subheading. The problem is that to determine if a tariff line should be kept or deleted as a candidate requires checking the product description manually, as the Secretariat does in manual transposition. The verification takes a simple approach: a missing unique duty will not be identified as a problem as long as other tariff lines under the same HS 2002 subheading are kept for this HS 2007 subheading. Based on this assumption, a further check will be done to determine if a whole HS 2002 subheading is missing for this HS 2007 subheading. If yes, they will be listed as problems, because the missing duties must be the result of a missing correlation. If not, it must be the case that the theoretical transposition takes all national tariff lines under this HS 2002 subheading, but the submission only take some of them, not all. The missing duties are relocated to other subheadings.

8.7 If the submissions include other concession elements, such as INRs, they will also be taken into account in the above process. It should be noted that this comparison is not supposed to replace the manual checking by other Members that are interested in certain products, because the automatic procedure is based on a number of assumptions, which may not always correspond to the reality.

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

ANNEX I: HS 2007 TO HS 2002 CORRELATIONS¹

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
1	010594	010592 010593	M	Ag	Subheadings 0105.92 and 0105.93, based on the weight criterion, have been merged into a new subheading 0105.94 to cover all fowls of the species <i>Gallus domesticus</i> .
2	020890	020820 020890	M	Ag	Deletion of subheading 0208.20, because of the low volume of trade.
3	030194 030195 030199	ex030199 ex030199 ex030199	S	Non-ag	Creation of new subheadings 0301.94 and 0301.95 for bluefin tunas (<i>Thunnus thynnus</i>) and southern bluefin tunas <i>Thunnus maccoyii</i>).
4	030267 030268 030269	ex030269 ex030269 ex030269	S	Non-ag	Creation of new subheadings 0302.67 and 0302.68 swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus</i> spp.).
5	030351 030352 030361 030362 030379	030350 030360 ex030379 ex030379 ex030379	S	Non-ag	Subheadings 0303.50 and 0303.60 have been merged and subsequently subdivided for herrings and cod.
6	030411 030412 030419 030421 030422 030429 030491 030492 030499	ex030410 ex030410 ex030410 ex030420 ex030420 ex030420 ex030490 ex030490 ex030490	S	Non-ag	Subheadings 0304.10 to 0304.90 have been subdivided creating new subheadings for swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus</i> spp.).
7	051199	050300 050900 051199	M	Ag	Deletion of heading 05.09, because of the low volume of trade and the content has been transferred to heading 05.11. Deletion of headings 05.03 and 05.09 entails the transfer of horsehair and natural sponges of animal origin to subheading 0511.99.
8	060311 060312 060313 060314 060319	ex060310 ex060310 ex060310 ex060310 ex060310	S	Ag	Subheading 0603.10 has been subdivided to create new subheadings 0603.11 to 0603.14 for roses, carnations, orchids and chrysanthemums taking into account of expansion of volume of trade.
9	070959 070990	070952 070959 070910 070990	M	Ag	Deletion of subheadings 0709.10 and 0709.52, because of the low volume of trade.
10	071190	071130 071190	M	Ag	Deletion of subheading 0711.30, because of the low volume of trade.
11	080260 080290	ex080290 ex080290	S	Ag	Creation of subheading 0802.60 for macadamia nuts taking into account of expansion of volume of trade.
12	081090	081030 081090	M	Ag	Deletion of subheading 0810.30 because of the low volume of trade.
13	090611 090619	ex090610 ex090610	S	Ag	Subheading 0906.10 has been subdivided to create a new subheading 0906.11 for Cinnamon (<i>Cinnamomum zeylanicum</i> Blume).
14	091091	091050 091091	M	Ag	Deletion of subheading 0910.50 because of the low volume of trade
15	091099	091040 091099	M	Ag	Deletion of subheading 0910.40 because of the low volume of trade
16	110290	110230 110290	M	Ag	Deletion of subheading 1102.30 because of the low volume of trade.
17	120799	120710 120730 120760 120799	M	Ag	Deletion of subheadings 1207.10, 1207.30 et 1207.60 because of the low volume of trade.

¹ This correlation table is based on document G/MA/W/76 issued in March 2006. Further amendments to the HS by the WCO resulted in changes with respect to G/MA/W/76. These are highlighted in bold in the correlation in Annex 1. As part of these changes, subheading 2916.36 was deleted from the correlation table in Annex 1.

² Categories of change: O: one-on-one relationships, S: split, M: merger, C: complex change.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
18	120929	120926 120929	M	Ag	Deletion of subheading 1209.26 because of the low volume of trade.
19	121190	121110 121190	M	Ag	Deletion of subheading 1211.10 because of the low volume of trade.
20	121299	121210 121230 121299	M	Ag	Deletion of subheadings 1212.10 and 1212.30 because of the low volume of trade.
21	130190	130110 130190	M	Ag	Deletion of subheading 1301.10 because of the low volume of trade.
22	130219	130214 130219	M	Ag	Deletion of subheading 1302.14 because of the low volume of trade.
23	140490	140200 140300 140410 140490	M	Ag	Deletion of headings 14.02 and 14.03 and subheading 1404.10 because of the low volume of trade.
24	151590	151540 151590	M	Ag	Deletion of subheading 1515.40 because of the low volume of trade.
25	200591 200599	ex200590 ex200590	S	Ag	Subheading 2005.90 has been subdivided to facilitate the monitoring and control of bamboo shoots.
26	230240	230220 230240	M	Ag	Deletion of subheading 2302.20 because of the low volume of trade.
27	230690	230670 230690	M	Ag	Deletion of subheading 2306.70 because of the low volume of trade.
28	250620	250621 250629	M	Non-ag	Subheadings 2506.21 and 2506.29 have been merged into new subheading 2506.20 because of the low volume of trade.
29	250840	250820 250840	M	Non-ag	Deletion of subheading 2508.20 because of the low volume of trade.
30	251310	251311 251319	M	Non-ag	Deletion of subheading 2513.11 because of the low volume of trade.
31	251620	251621 251622	M	Non-ag	Deletion of subheadings 2516.21 et 2516.22 because of the low volume of trade.
32	252410 252490	ex252400 ex252400	S	Non-ag	Heading 25.24 has been subdivided to provide separately for crocidolite. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
33	270799	270760 270799	M	Non-ag	Deletion of subheading 2707.60 because of the low volume of trade.
34	281129	281123 281129	M	Non-ag	Deletion of subheading 2811.23 because of the low volume of trade.
35	282490	282420 282490	M	Non-ag	Deletion of subheading 2824.20 because of the low volume of trade.
36	282590	ex282590	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
37	282619	282611 282619	M	Non-ag	Deletion of subheading 2826.11 because of the low volume of trade.
38	282690	282620 282690	M	Non-ag	Deletion of subheading 2826.20 because of the low volume of trade.
39	282739	282733 282734 282736 ex282739	M	Non-ag	Deletion of subheadings 2827.33, 2827.34 et 2827.36 because of the low volume of trade. At the same time, compounds of mercury have been transferred to new heading 28.52.
40	282749 282760	ex282749 ex282760	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
41	283090	283020 283030 ex283090	M	Non-ag	Deletion of subheadings 2830.20 et 2830.30 because of the low volume of trade. At the same time, compounds of mercury have been transferred to new heading 28.52.
42	283329	283323 283326 ex283329	M	Non-ag	Deletion of subheadings 2833.23 et 2833.26 because of the low volume of trade. At the same time, compounds of mercury have been transferred to new heading 28.52.
43	283429	ex283429	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
44	283529	283523 283529	M	Non-ag	Deletion of subheading 2835.23 because of the low volume of trade.
45	283539	ex283539	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
46	283699	283610 283670 283699	M	Non-ag	Deletion of subheadings 2836.10 and 2836.70 because of the low volume of trade.
47	283719 283720	ex283719 ex283720	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
48	283990	283920 283990	M	Non-ag	Deletion of subheading 2839.20 because of the low volume of trade.
49	284150	284120 ex284150	M	Non-ag	Deletion of subheading 2841.20 because of the low volume of trade. At the same time, compounds of mercury have been transferred to new heading 28.52.
50	284190	284110 284190	M	Non-ag	Deletion of subheading 2841.10 because of the low volume of trade.
51	284210	ex284210	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
52	284290	ex283800 ex284290	M	Non-ag	Deletion of heading 28.38 because of the low volume of trade. At the same time, compounds of mercury of heading 28.38 and Subheading 2842.90 have been transferred to new heading 28.52.
53	284390	ex284390	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
54	284800	ex284800	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
55	284990	ex284990	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
56	285000	ex285000	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
57	285200	ex282590 ex282739 ex282749 ex282760 ex283090 ex283329 ex283429 ex283539 ex283719 ex283720 ex283800 ex284150 ex284210 ex284290 ex284390 ex284800 ex284990 ex285000 ex285100 ex291811 ex293100 ex293299 ex293499 ex320190 ex320650 ex350290 ex350400 ex370790 ex382200	C	Non-ag	Creation of new heading 28.52 for separate chemically defined inorganic or organic compounds of mercury, other than amalgams. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
58	285300	ex285100	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52 and heading 28.51 has been renumbered as 28.53.
59	290331 290339	ex290330 ex290330	S	Non-ag	Subheading 2903.30 has been subdivided to create a new subheading 2903.31 for ethylene dibromide (ISO). Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
60	290352 290359	ex290359 ex290359	S	Non-ag	New subheading 2903.52 has been created for aldrin (ISO), chlordane (ISO) and heptachlor (ISO). Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
61	290519	290515 290519	M	Non-ag	Deletion of subheading 2905.15 because of the low volume of trade.
62	290619	290614 290619	M	Non-ag	Deletion of subheading 2906.14 because of the low volume of trade.
63	290719	290714 290719	M	Non-ag	Deletion of subheading 2907.14 because of the low volume of trade.
64	290811 290819	ex290810 ex290810	S	Non-ag	Creation of new subheading 2908.11 for pentachlorophenol (ISO). Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
65	290891 290899	ex290890 290820 ex290890	C	Non-ag	Creation of new subheading 2908.91 for dinoseb (ISO) and deletion of subheading 2908.20 because of the low volume of trade. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
66	290944	290942 290944	M	Non-ag	Deletion of subheading 2909.42 because of the low volume of trade.
67	291040 291090	ex291090 ex291090	S	Non-ag	Creation of new subheading 2910.40 for dieldrin (ISO, DCI) Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
68	291219	291213 291219	M	Non-ag	Deletion of subheading 2912.13 because of the low volume of trade.
69	291529	291522 291523 291529	M	Non-ag	Deletion of subheadings 2915.22 et 2915.23 because of the low volume of trade.
70	291536 291539	ex291539 291534 291535 ex291539	C	Non-ag	Creation of new subheading 2915.36 for dinoseb acetate (ISO) and the deletion of subheadings 2915.34 and 2915.35 because of the low volume of trade. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
71	291734	291731 291734	M	Non-ag	Deletion of subheading 2917.31 because of the low volume of trade.
72	291811	ex291811	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
73	291818 291819	ex291819 ex291819	S	Non-ag	Creation of new subheading 2918.18 for chlorobenzilate (ISO). Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
74	291891 291899	ex291890 ex291890	S	Non-ag	Creation of new Subheading 2918.91 for 2,4,5-trichlorophenoxyacetic acid, its salts and esters. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
75	291910 291990	ex291900 ex291900	S	Non-ag	Creation of new Subheading 2919.10 for tris(2,3-dibromopropyl) phosphate. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
76	292011 292019	ex292010 ex292010	S	Non-ag	Creation of new Subheading 2920.11 for parathion and parathion-methyl. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
77	292119	292112 292119	M	Non-ag	Deletion of subheading 2921.12 because of the low volume of trade.
78	292229	292222 292229	M	Non-ag	Deletion of subheading 2922.22 because of the low volume of trade.
79	292412 292419	ex292419 ex292419	S	Non-ag	Creation of new subheading 2924.12 fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO). Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
80	292521 292529	ex292520 ex292520	S	Non-ag	Creation of new Subheading 2925.21 for chlordimeform (ISO). Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
81	293050 293090	ex293090 293010 ex293090	C	Non-ag	Creation of new Subheading 2930.50 for captafol (ISO) and methamidophos (ISO). Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004. Deletion of subheading 2930.10 because of the low volume of trade.
82	293100	ex293100	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
83	293299	ex293299	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
84	293499	ex293499	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
85	293690	293610 293690	M	Non-ag	Deletion of subheading 2936.10 because of the low volume of trade.
86	293920	293921 293929	M	Non-ag	Deletion of subheadings 2939.21 and 2939.29 because of the low volume of trade.
87	300190	300110 300190	M	Non-ag	Deletion of subheading 3001.10 because of the low volume of trade.
88	300610	300610 ex392010 ex392020 ex392030 ex392043 ex392049 ex392051 ex392059 ex392061 ex392062 ex392063 ex392069 ex392071 ex392072 ex392073 ex392079 ex392091 ex392092 ex392093 ex392094 ex392099 ex392111 ex392112 ex392113 ex392114 ex392119	C	Non-ag	The scope of subheading 3006.10 was expanded to cover also sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
		ex600240 ex600290 ex600310 ex600320 ex600330 ex600340 ex600390 ex600590			
89	300691 300692	ex392690 300680	C	Non-ag	New subheading 3006.91 has been created to provide separately for appliances for ostomy use. Subheading 3006.80 has been renumbered as 3006.92.
90	310290	310270 310290	M	Non-ag	Deletion of subheading 3102.70 because of the low volume of trade.
91	310390	310320 310390	M	Non-ag	Deletion of subheading 3103.20 because of the low volume of trade.
92	310490	310410 310490	M	Non-ag	Deletion of subheading 3104.10 because of the low volume of trade.
93	320190	ex320190	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
94	320649	320630 320643 320649	M	Non-ag	Deletion of subheadings 3206.30 and 3206.43 because of the low volume of trade.
95	320650	ex320650	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
96	330119	330111 330114 330119	M	Ag	Deletion of subheadings 3301.11 and 3301.14 because of the low volume of trade.
97	330129	330121 330122 330123 330126 330129	M	Ag	Deletion of subheadings 3301.21, 3301.22, 3301.23 and 3301.26 because of the low volume of trade.
98	340490	340410 340490	M	Non-ag	Deletion of subheading 3404.10 because of the low volume of trade.
99	350290	ex350290	O	Ag	Compounds of mercury have been transferred to new heading 28.52.
100	350400	ex350400	O	Ag	Compounds of mercury have been transferred to new heading 28.52.
101	370231 370232 370239 370241 370242 370243 370244	ex370220 370231 ex370220 370232 ex370220 370239 ex370220 370241 ex370220 370242 ex370220 370243 ex370220 370244	M	Non-ag	Deletion of subheading 3702.20 because of the low volume of trade.
102	370590	370520 370590	M	Non-ag	Deletion of subheading 3705.20 because of the low volume of trade.
103	370790	ex370790	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
104	380590	380520 380590	M	Non-ag	Deletion of subheading 3805.20 because of the low volume of trade.
105	380850	ex380810 ex380820 ex380830 ex380840 ex380890	M	Non-ag	New Subheading 3808.50 has been created for goods of heading 38.08 containing substances listed in the new subheading Note 1 to Chapter 38. Amendments made consequential to the Rotterdam Convention on the prior informed consent procedure (PIC) for certain hazardous chemicals and pesticides in international trade which entered into force on 24 February 2004.
106	380891 380892 380893 380894 380899	ex380810 ex380820 ex380830 ex380840 ex380890	O	Non-ag	New subheadings 3808.91 to 3808.99 have been created to cover products of heading 38.08 other than those of new subheading 3808.50.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
107	382100	382100 ex382490	M	Non-ag	The scope of heading 38.21 was expanded to cover also prepared culture media for maintenance of micro-organisms and prepared culture media for the development and maintenance of plant, human or animal cells.
108	382200	ex382200	O	Non-ag	Compounds of mercury have been transferred to new heading 28.52.
109	382471 382472 382473 382474 382475 382476 382477 382478 382479	ex382471 ex382490 ex382479 ex382490 ex382490 ex382490 ex382490 ex382490 ex382479 ex382490 ex382490 ex382479 ex382490	C	Non-ag	New subheadings 3824.73 to 3824.78 have been created to cover mixtures containing halogenated derivatives of methane, ethane or propane facilitating the monitoring and control substances that deplete the ozone layer.
110	382481 382482 382483	ex382490 ex382490 ex382490	S	Non-ag	New subheadings 3824.81, 3824.82 and 3824.83 have been created to cover products containing oxirane, polybrominated biphenyls, polychlorinated biphenyls, polychlorinated terphenyls and tris(2,3-dibromopropyl)phosphate facilitating the monitoring and control of these products consequential to the Convention of Rotterdam.
111	382490	382420 ex382471 ex382479 ex382490	M	Non-ag	Deletion of subheading 3824.20 because of the low volume of trade.
112	390770 390799	ex390799 ex390799	S	Non-ag	New subheading 3907.70 has been created for poly (lactic acid) taking into account of expansion of the volume of trade of this raw material.
113	392010	ex392010	O	Non-ag	Part of subheading 3920.10 has been moved to new subheading 3006.10.
114	392020	ex392020	O	Non-ag	Part of subheading 3920.20 has been moved to new subheading 3006.10.
115	392030	ex392030	O	Non-ag	Part of subheading 3920.30 has been moved to new subheading 3006.10.
116	392043	ex392043	O	Non-ag	Part of subheading 3920.43 has been moved to new subheading 3006.10.
117	392049	ex392049	O	Non-ag	Part of subheading 3920.49 has been moved to new subheading 3006.10.
118	392051	ex392051	O	Non-ag	Part of subheading 3920.51 has been moved to new subheading 3006.10.
119	392059	ex392059	O	Non-ag	Part of subheading 3920.59 has been moved to new subheading 3006.10.
120	392061	ex392061	O	Non-ag	Part of subheading 3920.61 has been moved to new subheading 3006.10.
121	392062	ex392062	O	Non-ag	Part of subheading 3920.62 has been moved to new subheading 3006.10.
122	392063	ex392063	O	Non-ag	Part of subheading 3920.63 has been moved to new subheading 3006.10.
123	392069	ex392069	O	Non-ag	Part of subheading 3920.69 has been moved to new subheading 3006.10.
124	392071	ex392071	O	Non-ag	Part of subheading 3920.71 has been moved to new subheading 3006.10.
125	392073	ex392073	O	Non-ag	Part of subheading 3920.73 has been moved to new subheading 3006.10.
126	392079	ex392072 ex392079	M	Non-ag	Deletion of subheading 3920.72 because of the low volume of trade. Part of subheading 3920.72 has been moved to new subheading 3006.10.
127	392091	ex392091	O	Non-ag	Part of subheading 3920.91 has been moved to new subheading 3006.10.
128	392092	ex392092	O	Non-ag	Part of subheading 3920.92 has been moved to new subheading 3006.10.
129	392093	ex392093	O	Non-ag	Part of subheading 3920.93 has been moved to new subheading 3006.10.
130	392094	ex392094	O	Non-ag	Part of subheading 3920.94 has been moved to new subheading 3006.10.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
131	392099	ex392099	O	Non-ag	Part of subheading 3920.99 has been moved to new subheading 3006.10.
132	392111	ex392111	O	Non-ag	Part of subheading 3921.11 has been moved to new subheading 3006.10.
133	392112	ex392112	O	Non-ag	Part of subheading 3921.12 has been moved to new subheading 3006.10.
134	392113	ex392113	O	Non-ag	Part of subheading 3921.13 has been moved to new subheading 3006.10.
135	392114	ex392114	O	Non-ag	Part of subheading 3921.14 has been moved to new subheading 3006.10.
136	392119	ex392119	O	Non-ag	Part of subheading 3921.19 has been moved to new subheading 3006.10.
137	392690	ex392690	O	Non-ag	Part of subheading 3926.90 has been moved to new subheading 3006.91, which has been created to provide separately for appliances for ostomy use. Another part has been transferred to new subheading 8536.70.
138	401019	401013 401019	M	Non-ag	Deletion of subheading 4010.13 because of the low volume of trade.
139	410390	410310 410390 ex430180 ex430190	M	Ag	Deletion of subheading 4103.10 because of the low volume of trade. Raw hides and skins of camels (including dromedaries) have been added to the text of Note 1 (c) to Chapter 41.
140	420500	420400 420500	M	Non-ag	Deletion of heading 42.04 because of the low volume of trade.
141	420600	420610 420690	M	Non-ag	Deletion of subheading 4206.10 because of the low volume of trade.
142	430180 430190	430170 ex430180 ex430190	M	Ag	Deletion of subheading 4301.70 because of the low volume of trade. Raw hides and skins of camels (including dromedaries) have been added to the text of Note 1 (c) to Chapter 41.
143	430219	430213 430219	M	Non-ag	Deletion of subheading 4302.13 because of the low volume of trade.
144	440210 440290	ex440200 ex440200	S	Non-ag	Heading 44.02 has been subdivided to provide separately for wood charcoal of bamboo.
145	440721 440722	ex440724 ex440724	S	Non-ag	Subheading 4407.24 has been subdivided to provide separately for wood of mahogany.
146	440727 440728 440729	ex440729 ex440729 ex440729	S	Non-ag	New subheadings 4407.27 and 4407.28 have been created to provide separately for wood of sapelli and iroko.
147	440793 440794 440795 440799	ex440799 ex440799 ex440799 ex440799	S	Non-ag	New subheadings 4407.93 to 4407.95 have been created to provide separately for wood of maple, cherry and ash.
148	440921 440929	ex440920 ex440920	S	Non-ag	Subheading 4409.20 has been subdivided to quote separately bamboo.
149	441011 441012 441019	ex441031 ex441032 ex441033 ex441039 ex441021 ex441029 ex441021 ex441029 ex441031 ex441032 ex441033 ex441039	C	Non-ag	New subheadings 4410.11, 4410.12 and 4410.19 have been created to provide separately for particle board and oriented strand board of wood.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
150	441112 441113 441114 441192 441193 441194	ex441111 ex441119 ex441121 ex441129 ex441131 ex441139 ex441111 ex441119 ex441121 ex441129 ex441131 ex441139 ex441111 ex441119 ex441121 ex441129 ex441131 ex441139 ex441111 ex441119 ex441121 ex441129 ex441131 ex441139 441191 441199	C	Non-ag	Deletion of subheadings 4411.31 et 4411.39 because of the low volume of trade and complete transposition of heading 44.11 subdividing between "medium density fibreboard (MDF)" and "other fibreboard".
151	441210 441231 441232 441239	ex441213 ex441214 ex441219 ex441222 ex441223 ex441229 ex441292 ex441293 ex441299 ex441213 ex441214 ex441219	C	Non-ag	New subheadings 4412.10, 4412.31, 4412.32 and 4412.39 have been created to provide separately for plywood of bamboo and other plywood. Subheadings 4412.22 to 4412.93 have been deleted.
152	441294 441299	ex441222 ex441229 ex441292 ex441299 ex441222 ex441223 ex441229 ex441292 ex441293 ex441299	C	Non-ag	Subheading 4412.94 has been created to provide separately for blockboard, laminboard and battenboard.
153	441860	ex441890	S	Non-ag	New subheading 4418.60 has been created for posts and beams.
154	441871 441872 441879 441890	ex441830 ex441830 ex441890* ex441830 ex441890* ex441890	C	Non-ag	New subheadings 4418.71 to 4418.79 have been created for assembled flooring panels. Subheading 4418.30 has been deleted * There is no consensus for this correlation.
155	460121 460122 460129	ex460120 ex460120 ex460120	S	Non-ag	Subheading 4601.20 has been subdivided to provide separately for mats, matting and screens of bamboo and rattan.
156	460192 460193 460194	ex460191 ex460191 ex460191	S	Non-ag	Subheading 4601.91 has been subdivided to provide separately for plaits and plaiting materials of bamboo and rattan.
157	460211 460212 460219	ex460210 ex460210 ex460210	S	Non-ag	Subheading 4602.10 has been subdivided to provide separately for basketwork and wickerwork of bamboo and rattan.
158	470630 470691 470692 470693	ex470691 ex470692 ex470693 ex470691 ex470692 ex470693	S	Non-ag	New subheading 4706.30 has been created for bamboo pulps.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
159	480254 480261 480262 480269	ex480230 480254 ex480230 480261 ex480230 480262 ex480230 480269	M	Non-ag	Deletion of subheading 4802.30 because of the low volume of trade.
160	480990	480910 480990	M	Non-ag	Deletion of subheading 4809.10 because of the low volume of trade.
161	481110 481151 481159 481190	ex481500 481110 ex481500 481151 ex481500 481159 ex481500 481190	M	Non-ag	Deletion of heading 48.15 because of the low volume of trade.
162	481490	481430 481490	M	Non-ag	Deletion of subheading 4814.30 because of the low volume of trade.
163	481690	481610 481630 481690	M	Non-ag	Deletion of subheadings 4816.10 and 4816.30 because of the low volume of trade.
164	See note, subheadings 4811.41, 4811.49 and 4823.90	482312 482319	M		Deletion of subheadings 4823.12 and 4823.19 entails the transfer of these products to subheadings 4811.41 4811.49 and 4823.90. The Review Sub-Committee agreed not to insert a reference to these subheadings in the correlation table, since subheadings 4823.12 and 4823.19 might be virtually empty.
165	482361 482369	ex482360 ex482360	S	Non-ag	Subheading 4823.60 has been subdivided to provide separately for trays, dishes, plates and the like of bamboo.
166	482390	ex481500 482390	M	Non-ag	Deletion of subheading 4815.00 because of the low volume of trade.
167	500300	500310 500390	M	Ag	Deletion of subheadings 5003.10 and 5003.90 because of the low volume of trade.
168	520859	520853 520859	M	Non-ag	Deletion of subheading 5208.53 because of the low volume of trade.
169	521019	521012 521019	M	Non-ag	Deletion of subheading 5210.12 because of the low volume of trade.
170	521029	521022 521029	M	Non-ag	Deletion of subheading 5210.22 because of the low volume of trade.
171	521049	521042 521049	M	Non-ag	Deletion of subheading 5210.42 because of the low volume of trade.
172	521059	521052 521059	M	Non-ag	Deletion of subheading 5210.52 because of the low volume of trade.
173	521120	521121 521122 521129	M	Non-ag	Deletion of subheadings 5211.21, 5211.22 and 5211.29 because of the low volume of trade.
174	530500	530410 530490 530511 530519 530521 530529 530590	M	Non-ag	Deletion of subheadings 5304.10 and 5304.90 because of the low volume of trade. Deletion of subheadings 5305.11, 5305.19, 5305.21, 5305.29 and 5305.90 because of the low volume of trade.
175	540211 540219	ex540210 ex540210	S	Non-ag	Subheading 5402.10 has been subdivided to provide separately for yarn of aramids.
176	540234 540239	ex540239 ex540239	S	Non-ag	New subheading 5402.34 has been created to provide separately for textured yarn of polypropylene.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
177	540244 540245 540246 540247 540248 540249	ex540241 ex540242 ex540243 ex540249 ex540241 ex540242 ex540243 ex540249 ex540249	C	Non-ag	New subheadings 5402.44 to 5402.48 have been created to provide separately for elastomeric yarn and that of polypropylene. Subheadings 5402.41 to 5402.43 have been redrafted and renumbered.
178	540331 540332 540333 540339 540341 540342 540349	ex540320 540331 ex540320 540332 ex540320 540333 ex540320 540339 ex540320 540341 ex540320 540342 ex540320 540349	M	Non-ag	Deletion of subheading 5403.20 because of the low volume of trade.
179	540411 540412 540419	ex540410 ex540410 ex540410	S	Non-ag	New subheadings 5404.11 and 5404.12 have been created to provide separately for elastomeric monofilament and that of polypropylene.
180	540600	540610 540620	M	Non-ag	Deletion of subheadings 5406.10 and 5406.20 because of the low volume of trade.
181	550140 550190	ex550190 ex550190	S	Non-ag	New subheading 5501.40 has been created for synthetic filament tow of polypropylene.
182	550311 550319	ex550310 ex550310	S	Non-ag	Subheading 5503.10 has been subdivided to provide separately for synthetic staple fibers of aramids.
183	551323	551322 551323	M	Non-ag	Deletion of subheading 5513.22 because of the low volume of trade.
184	551339	551332 551333 551339	M	Non-ag	Deletion of subheadings 5513.32 and 5513.33 because of the low volume of trade.
185	551349	551342 551343 551349	M	Non-ag	Deletion of subheadings 5513.42 and 5513.43 because of the low volume of trade.
186	551419	551413 551419	M	Non-ag	Deletion of subheading 5514.13 because of the low volume of trade.
187	551430	551431 551432 551433 551439	M	Non-ag	Deletion of subheadings 5514.31, 5514.32, 5514.33 and 5514.39 because of the low volume of trade.
188	551599	551592 551599	M	Non-ag	Deletion of subheading 5515.92 because of the low volume of trade.
189	560490	560420 560490	M	Non-ag	Deletion of subheading 5604.20 because of the low volume of trade.
190	560790	560710 560790	M	Non-ag	Deletion of subheading 5607.10 because of the low volume of trade.
191	570250	570251 570252 570259	M	Non-ag	Deletion of subheadings 5702.51, 5702.52 and 5702.59 because of the low volume of trade.
192	580300	580310 580390	M	Non-ag	Deletion of subheadings 5803.10 et 5803.90 because of the low volume of trade.
193	600240 600290 600310 600320 600330 600340 600390	ex600240 ex600290 ex600310 ex600320 ex600330 ex600340 ex600390	O	Non-ag	Part of subheadings 6002.40 and 6002.90 has been moved to subheading 3006.10, which has been expanded to include sterile absorbable surgical or dental yarns and sterile surgical or dental adhesion barriers. Part of subheadings 6003.10, 6003.20, 6003.30, 6003.40 and 6003.90 has been moved to subheading 3006.10, which has been expanded to include sterile absorbable surgical or dental yarns and sterile surgical or dental adhesion barriers.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
194	600590	600510 ex600590	M	Non-ag	Deletion of subheading 6005.10 because of the low volume of trade. Part of subheading 6005.90 has been moved to subheading 3006.10, which has been expanded to include sterile absorbable surgical or dental yarns and sterile surgical or dental adhesion barriers.
195	610190	610110 610190	M	Non-ag	Deletion of subheading 6101.10 because of the low volume of trade.
196	610310	610311 610312 610319	M	Non-ag	Deletion of subheadings 6103.11, 6103.12 and 6103.19 because of the low volume of trade.
197	610329	610321 610329	M	Non-ag	Deletion of subheading 6103.21 because of the low volume of trade.
198	610419	610411 610412 610419	M	Non-ag	Deletion of subheadings 6104.11 and 6104.12 because of the low volume of trade.
199	610429	610421 610429	M	Non-ag	Deletion of subheading 6104.21 because of the low volume of trade.
200	610799	610792 610799	M	Non-ag	Deletion of subheading 6107.92 because of the low volume of trade.
201	611190	611110 611190	M	Non-ag	Deletion of subheading 6111.10 because of the low volume of trade.
202	611490	611410 611490	M	Non-ag	Deletion of subheading 6114.10 because of the low volume of trade.
203	611510 611521 611522 611529 611530 611594 611595 611596 611599	ex611511 ex611512 ex611519 ex611520 ex611591 ex611592 ex611593 ex611599 ex611511 ex611512 ex611519 ex611520 ex611591 ex611592 ex611593 ex611599	C	Non-ag	Creation of new subheading 6115.10 for graduated compression hosiery. Subheadings 6115.11 to 6115.20 have been re-distributed over new subheadings 6115.11 to 6115.20. Subheadings 6115.91, 6115.92 and 6115.93 have been renumbered 6115.94, 6115.95 and 6115.96.
204	611780	611720 611780	M	Non-ag	Deletion of subheading 6117.20 because of the low volume of trade.
205	620329	620321 620329	M	Non-ag	Deletion of subheading 6203.21 because of the low volume of trade.
206	620590	620510 620590	M	Non-ag	Deletion of subheading 6205.10 because of the low volume of trade.
207	620799	620792 620799	M	Non-ag	Deletion of subheading 6207.92 because of the low volume of trade.
208	620990	620910 620990	M	Non-ag	Deletion of subheading 6209.10 because of the low volume of trade.
209	621139	621131 621139	M	Non-ag	Deletion of subheading 6211.31 because of the low volume of trade.
210	621390	621310 621390	M	Non-ag	Deletion of subheading 6213.10 because of the low volume of trade.
211	630259	630252 630259	M	Non-ag	Deletion of subheading 6302.52 because of the low volume of trade.
212	630299	630292 630299	M	Non-ag	Deletion of subheading 6302.92 because of the low volume of trade.
213	630319	630311 630319	M	Non-ag	Deletion of subheading 6303.11 because of the low volume of trade.
214	630619	630611 630619	M	Non-ag	Deletion of subheading 6306.11 because of the low volume of trade.
215	630629	630621 630629	M	Non-ag	Deletion of subheading 6306.21 because of the low volume of trade.
216	630630	630631 630639	M	Non-ag	Deletion of subheadings 6306.31 and 6306.39 because of the low volume of trade.
217	630640	630641 630649	M	Non-ag	Deletion of subheadings 6306.41 and 6306.49 because of the low volume of trade.
218	640199	640191 640199	M	Non-ag	Deletion of subheading 6401.91 because of the low volume of trade.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
219	640291 640299	ex640230 640291 ex640230 640299	M	Non-ag	Deletion of subheading 6402.30 because of the low volume of trade.
220	640391 640399	ex640330 640391 ex640330 640399	M	Non-ag	Deletion of subheading 6403.30 because of the low volume of trade.
221	650590	650300 650590	M	Non-ag	Deletion of subheading 6503.00 because of the low volume of trade.
222	650699	650692 650699	M	Non-ag	Deletion of subheading 6506.92 because of the low volume of trade.
223	660390	660310 660390	M	Non-ag	Deletion of subheading 6603.10 because of the low volume of trade.
224	680229	680222 680229	M	Non-ag	Deletion of subheading 6802.22 because of the low volume of trade.
225	681140 681181 681182 681183 681189	ex681110 ex681120 ex681130 ex681190 ex681110 ex681120 ex681130 ex681190	C	Non-ag	Deletion of subheading 6811.30 because of the low volume of trade. Creation of new subheading 6811.40 for products with asbestos and the nomenclature of the heading has been restructured for goods not containing asbestos based on the Basel Convention on the control of the transboundary movements of hazardous waste and their disposal.
226	681280 681291 681292 681293 681299	ex681250 ex681260 ex681270 ex681290 ex681250 ex681260 ex681270 ex681290	C	Non-ag	New subheading 6812.80 has been created for goods of heading 68.12 made of crocidolite based on the Rotterdam Convention. New subheadings 6812.91 to 6812.99 have been created to cover products of heading 68.12 other than those made of crocidolite.
227	681320 681381 681389	ex681310 ex681390 ex681310 ex681390	C	Non-ag	Creation of new subheading 6813.20 for products with asbestos and the nomenclature of the heading has been restructured for goods not containing asbestos based on the Basel Convention on the control of the transboundary movements of hazardous waste and their disposal.
228	690919	ex690919	O	Non-ag	See remarks for subheading 8536.70
229	701322 701328 701333 701337 701341 701342 701349	ex701321 ex701329 ex701321 ex701329 701331 701332 701339	C	Non-ag	Subheadings 7013.21 and 7013.29 have been subdivided for stemware type drinking glasses, and subheadings 7013.31 to 39 have been renumbered respectively.
230	702000	701200 702000	M	Non-ag	Deletion of heading 70.12 because of the low volume of trade.
231	722530 722540 722550 722591 722592 722599	ex722520 722530 ex722520 722540 ex722520 722550 ex722520 722591 ex722520 722592 ex722520 722599	M	Non-ag	Deletion of subheading 7225.20 because of the low volume of trade.
232	722699	722693 722694 722699	M	Non-ag	Deletion of subheadings 7226.93 and 7226.94 because of the low volume of trade.
233	722990	722910 722990	M	Non-ag	Deletion of subheading 7229.10 because of the low volume of trade.
234	730411 730419 730422 730423 730424 730429	ex730410 ex730410 ex730421 ex730421 ex730429 ex730429	S	Non-ag	Subheadings 7304.10 and 7304.21 have been subdivided to create new subheadings for line pipe of stainless steel and for casing, tubing and drill pipe of stainless steel.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
235	730611 730619 730621 730629	ex730610 ex730610 ex730620 ex730620	S	Non-ag	Subheadings 7306.10 and 7306.20 have been subdivided to create new subheadings for welded line pipe, casing and tubing of stainless steel and other welded line pipe, casing and tubing.
236	730661 730669	ex730660 ex730660	S	Non-ag	Subheading 7306.60 has been subdivided to create a new subheading 7306.61 for tubes, pipes and hollows of square or rectangular cross-section.
237	731419	731413 731419	M	Non-ag	Deletion of subheading 7314.13 because of the low volume of trade.
238	731990	731910 731990	M	Non-ag	Deletion of subheading 7319.10 because of the low volume of trade.
239	732111 732119 732181 732189	ex732111 ex732111 732113 ex732181 ex732181 732183	C	Non-ag	The scope of new subheadings 7321.19 and 7321.89 has been expanded to cover other cooking appliances and plate warmers, and other appliances of heading 73.21. Consequently subheadings 7321.13 and 7321.83 have been deleted.
240	740100	740110 740120	M	Non-ag	Deletion of subheadings 7401.10 and 7401.20 because of the low volume of trade.
241	740329	740323 740329	M	Non-ag	Deletion of subheading 7403.23 because of the low volume of trade.
242	740729	740722 740729	M	Non-ag	Deletion of subheading 7407.22 because of the low volume of trade.
243	741819	741700 741819	M	Non-ag	Deletion of subheading 7417.00 because of the low volume of trade.
244	741991	ex741991	O	Non-ag	See remarks for subheading 8536.70.
245	741999	741420 741490 741600 ex741999	M	Non-ag	Deletion of headings 74.14, 74.16 because of the low volume of trade. Creation of new subheading 8536.70 to cover connectors for optical fibers, optical fiber bundles or cables, which were classified according to constituent material.
246	780600	780300 780500 780600	M	Non-ag	Deletion of headings 78.03 and 78.05 because of the low volume of trade.
247	790700	790600 790700	M	Non-ag	Deletion of heading 79.06 because of the low volume of trade.
248	800700	800400 800500 800600 800700	M	Non-ag	Deletion of headings 80.04, 80.05 and 80.06 because of the low volume of trade.
249	810199	810195 810199	M	Non-ag	Deletion of subheading 8101.95 because of the low volume of trade.
250	811292 811299	ex811230 ex811240 811292 ex811230 ex811240 811299	M	Non-ag	Deletion of subheadings 8112.30 and 8112.40 because of the low volume of trade.
251	841829	841822 841829	M	Non-ag	Deletion of subheading 8418.22 due to technological progress.
252	841989 841990	ex841989 ex841990	O	Non-ag	See remarks for heading 84.86.
253	842119 842191	ex842119 ex842191	O	Non-ag	See remarks for heading 84.86.
254	842489 842490	ex842489 ex842490	O	Non-ag	See remarks for heading 84.86.
255	842531 842539	ex842520 842531 ex842520 842539	M	Non-ag	Deletion of subheading 8425.20 because of the low volume of trade.
256	842839	ex842839	O	Non-ag	See remarks for heading 84.86.
257	842890	842850 ex842890	M	Non-ag	Deletion of subheading 8428.50 because of the low volume of trade. See also remarks for heading 84.86.
258	843139	ex843139	O	Non-ag	See remarks for heading 84.86.
259	844230	844210 844220 844230	M	Non-ag	Deletion of subheadings 8442.10 and 8442.20 because of the low volume of trade.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
260	844313 844314 844315 844316 844317 844319	844319 844321 844329 844330 844340 844359	O	Non-ag	Amendments made due to technological progress in the high technology sector, notably concerning the classification of apparatus with multiple reproduction functions.
261	844331	ex844351* ex847160 ex851721 ex900911* ex900912*	C	Non-ag	Amendments made due to technological progress in the high technology sector, notably concerning the classification of apparatus with multiple reproduction functions. * No consensus on this correlation.
262	844332	ex844351 ex847160 ex851721* ex851722* ex900911* ex900912*	C	Non-ag	* No consensus on this correlation.
263	844339	ex844351 ex847290* ex900911 ex900912 900921 900922 900930	C	Non-ag	Amendments made due to technological progress in the high technology sector, notably concerning the classification of apparatus with multiple reproduction functions. * No consensus on this correlation.
264	844391	ex844360 ex844390	C	Non-ag	Amendments made due to technological progress in the high technology sector, notably concerning the classification of apparatus with multiple reproduction functions.
265	844399	ex844360 ex844390 ex847330 ex847340* ex847350* ex851790 900991 900992 900993 900999	C	Non-ag	Amendments made due to technological progress in the high technology sector, notably concerning the classification of apparatus with multiple reproduction functions. * No consensus on this correlation.
266	844849	844841 844849	M	Non-ag	Deletion of subheading 8448.41 because of the low volume of trade.
267	845610 845620 845630 845690	ex845610 ex845620 ex845630 ex845699	O	Non-ag	See remarks for heading 84.86.
268	846221 846229	ex846221 ex846229	O	Non-ag	See remarks for heading 84.86.
269	846410 846420 846490	ex846410 ex846420 ex846490	O	Non-ag	See remarks for heading 84.86.
270	846599	ex846599	O	Non-ag	See remarks for heading 84.86.
271	846610 846620 846630 846691 846692 846693 846694	ex846610 ex846620 ex846630 ex846691 ex846692 ex846693 ex846694	O	Non-ag	See remarks for heading 84.86.
272	846900	846911 846912 846920 846930	M	Non-ag	Amendments made following the transfer of printers to heading 84.43. Subheadings 8469.11 to 8469.30 have been deleted because of the low volume of trade.
273	847090	847040 847090	M	Non-ag	Deletion of subheading 8470.40 because of the low volume of trade.
274	847130 847141 847149 847150	ex847110 847130 ex847110 847141 ex847110 847149 ex847110 847150	M	Non-ag	The term "digital" has been deleted following technological progress in the high technology sector and the deletion of subheading 8471.10 entails the transfer of these products to subheadings 8471.30, 8471.41, 8471.49 and 8471.50.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
275	847160	ex847160	O	Non-ag	See remarks for subheadings 8528.41, 8528.51 and 8528.61. [WTO Secretariat: monitors and projectors are moved out from this subheading.]
276	847290	847220 ex847290	M	Non-ag	Deletion of subheading 8472.20 because of the low volume of trade.
277	847330	ex847330	O	Non-ag	See remarks for subheading 8529.90.
278	847710 847720 847730 847740 847759 847780 847790	ex847710 ex847720 ex847730 ex847740 ex847759 ex847780 ex847790	O	Non-ag	See remarks for heading 84.86.
279	847950	ex847950	O	Non-ag	See remarks for heading 84.86.
280	847989	ex847989	O	Non-ag	New heading 85.08 has been created for vacuum cleaners of all kinds and entails the transfer of certain products of subheadings 8479.89 and 8479.90 to heading 85.08.
281	847990	ex847990	O	Non-ag	See remarks for heading 84.86.
282	848071	ex848071	O	Non-ag	See remarks for heading 84.86.
283	848610	ex841989* ex842119 ex845610 ex845699 ex846410* ex846420 ex846490 ex847989 ex851410* ex851420 ex851430 ex854389	C	Non-ag	New heading 84.86 has been created for machines for the manufacture of semiconductors and flat screen systems. * No consensus for these correlations.
284	848620	ex841989* ex842119* ex842489 ex845610 845691 ex846221 ex846229 ex846420* ex846490* ex846599* ex847720* ex847730* ex847780* ex847989* ex851410 ex851420 ex851430 ex851580* 854311 ex854389 901041 901042 901049	C	Non-ag	New heading 84.86 has been created for machines for the manufacture of semiconductors and flat screen systems. * No consensus for these correlations.
285	848630	ex842119* ex842489* ex845610* ex845620* ex845630* ex845699 ex846410* ex846420* ex846490* ex847950* ex847989 ex854389 ex901050*	C	Non-ag	New heading 84.86 has been created for machines for the manufacture of semiconductors and flat screen systems. * No consensus for these correlations.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
286	848640	ex842839* ex842890 ex845699* ex846599* ex847710* ex847740 ex847759* ex847989 ex848071* ex851519* ex851521* ex851529* ex851580* ex854389 ex901110* ex901120* ex901210* ex901720	C	Non-ag	New heading 84.86 has been created for machines for the manufacture of semiconductors and flat screen systems. * No consensus for these correlations.
287	848690	ex841990 ex842191 ex842490 ex843139 ex846610* ex846620* ex846630* ex846691 ex846692 ex846693 ex846694 ex847790 ex847990 ex851490 ex851590 ex854390 ex901090 ex901190 ex901290 ex901790	C	Non-ag	New heading 84.86 has been created for machines for the manufacture of semiconductors and flat screen systems. * No consensus for these correlations.
288	848710 848790	848510 848590	O	Non-ag	Renumbering of heading 84.85 and subheadings 8485.10 and 8485.90.
289	850590	850530 850590	M	Non-ag	Deletion of subheading 8505.30 because of the low volume of trade.
290	850811	ex850910	C	Non-ag	Creation of new heading 85.08 for vacuum cleaners, with or without self-contained electric motor, and deletion of subheading 8509.10 requires transfer of certain vacuum cleaners to new subheading 8508.11.
291	850819	ex847989 ex850910	C	Non-ag	Creation of new heading 85.08 for vacuum cleaners, with or without self-contained electric motor, and deletion of subheading 8509.10 requires transfer of certain vacuum cleaners to new subheading 8508.19.
292	850860	ex847989	C	Non-ag	Creation of new heading 85.08 for vacuum cleaners, with or without self-contained electric motor, and deletion of subheading 8509.10 requires transfer of certain vacuum cleaners to new subheading 8508.60.
293	850870	ex847990 ex850990	C	Non-ag	Creation of new heading 85.08 for vacuum cleaners, with or without self-contained electric motor, and deletion of subheading 8509.10 requires transfer of parts to new subheading 8508.70.
294	850980	850920 850930 850980	M	Non-ag	Deletion of subheadings 8509.20 and 8509.30 because of the low volume of trade.
295	850990	ex850990	O	Non-ag	See remarks for subheading 8508.70. [WTO Secretariat: Parts of vacuum cleaners are moved out from this subheading.]
296	851410	ex851410	O	Non-ag	See remarks for heading 84.86.
297	851420 851430 851490	ex851420 ex851430 ex851490	O	Non-ag	See remarks for heading 84.86.
298	851519 851521 851529 851580 851590	ex851519 ex851521 ex851529 ex851580 ex851590	O	Non-ag	See remarks for heading 84.86.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
299	851712 851718 851761	ex852520 ex851719 ex851750 ex852510 ex852520	C	Non-ag	The structure of heading 85.17 has been revised based on technological progress in the high technology sector. At the same time, the scope of heading 85.17 has been expanded and the transposition of heading 85.25 entails the transfer of certain products to heading 85.17.
300	851762 851769 851770	ex847180 ex851722 851730 ex851750 ex851780 ex852510 ex852520 ex851719 ex851780 852790 ex847330 ex851790 ex852990	C	Non-ag	The structure of heading 85.17 has been revised based on technological progress in the high technology sector. At the same time, the scope of heading 85.17 has been expanded and the transposition of heading 85.25 entails the transfer of certain products to heading 85.17.
301	851920	851910 ex851999	M	Non-ag	Merging of headings 85.19 and 85.20 to a rearranged heading 85.19 entails the transfer of products of subheading 8519.10 to new subheading 8519.20. These two headings have been merged to adapt to terminology used in international trade and due to technological progress in the high technology sector.
302	851930	851931 851939	M	Non-ag	Merging of headings 85.19 and 85.20 to a rearranged heading 85.19 entails the transfer of products of subheadings 8519.31 and 8519.39 to new subheading 8519.30.
303	851950	852020	O	Non-ag	Merging of headings 85.19 and 85.20 to a rearranged heading 85.19 entails the transfer of products of subheadings 8520.20 to new subheading 8519.50.
304	851981	ex851940 851992 851993 ex851999 852010 852032 852033 852039 ex852090	C	Non-ag	Merging of headings 85.19 and 85.20 to a rearranged heading 85.19 entails the transfer of certain products of subheadings 8519.40, 8519.92 to 8519.99, 8520.10, 8520.32 to 8520.39 and 8520.90 to new subheading 8519.81.
305	851989	851921 851929 ex851940 ex851999 ex852090	C	Non-ag	Merging of headings 85.19 and 85.20 to a rearranged heading 85.19 entails the transfer of certain products of subheadings 8519.21, 8519.29, 8519.40, 8519.99 and 8520.90 to new subheading 8519.89.
306	852321	ex852330 ex852460	C	Non-ag	Merging headings 85.23 and 85.24 entails the transfer of products from subheadings 8523.30 and 8524.60 to subheading 8523.21.
307	852329	ex852311 ex852312 ex852313 ex852320 ex852440 ex852451 ex852452 ex852453 ex852491 ex852499	C	Non-ag	Merging of headings 85.23 and 85.24 entails the transfer of certain products from subheadings 8523.11, 8523.12, 8523.13, 8523.20, 8524.40, 8524.51, 8524.52, 8524.53, 8524.91 and 8524.99 to new subheading 8523.29.
308	852340	ex852390 ex852431 ex852432 ex852439 ex852491 ex852499	C	Non-ag	Merging of headings 85.23 and 85.24 entails the transfer of certain products from subheadings 8523.90, 8524.31, 8524.32, 8524.39, 8524.91 and 8524.99 to new subheading 8523.40.
309	852351	ex852390 ex852491 ex852499	C	Non-ag	Merging of headings 85.23 and 85.24 entails the transfer of certain products from subheadings 8523.90, 8524.91 and 8524.99 to new subheading 8523.51.
310	852352	854210 ex854290 ex854389 ex854390	C	Non-ag	Merging of headings 85.23 and 85.24 and the creation of new subheading 8523.52 entails the transfer of certain products from subheadings 8542.10 and 8543.89 to new subheading 8523.52.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
311	852359	ex852390 ex852491 ex852499 854381	C	Non-ag	Merging of headings 85.23 and 85.24 entails the transfer of certain products from subheadings 8523.90, 8524.91, 8524.99 and 8543.81 to new subheading 8523.59.
312	852380	ex852390 ex852410 ex852491 ex852499	C	Non-ag	Merging of headings 85.23 and 85.24 entails the transfer of certain products from subheadings 8523.90, 8524.10, 8524.91 and 8524.99 to new subheading 8523.80.
313	Several headings applicable, in particular in Chapters 84, 85 and 90	ex852311 ex852312 ex852313 ex852320 ex852330 ex852390 ex852410 ex852431 ex852432 ex852439 ex852440 ex852451 ex852452 ex852453 ex852460 ex852491 ex852499	C		Deletion of Note 6 to Chapter 85 may result in classification of goods of subheadings 8523.11 to 8523.90 and 8524.10 to 8524.99 with other goods by application of GIR 3 (b) or 3 (c).
314	852550 852560	ex852510 ex852520	O	Non-ag	The structure of heading 85.25 has been revised based on technological progress in the high technology sector.
315	852580	852530 852540	M	Non-ag	Subheadings 8525.30 and 8525.40 are deleted and the goods of those subheadings are combined in new subheading 8525.80.
316	852791 852792 852799	852731 852732 852739	O	Non-ag	The structure of heading 85.27 has been revised based on technological progress in the high technology sector.
317	852841 852849 852851 852859 852861 852869 852871 852872 852873	ex847160 ex852821 ex852822 ex847160 ex852821 ex852822 ex847160 852830 ex852812 ex852813 ex852812 ex852813	C	Non-ag	The scope and structure of heading 85.28 have been revised taking into account the technological development in this area.
318	852990	ex847330 ex852990	M	Non-ag	Articles of subheading 8471.60 have been transferred to subheadings 8528.51 and 8528.61. Consequently, parts initially classified in subheading 8473.30 have also been transferred to subheading 8529.90.
319	853670	ex392690 ex690919 ex741991 ex741999	M	Non-ag	Creation of new subheading 8536.70 for connectors for optical fibres, optical fibre bundles or cables which have been initially classified according to the constituent material.
320	854231 854232 854233 854239 854290	ex854221 ex854229 ex854260 ex854890 ex854221 ex854229 ex854260 ex854890 ex854221 ex854229 ex854260 ex854890 ex854221 ex854229 ex854260 ex854890 ex854221 ex854229 ex854260 ex854890 ex854290	C	Non-ag	The structure of heading 85.42 has been revised based on technological progress.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
321	854310	854319	O	Non-ag	Subheadings 8543.11 and 8543.19 have been merged into new subheading 8543.10 covering all particle accelerators other than those of subheading 8486.20.
322	854370	854340 ex854389	M	Non-ag	Deletion of subheadings 8543.40 and 8543.89 entails the transfer of these products to subheading 8543.70.
323	854390	ex854270 ex854390	M	Non-ag	See remarks for subheading 8486.90. Microassemblies are no longer in heading 85.42.
324	854442	854441 854451	M	Non-ag	Subheadings 8544.41 and 8544.51 have been merged into new subheading 8544.42 covering all other electric conductors, for a voltage not exceeding 1,000 V, fitted with connectors.
325	854449	854449 854459	M	Non-ag	Subheadings 8544.49 and 8544.59 have been merged into subheading 8544.49.
326	854890	ex854270 ex854890	M	Non-ag	See remarks for heading 85.42 and microassemblies are no longer in heading 85.42.
327	860691	860620 860691	M	Non-ag	Deletion of subheading 8606.20 because of the low volume of trade.
328	870830 870840 870850 870880 870891 870892 870894 870895 870899	870831 870839 870840 ex870899 870850 870860 ex870899 870880 ex870899 870891 ex870899 870892 ex870899 870894 ex870899 ex870899 ex870899	C	Non-ag	Certain subheadings of heading 87.08 have been amended with a view to combining certain automotive parts and accessories with their own parts and accessories in the same subheading. At the same time, new subheading 8708.95 for safety airbags with inflater system and their parts has been created.
329	880100	880110 880190	M	Non-ag	Deletion of subheadings 8801.10 and 8801.90 because of the low volume of trade.
330	900652 900653 900659	ex900620 900652 ex900620 900653 ex900620 900659	M	Non-ag	Deletion of subheading 9006.20 because of the low volume of trade.
331	900669	900662 900669	M	Non-ag	Deletion of subheading 9006.62 because of the low volume of trade.
332	901050	ex901050	O	Non-ag	See remarks for subheading 8486.30.
333	901090	ex901090	O	Non-ag	See remarks for subheading 8486.90.
334	901110	ex901110	O	Non-ag	See remarks for subheading 8486.40.
335	901120	ex901120	O	Non-ag	See remarks for subheading 8486.40.
336	901190	ex901190	O	Non-ag	See remarks for subheading 8486.90.
337	901210	ex901210	O	Non-ag	See remarks for subheading 8486.40.
338	901290	ex901290	O	Non-ag	See remarks for subheading 8486.90.
339	901720	ex901720	O	Non-ag	See remarks for subheading 8486.40.
340	901790	ex901790	O	Non-ag	See remarks for subheading 8486.90.
341	902780	902740 902780	M	Non-ag	Deletion of subheading 9027.40 because of the low volume of trade.
342	903020 903031 903032 903033 903039 903084 903089	903020 ex903083 ex903089 903031 ex903083 903039 ex903083 ex903083 ex903083	C	Non-ag	The scope of subheading 9030.20 has been expanded to cover all kinds of oscilloscopes and oscillographs. The scope of instruments and apparatus of subheadings 9030.31 and 9030.39 is no longer limited to instruments and apparatus without a recording device. New subheadings 9030.31 to 9030.39 have been redrafted to provide separately for multimeters and other instruments with and without recording device.
343	903149	903130 903149	M	Non-ag	Deletion of subheading 9031.30 because of the low volume of trade.
344	910119	910112 910119	M	Non-ag	Deletion of subheading 9101.12 because of the low volume of trade.
345	910690	910620 910690	M	Non-ag	Deletion of subheading 9106.20 because of the low volume of trade.

ID	HS 2007	HS 2002	Category ²	Sector	Remarks in WCO's concordance table (G/MA/W/76)
346	920590	920300 920410 920420 920590	M	Non-ag	Deletion of headings 92.03 and 92.04 because of the low volume of trade.
347	920999	920910 920920 920993 920999	M	Non-ag	Deletion of subheadings 9209.10,9209.20 and 9209.93 because of the low volume of trade.
348	930630	930610 930630	M	Non-ag	Deletion of subheading 9306.10 because of the low volume of trade.
349	940151 940159	ex940150 ex940150	S	Non-ag	Subheading 9401.50 has been subdivided to provide separately for seats of bamboo or rattan (INBAR).
350	940381 940389	ex940380 ex940380	S	Non-ag	Subheading 9403.80 has been subdivided to provide separately for furniture of bamboo or rattan (INBAR).
351	950300	950100 950210 950291 950299 950310 950320 950330 950341 950349 950350 950360 950370 950380 950390	M	Non-ag	New heading 95.03 has been created to cover toys of all kinds.
352	961400	961420 961490	M	Non-ag	Deletion of subheadings 9614.20 and 9614.90 because of the low volume of trade.
353	847180	ex847180	O	Non-ag	See remarks for subheading 8517.62.
354	847340	ex847340	O	Non-ag	See remarks for subheading 8443.99.
355	847350	ex847350	O	Non-ag	See remarks for subheading 8443.99.