



Committee on Market Access

TRANSPOSITION OF MEMBERS' CTS FILES TO THE HS 2017 NOMENCLATURE: NOTES ON METHODOLOGY

APPROVED ON 10 APRIL 2019

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INTRODUCTION

1. This document describes the methodological guidelines that the Secretariat intends to follow for the implementation of the HS 2017 transposition. The procedural and the general technical aspects of this project were adopted by the General Council Decision of 7 December 2016 (hereafter the "HS 2017 Decision"¹). Under this project, the Secretariat will assist Members in preparing their

¹ WT/L/995.

submissions for the HS 2017 transposition exercise and verify the submissions provided by Members that have prepared their own submissions.

2. The proposed methodology for the HS 2017 transposition exercise is similar to the one used for the HS 2012 transposition. It builds on the experience gained from previous transpositions and includes measures proposed to improve the efficiency and quality of the work, including several simplifications of the transposition process and a standard procedure for verifying Members' submissions.

3. This document is organized in seven sections. Section 1 provides an overview of the HS 2017 amendments and a categorization of those changes. The manner in which these changes will be introduced into the WTO Schedules of concessions is further elaborated in Section 2 with detailed examples. Section 3 describes the general methodology that the Secretariat will follow in the transposition. Section 4 discusses some methodological issues that were identified in the context of the HS 2002 and HS 2007 transpositions, and concludes that certain simplifications that are in line with the general mandate might be required in order to avoid unnecessary complexity in the resulting HS 2017 schedules. Section 5 follows by describing the proposed simplifications. Section 6 presents the format of the transposition file, and Section 7 describes the general procedure that will be followed by the Secretariat for verifying Members' submissions. Lastly, the Annex presents the complete HS 2017 to 2012 correlation table.

1 DESCRIPTION OF HS 2017 CHANGES

1.1. The Harmonized System 2017 is the sixth major amendment of the HS since its entry into force in 1988. The 2017 revision contains 233² sets of amendments on the previous 2012 version of the HS, which results in an increase of the overall number of HS subheadings from 5,205 to 5,387.³ The Contracting Parties to the HS Convention made these amendments in order to better reflect changes in trade patterns, technological progress, social and environmental concerns, and other textual amendments and structural simplifications.

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

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

1.3. Around a third of the HS 2017 amendments are clarifying changes, which normally take the form of a revision of Section/Chapter/subheading notes or description of subheadings, or a correction of typographical errors. The implementation of clarifying changes is straightforward and can be carried out by a computer program that simply replaces the old texts with the new texts as specified in the HS 2017 amendment.

1.4. Thus, the transposition work will mainly focus on the remaining structural changes, which normally create or delete HS subheadings, or change the codes or descriptions of HS subheadings. In some cases, structural changes could also include a revision of Section/Chapter or subheading notes, which leads to a change of product coverage in one or several of its HS subheadings.

1.5. The structural changes of HS 2017 are defined by some 700 pairs of correlations in the correlation table that have been published by the Secretariat of the World Customs Organization (WCO).⁴ Of these, 292 HS 2012 subheadings are affected by the HS 2017 transposition, of which

² Complementary amendments to the 2017 Edition of the HS Nomenclature were accepted at a later stage (World Customs Organization, Council Regulation of 11 June 2015) to make further corrections and amendments to headings 03.02, 03.03, subheading 6304.20 and to certain subheadings of Chapter 44. These would enter into force on 1 January 2018, although HS Contracting Parties are encouraged to apply those amendments already in 2017.

³ Includes the June 2015 amendments, entering in effect on January 2018. Henceforth, any reference to HS 2017 will also include the June 2015 amendments.

⁴ See G/MA/W/122. A correlation is a pair of codes in the correlation table which defines the relationship between subheadings in the two versions of the nomenclature. The WCO issued an Annex to the correlation tables (June 2015 amendments) and a corrigendum (October 2016); G/MA/W/122 does not include the October 2016 corrigendum (HS 2012 4401.39).

81 do not exist anymore in the newer version, while 211 6-digit codes were reused but the product scope was modified. 263 new subheadings were created in HS 2017. Depending on the relationships between HS 2012 and HS 2017 subheadings, as well as the complexity of the changes, the correlations can be categorized as:

- (1) one-to-one relationships, where one HS 2012 subheading corresponds exactly to one HS 2017 subheading,
- (2) splitting of one HS 2012 subheading into two or more HS 2017 subheadings,
- (3) merging two or more HS 2012 subheadings into one HS 2017 subheading, or
- (4) more complex cases, involving both splitting and merging of whole or part of different HS 2012 subheadings.

1.1 One-to-one relationships

1.6. The extract of the correlation table provided by the WCO below illustrates a one-to-one relationship. The first column on the left lists HS 2017 subheadings whose product scope were changed or have been introduced as new entries. The second column presents the corresponding HS 2012 codes, which may contain an "ex" prefix to indicate that the corresponding HS 2017 entry contains only part of the referenced subheading. Remarks by the WCO are shown in the third column and briefly specify the explanation of the change.

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

2017 version	2012 version	Remarks in WCO's correlation table
2939.71 2939.79 2939.80	2939.91 2939.99 Applicable subheadings, such as subheadings of headings 29.33 and 29.34	Expansion of the scope of heading 29.39 to include other alkaloids obtained, for example, from animal origin. At the same time, subheadings 2939.91 and 2939.99 have been renumbered for the creation of a new subheading 2939.80 for "Other". The new subheading 2939.80 covers all the alkaloids of non-vegetal origin. Expansion of the scope of heading 29.39 entails the transfer of certain products currently covered by other headings of the Nomenclature (for example, heading 29.33, heading 29.34) to the new subheading 2939.80.

HS 2017	Product description	HS 2012	Product description
2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
2939.1	- Alkaloids of opium and their derivatives; salts thereof:	2939.1	- Alkaloids of opium and their derivatives; salts thereof:
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof
2939.30	- Caffeine and its salts	2939.30	- Caffeine and its salts
2939.4	- Ephedrine and its salts:	2939.4	- Ephedrine and its salts:
2939.5	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	2939.5	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:
2939.6	- Alkaloids of rye ergot and their derivatives; salts thereof:	2939.6	- Alkaloids of rye ergot and their derivatives; salts thereof:
2939.7	- Other, of vegetal origin:	2939.7	- Other:
2939.71	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof
2939.79	- - Other	2939.99	-- Other
2939.80	- Other		

1.7. HS 2017 subheading 2939.71 originates from only one HS 2012 subheading, which is not prefixed, and therefore is entirely transferred to only one HS 2017 subheading. This is a one-to-one relationship where the product coverage of HS 2017 subheading 2939.71 is exactly the same as HS 2012 subheading 2939.91; i.e. a simple renumbering of the subheading is done.

1.2 Split

1.8. A split takes place when the products covered by one subheading are divided into at least two new or reused subheadings; this can be seen as a one-to-many relationship. In the example below, HS 2017 subheadings 0805.21, 0805.22 and 0805.29 are derived from HS 2012 subheading 0805.20 which was split to differentiate between mandarins and clementines; the HS 2012 code is deleted as a subheading and, in this case, becomes an explanatory entry (header) in HS 2017.

Table 2: Example of a split

2017 version	2012 version	Remarks in WCO's correlation table
0805.21	ex0805.20	Creation of new subheadings 0805.21 and 0805.22 to provide separately for mandarins (including tangerines and satsumas) and clementines, respectively. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0805.22	ex0805.20	
0805.29	ex0805.20	

HS 2017	Product description	HS 2012	Product description
0805	Citrus fruit, fresh or dried.	0805	Citrus fruit, fresh or dried.
0805.10	- Oranges	0805.10	- Oranges
0805.21	-- Mandarins (including tangerines and satsumas)	0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
0805.22	-- Clementines		
0805.29	-- Other		
0805.40	- Grapefruit, including pomelos	0805.40	- Grapefruit, including pomelos
0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)
0805.90	- Other	0805.90	- Other

1.9. Note that part of (ex) HS 2012 subheading 0805.20 is assigned to HS 2017 subheading 0805.21 (mandarins) and the remaining part (ex) is retained in codes 0805.22 and 0805.29 in the 2017 version of the HS. To make it clear that only "part of" a subheading is assigned to another subheading, the HS 2012 subheading is prefixed by "ex" in the WCO correlation table. Although HS 2017 subheading 0805.21 originates from only one HS 2012 subheading, this is not a one-to-one relationship since the corresponding HS 2012 subheading is split into more than one HS 2017 subheading.

1.3 Merger

1.10. Mergers usually result from simplifications where the distinction of products is no longer maintained in the new nomenclature; in general, this is due to the low volume of trade in one or more of the concerned subheadings. Since several subheadings are merged into one, it may be seen as a many-to-one relationship.

Table 3: Example of a merge

2017 version	2012 version	Remarks in WCO's correlation table
3705.00	3705.10 3705.90	Subheadings 3705.10 and 3705.90 have been deleted because of the low volume of trade.

HS 2017	Product description	HS 2012	Product description
3705.00	Photographic plates and film, exposed and developed, other than cinematographic film	3705	Photographic plates and film, exposed and developed, other than cinematographic film.
		3705.10	- For offset reproduction
		3705.90	- Other

1.4 Complex cases

1.11. A complex case is a many-to-many relationship where both splitting and merging of whole or part of different HS 2012 subheadings into several HS 2017 subheadings occur at the same time.

Table 4: Example of a complex case

2017 version	2012 version	Remarks in WCO's correlation table
2930.60	ex2930.90	Creation of new subheadings 2930.60 and 2930.70 to provide separately for 2-(N,N-Diethylamino) ethanethiol and Bis(2- hydroxyethyl) sulfide (thiodiglycol (INN)), to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2930.70	ex2930.90	
2930.80	2930.50 ex2930.90	
2930.90	ex2930.90	

At the same time, creation of new subheading 2930.80 to cover Aldicarb (ISO), Captafol (ISO) and Methamidophos (ISO), to facilitate the monitoring and control of these products under the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade. This results in the deletion of subheading 2930.50 and transfer of these products to new subheading 2930.80.

HS 2017	Product description	HS 2012	Product description
2930	Organo-sulphur compounds.	2930	Organo-sulphur compounds.
2930.20	- Thiocarbamates and dithiocarbamates	2930.20	- Thiocarbamates and dithiocarbamates
2930.30	- Thiuram mono-, di- or tetrasulphides	2930.30	- Thiuram mono-, di- or tetrasulphides
2930.40	- Methionine	2930.40	- Methionine
2930.60	- 2-(N,N-Diethylamino)ethanethiol		
2930.70	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))		
2930.80	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	2930.50	- Captafol (ISO) and methamidophos (ISO)
2930.90	- Other	2930.90	- Other

1.12. In this case, HS 2012 subheading 2930.90 is split into four HS 2017 subheadings and at the same time, both 2930.50 and part of 2930.90 are merged into HS 2017 subheading 2930.80.

2 INTRODUCING HS 2017 CHANGES IN WTO SCHEDULES

2.1. When introducing HS changes into WTO schedules of concessions, paragraph 4 of the HS 2017 Decision provides the guiding principle to be observed in the transposition exercise: to the extent possible, the existing concessions (e.g. bound duties, ODCs, INRs, etc.) should be maintained unchanged. In other words, the scope of the concessions should remain unaltered in both versions of the nomenclature. Any ambiguity in the scope that could result from the introduction of an HS amendment should normally be addressed through the introduction of (new) national tariff line breakouts based on the previous version of the HS.

2.2. The types of changes discussed in section 1 above constitute a framework that facilitates the tracking of modifications from HS 2012 into HS 2017 and facilitate the understanding of the explanations by the WCO. One way of starting the transposition exercise is to look first at the HS 2012 subheading and then focus on the relevant HS 2017 subheading(s) where the specific product should be allocated. An alternative approach is to start with the HS 2017 subheading and then search for the relevant HS 2012 subheading(s) that they originate from.

2.3. In case a Member has a ceiling binding of 20% for agricultural products and 10% for non-agricultural product, the transposition of the Member's commitments would be relatively straight forward. It would only be necessary to classify the HS 2017 subheadings in agricultural and non-agricultural products and then reflect the concessions according to these two sectors. It would not be necessary to have a detailed description of where an HS 2012 subheading goes in the 2017 nomenclature.

2.4. In the approach proposed by the Secretariat, the transposition of Members' commitments starts with the standard HS 2017 nomenclature, which is then linked to the corresponding national tariff lines in HS 2012 via the WCO's 6-digit correlation table. The specific concessions are identified and, where relevant, breakouts are created whenever the concessions within a particular subheading are different. A correlation table describing how the HS 2017 tariff lines are linked to the national HS 2012 lines is also produced for transparency.

2.5. **Case 1:** In the example below, HS 2017 subheading 0805.21 originates from HS 2012 subheading 0805.20 (see Table 2 above), which is broken down into five national tariff lines. These five national tariff lines are called "candidate lines". In the WCO correlation table, the HS 2012 subheading is prefixed with an "ex" to indicate that HS 2017 subheading 0805.21 originates from only part of the products covered by HS 2012 subheading 0805.20. To identify which of the five national tariff lines should be assigned to the HS 2017 subheading, a comparison of the product scope in both versions of the HS needs to be undertaken on a case-by-case basis; i.e. a manual correlation – as opposed to automatic – has to be carried out.

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

HS 2017	Product description	HS 2012	Product description	Duty	INR
0805	Citrus fruit, fresh or dried.	0805	Citrus fruit, fresh or dried.		
0805.10	- Oranges	0805.10	- Oranges		
	- Mandarins; clementines, wilkings and similar citrus hybrids	0805.20	- Mandarins; clementines, wilkings and similar citrus hybrids		
0805.21	-- Mandarins	0805.201	-- Mandarins		
		0805.2011	--- Satsumas	5	A
		0805.2019	--- Other	5	A
0805.22	-- Clementines	0805.2020	-- Clementines	5	A
0805.29	-- Other	0805.2030	-- Wilkings	5	A
		0805.2090	-- Other	5	A

2.6. The comparison of product descriptions in both versions shows that HS 2017 subheading 0805.21 originates from two national tariff lines (0805.2011 and 0805.2019), which means that the remaining three candidate lines should be discarded.⁵ However, in this specific situation, the commitments contained on each of the national tariff lines are identical for all five candidate lines. Consequently, whether only two or all candidate lines are retained, the duty level that would correspond for HS 2017 subheading 0805.21 is 5% with an INR for Member "A". Hence, whenever the concessions are identical for all candidate lines the exact identification of national tariff lines that have to be retained is not necessary and the transposition can be done through an automatic program without recurring to a manual transposition. The corresponding correlation that will be created by the program, which is used for tracking purposes, may not be entirely correct for the precise allocation of products between both nomenclatures, but this will have no impact on the Member's commitments in the new version of the HS. This is similar to the ceiling binding mentioned in 2.3 above; it was not necessary to know what are the exact changes affecting a subheading as far as one could classify the product as agricultural or non-agricultural.

Case 1.b: All candidate lines with identical level of commitments, transposition to HS 2017

HS 2017	Duty	INR	HS 2012	Duty	INR
			0805		
			0805.10		
0805.21	5	A	0805.20		
-- Mandarins (including tangerines and satsumas)			- Mandarins; clementines, wilkings and similar citrus hybrids		
			0805.201	5	A
			-- Mandarins		
			0805.2011	5	A
			--- Satsumas		
			0805.2019	5	A
			--- Other		
			0805.2020	5	A
			-- Clementines		
			0805.2030	5	A
			-- Wilkings		
			0805.2090	5	A
			-- Other		

⁵ It may also happen that only parts of national tariff lines are relevant for the new HS 2017 subheading.

2.7. The situation is different when the concessions for the candidate lines within a subheading are different; candidate lines for deletion have to be identified and breakouts in HS 2017 have to be created to reflect the different levels of such concessions.

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

HS 2017		Duty	INR	HS 2012		Duty	INR
				0805	Citrus fruit, fresh or dried.		
0805.21	-- Mandarins (including tangerines and satsumas)			0805.10	- Oranges		
				0805.201	-- Mandarins		
0805.2110	--- Satsumas	4	A	0805.2011	--- Satsumas	4	A
0805.2190	--- Other	3	B	0805.2019	--- Other	3	B
				0805.2020	--- Clementines	5	B
				0805.2030	--- Wilkings	3	C
				0805.2090	--- Other	5	A

Case 2: The case of a one-to-one relationship was introduced in Table 1. An HS 2012 subheading was entirely transferred to a single HS 2017 subheading and the latter originates from only one HS 2012 subheading. This means that there is no change in the product scope for these subheadings and a simple renumbering of the HS code is done. This change can be introduced in a schedule of concessions by substituting the HS 2012 code with the new HS 2017 subheading code. If there are national breakouts under the affected subheadings, the first six digits of the national codes are replaced.

Case 2: One-to-one relationship

HS 2017	Product description	Duty	INR	HS 2012	Product description	Duty	INR
2939.71	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof			2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof		
2939.7110	--- Concentrates of poppy straw	4	A	2939.9110	--- Concentrates of poppy straw	4	A
2939.7120	--- Codeine & its salts	5	A	2939.9120	--- Codeine & its salts	5	A
2939.7130	--- Morphine & its salts	0	B	2939.9130	--- Morphine & its salts	0	B
2939.7190	--- Other	5	C	2939.9190	--- Other	5	C

Case 3: In this case multiple HS 2012 subheadings are entirely merged into a single HS 2017 subheading (none of the HS 2012 are prefixed), i.e. all the products covered by the HS 2012 subheadings are fully transferred to one, and only one, HS 2017 subheading.

2.8. The example below shows that two HS 2012 subheadings are completely transferred to a single HS 2017 subheading 3705.00 where they need to be recorded in terms of HS 2017 codes (see Table 3 for the 6-digit correlation). National headers (7-digit codes) corresponding to each one of the HS 2012 subheading are first introduced under the HS 2017 subheading and the national tariff lines are listed under each national header. Thus, there is no need to create national breakouts by comparing product scope in each version of the HS.

Case 3.a: The entirety of several HS 2012 subheadings are transferred to a single HS 2017 subheading

HS2017	Product description	HS 2012	Product description	Duty	INR
3705	Photographic plates and film, exposed and developed, other than cinematographic film.	3705	Photographic plates and film, exposed and developed, other than cinematographic film.		
3705.00	Photographic plates and film, exposed and developed, other than cinematographic film	3705.10	- For offset reproduction		
		3705.1010	-- Plates	5	A
		3705.1090	-- Other	0	B
		3705.90	- Other		
		3705.9010	-- X-ray films	4	C
		3705.9090	-- Other	5	B

Case 3.b: The entirety of several HS 2012 subheadings are transferred to a single HS 2017 subheading, transposition to HS 2017

HS2017	Product description	Duty	INR	HS 2012	Duty	INR
3705.00	Photographic plates and film, exposed and developed, other than cinematographic film					
3705.001	-- For offset reproduction			3705.10		
3705.0011	--- Plates	5	A	3705.1010	5	A
3705.0019	--- Other	0	B	3705.1090	0	B
3705.009	-- Other					
3705.0091	--- X-ray films	4	C	3705.9010	4	C
3705.0099	--- Other	5	B	3705.9090	5	B

Case 4: A slight variation of case 3 where automatic transposition could also be used is when the concessions are identical at the level of each of the HS 2012 subheadings, and one or more of the HS 2012 subheadings are prefixed with "ex". Consider HS 2017 subheading 0301.93 which originates from a full HS 2012 subheading (0301.93) and part of 0301.99.

Case 4.a: Identical level of commitments for each of the HS 2012 subheadings

2017 version	2012 version	Remarks in WCO's correlation table
0301.93	0301.93 ex0301.99	Expansion of the scope of subheading 0301.93 for carp to include other main species, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>). Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

HS2017	Product description	HS 2012	Product description	Duty	INR
0301.93	--- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , Catla catla , Labeo spp. , Osteochilus hasselti , Leptobarbus hoeveni , Megalobrama spp.)	0301.93	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)		
		0301.9310	--- Fry for fish culture	5	A
		0301.9390	--- Other	5	A
		0301.99	-- Other		
		0301.9910	--- Freshwater fish	4	B
		0301.9990	--- Other	4	B

2.9. In the example above, HS 2012 subheading 0301.93 consists of 2 national tariff lines. To reflect the level of commitment in HS 2017, the national tariff line(s) where species such as "Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp. " are classified within HS 2012 0301.99 has (have) to be identified. HS 2012 Subheading 0301.99 is prefixed in the correlation table and only part of this subheading should be transferred to HS 2017 subheading 0301.93. The commitments are identical within each HS 2012 subheading, which means that an

analysis of the product scope in HS 2012 is not necessary to correctly reflect the concessions in HS 2017 as shown in the table below.

Case 4.b: Identical level of concessions for each of the HS 2012 subheadings, transposition to HS 2017

HS 2017	Product description	Duty	INR	HS 2012	Duty	INR
0301.93	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)					
0301.9310	- - - Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	4	B	0301.99 0301.9910 0301.9990	4 4	B B
0301.9390	- - - Other	5	A	0301.93 0301.9310 0301.9390	5 5	A A

2.10. The correlation table that traces the transfer of products from HS 2012 into HS 2017 needs to identify all the national tariff lines in HS 2012 that are possibly concerned. Whether or not all candidate lines are retained will not affect the level of concessions when they are expressed in HS 2017.

3 METHODOLOGY FOR PROCESSING HS 2017 CHANGES

3.1. Paragraph 9 of the HS 2017 Decision mandates the Secretariat to review the submissions prepared by Members. This review will follow a factual report⁶ 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 HS 2017 file" and will be circulated for multilateral review.

3.2. As provided in paragraph 3 of the HS 2017 Decision, the Secretariat's work shall be based on each Member's latest schedule, as reflected in the Consolidated Tariff Schedule (CTS). If tariff lines affected by changes in the HS 2017 nomenclature have not yet been certified in the HS 2012 nomenclature, then the "draft HS 2012 files", which have been approved by all other Members in the multilateral review of the HS 2012 transposition, shall be used as the basis for those tariff lines.

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

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

- (1) All the HS 2017 subheadings that are related to *structural* changes will be identified. For each of these HS 2017 subheadings, all corresponding HS 2012 subheadings and their related national tariff lines will be identified in the CTS Concession table and allocated to their respective HS 2017 subheadings. The result of this step will be a table listing all HS 2017 subheadings and the corresponding HS 2012 national tariff lines that could potentially be reallocated under these HS 2017 subheadings. A pair of HS 2017 and HS 2012 subheadings should be the same as that in the WCO standard correlation tables. One pair may correspond

⁶ See Section 7.

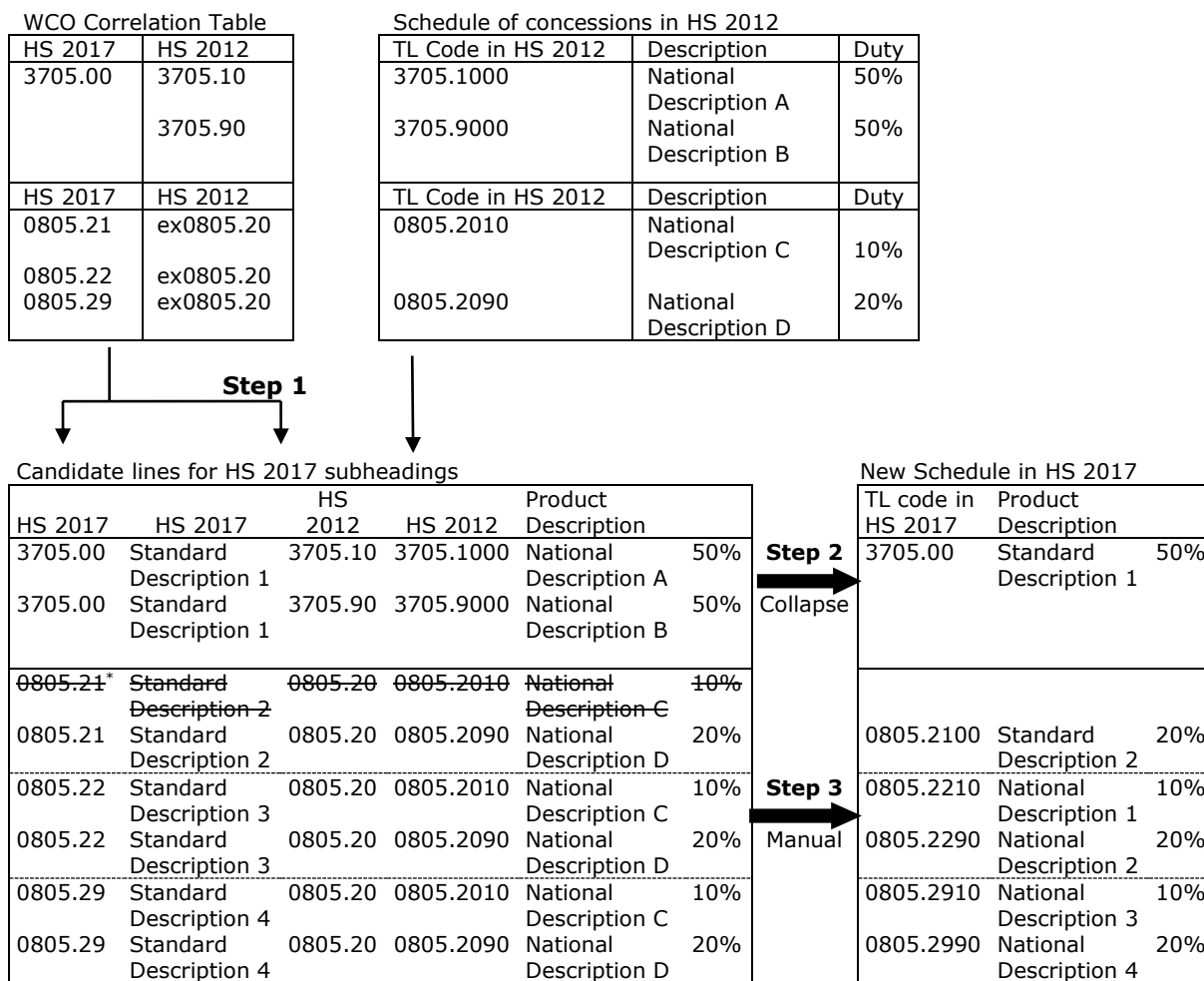
to more than one national tariff line. And one national tariff line may correspond to more than one pair of HS six-digit correlations or HS 2017 subheadings. All tariff lines corresponding to an HS 2017 subheading are called "candidate lines" for this HS 2017 subheading.

- (2) A computer program will evaluate all candidate lines for each HS 2017 subheading to determine whether they could be simplified by, for example, collapsing them in a single subheading. Specifically, if all candidate lines corresponding to an HS 2017 subheading have identical concessions (if they present the same core parts of the concessions, e.g. bound duty, INRs, ODCs, SSG, etc. see case 1), these candidate lines could be simplified by collapsing them into one HS 2017 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 2017 subheading code and description would become the new tariff line code and description.⁷
- (3) When the concessions of candidate lines do not fit in any of the four cases listed in Section 2 above, these HS 2017 subheadings and candidate lines will be put aside for manual transposition. These candidate lines will then be examined on a case-by-case basis to determine whether they should be retained for this HS 2017 subheading or should be removed from this HS 2017 subheading. Since one HS 2012 subheading can be split into more than one HS 2017 subheading, a national tariff line under this HS 2012 subheading could, in theory, be assigned to each corresponding HS 2017 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 2017 subheading, but it should appear under at least one HS 2017 subheading. For all candidate lines that are kept, tariff line codes and descriptions may need to be re-defined based on the national product descriptions. These new codes and descriptions become part of the new CTS in HS 2017 and the pairs of tariff line codes in HS 2012 and HS 2017 are recorded in the correlation table.

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

3.6. The following chart illustrates how this process is applied for processing two HS changes of a mock schedule with four national tariff lines. The first change related to subheading 3705.00 is processed automatically since the two national tariff lines have the same duties. The second change on subheadings 0805.21, 0805.22 and 0805.29 involves different duties for candidate lines. It has to be processed manually to take into account the national descriptions and duty rates.

⁷ Zeros ("0"s) may be padded to the subheading to have the same length as other national tariff line codes.

Figure 1: Example of transposition procedures

* It is assumed that as a candidate, HS 2012 national tariff line 0805.2010 is not relevant to HS 2017 subheading 0805.21. Therefore, it was dropped for 0805.21, but retained for 0805.22 and 0805.29.

4 THE NEED FOR SIMPLIFICATION

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

4.2. The "HS 2007 transposition methodology"⁸ highlighted the need for simplification of a limited number of cases, based on the experience gained in the HS 2002 transposition exercise. Indeed, the Secretariat had previously dedicated a substantial amount of manual work on a handful of subheadings with complex coding structure and very complicated technical descriptions. While the "2002 methodology"⁹ was technically correct, a disproportionately large amount of resources were required and had the disadvantage of resulting in a complicated nomenclature structure that was very difficult to align to the nomenclature of the applied tariff used by Members in practice. In

⁸ G/MA/283, Transposition of Members' CTS files to the HS 2007 nomenclature, notes on methodology", approved on 26 April 2012.

⁹ WT/L/605.

addition, some of the theoretical breakdowns might be virtually empty, with no traded products actually being classified under them.

4.3. While the previous transposition procedures have stressed the principle of not affecting the scope of the concessions to the extent possible, they have also acknowledged the practical importance of achieving some degree of simplification in case of complex cases. Several simplification methods were provided for in the earlier HS transpositions procedures in respect of the bound duties¹⁰, and are described in paragraph 5 of Annex 2 of the HS 2017 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.¹¹

4.4. 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.

5 PROPOSED STEPS TO SIMPLIFY THE HS 2017 TRANSPOSITION

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

5.1 INRs and legal instruments

5.2. The 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:

¹⁰ BISD 30S/17, WT/L/407.

¹¹ This has proven difficult to implement in cases where: 1) non-ad valorem duties are involved and no *ad valorem* equivalents are available; 2) only part of a tariff line is transferred and trade statistics are only available at a more aggregated level – it is not possible to determine which component has the majority of trade or to calculate weighted averages. In addition, since individual Members can use these measures differently, the application of one method and not the other may cause opposition when other Members' interests are impaired and the transposition process may be blocked.

2017 version	2012 version	Remarks in WCO's correlation table
3808.59	ex3808.50 ex3808.91 ex3808.92 ex3808.93 ex3808.94 ex3808.99	Expansion of the scope of subheading 3808.5 to cover the products listed in Subheading Note 1 to Chapter 38, facilitating the monitoring and control of the products consequential to the Rotterdam Convention. At the same time, subheading 3808.50 has been subdivided to create new subheading 3808.52 for DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g.

HS 2017	Product description	HS 2012	Duty	INR
3808.59	-- Other	3808.5000	- Goods specified in Subheading Note 1 to this Chapter	0 B
		3808.91	-- Insecticides	
		3808.9110	--- Containing inorganic substances	0 A
		3808.9190	--- Other	0 B
		3808.92	-- Fungicides	
		3808.9210	--- Maneb; zineb; mancozeb	0 A
		3808.9290	--- Other	0 B
		3808.93	-- Herbicides, ...	
		3808.9310	--- Plant-growth regulators	0 A,B
		3808.9390	--- Other	0 B
		3808.94	-- Disinfectants	
		3808.9410	--- Based on quaternary ammonium salts	0
		3808.9490	--- Other	0
		3808.9900	-- Other	0 A

5.3. Although the duty for all tariff lines under HS 2017 subheading 3808.59 is zero, several breakouts would still have to be created just for purpose of differentiating the products corresponding to different INRs. Not only is it difficult to determine the appropriate descriptions for those breakouts, because they relate to many chemical terminologies both at the level of the national tariff lines and in the chapter/subheading notes, but they may also result in breakouts that have no relationship with the breakouts of Members' applied tariff line structure.

5.4. Since INRs are normally attached to a duty level, it could be reasonable to simplify those entries of INRs that relate to the same duty, keeping just one entry. The Secretariat has previously adopted an approach that avoids the creation of new breakouts solely for differentiating INRs (present and earlier) and legal instruments (present and first) in the last two transposition exercises. The "candidate lines" with the same duty but different INRs were collapsed into one tariff line. For Members holding INRs for only part of the tariff line, an ex-out was added in front of Member codes. In the case of the above subheading the tariff line would read as shown in Table 5 below.

Table 5: Example of different INRs

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

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

5.2 Take into consideration Members' transpositions in their applied tariffs

5.6. For the tariff lines that were affected by HS 2017 changes, assuming data availability and to the extent that this helps in resolving complex correlations, the Secretariat will take into consideration the transpositions that have been done by Members in their applied tariffs. This would be particularly useful in the case of correlations which are not clearly defined by the WCO.¹² If the Secretariat determines that a Member took a simplified approach in the transposition of that Member's applied tariffs, the Secretariat would try to adopt the same approach as long as it would be in line with the guiding principles of the transposition. Similarly, for Members belonging to a customs union or using the same nomenclature, the Secretariat will endeavour to treat their

¹² E.g. HS 2017 Subheading 2939.80 in table 1 (applicable subheadings *such as* subheadings of headings 29.33 and 29.34).

transpositions in a similar manner. However, tariff lines that have not been affected by HS 2017 changes will not be aligned to the applied tariff by the Secretariat.

5.3 Simplified correlations

5.7. The WCO correlation table circulated in document G/MA/W/122¹³ is the main basis for the Secretariat's work. A simplified correlation table could reduce the manual work involved and will ensure consistency in the treatment of files that the Secretariat will process. Based on an analysis of HS 2017 changes, the Secretariat proposes the simplification of some correlations as discussed below and flagged in the Annex. 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 2017 amendments removed headings with annual World Trade below a US\$100 million threshold and subheadings with annual trade below US\$50 million, unless these need to be maintained for other reasons, such as environmental or social concerns. In order to ensure a correct classification of the products originally falling under the deleted subheadings, the WCO provides a correlation table to indicate where these products are reallocated.

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

In the HS 2017 amendments, 4 HS 2017 subheadings¹⁴ have been removed because the trade volume was below the above-mentioned threshold. For 2 subheadings (2848.00 and 8469.00) in the HS 2017 transposition, the Secretariat proposes to apply the rate(s) previously applied to the tariff line(s) with the majority of trade if the low-trade subheadings (or parts thereof) can actually be considered to be of marginal importance thus omitting the correlation for the low-trade subheadings¹⁵, unless the subheading that was deleted due to low trade appears in the nomenclature of the applied tariff. It should be noted that this approach is expressly provided for in the HS 2017 Decision.¹⁶

In the example below, the commitments on subheading 8469.00 in HS 2017 will be discarded.

Simplification a: Low volume of trade

2017 version	2012 version	Remarks in WCO's correlation table
8472.90	8469.00 8472.90	Deletion of heading 84.69 because of the low volume of trade entails the transfer of the products of this heading to subheading 8472.90.

HS 2017	Product description	Duty	HS 2012	Product description	Duty
			8469.0000	Typewriters other than printers of heading 84.43; word-processing machines.	10
8472	Other office machinery ...				
8472.1000	- Duplicating machines				
8472.3000	- Machines for sorting ...				
8472.9000	- Other	5	8472.9000	- Other	5

However, this is not possible in the following case where both HS 2012 subheadings are deleted and merged into a new Subheading in HS 2017:

¹³ The WCO issued an Annex to the correlation table regarding HS 2017 subheadings in chapter 44 (wood); these were included in G/MA/W/122 issued in April 2016. A second corrigendum (October 2016) relates to HS 2012 subheadings 4401.39 linked to HS 2017 subheadings 4401.39 and 4401.40 and was not reflected in G/MA/W/122.

¹⁴ Compared to over 60 subheadings in the case of HS 2012 amendments.

¹⁵ When the national applied nomenclature has been submitted to the Integrated Data Base, the Secretariat will verify [1] whether the deleted subheading appears in the nomenclature of the latest available HS 2017 applied tariff and [2] whether the applied rate is higher than the bound commitment of the subheading with a larger share of trade. If this is the case, then the simplification is not implemented.

¹⁶ WT/L/995, Annex 2, Paragraph 5.

2017 version	2012 version	Remarks in WCO's correlation table
3705.00	3705.10 3705.90	Subheadings 3705.10 and 3705.90 have been deleted because of the low volume of trade.

(b) Simplifying selected complex changes

Complex changes account for most of the Secretariat's 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. Although these are technically correct, they may not be aligned to the national tariff, which can cause problems in the use of these schedules in the future.

Simplification 1: In the HS 2017 amendments, the scope of 0302.9 was expanded to include fish fins, heads, tails, maws and other edible fish offal. These products were originally classified under forty different HS 2012 subheadings and were transferred to one newly created HS 2017 subheading: 0302.99. This change was introduced in response to a proposal by the Food and Agricultural Organization (FAO) to enhance the monitoring of global food security. It might not be necessary to overcomplicate subheading HS 2017 0302.99 with new breakouts according to the type of fish the fins, heads, tails, maws or offal originate from.¹⁷ In this particular case, it would seem appropriate to keep only one line and omit the details.

The key question for the transposition would be which duty should be recorded for this new tariff line in HS 2017. In this case, the mode¹⁸ of the duties of all the HS 2012 tariff lines could be used to arrive at the duty of the new subheading. Candidate lines that are not bound are discarded from the calculation of the mode.¹⁹ HS 2017 subheading 0302.99 will be fully unbound only if all the candidate lines are unbound.

Simplification b.1: HS 2017 subheading 0302.99

2017 version	2012 version	Remarks in WCO's correlation table
0302.99	ex030211, ex030213, ex030214, ex030219, ex030221, ex030222, ex030223, ex030224, ex030229, ex030231, ex030232, ex030233, ex030234, ex030235, ex030236, ex030239, ex030241, ex030242, ex030243, ex030244, ex030245, ex030246, ex030247, ex030251, ex030252, ex030253, ex030254, ex030255, ex030256, ex030259, ex030271, ex030272, ex030273, ex030274, ex030279, ex030281, ex030282, ex030283, ex030284, ex030285, ex030289	Expansion of the scope of subheading 0302.9 to include fish fins, heads, tails, maws and other edible fish offal. At the same time, subheading 0302.90 has been subdivided to provide separately for fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

Simplification 2: Like for the previous simplification, the scope of 0303.9 was expanded to include fish fins, heads, tails, maws and other edible fish offal. This amendment relates to frozen fish (heading 0303) while the previous simplification was linked to fresh or chilled fish (heading 0302). In this case too, the mode of the duties of all the related HS 2012 tariff lines could be used to arrive at the duty of the new subheading 0303.99. Candidate lines that are not bound are discarded from the calculation of the mode. HS 2017 subheading 0303.99 will be fully unbound only if all the candidate lines are unbound.

¹⁷ Note that a HS 2017 subheading was created to cover shark fins (0302.92).

¹⁸ In the context of the HS 2007 transposition, the Secretariat suggested to use the duty rate with the most frequent occurrence (i.e. the mode) for special cases (c.f. JOB/MA/108). It was also the case for the 2012 transposition (c.f. G/MA/330). The use of the mode instead of the arithmetic average was proposed to avoid creating new levels of duties, specifically for those countries operating with a limited number of duty levels.

¹⁹ In case the percentage of unbound candidate lines exceeds 60%, then a manual transposition will be carried out and no simplification will be done.

Simplification b.2: HS 2017 subheading 0303.99

2017 version	2012 version	Remarks in WCO's correlation table
0303.99	ex030311, ex030312, ex030313, ex030314, ex030319, ex030323, ex030324, ex030325, ex030326, ex030329, ex030331, ex030332, ex030333, ex030334, ex030339, ex030341, ex030342, ex030343, ex030344, ex030345, ex030346, ex030349, ex030351, ex030353, ex030354, ex030355, ex030356, ex030357, ex030363, ex030364, ex030365, ex030366, ex030367, ex030368, ex030369, ex030381, ex030382, ex030383, ex030384, ex030389	<p>Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal.</p> <p>At the same time, subheading 0303.90 has been subdivided to provide separately for fish fins, heads, tails, maws and other edible fish offal.</p> <p>Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.</p>

Simplification 3: Heading 9620 was created to group "monopods, bipods, tripods and similar articles" in the same heading/subheading, hence ensuring uniform application of the HS nomenclature across customs territories. This amendment could prove to be quite complex as far as the transposition of national commitments is concerned: not only is this change in HS version described by 16 pairs of HS 2017-HS 2012 correlation, but in addition the new subheading originates from a large and diverse range of chapters: chapter 39 (plastics), 44 (wood), 68 (stone, including graphite and carbon fibres), 73 (iron and steel), 76 (aluminium), 84 (machinery and mechanical appliances), 85 (electrical machinery), 90 (optical, photographic, cinematographic, measuring instruments, etc.) and 92 (musical instruments). 13 out of the 16 HS 2012 subheadings are typical "residual" subheadings of the respective chapters, with product descriptions like "other", "parts and accessories" or "non-elsewhere specified". The scope of these subheadings ending with "9" or "90" would depend on the preceding subheadings of the heading, hence it might not be straightforward to provide a clear product description in case a complex nomenclature is needed.

It is proposed to retain only one tariff line for subheading HS 9620.00 and the duty rate should correspond to the mode of the duties of all the related HS 2012 tariff lines. Unbound tariff lines, if any, would be treated as in the case for simplifications 1 and 2.

Simplification b.3: HS 2017 subheading 9620.00

2017 version	2012 version	Remarks in WCO's correlation table
9620.00	ex392690, ex442190, ex681510, ex732690, ex761699, ex843139, ex847330, ex848790, ex852290, ex852990, ex900590, ex900691, ex900791, ex901590, ex903300, ex920999	Creation of new heading 96.20 for monopods, bipods, tripods and similar articles entails the transfer of these products currently classified in other headings of the Nomenclature to the new heading 96.20.

Other issues related to the Secretariat's transposition**5.4 Correlations without clear codes**

5.8. The WCO correlation table does not establish a clear link between HS 2017 and HS 2012 subheadings for two HS 2017 amendments.²⁰ Some practical solutions aiming at simplifying the structure of WTO Members' Schedule of concessions, while preserving their rights and obligations have to be found. As far as possible, the Secretariat intends to apply clear and pragmatic solutions and to adopt a uniform approach. The first HS 2017 subheading without clear correlation is subheading 2939.80.

Simplification 4: In HS 2017, the scope of heading 29.39 was expanded; this heading now also includes alkaloids other than of vegetable origin. A new subheading (2939.80) was created to cover

²⁰ This situation is not new to HS amendments. For example, HS Contracting Parties were not able to reach consensus for HS 2012 4102.20 or HS 2007 8486.10. There have also been cases where there were correlations without clear codes like in the case of the HS 2007 deletion of Note 6 to Chapter 85 ("several headings applicable, in particular in Chapters 84, 85 and 90), HS 2002 subheading 3822.00 (HS 1996 applicable subheadings (other than those of chapter 28 or 29), such as subheadings of chapters 4, 13, 15, 17, 22, 25 to 27, 30 to 41, 68, 69, 70, 71, 72, 73, 74, 75, 76 and 78 to 81).

all alkaloids of non-vegetal origin and these originate mainly from subheadings under headings 29.33 and 29.34.

HS 2017	Product description	HS 2012	Product description
2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
2939.1	- Alkaloids of opium and their derivatives; salts thereof:	2939.1	- Alkaloids of opium and their derivatives; salts thereof:
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof
2939.30	- Caffeine and its salts	2939.30	- Caffeine and its salts
2939.4	- Ephedrine and their salts:	2939.4	- Ephedrine and their salts:
2939.5	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	2939.5	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:
2939.6	- Alkaloids of rye ergot and their derivatives; salts thereof:	2939.6	- Alkaloids of rye ergot and their derivatives; salts thereof:
2939.7	- Other, of vegetal origin:	2939.9	- Other:
2939.71	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof
2939.79	- - Other	2939.99	-- Other
2939.80	- Other		

It is proposed to retain only one tariff line for subheading HS2939.80 and the duty rate should correspond to the mode of the duties under the 27 HS 2012 subheadings listed under headings 2933 and 2934. Unbound tariff lines, if any, would be treated as in the case for simplifications 1, 2 and 3.

Simplification c.1: HS 2017 subheading 2939.80

2017 version	2012 version	Remarks in WCO's correlation table
2939.80	Applicable subheadings, such as subheadings of headings 29.33 and 29.34 <i>Note that subheadings under 29.33 and 29.34 are:</i> <i>293311, 293319, 293321, 293329, 293331, 293332, 293333, 293339, 293341, 293349, 293352, 293353, 293354, 293355, 293359, 293361, 293369, 293371, 293372, 293379, 293391, 293399</i> <i>293410, 293420, 293430, 293491, 293499</i>	Expansion of the scope of heading 29.39 to include other alkaloids obtained, for example, from animal origin. At the same time, subheadings 2939.91 and 2939.99 have been renumbered for the creation of a new subheading 2939.80 for "Other". The new subheading 2939.80 covers all the alkaloids of non-vegetal origin. Expansion of the scope of heading 29.39 entails the transfer of certain products currently covered by other headings of the Nomenclature (<i>for example</i> , heading 29.33, heading 29.34) to the new subheading 2939.80.

Simplification 5: The second case without a clear correlation relates to the HS 2017 heading 8542 whose product scope was expanded to include multi-component integrated circuits (MCOs). The chapter notes now contain the definition of MCOs.

Simplification c.1: HS 2017 heading 8542

2017 version	2012 version	Remarks in WCO's correlation table
8542.31	8542.31 Applicable subheadings, <i>in particular</i> in Chapters 84, 85, 90, 93 and 95	Expansion of the scope of heading 85.42 to include multi- component integrated circuits (MCOs). These MCOs have been defined in new Note 9 (b) (iv) to Chapter 85.
8542.32	8542.32 Applicable subheadings, <i>in particular</i> in Chapters 84, 85, 90, 93 and 95	Expansion of the scope of heading 85.42 entails the <i>possible transfer</i> of certain products currently covered by other headings of the Nomenclature (<i>in particular, but not limited to</i> , headings 84.22,
8542.33	8542.33 Applicable subheadings, <i>in particular</i> in Chapter 85	84.31, 84.43, 84.50, 84.66, 84.73, 84.76, 85.04, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.35, 85.36, 85.37, 85.38, 85.43, 85.48, 90.25, 90.26, 90.30, 90.31, 90.32, 90.33, 93.05, 93.06 and 95.04) to subheading 8542.31, 8542.32, 8542.33 or 8542.39.
8542.39	8542.39 Applicable subheadings, <i>in particular</i> in Chapters 84, 85, 90, 93 and 95	

There is no change in the structure of the HS in terms of subheadings, but the chapter notes are amended to enlarge the scope of the coverage of these subheadings. The remarks to the WCO correlation table mentions the "possible transfer of certain products" and uses terms such as "in particular, but not limited to". It therefore appears that it would be quite difficult to derive a specific correlation, even a simplified one.

HS 2017	Product description	HS 2012	Product description
8542	Electronic integrated circuits.	8542	Electronic integrated circuits.
8542.3	- Electronic integrated circuits:	8542.3	- Electronic integrated circuits:
8542.31	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits
8542.32	- - Memories	8542.32	-- Memories
8542.33	- - Amplifiers	8542.33	-- Amplifiers
8542.39	- - Other	8542.39	-- Other

For the purpose of simplification 5, a pragmatic approach would be to categorize Members into two groups: participants to the Expansion of the Information Technology Agreement (ITA-E)²¹ and the non-participants.²² For the non-participants to the ITA-E, the simplification would consist in creating an MCO national tariff line under each of the 4 relevant subheadings under heading 8542. The bound duty rate for the MCOs tariff lines would correspond to the mode of the tariff lines in the 29 headings listed in WCO's remarks. The other national tariff lines under heading HS 2012 8542 will remain unchanged.

²¹ c.f. WT/MIN(15)/25 and Schedules of Members who joined the expansion after 2015.

²² For the purpose of the HS 2007 transposition regarding non-consensus correlation, Members were also classified into two groups: participants to the Information Technology Agreement (WT/MIN(96)/16) and other WTO Members; see informal room document dated 2 July 2012 and JOB/MA/108.

Case 1: non-ITA-E participants

HS 2017	Product description	Duty	HS 2012	Product description	Duty
8542	Electronic integrated circuits.		8542	Electronic integrated circuits.	
8542.3	- Electronic integrated circuits		8542.3	- Electronic integrated circuits	
8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	
8542.3105	--- Multi-component integrated circuits (MCOs)	2*			
8542.3110	--- Monolithic integrated circuits	0	8542.3110	--- Monolithic integrated circuits	0
8542.3120	--- Hybrid integrated circuits	0	8542.3120	--- Hybrid integrated circuits	0
8542.3190	--- Other	5	8542.3190	--- Other	5
8542.32	-- Memories		8542.3200	-- Memories	0
8542.3210	--- Multi-component integrated circuits (MCOs)	2*			
8542.3290	--- Other	0			
8542.33	-- Amplifiers		8542.3300	-- Amplifiers	5
8542.3310	--- Multi-component integrated circuits (MCOs)	3*			
8542.3390	--- Other	5			
8542.39	-- Other		8542.3900	-- Other	0
8542.3910	--- Multi-component integrated circuits (MCOs)	2*			
8542.3990	--- Other	0			
8542.9000	- Parts	5	8542.9000	- Parts	5

* The duty level corresponds to the mode of the subheadings mentioned in the WCO remarks.

In terms of the participants to the ITA-E, it should be recalled that MCOs are listed as item 192 in Attachment B of their ITA-E Schedule. Moreover, the product description of item 192 in Attachment B corresponds to the HS chapter note describing MCOs in the HS nomenclature. Consequently, for ITA-E participants, MCOs should be duty-free for the final bound rate as well as for other duties and charges. In the certified HS 2007²³ Schedule of each ITA-E participant, subheadings 8542.31 to 8542.39 are all entirely duty free as each subheading contains an ITA-E item²⁴ whose product coverage fully correspond to the product scope of the HS subheading.

Electronic integrated circuits (heading 8542) were unaffected by the HS 2007 to HS 2012 amendments. Therefore, the difference between the product scope of 8542.3 in HS 2007 and HS 2017 is limited to the inclusion of MCOs in 8542.3 in HS 2017. For the ITA-E participants, MCOs should be duty-free; for the same participants, all HS 2007 subheadings under 8542.3 should be duty-free. Therefore, according to the proposed methodology, in HS 2017, all subheadings under 8542.3 will be recorded in the schedule as duty-free. In other words, although it might not be straightforward to construct a correlation table at the national tariff line level from HS 2012 to HS 2017 for integrated circuits (i.e. due to the inclusion of MCOs), the final outcome in terms of bound duties in HS 2017 is known.

²³ The Ministerial Declaration on the Expansion of Trade in Information Technology products (ITA-E) was concluded in December 2015 during the Nairobi Ministerial Conference and Schedules were prepared using HS 2007.

²⁴ Items 103, 104, 105 and 106.

Case 2: ITA-E participants

HS 2017	Product description	Duty	HS 2012	Product description	Duty
8542	Electronic integrated circuits.		8542	Electronic integrated circuits.	
8542.3	- Electronic integrated circuits		8542.3	- Electronic integrated circuits	
8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	
8542.3110	--- Monolithic integrated circuits	0*	8542.3110	--- Monolithic integrated circuits	0
8542.3120	--- Hybrid integrated circuits	0*	8542.3120	--- Hybrid integrated circuits	0
8542.3190	--- Other	0*	8542.3190	--- Other	0
8542.3200	-- Memories	0*	8542.3200	-- Memories	0
8542.3300	-- Amplifiers	0*	8542.3300	-- Amplifiers	0
8542.3900	-- Other	0*	8542.3900	-- Other	0
8542.9000	- Parts	0	8542.9000	- Parts	0

* National tariff line breakouts can be created if necessary, in line with the WTO rules.

5.5 Coding conventions

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

5.6 Agriculture vs. non-agriculture breakdown

5.10. Like in the previous transposition exercise, the classification of Agricultural (AG) and non-Agricultural (non-AG) products will follow the distinction proposed by the Chairman of the NAMA negotiations in his latest draft modalities text.²⁵ This definition, which was originally presented in the HS 2002 nomenclature, is transposed successively to HS 2007, then to HS 2012 and finally to HS 2017 by applying the standard WCO correlation tables.

5.11. There are two cases where the HS 2007 transposition resulted in a mix of AG and non-AG products at the level of subheadings²⁶; one was considered as an AG product while the other one was treated as non-AG. For the HS 2012 transposition²⁷ there was only one subheading with a mix of AG and non-AG products.

5.12. There is not any case where the HS 2017 transposition results in a mix of Ag and non-Ag products at the subheading level.

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

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

6 FORMAT AND CONTENTS OF THE HS 2017 TRANSPOSITION FILES

6.1. This section provides further technical information on the format and contents of the HS 2017 transposition files to be prepared by the Secretariat. It should also serve as a guideline to the format of the files that will be prepared by those Members that will submit their own transpositions. The format of the two key tables as well as reference information on WCO HS 2017 nomenclature and correlation tables was already made available to Members through the IDB File Exchange

²⁵ TN/MA/W/103/Rev.3, Annex 1, page 13,14.

²⁶ G/MA/283, page 18.

²⁷ G/MA/330, page 17.

Facility.²⁸The information is reproduced in Tables 7 and 8 below, together with some additional explanations.

6.2. The changes that result from the HS transposition are summarized in Tables 7 and 8. Table 7, called transposition file, contains all relevant elements of the schedule for all those HS headings where one or more tariff lines are affected by HS changes. Table 8, usually called the concordance or correlation table, provides the concordance of all tariff lines in the transposition file to one or more tariff lines in the schedule in the HS 2012 nomenclature. In its MS Access version, a query called "Concordance_HS2012_HS2017" is available in each file in order to extract the reverse concordance from HS 2012 to HS 2017. In MS Excel, an additional worksheet with the reverse concordance is provided. The electronic files maintained in the Consolidated Tariff Schedules (CTS) database in HS 2012 serve as the source of information for Members' commitments.

6.3. Additional tables transposing relevant concessions and commitments contained in other parts and sections of the Schedules should also be included as part of the draft HS 2017 files in case relevant HS codes are affected. For example, if tariff quotas or export subsidies are affected by HS 2017 changes, the Secretariat will prepare an Excel file which would include (1) the tariff lines affected by the HS 2017 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 the source of this information. The inclusion of all tariff lines within the corresponding tariff quota or export subsidy in the new tables will allow Members to appreciate the precise scope of each concession or commitment in the new version of the nomenclature. To facilitate the review process, an indication of which tariff lines are affected by the HS 2017 changes within each tariff quota or export subsidy will be included. The information described in this paragraph should also be provided in the draft HS 2017 files prepared by Members.

6.4. The scope of the tariff lines to be covered by this transposition exercise is given in the Annex of this document. Tariff lines are defined as all product items which can be identified by a product description and corresponding commitments. This also includes tariff lines that are not identified by a unique HS product code. In the format of the Secretariat tables, these tariff lines are identified by different tariff line suffixes. All tariff lines in the HS 2017 transposition table need to be linked via the correlation table with the HS 2012 version of the final concession table in the Consolidated Tariff Schedules database.

6.5. For the sake of transparency and to facilitate the review process, it is also recommended to include the unbound parts of HS 2017 subheadings affected by the transposition in the correlation table and in the transposition file. This is necessary for those cases where product descriptions can only be understood in the context of a full listing of all product items within one subheading. For example, the product description "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 result in the misinterpretation of product description of bound tariff lines.

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

²⁸ <https://idbfileexchange.wto.org>.

Table 7: 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%). Information on base duty has to be included mandatory if the final bound duty is not fully implemented at the date of the transposition
Base Duty Other	Specific duty or duty containing a specific rate element (currency and quantity unit included) – see examples under Base Duty Nature field below.
Base Duty Binding Status	B: Bound U: Unbound.
Base Duty Nature	A: ad valorem=10%; M: mixed=10% or US\$2/kg whichever is the higher (/lower); C: compound=10% + S2/kg; S: specific=US\$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 US\$2/kg whichever is the higher (/lower); C: compound=10% + S2/kg; S: specific=US\$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 US\$2/kg whichever is the higher (/lower); C: compound=10% + S2/kg; S: specific=US\$2/kg; O: other textual duty.
Special Safeguard	SSG (English); SGS (French); and SGE (Spanish)
Present Instrument	Legal instrument on the present concession, e.g. UR/94 for the Uruguay Round
Present INR Text	Initial negotiating rights on the present concession (2 or 3 alpha ISO or other codes, separated by a hyphen).
First Instrument	Legal instrument establishing the first concession, e.g. G/47, etc.
Earlier INR Text	Initial negotiating rights on earlier concession(s) and, if available, the duty level and reference on historic INRs. E.g. CH 10 T/51-EEC6 20-US (2 or 3 alpha ISO or other codes, separated by a hyphen or comma).
Implementation From	Implementation period: Start year.
Implementation To	Implementation period: End year.

Table 8: Concordance table

FIELD NAME	DESCRIPTION
Reporter	Country code of the WTO Member (ISO Alpha Code).
Ex_HS17	'Ex' signifies that only part of the HS code (TL_HS17) is covered by this correlation.
TL_HS17	Tariff line number in HS 2017
TLS_HS17	Tariff Line Suffix in HS 2017
Ex_HS12	'Ex' signifies that only part of the HS code (TL_HS12) is covered by this correlation.
TL_HS12	Tariff line number in HS 2012
TLS_HS12	Tariff Line Suffix in HS 2012

7 VERIFICATION OF MEMBERS' SUBMISSIONS

7.1. Paragraph 9 of the HS 2017 Decision mandates the Secretariat to review the draft HS 2017 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 HS 2017 file prepared by the Member. To this end, the Secretariat will follow a standard procedure that can be applied objectively and transparently to all submissions. It can be summarized as follows:

7.1 Processing and formatting

7.2. Submissions received in formats that differ from the suggested standard format in the reference information will be processed in the standard format and converted to a database. The Secretariat will apply the concordance table submitted to extract data from the CTS (HS 2012) and list the commitments against the transposition file. In this process, the issues identified by the Secretariat will be documented in a report that will be sent to the Member concerned with a description of the problems and suggestions for correction.

7.2 Consistency of submissions

7.3. Consistency checks will be performed to verify the correctness and completeness of the submission itself, as well as in relation to the original HS 2012 schedule, as reflected in the CTS. The following five aspects will be verified:

- (a) As the concordance table for Members preparing their own file will not include duties, no verification of duties will be made in this table. If Members provide this information, it will not be used by the Secretariat to prepare the standard draft HS 2017 transposition file. The Secretariat will generate the HS 2012 duties from the CTS file and the HS 2017 duties from the Member's submission;
- (b) All HS 2017 tariff line codes in the correlation table should match with tariff line codes in the draft HS 2017 schedule of the submission. Any mismatches will be identified and noted;
- (c) All HS 2012 tariff line codes in the correlation table should match with tariff line codes in HS 2012 CTS files. Any mismatches will be identified and noted;
- (d) If the draft HS 2017 file of a submission includes a complete nomenclature, then the tariff lines that are not affected by the HS 2017 changes should be the same as they are in HS 2012. Any mismatches will be identified and noted;
- (e) All tariff lines codes listed in the HS 2017 submission should be in line with WCO standard 2017 version of the HS. Any mismatches will be identified and noted.

7.3 Compare submissions with the WCO standard correlation table

7.4. The WCO correlation table indicates 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 2017 version of the Harmonized System. They do not have legal status". Therefore, it is possible that WTO Members deviate in 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 country Members, it seems appropriate to compare the other Members' submissions with the WCO standard correlation table and to identify any deviations.

7.5. Given the large workload that this could entail and the limited resources available, the Secretariat will not be in a position to analyse these submissions on a line-by-line basis. The Secretariat intends to use a standard procedure to exclusively identify the deviations that resulted in an omission of duties that are lower than the duty proposed in draft HS 2017 files, or which resulted in extra duties that are higher than the duties resulting from the transposition following the WCO correlation table.

7.6. The procedure will, firstly, conduct a theoretical transposition by applying the WCO correlation to the HS 2012 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 2017 subheadings, corresponding HS 2012 subheadings and all national tariff lines under each HS 2012 subheading, which could potentially be reallocated under corresponding HS 2017 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 2017 subheading, the duties of the submission are exactly the same as the duties of the theoretical transposition. For example, under a subheading, the theoretical transposition has duties of 10% and 20% and the submission for the same subheading has duties 10% and 20% as well. In 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 2012;
- (b) Under the same HS 2017 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 by the Secretariat. For example, for a particular HS 2017 subheading the theoretical transposition by the Secretariat shows 2 duties, 10% and 20%, but the Member's submission shows three duties, 5%, 10% and 20%. In the alternative case where the extra duties in the Member's submission are higher than the highest duties of the theoretical transposition, the tariff lines under the subheading will be listed in the verification report. For instance, the extra duty is 25% instead of 5%.
- (c) Under the same HS 2017 subheading, the submission by the Member misses some unique duties, which are in the theoretical transposition by the Secretariat. The theoretical transposition links all national tariff lines under the relevant HS 2012 subheadings (candidate lines) to each HS 2017 subheading. In some cases, such as an HS 2012 subheading is split into several HS 2017 subheadings, not all candidates should necessarily be kept in certain HS 2017 subheadings; a candidate line can be transferred to different HS 2017 subheadings and it should be deleted as a candidate for the current HS 2017 subheading as long as other national tariff lines under the same HS 2012 subheading are kept for this HS 2017 subheading.²⁹ To determine whether a candidate tariff line should be kept or deleted requires checking the product description manually, as the Secretariat does in manual transpositions. The proposed verification would take a relatively simple approach: a missing unique duty will not be identified as a problem as long as other tariff lines under the same HS 2012 subheading are kept for this HS 2017 subheading. Based on this assumption, a further check will be done to determine whether a whole HS 2012 subheading is missing for this HS 2017 subheading. If it is the case, these will be listed as problems since the missing duties must be the result of a missing correlation. If it is not the case, then the theoretical transposition includes all national tariff lines under this HS 2012 subheading and the submission select only some of them; the missing duties are being reallocated to other subheadings.

7.7. If the submissions include other concession elements, such as INRs, they will also be taken into account in the above-mentioned process. It should be stressed that this comparison by the Secretariat is not meant to replace the manual checking by other Members interested in specific products. The automatic procedure is based on a number of assumptions which may not always correspond to the result of a more in-depth analysis.

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

²⁹ See for example case 1.c in Section II; clementines (HS 2012 0805.2020) are candidate lines for mandarins (HS 2017 0805.21), but should not be retained for this HS 2017 subheading and allocated to only HS 2017 0805.22 (clementines).

ANNEX
HS 2017 TO HS 2012 CORRELATIONS¹

2017 Version	2012 Version	Remarks
0301.93	0301.93 ex0301.99	Expansion of the scope of subheading 0301.93 for carp to include other main species, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>).
0301.99	ex0301.99	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0302.11	ex0302.11	Expansion of the scope of subheading 0302.9 to include fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0302.13	ex0302.13	
0302.14	ex0302.14	
0302.19	ex0302.19	
0302.21	ex0302.21	
0302.22	ex0302.22	
0302.23	ex0302.23	
0302.24	ex0302.24	
0302.29	ex0302.29	
0302.31	ex0302.31	
0302.32	ex0302.32	
0302.33	ex0302.33	
0302.34	ex0302.34	
0302.35	ex0302.35	
0302.36	ex0302.36	
0302.39	ex0302.39	
0302.41	ex0302.41	Expansion of the scope of subheading 0302.9 to include fish fins, heads, tails, maws and other edible fish offal. At the same time, expansion of the scope of subheading 0302.4 and creation of new subheading 0302.49 to enlarge the coverage of pelagic species, other than tunas, included in subheading 0302.4, to cover Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>). Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0302.42	ex0302.42	
0302.43	ex0302.43	
0302.44	ex0302.44	
0302.45	ex0302.45	
0302.46	ex0302.46	
0302.47	ex0302.47	
0302.49	ex0302.89	
0302.51	ex0302.51	Expansion of the scope of subheading 0302.9 to include fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0302.52	ex0302.52	
0302.53	ex0302.53	
0302.54	ex0302.54	
0302.55	ex0302.55	
0302.56	ex0302.56	
0302.59	ex0302.59	

¹ This correlation table is based on documents G/MA/W/122 and G/MA/W/122/Corr.1 which were issued on 12 April 2016 and 10 May 2016. It includes the WCO Annex to the correlation table (June 2015 amendments).

2017 Version	2012 Version	Remarks
0302.71 0302.72	ex0302.71 ex0302.72	Expansion of the scope of subheading 0302.9 to include fish fins, heads, tails, maws and other edible fish offal.
0302.73 0302.74	ex0302.73 ex0302.89	At the same time, expansion of the scope of subheading 0302.73 for carp to include other main species, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>).
0302.79	ex0302.79	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0302.81 0302.82	ex0302.81 ex0302.82	Expansion of the scope of subheading 0302.9 to include fish fins, heads, tails, maws and other edible fish offal.
0302.83 0302.84	ex0302.83 ex0302.84	At the same time, expansion of the scope of subheadings 0302.4 and 0302.73 which entails the transfer of certain products of subheading 0303.89 to subheading 0302.49 and 0302.73.
0302.85 0302.89	ex0302.85 ex0302.89	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0302.91 0302.92	0302.90 ex0302.81	Expansion of the scope of subheading 0302.9 to include fish fins, heads, tails, maws and other edible fish offal.
0302.99	ex0302.11 ex0302.13 ex0302.14 ex0302.19 ex0302.21 ex0302.22 ex0302.23 ex0302.24 ex0302.29 ex0302.31 ex0302.32 ex0302.33 ex0302.34 ex0302.35 ex0302.36 ex0302.39 ex0302.41 ex0302.42 ex0302.43 ex0302.44 ex0302.45 ex0302.46 ex0302.47 ex0302.51 ex0302.52 ex0302.53 ex0302.54 ex0302.55 ex0302.56 ex0302.59 ex0302.71 ex0302.72 ex0302.73 ex0302.74 ex0302.79 ex0302.81 ex0302.82 ex0302.83 ex0302.84 ex0302.85 ex0302.89	At the same time, subheading 0302.90 has been subdivided to provide separately for fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

2017 Version	2012 Version	Remarks
0303.11	ex0303.11	Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.12	ex0303.12	
0303.13	ex0303.13	
0303.14	ex0303.14	
0303.19	ex0303.19	
0303.23	ex0303.23	Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal. At the same time, expansion of the scope of subheading 0303.25 for carp to include other main species, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>). Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.24	ex0303.24	
0303.25	ex0303.25 ex0303.89	
0303.26	ex0303.26	
0303.29	ex0303.29	
0303.31	ex0303.31	Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.32	ex0303.32	
0303.33	ex0303.33	
0303.34	ex0303.34	
0303.39	ex0303.39	
0303.41	ex0303.41	
0303.42	ex0303.42	
0303.43	ex0303.43	
0303.44	ex0303.44	
0303.45	ex0303.45	
0303.46	ex0303.46	
0303.49	ex0303.49	
0303.51	ex0303.51	Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal. At the same time, expansion of the scope of subheading 0303.5 and creation of new subheading 0303.59 to enlarge the coverage of pelagic species, other than tunas, included in subheading 0303.5, to cover anchovies (<i>Engraulis</i> spp.), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>).
0303.53	ex0303.53	
0303.54	ex0303.54	
0303.55	ex0303.55	
0303.56	ex0303.56	
0303.57	ex0303.57	
0303.59	ex0303.89	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.63	ex0303.63	Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.64	ex0303.64	
0303.65	ex0303.65	
0303.66	ex0303.66	
0303.67	ex0303.67	
0303.68	ex0303.68	
0303.69	ex0303.69	

2017 Version	2012 Version	Remarks
0303.81 0303.82 0303.83 0303.84 0303.89	ex0303.81 ex0303.82 ex0303.83 ex0303.84 ex0303.89	Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal. At the same time, expansion of the scope of subheadings 0303.25 and 0303.5 which entails the transfer of certain products of subheading 0303.89 to subheading 0303.25 and 0303.59. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0303.91 0303.92 0303.99	0303.90 ex0303.81 ex0303.11 ex0303.12 ex0303.13 ex0303.14 ex0303.19 ex0303.23 ex0303.24 ex0303.25 ex0303.26 ex0303.29 ex0303.31 ex0303.32 ex0303.33 ex0303.34 ex0303.39 ex0303.41 ex0303.42 ex0303.43 ex0303.44 ex0303.45 ex0303.46 ex0303.49 ex0303.51 ex0303.53 ex0303.54 ex0303.55 ex0303.56 ex0303.57 ex0303.63 ex0303.64 ex0303.65 ex0303.66 ex0303.67 ex0303.68 ex0303.69 ex0303.81 ex0303.82 ex0303.83 ex0303.84 ex0303.89	Expansion of the scope of subheading 0303.9 to include fish fins, heads, tails, maws and other edible fish offal. At the same time, subheading 0303.90 has been subdivided to provide separately for fish fins, heads, tails, maws and other edible fish offal. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0304.39	0304.39 ex0304.49	Expansion of the scope of subheading 0304.3 for carp to include other main species, as for example catla (Catla catla) and roho labeo (Labeo rohita). Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0304.47 0304.48 0304.49	ex0304.49 ex0304.49 ex0304.49	Creation of new subheadings 0304.47 and 0304.48 for dogfish and other sharks and for rays and skates, respectively. At the same time, time, expansion of the scope of subheading 0304.3 which entails the transfer of certain products of subheading 0304.49 to subheading 0304.39. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

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0304.51	0304.51 ex0304.59	Expansion of the scope of subheading 0304.51 to include other main species of carp, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>) which entails the transfer of certain products of subheading 0304.59 to subheading 0304.51.
0304.56	ex0304.59	At the same time, creation of new subheadings 0304.56 and 0304.57 for dogfish and other sharks and for rays and skates, respectively.
0304.57	ex0304.59	
0304.59	ex0304.59	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0304.69	0304.69 ex0304.89	Expansion of the scope of subheading 0304.6 for carp to include other main species, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>) which entails the transfer of certain products of subheading 0304.89 to subheading 0304.69.
0304.88	ex0304.89	At the same time, creation of new subheading 0304.88 for dogfish, other sharks, rays and skates.
0304.89	ex0304.89	
		Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0304.93	0304.93 ex0304.99	Expansion of the scope of subheading 0304.93 to include other main species of carp, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>).
0304.96	ex0304.99	At the same time, creation of new subheadings 0304.96 and 0304.97 for dogfish and other sharks and for rays and skates, respectively.
0304.97	ex0304.99	
0304.99	ex0304.99	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0305.31	0305.31 ex0305.39	Expansion of the scope of subheading 0305.31 to include other main species of carp, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>).
0305.39	ex0305.39	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0305.44	0305.44 ex0305.49	Expansion of the scope of subheading 0305.44 to include other main species of carp, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>).
0305.49	ex0305.49	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0305.52	ex0305.59	Creation of new subheadings 0305.52, 0305.53 and 0305.54 to provide separately for more detailed species for dried fish. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0305.53	ex0305.59	
0305.54	ex0305.59	
0305.59	ex0305.59	
0305.64	0305.64 ex0305.69	Expansion of the scope of subheading 0305.64 to include other main species of carp, as for example catla (<i>Catla catla</i>) and roho labeo (<i>Labeo rohita</i>).
0305.69	ex0305.69	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

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0306.31 0306.32 0306.33 0306.34 0306.35 0306.36 0306.39 0306.91 0306.92 0306.93 0306.94 0306.95 0306.99	ex0306.21 ex0306.22 ex0306.24 ex0306.25 ex0306.26 ex0306.27 ex0306.29 ex0306.21 ex0306.22 ex0306.24 ex0306.25 ex0306.26 ex0306.27 ex0306.29	Restructuring of subheadings 0306.2 to 0306.29 to separate not frozen crustaceans into "live, fresh or chilled" and "other". Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0307.12 0307.19 0307.22 0307.29 0307.32 0307.39 0307.42 0307.43 0307.49 0307.52 0307.59 0307.72 0307.79 0307.82 0307.83 0307.84 0307.87 0307.88 0307.91 0307.92 0307.99	ex0307.19 ex0307.19 ex0307.29 ex0307.29 ex0307.39 ex0307.39 0307.41 ex0307.91 ex0307.49 ex0307.99 ex0307.49 ex0307.99 ex0307.59 ex0307.59 ex0307.79 ex0307.79 ex0307.91 ex0307.89 ex0307.99 ex0307.89 ex0307.99 ex0307.91 ex0307.99 ex0307.99	Restructuring of heading 03.07 to separate "other" molluscs into "frozen" and "other". At the same time, expansion of the scope of subheading 0307.4 for cuttle fish and squid to include other species, in particular, species of families Illex and Todarodes, together with the creation of new subheadings for Stromboid conchs. Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
0308.12 0308.19 0308.22 0308.29	ex0308.19 ex0308.19 ex0308.29 ex0308.29	Restructuring of heading 03.08 to separate "other" aquatic invertebrates into "frozen" and "other". Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.

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0805.21	ex0805.20	Creation of new subheadings 0805.21 and 0805.22 to provide separately for mandarins (including tangerines and satsumas) and clementines, respectively.
0805.22	ex0805.20	
0805.29	ex0805.20	Amendment adopted as a result of the FAO proposal to enhance the monitoring of the global food security.
1211.20	1211.20 ex2008.99	Expansion of the scope of heading 12.11 to include "chilled" and "frozen" products. At the same time, creation of new subheading 1211.50 for ephedra, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
1211.30	1211.30 ex1404.90	
1211.40	1211.40 ex1404.90	
1211.50	ex1211.90 ex1404.90	
1211.90	ex1211.90 ex1404.90 ex2008.99	
1302.14	ex1302.19	Creation of new subheading 1302.14 for vegetable saps and extracts, of ephedra, facilitating the monitoring and control of narcotic drugs and psychotropic substances.
1302.19	ex1302.19	
1404.90	ex1404.90	Expansion of the scope of heading 12.11 entails the transfer of certain products of this subheading to heading 12.11.
1604.18	ex1604.19	Creation of new subheading 1604.18 for prepared or preserved shark fins.
1604.19	ex1604.19	
1605.54	1605.54 ex1605.59	Under the provision of Subheading Note 2 to Chapter 16, the expansion of the scope of subheading 0307.4 for cuttle fish and squid to include other species, in particular, species of families Illex and Todarodes, entails the transfer of certain products of subheading 1605.59 to subheading 1605.54.
1605.59	ex1605.59	
2008.99	ex2008.99	Expansion of the scope of heading 12.11 entails the transfer of certain products of this subheading to heading 12.11.
2202.91	ex2202.90	Subheading 2204.90 has been subdivided to provide separately for non-alcoholic beer.
2202.99	ex2202.90	
2204.22	ex2204.29	Creation of new subheading 2204.22 for wine in containers holdings more than 2l but not more than 10 l (e.g., BiB, or bag-in-a-box packaging of wine).
2204.29	ex2204.29	
2811.12	ex2811.19	Creation of new subheading 2811.12 to provide separately for hydrogen cyanide, to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2811.19	ex2811.19	
2812.11	ex2812.10	Subheading 2812.10 has been subdivided to provide separately for certain chlorides of non-metals, to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2812.12	ex2812.10	
2812.13	ex2812.10	
2812.14	ex2812.10	
2812.15	ex2812.10	
2812.16	ex2812.10	
2812.17	ex2812.10	
2812.19	ex2812.10	
2853.10	ex2853.00	Creation of new subheading 2853.10 to provide separately for cyanogen chloride (chlorcyan), to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention. At the same time, expansion of the scope of heading 28.53 to accommodate the transfer of products of heading 28.48 to heading 28.53. Heading 28.48. has been deleted because of the low volume of trade.
2853.90	2848.00 ex2853.00	

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2903.83 2903.89	ex2903.89 ex2903.89	Creation of new subheading 2903.83 to provide separately for Mirex (ISO) (a chlorinated hydrocarbon), to facilitate the monitoring and control of the product under the Stockholm Convention on Persistent Organic Pollutants.
2903.93 2903.94 2903.99	ex2903.99 ex2903.99 ex2903.99	Creation of new subheading 2903.93 and 2903.94 to provide separately for pentachlorobenzene (ISO) and hexabromobiphenyls, respectively, to facilitate the monitoring and control of the products under the Stockholm Convention on Persistent Organic Pollutants.
2904.31 2904.32 2904.33 2904.34 2904.35 2904.36 2904.91 2904.99	ex2904.90 ex2904.90 ex2904.90 ex2904.90 ex2904.90 ex2904.90 ex2904.90 ex2904.90	Creation of new subheadings 2904.31 to 2904.36 to provide separately for perfluorooctanesulfonic acid (PFOS), its salts and perfluorooctanesulfonyl fluoride (PFOSF), to facilitate the monitoring and control of the products under the Stockholm Convention on Persistent Organic Pollutants and also the Rotterdam Convention on hazardous chemicals and pesticides. At the same time, creation of new subheading 2904.91 to provide separately for trichloronitromethane (chloropicrin), to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2910.50 2910.90	ex2910.90 ex2910.90	Creation of new subheading 2910.50 to provide separately for Endrin (ISO), to facilitate the monitoring and control of the product under the Stockholm Convention on Persistent Organic Pollutants.
2914.62 2914.69	ex2914.69 ex2914.69	Creation of new subheading 2914.62 to provide separately for coenzyme Q10 (ubidecarenone (INN)).
2914.71 2914.79	ex2914.70 ex2914.70	Subheading 2914.70 has been subdivided to provide separately for Chlordecone (ISO), to facilitate the monitoring and control of the product under the Stockholm Convention on Persistent Organic Pollutants.
2918.17 2918.19	ex2918.19 ex2918.19	Creation of new subheading 2918.17 to provide separately for 2,2-diphenyl-2-hydroxyacetic acid (benzilic acid), to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2920.21 2920.22 2920.23 2920.24 2920.29 2920.30 2920.90	ex2920.90 ex2920.90 ex2920.90 ex2920.90 ex2920.90 ex2920.90 ex2920.90	Creation of new subheadings 2920.21 to 2920.29 to provide separately for dimethyl phosphate, diethyl phosphate, trimethyl phosphate and triethyl phosphate, to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention. At the same time, creation of new subheading 2920.30 for Endosulfan (ISO), to facilitate the monitoring and control of the products under both the Stockholm Convention on Persistent Organic Pollutants and the Rotterdam Convention on hazardous chemicals and pesticides.
2921.12 2921.13 2921.14 2921.19	ex2921.19 ex2921.19 ex2921.19 ex2921.19	Creation of new subheadings 2921.12 to 2921.14 to provide separately for 2-(N,N-Dimethylamino)ethylchloride hydrochloride, 2-(N,N-Diethylamino)ethylchloride hydrochloride and 2-(N,N-Diisopropylamino)ethylchloride hydrochloride, respectively, to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2922.15 2922.16 2922.17 2922.18 2922.19	ex2922.13 ex2922.19 ex2922.19 ex2922.19 ex2922.13 ex2922.19	Creation of new subheadings 2922.15 to 2922.18 to provide separately for triethanolamine, diethanolammonium perfluorooctane sulphonate, methyl-diethanolamine and ethyldiethanolamine, and 2-(N,N-diisopropylamino)ethanol, respectively, to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2923.30 2923.40 2923.90	ex2923.90 ex2923.90 ex2923.90	Creation of new subheadings 2923.30 and 2923.40 to provide separately for tetraethylammonium perfluorooctane sulphonate and didicyldimethylammonium perfluorooctane sulphonate, to facilitate the monitoring and control of the products under the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.

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2924.25 2924.29	ex2924.29 ex2924.29	Creation of new subheading 2924.25 to provide separately for Alachlor (ISO), to facilitate the monitoring and control of the products under the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.
2926.40 2926.90	ex2926.90 ex2926.90	Creation of new subheading 2926.40 to provide separately for alpha-phenylacetoacetonitrile (also known as "APAAN"), to facilitate the monitoring and control of the products (a pre-precursor for drugs).
2930.60 2930.70	ex2930.90 ex2930.90	Creation of new subheadings 2930.60 and 2930.70 to provide separately for 2-(N,N-Diethylamino)ethanethiol and Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)), to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2930.80 2930.90	2930.50 ex2930.90 ex2930.90	At the same time, creation of new subheading 2930.80 to cover Aldicarb (ISO), Captafol (ISO) and Methamidophos (ISO), to facilitate the monitoring and control of these products under the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade. This results in the deletion of subheading 2930.50 and transfer of these products to new subheading 2930.80.
2931.31 2931.32 2931.33 2931.34 2931.35 2931.36 2931.37 2931.38 2931.39 2931.90	ex2931.90 ex2931.90 ex2931.90 ex2931.90 ex2931.90 ex2931.90 ex2931.90 ex2931.90 ex2931.90 ex2931.90	Creation of new subheadings 2931.31 to 2931.39 to provide separately for certain organo-phosphorous compounds, to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention.
2932.14 2932.19	ex2932.19 ex2932.19	Creation of new subheading 2932.14 to provide separately for sucralose.
2933.92 2933.99	ex2933.99 ex2933.99	Creation of new subheading 2933.92 to provide separately for Azinphos-methyl (ISO), to facilitate the monitoring and control of the products under the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.
2935.10 2935.20 2935.30 2935.40 2935.50 2935.90	ex2935.00 ex2935.00 ex2935.00 ex2935.00 ex2935.00 ex2935.00	Heading 29.35 has been subdivided to provide separately for certain sulphonamides, to facilitate the monitoring and control of the products under the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade.
2939.71 2939.79 2939.80	2939.91 2939.99 Applicable subheadings, such as subheadings of headings 29.33 and 29.34	Expansion of the scope of heading 29.39 to include other alkaloids obtained, for example, from animal origin. At the same time, subheadings 2939.91 and 2939.99 have been renumbered for the creation of a new subheading 2939.80 for "Other". The new subheading 2939.80 covers all the alkaloids of non-vegetal origin. Expansion of the scope of heading 29.39 entails the transfer of certain products currently covered by other headings of the Nomenclature (for example, heading 29.33, heading 29.34) to the new subheading 2939.80.

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3002.11 3002.12 3002.13 3002.14 3002.15 3002.19	ex3002.10 ex3002.10 ex3002.10 ex3002.10 ex3002.10 ex3002.10	Subheading 3002.10 has been subdivided to create new subheadings 3002.11 for malaria diagnostic test kits, and 3002.12 to 3002.15 for immunological products, whether unmixed, mixed or put up in measured doses or in forms or packings for retail sale. Furthermore, the scope of the new subheadings 3002.12 to 3002.15 has been defined in new Subheading Note 1 to Chapter 30.
3003.41 3003.42 3003.43 3003.49 3003.60 3003.90	ex3003.40 ex3003.40 ex3003.40 ex3003.40 ex3003.90 ex3003.90	Subheading 3003.40 has been subdivided to create new subheadings 3003.41, 3003.42 and 3003.43, facilitating the monitoring and control of pharmaceutical preparations containing ephedrine, pseudoephedrine or norephedrine, or salts thereof. At the same time, new subheading 3003.60 has been created to provide separately for antimalarial medicaments. Furthermore, the scope of the new subheading 3003.60 has been defined in new Subheading Note 2 to Chapter 30.
3004.41 3004.42 3004.43 3004.49	ex3004.40 ex3004.40 ex3004.40 ex3004.40	Subheading 3004.40 has been subdivided to create new subheadings 3004.41, 3004.42 and 3004.43, facilitating the monitoring and control of pharmaceutical preparations containing ephedrine, pseudoephedrine or norephedrine, or salts thereof.
3004.60 3004.90	ex3004.90 ex3004.90	At the same time, new subheading 3304.60 has been created to provide separately for antimalarial medicaments. Furthermore, the scope of the new subheading 3004.60 has been defined in new Subheading Note 2 to Chapter 30.
3103.11 3103.19	ex3103.10 ex3103.10	Subheading 3103.10 has been subdivided to create new subheading 3103.11 for superphosphates, containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅).
3705.00	3705.10 3705.90	Subheadings 3705.10 and 3705.90 have been deleted because of the low volume of trade.
3808.52 3808.59 3808.61 3808.62 3808.69 3808.91 3808.92 3808.93 3808.94 3808.99	ex3808.50 ex3808.50 ex3808.91 ex3808.92 ex3808.93 ex3808.94 ex3808.99 ex3808.91 ex3808.91 ex3808.91 ex3808.92 ex3808.93 ex3808.94 ex3808.99	Expansion of the scope of subheading 3808.5 to cover the products listed in Subheading Note 1 to Chapter 38, facilitating the monitoring and control of the products consequential to the Rotterdam Convention. At the same time, subheading 3808.50 has been subdivided to create new subheading 3808.52 for DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g. Furthermore, new subheadings 3808.61 to 3808.69 have been created for certain products used as antimalarial commodities. The scope of the new subheadings 3808.61 to 3808.69 has been defined in new Subheading Note 2 to Chapter 38.
3812.31 3812.39	ex3812.30 ex3812.30	Subheading 3812.30 has been subdivided to create new subheading 3812.31 for mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ).
3824.84 3824.85 3824.86 3824.87 3824.88 3824.91 3824.99	ex3824.90 ex3824.90 ex3824.90 ex3824.90 ex3824.90 ex3824.90 ex3824.90	Expansion of the scope of subheading 3824.8 to cover the products listed in Subheading Note 3 to Chapter 38, facilitating the monitoring and control of the products consequential to the Rotterdam Convention or Stockholm Convention. At the same time, new subheadings 3824.84 to 3824.88 have been created facilitating the monitoring and control of these products consequential to the Stockholm Convention. Subheading 3824.90 has been subdivided to create new subheading 3824.91 to facilitate the collection and comparison of data on the international movement of substances controlled under the Chemical Weapons Convention. At the same time, expansion of the scope of subheading 3824.8 entails the transfer of certain products of subheading 3824.90 to subheading 3824.8.

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3901.40 3901.90	ex3901.90 ex3901.90	New subheading 3901.40 has been created for ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94.
3907.61 3907.69	ex3907.60 ex3907.60	Subheading 3907.60 has been subdivided to create new subheading 3907.61 for poly(ethylene terephthalate), having a viscosity number of 78 ml/g or higher.
3909.31 3909.39	ex3909.30 ex3909.30	Subheading 3909.30 has been subdivided to create new subheading 3909.31 for poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI).
3926.90	ex3926.90	See the remarks for heading 96.20.
4011.70 4011.80 4011.90	4011.61 4011.92 4011.62 4011.63 4011.93 4011.94 4011.69 4011.99	The new structure of subheadings 4011.6 to 4011.99 for new pneumatic tyres, of rubber, has been created to overcome the lack of alignment between the English and the French versions of the text of subheading 4011.6.
4401.11 4401.12	ex4401.10 ex4401.10	Subheading 4401.10 has been subdivided to provide separately for coniferous and non-coniferous fuel wood, due to the high volume of international trade.
4401.39 4401.40	ex4401.39 ex4401.39	Sawdust and wood waste and scrap have been separated into two major groups of products: agglomerated (pellets, briquettes, logs, etc.) and not agglomerated.
4403.11 4403.12	ex4403.10 ex4403.10	Subheading 4403.10 has been subdivided into coniferous and non-coniferous, due to the high volume of international trade.
4403.21 4403.22 4403.23 4403.24 4403.25 4403.26	ex4403.20 ex4403.20 ex4403.20 ex4403.20 ex4403.20 ex4403.20	Subheadings 4403.21 to 4403.26 have been created to divide by species and size, due to the high volume of global international trade.
4403.49	4403.49 ex4403.99	Deletion of Subheading Note 2 to Chapter 44 results in the expansion of the scope of the expression "tropical wood". Amendment adopted as a result of the FAO proposal to enhance the coverage of wood species in order to get a better picture of trade patterns.
4403.93 4403.94 4403.95 4403.96 4403.97 4403.98 4403.99	ex4403.92 ex4403.92 ex4403.99 ex4403.99 ex4403.99 ex4403.99 ex4403.99	Subheadings 4403.93 to 4403.98 have been created to divide by species and size, due to the high volume of global international trade.
4406.11 4406.12 4406.91 4406.92	ex4406.10 ex4406.10 ex4406.90 ex4406.90	Subheadings 4406.10 and 4406.90 have been subdivided into coniferous and non-coniferous, due to the high volume of international trade.
4407.11 4407.12 4407.19	ex4407.10 ex4407.10 ex4407.10	Subheadings 4407.11 and 4407.12 have been created to provide separately for wood of pine and fir and spruce.

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4407.29	4407.29 ex4407.99	Deletion of Subheading Note 2 to Chapter 44 results in the expansion of the scope of the expression "tropical wood".
4407.96	ex4407.99	At the same time, new subheadings 4407.96 and 4407.97 have been created for wood of birch, poplar and aspen. Amendment adopted as a result of the FAO proposal to enhance the coverage of wood species in order to get a better picture of trade patterns.
4407.97	ex4407.99	
4407.99	ex4407.99	
4408.39	4408.39 ex4408.90	Deletion of Subheading Note 2 to Chapter 44 results in the expansion of the scope of the expression "tropical wood".
4408.90	ex4408.90	Amendment adopted as a result of the FAO proposal to enhance the coverage of wood species in order to get a better picture of trade patterns.
4409.22	ex4409.29	New subheading 4409.22 has been created for certain products of tropical wood.
4409.29	ex4409.29	Amendment adopted as a result of the FAO proposal to enhance the coverage of wood species in order to get a better picture of trade patterns.
4412.31	4412.31 ex4412.32	Deletion of Subheading Note 2 to Chapter 44 results in the expansion of the scope of the expression "tropical wood".
4412.33	ex4412.32	At the same time, subheading 4412.32 has been subdivided to create two new subheadings for non-coniferous plywood. The text of subheading 4412.39 has been modified, but this modification does not entail transfer of products. Amendment adopted as a result of the FAO proposal to enhance the coverage of wood species in order to get a better picture of trade patterns.
4412.34	ex4412.32	
4412.39	4412.39	
4418.73	ex4418.71 ex4418.72 ex4418.79	The new structure of subheading 4418.7 has been created to provide separately for certain assembled wooden flooring panels of bamboo (INBAR).
4418.74	ex4418.71	
4418.75	ex4418.72	
4418.79	ex4418.79	
4418.91	ex4418.90	Subheading 4418.90 has been subdivided to provide separately for certain articles of bamboo (INBAR).
4418.99	ex4418.90	
4419.11	ex4419.00	Heading 44.19 has been subdivided to provide separately for certain articles of bamboo (INBAR).
4419.12	ex4419.00	
4419.19	ex4419.00	
4419.90	ex4419.00	
4421.91	ex4421.90	Subheading 4421.90 has been subdivided to provide separately for certain articles of bamboo (INBAR). At the same time, the creation of new heading 96.20 entails the transfer of certain products of subheading 4421.90 to new heading 96.20.
4421.99	ex4421.90	
4801.00	4801.00 ex4802.61 ex4802.62	The transfers result from the amendment of Notes 4 and 8 to Chapter 48, changing the size criteria for "newsprint" of heading 48.01.
4802.61	ex4802.61	
4802.62	ex4802.62	
5402.53	ex5402.59	Creation of new subheading 5402.53 to provide separately for certain synthetic filament yarn, single, of polypropylene.
5402.59	ex5402.59	
5402.63	ex5402.69	Creation of new subheading 5402.63 to provide separately for certain synthetic filament yarn, multiple, of polypropylene.
5402.69	ex5402.69	

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5502.10 5502.90	ex5502.00 ex5502.00	Heading 55.02 has been subdivided to create new subheading for artificial filament tow, of cellulose acetate tow.
5506.40 5506.90	ex5506.90 ex5506.90	Creation of new subheading 5506.40 to provide separately for certain synthetic staple fibres, of polypropylene.
5704.20 5704.90	ex5704.90 ex5704.90	Creation of new subheading 5704.20 to provide separately for tiles, of felt, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ² .
6005.35 6005.36 6005.37 6005.38 6005.39	ex6005.31 ex6005.32 ex6005.33 ex6005.34 ex6005.31 ex6005.32 ex6005.33 ex6005.34	The structure of subheadings 6005.31 to 6005.34 has been redrafted to provide separately for particular fabrics of polyethylene monofilament or of polyester multifilament, specified in new Subheading Note 1 to Chapter 60, used for antimalarial nets.
6304.20 6304.91	ex6304.91 ex6304.91	Creation of new subheading 6304.20 to provide separately for bed nets, of warp knit fabrics specified in Subheading Note 1 to Chapter 63 (antimalarial nets).
6815.10	ex6815.10	See the remarks for heading 96.20.
6907.21 6907.22 6907.23 6907.30 6907.40	ex6907.10 ex6907.90 ex6908.10 ex6908.90 ex6907.10 ex6907.90 ex6908.10 ex6908.90 ex6907.10 ex6907.90 ex6908.10 ex6908.90 ex6907.10 ex6907.90 ex6908.10 ex6908.90	The present structure of headings 69.07 and 69.08 has become obsolete and has been revised based on industry practice.
7326.90	ex7326.90	See the remarks for heading 96.20.
7616.99	ex7616.99	See the remarks for heading 96.20.
8424.41 8424.49 8424.82	ex8424.81 ex8424.81 ex8424.81	Creation new subheadings 8424.41 and 8424.49 for agricultural and horticultural sprayers, separating portable sprayers (i.e., operator carried sprayers) from other sprayers (e.g., tractor mounted, trailer-mounted or self-propelled sprayers). As a consequence, subheading 8424.81 has been renumbered. Amendment adopted as a result of the FAO proposal to enhance the data on trade and use of agricultural machinery.
8431.39	ex8431.39	See the remarks for heading 96.20.
8432.31 8432.39	ex8432.30 8432.30	Subheading 8432.30 has been subdivided to create new subheading 8432.31 for no-till direct seeders, planters and transplanters. Amendment adopted as a result of the FAO proposal to enhance the data on trade and use of agricultural machinery.

2017 Version	2012 Version	Remarks
8432.41 8432.42	ex8432.40 ex8432.40	Subheading 8432.40 has been subdivided to create new subheadings 8432.41 and 8432.42 for manure spreaders and fertiliser distributors, respectively. Amendment adopted as a result of the FAO proposal to enhance the data on trade and use of agricultural machinery.
8456.11 8456.12 8456.40 8456.50 8456.90	ex8456.10 ex8456.10 ex8456.90 ex8456.90 ex8456.90	Subheading 8456.10 has been subdivided to create new subheadings 8456.11 and 8456.12 for machines operated by laser, on the one hand, and machines operated by other light or photon beam processes, on the other hand. At the same time, new subheadings 8456.40 and 8456.50 have been created to provide separately for machines operated by plasma arc processes and water-jet cutting machines, respectively.
8459.41 8459.49	ex8459.40 ex8459.40	Subheading 8459.40 has been subdivided to create new subheading 8459.41 for numerically controlled boring machines.
8460.12 8460.19 8460.22 8460.23 8460.24 8460.29 8460.90	8460.11 ex8460.90 8460.19 ex8460.90 ex8460.21 ex8460.90 ex8460.21 ex8460.90 ex8460.21 ex8460.90 8460.29 ex8460.90 ex8460.90	Subheadings 8460.1 to 8460.29 have been redrafted and renumbered in light of technologies used nowadays by certain machine-tools and in patterns of international trade with those machines. At the same time, new subheadings 8460.22 and 8460.23 have been created for certain centreless grinding machines and other cylindrical grinding machines, respectively.
8465.20 8465.91 8465.92 8465.93 8465.94 8465.95 8465.96 8465.99	ex8465.91 ex8465.92 ex8465.93 ex8465.94 ex8465.95 ex8465.96 ex8465.99 ex8465.91 ex8465.92 ex8465.93 ex8465.94 ex8465.95 ex8465.96 ex8465.99	Creation of new subheading 8465.20 for certain machining centres which can carry out different types of machining operations by automatic tool change from a magazine or the like, specified in Subheading Note 1 to Chapter 84.
8472.90	8469.00 8472.90	Deletion of heading 84.69 because of the low volume of trade entails the transfer of the products of this heading to subheading 8472.90.
8473.30 8473.40 8473.50	ex8473.30 8473.10 8473.40 ex8473.50 ex8473.50	See also the remarks for heading 96.20 At the same time, deletion of subheading 8473.10 and amending the scope of subheading 8473.50 entails the transfer of products to subheading 8473.40
8487.90	ex8487.90	See the remarks for heading 96.20.
8522.90	ex8522.90	See the remarks for heading 96.20.

2017 Version	2012 Version	Remarks
8528.42	8528.41 ex8528.49	Subheadings 8528.41, 8528.51 and 8528.61 have been redrafted and renumbered to cover monitors and projectors, capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. The texts of HS 2017 subheadings 8528.42, 8528.52 and 8528.62 entail the transfer of certain products of subheadings 8528.49, 8528.59 and 8528.69 to subheadings 8528.42, 8528.52 and 8528.62, respectively.
8528.49	ex8528.49	
8528.52	8528.51 ex8528.59	
8528.59	ex8528.59	
8528.62	8528.61 ex8528.69	
8528.69	ex8528.69	
8529.90	ex8529.90	See the remarks for heading 96.20.
8539.50	ex8543.70	Creation of new subheading 8539.50 for light-emitting diode (LED) lamps.
8542.31	8542.31 Applicable subheadings, in particular in Chapters 84, 85, 90, 93 and 95	Expansion of the scope of heading 85.42 to include multi-component integrated circuits (MCOs). These MCOs have been defined in new Note 9 (b) (iv) to Chapter 85. Expansion of the scope of heading 85.42 entails the possible transfer of certain products currently covered by other headings of the Nomenclature (in particular, but not limited to, headings 84.22, 84.31, 84.43, 84.50, 84.66, 84.73, 84.76, 85.04, 85.17, 85.18, 85.22, 85.29, 85.30, 85.31, 85.35, 85.36, 85.37, 85.38, 85.43, 85.48, 90.25, 90.26, 90.30, 90.31, 90.32, 90.33, 93.05, 93.06 and 95.04) to subheading 8542.31, 8542.32, 8542.33 or 8542.39.
8542.32	8542.32 Applicable subheadings, in particular in Chapters 84, 85, 90, 93 and 95	
8542.33	8542.33 Applicable subheadings, in particular in Chapter 85	
8542.39	8542.39 Applicable subheadings, in particular in Chapters 84, 85, 90, 93 and 95	
8543.70	ex8543.70	Creation of new subheading 8539.50 for light-emitting diode (LED) lamps entails the transfer of these products to the new subheading 8539.50.
8701.91	ex8701.90	Subheading 8701.90 has been subdivided to introduce further detail on the engine power of other tractors. Amendment adopted as a result of the FAO proposal to enhance the data on trade and use of agricultural machinery.
8701.92	ex8701.90	
8701.93	ex8701.90	
8701.94	ex8701.90	
8701.95	ex8701.90	
8702.10	ex8702.10	The structure of heading 87.02 has been redrafted and renumbered to provide separately for hybrid electric and plug-in hybrid vehicles and for all-electric motor vehicles, respectively.
8702.20	ex8702.10 ex8702.90	
8702.30	ex8702.90	
8702.40	ex8702.90	
8702.90	ex8702.90	

2017 Version	2012 Version	Remarks	
8703.21	ex8703.21	The structure of heading 87.03 has been redrafted and renumbered to provide separately for hybrid electric vehicles, plug-in hybrid vehicles and for all-electric motor vehicles, respectively.	
8703.22	ex8703.22		
8703.23	ex8703.23		
8703.24	ex8703.24		
8703.31	ex8703.31		
8703.32	ex8703.32		
8703.33	ex8703.33		
8703.40	ex8703.21 ex8703.22 ex8703.23 ex8703.24 ex8703.90		
8703.50	ex8703.31 ex8703.32 ex8703.33 ex8703.90		
8703.60	ex8703.21 ex8703.22 ex8703.23 ex8703.24 ex8703.90		
8703.70	ex8703.31 ex8703.32 ex8703.33 ex8703.90		
8703.80	ex8703.90		
8703.90	ex8703.90		
8711.60	ex8711.90		Creation of new subheading 8711.60 to provide separately for all-electric motorcycles and cycles with an auxiliary motor.
8711.90	ex8711.90		
9005.90	ex9005.90	See the remarks for heading 96.20.	
9006.59	9006.10 9006.59	Deletion of subheading 9006.10 entails the transfer of these products to subheading 9006.59.	
9006.91	ex9006.91	See also the remarks for heading 96.20.	
9007.91	ex9007.91	See also the remarks for heading 96.20.	
9015.90	ex9015.90	See also the remarks for heading 96.20.	
9033.00	ex9033.00	See also the remarks for heading 96.20.	
9209.99	ex9209.99	See the remarks for heading 96.20.	
9401.52	ex9401.51	Subheading 9401.51 has been subdivided to provide separately for seats of bamboo and seats of rattan, respectively.	
9401.53	ex9401.51		
9403.82	ex9403.81	Subheading 9403.81 has been subdivided to provide separately for certain furniture of bamboo and certain furniture of rattan, respectively.	
9403.83	ex9403.81		
9406.10	ex9406.00	Heading 94.06 has been subdivided to provide separately for prefabricated buildings of wood.	
9406.90	ex9406.00		

2017 Version	2012 Version	Remarks
9620.00	ex3926.90 ex4421.90 ex6815.10 ex7326.90 ex7616.99 ex8431.39 ex8473.30 ex8487.90 ex8522.90 ex8529.90 ex9005.90 ex9006.91 ex9007.91 ex9015.90 ex9033.00 ex9209.99	Creation of new heading 96.20 for monopods, bipods, tripods and similar articles entails the transfer of these products currently classified in other headings of the Nomenclature to the new heading 96.20.
