

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

RESTRICTED
TAR/W/91
20 June 1994
Limited Distribution

(94-1217)

Committee on Tariff Concessions

HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM

Changes in the Harmonized System to be Introduced on 1 January 1996

Correlation Tables

With reference to document TAR/W/89, dated 4 November 1993, the Secretariat has received the following communication from the Customs Co-operation Council dated 19 May 1994.

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The Customs Co-operation Council Recommendation of 6 July 1993 amends the Nomenclature of the Harmonized System in the context of Article 16 of the International Convention on the Harmonized Commodity Description and Coding System. Except for those in respect of which objections have been entered, all the recommended amendments are deemed accepted and will enter into force on 1 January 1996.

The legal texts of the accepted amendments are reproduced in CCC Doc. 38.700.¹

These amendments give rise to modifications to the HS based GATT schedules of tariff concessions; some of those modifications might alter the scope of the concessions and be subject to negotiations or other procedures in the context of GATT Article XXVIII.

At the Harmonized System Committee's 13th Session (April 1994), ... the HS Committee examined and adopted the Correlation Tables correlating the 1996 and 1992 versions of the Harmonized System. The Committee also instructed the CCC Secretariat to draw up a document for the GATT Secretariat which, in addition to correlating the subheading numbers, would also contain a brief description of the main goods transferred and any annotations that might be of assistance to the reader.

The Committee also agreed that though the Tables had been examined at its 13th Session, they were simply a guide published by the CCC Secretariat and did not constitute classification decisions taken by the Committee. It was also decided that the Tables should be as comprehensive as possible and thus include correlations supported by several Contracting Parties, even if the subheadings mentioned did not reflect the majority opinion within the Committee.

¹This document can be consulted in the Tariff Division (Room 1071, tel. ext. 5113).

In the light of these discussions and comments, the CCC Secretariat has prepared the enclosed Correlation Tables in respect of which the following additional remarks need to be made:

- Given the large number of amendments made to the Nomenclature of the HS, the remarks have been confined to key points or those requiring interpretation.
- In many cases, reference has been made to the amended legal provisions.
- Where differing views emerged within the HS Committee concerning the present classification of certain goods, an annotation has been added opposite the subheadings concerned. In this context, the term "Contracting Parties" shall be taken to mean Contracting Parties to the Harmonized System Convention.
- Table II, which establishes correlation of the 1996 version of the HS on the basis of the 1992 version, is simply a mechanical transposition of Table I and therefore includes no remarks.

TABLE I
CORRELATING THE 1996 VERSION
TO THE 1992 VERSION OF THE HARMONIZED SYSTEM

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
0105.12	ex 0105.19	
0105.19	ex 0105.19	
0105.92	ex 0105.91	
0105.93	ex 0105.91	
0207.11	ex 0207.10	
0207.12	0207.21	
0207.13	ex 0207.39	
0207.14	0207.41 ex 0207.50	
0207.24	ex 0207.10	
0207.25	0207.22	
0207.26	ex 0207.39	
0207.27	0207.42 ex 0207.50	
0207.32	ex 0207.10	
0207.33	0207.23	
0207.34	0207.31	While new subheading 0207.34 theoretically covers <u>fatty livers</u> , fresh or chilled, of <u>guinea fowls</u> , according to the documentation consulted fatty liver (foie gras) is obtained solely from geese or ducks. Therefore no cross-reference to subheading 0207.39 is shown.
0207.35	ex 0207.39	
0207.36	0207.43 ex 0207.50	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
0301.91 0301.99	0301.91 ex 0301.99 ex 0301.99	The scientific names for trout have changed. In that connection, it was decided to classify all types of trout in a single subheading, hence the transfer of "Oncorhynchus apache" and "Oncorhynchus chrysogaster" from subheading 0301.99 to subheading 0301.91.
0302.11 0302.19	0302.11 ex 0302.19 ex 0302.19	For the reasons given above, "Oncorhynchus apache" and "Oncorhynchus chrysogaster" are transferred from subheading 0302.19 to subheading 0302.11.
0303.21 0303.29	0303.21 ex 0303.29 ex 0303.29	For the reasons given above, "Oncorhynchus apache" and "Oncorhynchus chrysogaster" are transferred from subheading 0303.29 to subheading 0303.21.
0405.10	ex 0405.00	
0405.20	ex 0405.00 ex 2106.90	Dairy spreads with a milkfat content of 39 % or more but less than 80 % by weight are regrouped in new subheading 0405.20 (see also new Note 2 (b) to Chapter 4). At present, these spreads are generally classified in subheading 2106.90. However, several Contracting Parties agreed that a product of this type with a milkfat content of at least 75 % but less than 80 % is already classified in heading 04.05.
0405.90	ex 0405.00	
0602.90	0602.91 0602.99	
0712.90	0712.10 0712.90	
0714.10 0714.20 0714.90	0714.10 ex 2008.99 0714.20 ex 2008.99 0714.90 ex 2008.99	The first part of the text of heading 07.14 has been supplemented to include the terms "chilled" and "frozen". It was agreed that chilled products were already classified in Chapter 7 and are therefore not transferred. However, when presented frozen, the products referred to in the aforementioned part of the heading text are transferred from heading 20.08 to heading 07.14.
0801.11	ex 0801.10	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
0801.19 0801.21 0801.22 0801.31 0801.32	ex 0801.10 ex 0801.20 ex 0801.20 ex 0801.30 ex 0801.30	
0807.11 0807.19	ex 0807.10 ex 0807.10	
0810.50 0810.90	ex 0810.90 ex 0810.90	
0901.90	0901.30 0901.40	
1212.20	1212.20 ex 2008.99	<p>The first part of the text of heading 12.12 has been supplemented to include the terms "chilled" and "frozen". It was agreed that chilled products were already classified in heading 12.12 and are therefore not transferred. However, when presented frozen, the products referred to in the aforementioned part of the heading text are transferred from heading 20.08 to heading 12.12.</p> <p>It would seem, however, that actual trade exists only in frozen seaweeds and other algae. Consequently, the transfer of locust beans, sugar beet and sugar cane is not reflected.</p>
1302.11 1302.12 1302.13 1302.14 1302.19	ex 1302.11 ex 1302.12 ex 1302.13 ex 1302.14 ex 1302.19 ex 3301.90	<p>Transfer of "extracted oleoresins" from heading 13.02 to heading 33.01.</p> <p>"Vanilla oleoresin" or "vanilla extract" is transferred from heading 33.01 to heading 13.02. It should be noted that certain Contracting Parties feel that this product is at present already classified in heading 13.02 and no transfer is therefore involved.</p>

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
1402.90	1402.91 1402.99	
1520.00	1520.10	Deletion of the subheadings of heading 15.20 following the transfer of glycerol (other than crude) to heading 29.05.
1602.32 1602.39	ex 1602.39 ex 1602.39	
1702.11 1702.19	ex 1702.10 ex 1702.10	
1806.90	1806.90 ex 1901.10 ex 1901.20 ex 1901.90 ex 1904.10 ex 1904.90	<p>The term "cocoa powder" has been replaced by "cocoa calculated on a totally defatted basis" in the amended Note 3 to Chapter 19 and the text of heading 19.01.</p> <p>Also, the upper limits have been reduced to less than 40 % by weight (instead of 50 %) for preparations of flour, meal, starch or malt extract, and to less than 5 % (instead of 10 %) for preparations of goods of headings 04.01 to 04.04. Furthermore, the cocoa content admissible in the preparations of heading 19.04 has been reduced from 8 % to 6 %.</p> <p>On the other hand, the method used for calculating the cocoa content of a product (in cocoa powder as defined in the 1992 version of the HS), which is to multiply the combined theobromine and caffeine content by a factor of 31, remains unchanged.</p> <p>It was agreed that these amendments (particularly the reduction in the percentage of cocoa admissible in preparations of Chapter 19) entail a transfer of products from Chapter 19 to Chapter 18.</p>
1901.10 1901.20 1901.90	ex 1901.10 ex 1901.20 ex 1901.90	Transfer of certain products containing cocoa to subheading 1806.90 (see remarks opposite that subheading).
1904.10	ex 1904.10	Transfer of certain products containing cocoa to subheading 1806.90 (see remarks opposite that subheading).

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
		In addition, <u>mixtures</u> obtained essentially from roasted and unroasted cereal flakes, even if the roasted flakes predominate over unroasted flakes by weight, are transferred from subheading 1904.10 to new subheading 1904.20.
1904.20	ex 1904.10 ex 2008.92	<p><u>Mixtures</u> obtained essentially from roasted and unroasted cereal flakes, even if the roasted flakes predominate over unroasted flakes by weight, are transferred from subheading 1904.10 to new subheading 1904.20.</p> <p>"Müsli" type preparations based on unroasted cereal flakes are transferred from subheading 2008.92 to subheading 1904.20.</p>
1904.90	ex 1904.90	Transfer of certain products containing cocoa to subheading 1806.90 (see remarks opposite that subheading).
2004.90 2005.40 2005.51 2005.59 2005.60 2005.70 2005.80 2005.90	ex 2004.90 ex 2005.40 ex 2005.51 ex 2005.59 ex 2005.60 ex 2005.70 ex 2005.80 2005.30 ex 2005.90	<p>Transfer of <u>vegetables</u> (e.g. glacé carrots, pumpkins and beans), <u>preserved by sugar</u>, to heading 20.06 from headings 20.04 and 20.05. It was agreed that, in practice, potatoes (subheadings 2004.10 and 2005.20) are not subject to this type of preparation and, consequently, no correlation has been established between those subheadings and heading 20.06.</p> <p>The deletion of subheading 2005.30 for <u>sauerkraut</u> entails the transfer of that product to subheading 2005.90.</p>
2006.00	ex 2004.90 ex 2005.40 ex 2005.51 ex 2005.59 ex 2005.60 ex 2005.70 ex 2005.80 ex 2005.90	Transfer of vegetables preserved by sugar from headings 20.04 and 20.05 to heading 20.06 (see remarks opposite headings 20.04 and 20.05).

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
	2006.00	
2008.92	ex 2008.92	Transfer to new subheading 1904.20 of "Müsli" type preparations based on unroasted cereal flakes, constituting mixtures.
2008.99	ex 2008.99	Transfer to heading 07.14 of frozen roots and tubers with high starch or inulin content. Transfer to heading 12.12 of frozen seaweeds and other algae. See remarks opposite headings 07.14 and 12.12.
2101.11	ex 2101.10	
2101.12	ex 2101.10	
2106.90	ex 2106.90 ex 2208.10	Dairy spreads with a milkfat content of 39 % or more but less than 80 % by weight are transferred from subheading 2106.90 to new subheading 0405.20 (see remarks opposite that subheading regarding the classification of these spreads, and also new Note 2 (b) to Chapter 4). Transfer to heading 33.02 from heading 21.06 of preparations <u>based on odoriferous substances</u> , of a kind used in the manufacture of beverages. Transfer from heading 22.08 to heading 21.06 of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol (deletion of subheading 2208.10).
2208.60	ex 2208.90	
2208.70	ex 2208.90	
2208.90	ex 2208.90	
2306.70	ex 2306.90	
2306.90	ex 2306.90	
2503.00	2503.10	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
	2503.90	
2513.20	2513.21 2513.29	
2530.90	2530.30 2530.90	
2620.90	ex 2620.90	Transfer of certain waste and scrap of a kind used principally for the recovery of precious metal from heading 26.20 to heading 71.12 (see Note 1 (e) to Chapter 26 and Note 8 to Chapter 71).
2827.39	2827.37 2827.39	
2835.29	2835.21 2835.29	
2836.99	2836.93 2836.99	
2841.61	ex 2841.60	
2841.69	ex 2841.60	
2848.00	2848.10 2848.90	
2903.41	ex 2903.40	
2903.42	ex 2903.40	
2903.43	ex 2903.40	
2903.44	ex 2903.40	
2903.45	ex 2903.40	
2903.46	ex 2903.40	
2903.47	ex 2903.40	
2903.49	ex 2903.40	
2904.90	ex 2904.90	Transfer to subheading 2905.49 of esters of glycerol

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
		formed with acids of heading 29.04.
2905.29	2905.21 2905.29	
2905.45	1520.90	Transfer of glycerol (other than crude) from heading 15.20 to heading 29.05.
2905.49	ex 2904.90 2905.49	Transfer of esters of glycerol formed with acids of heading 29.04 from subheading 2904.90 to subheading 2905.49.
2914.31	ex 2914.30	
2914.39	ex 2914.30	
2914.40	2914.41 2914.49	
2916.34	ex 2916.33	
2916.35	ex 2916.33	
2922.43	ex 2922.49	
2922.49	ex 2922.49	
2924.22	ex 2924.29	
2924.29	ex 2924.29	
2932.91	ex 2932.90	
2932.92	ex 2932.90	
2932.93	ex 2932.90	
2932.94	ex 2932.90	
2932.99	ex 2932.90	
2933.32	ex 2933.39	
2933.39	ex 2933.39	
2933.59	ex 2933.59	Transfer of nucleic acids and their salts from heading

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
2934.90	ex 2933.59 2934.90	29.33 to heading 29.34.
2939.41 2939.42 2939.49 2939.61 2939.62 2939.63 2939.69	ex 2939.40 ex 2939.40 ex 2939.40 ex 2939.60 ex 2939.60 ex 2939.60 ex 2939.60	
3002.30	3002.31 3002.39	
3201.90	3201.30 3201.90	
3206.11 3206.19	ex 3206.10 ex 3206.10	
3301.90	ex 1302.11 ex 1302.12 ex 1302.13 ex 1302.14 ex 1302.19 ex 3301.90	Transfer of "extracted oleoresins" from heading 13.02 to heading 33.01. In addition, "vanilla oleoresin" or "vanilla extract" is transferred from heading 33.01 to heading 13.02 (see, however, remarks opposite that subheading).
3302.10	ex 2106.90 ex 2208.10 3302.10	Transfer to heading 33.02 of preparations based on odoriferous substances, of a kind used in the manufacture of beverages, from headings 21.06 (having an alcoholic strength by volume not exceeding 0.5 % vol) and 22.08 (having an alcoholic strength by volume exceeding 0.5 % vol).
3306.20	ex 5402.10 ex 5402.32 ex 5402.41	Regrouping in heading 33.06 of yarn used to clean between the teeth (dental floss), in individual retail packages (see also Note 1 (e) to Section XI). The products examined consisted of synthetic filament yarn at present classifiable in heading 54.02 (in one of three

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
		subheadings depending on their characteristics).
3502.11	ex 3502.10	
3502.19	ex 3502.10	
3502.20	ex 3502.90	
3502.90	ex 3502.90	
3806.20	3806.20 ex 3806.90	
3806.90	ex 3806.90	
3822.00	3822.00 ex 3921.90 ex 3926.90 ex 4811.90 ex 4823.90	<p>Transfer to heading 38.22 from Chapter 39 of plates, sheets, film, foil and strip or other articles, of plastics, impregnated or coated with diagnostic or laboratory reagents, and from Chapter 48 of paper impregnated or coated with diagnostic or laboratory reagents (see also new Note 2 (g) to Chapter 39 and new Note 1 (f) to Chapter 48).</p> <p>Certain plastic strips impregnated or coated with diagnostic or laboratory reagents do not meet the definition in Note 10 to Chapter 39 for plates, sheets, film, foil and strip (e.g., those specially worked to have grooves for holding the diagnostic or laboratory reagents); at present they are classifiable in heading 39.26.</p>
3823.11	1519.11	Transfer of oleochemicals from heading 15.19 to Chapter 38.
3823.12	1519.12	
3823.13	1519.13	
3823.19	1519.19	
3823.70	1519.20	
3824.10	3823.10	Present heading 38.23 renumbered 38.24 following the creation of new heading 38.23 for oleochemicals.
3824.20	3823.20	
3824.30	3823.30	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
3824.40 3824.50 3824.60 3824.71 3824.79 3824.90	3823.40 3823.50 3823.60 ex 3823.90 ex 3823.90 ex 3823.90	Also, regrouping of waste and scrap of primary cells, primary batteries and accumulators in new subheading 8548.10 (see remarks opposite that subheading).
3905.12 3905.19 3905.21 3905.29 3905.30 3905.91 3905.99	ex 3905.11 ex 3905.19 ex 3905.11 ex 3905.19 3905.20 ex 3905.90 ex 3905.90	
3915.90	ex 3915.90	Waste and scrap of plastics derived from photographic or cinematographic film and containing precious metal <u>in the form of compounds of those metals</u> , (e.g. salts) and from which the precious metal is recovered, are transferred from heading 39.15 to heading 71.12 (see also new Note 8 to Chapter 71). This transfer does not concern similar products containing precious metal in metal form, these already being classified in heading 71.12.
3921.90	ex 3921.90	Transfer to heading 38.22 of plastics in the form of plates, sheets, film, foil and strip, impregnated or coated with diagnostic or laboratory reagents.
3926.90	ex 3926.90	Transfer to heading 38.22 of other plastic articles impregnated or coated with diagnostic or laboratory reagents (see Note 2 (g) to Chapter 39).
4010.11	ex 4010.91 ex 4010.99	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
4010.12 4010.13 4010.19	ex 4010.91 ex 4010.99 ex 4010.91 ex 4010.99 ex 4010.91 ex 4010.99	
4010.21 4010.22 4010.23 4010.24 4010.29	ex 4010.10 ex 4010.10 ex 4010.91 ex 4010.99 ex 4010.91 ex 4010.99 ex 4010.10 ex 4010.91 ex 4010.99	
4403.41 4403.49 4403.99	4403.31 4403.32 4403.33 4403.34 4403.35 ex 4403.99 ex 4403.99	Tropical woods have been defined in a new Subheading Note 1 to Chapter 44. At the same time, the tropical wood provisions in the Chapter have been substantially revised.
4407.24 4407.25 4407.26 4407.29 4407.99	4407.23 ex 4407.21 ex 4407.21 ex 4407.21 4407.22 ex 4407.99 ex 4407.99	See above remarks on tropical woods.

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
4408.31 4408.39 4408.90	ex 4408.20 ex 4408.90 ex 4408.20 ex 4408.90 ex 4408.90	See above remarks on tropical woods.
4410.11 4410.19	ex 4410.10 ex 4410.10	
4412.13 4412.14	4412.11 ex 4412.12 ex 4412.12	Transfer to subheading 4412.13 of plywood with at least one outer ply of tropical wood specified in new Subheading Note 1. At present, this wood is classifiable in subheadings 4412.11 and 4412.12, not in subheading 4412.19. It should be noted that Subheading Note 1 does not cover <u>coniferous</u> tropical wood.
4412.22 4412.23 4412.29 4412.92 4412.93 4412.99	ex 4412.21 ex 4412.29 ex 4412.21 ex 4412.29 ex 4412.91 ex 4412.99 ex 4412.91 ex 4412.99	Transfer to subheading 4412.92 of wood not containing particle board but containing at least one ply of tropical wood specified in Subheading Note 1.
4415.20 4421.90	4415.20 ex 4421.90 ex 4421.90	Transfer of pallet collars from subheading 4421.90 to subheading 4415.20.
4706.20 4706.91	ex 4706.91 ex 4706.92 ex 4706.93 ex 4706.91	Creation of a new subheading (4706.20) for pulps of fibres derived from recovered (waste and scrap) paper or paperboard. It should be noted that waste and scrap of paper and paperboard are to be regarded as materials <u>other than wood</u> and that, at present, these pulps of

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
4706.92 4706.93	ex 4706.92 ex 4706.93	fibres are therefore not classifiable in headings 47.01 to 47.05 as "wood pulp".
4801.00 4802.52 4802.60	4801.00 ex 4802.52 ex 4802.60 ex 4802.52 ex 4802.60	The amendments to the definition of "newsprint" in Chapter Note 3 (<u>in particular</u> the processes for obtaining the wood fibres and the upper weight limit) lead to the transfer to heading 48.01 of paper of : -subheading 4802.52 (consisting of fibres obtained essentially by a chemi-mechanical process); -subheading 4802.60 (weight per m ² of more than 57 g but not more than 65 g).
4807.90	4807.91 4807.99	
4811.90	ex 4811.90	Transfer of paper impregnated or coated with diagnostic or laboratory reagents to heading 38.22 from subheading 4811.90 (see also new Note 1 (f) to Chapter 48).
4823.90	4823.30 ex 4823.90	Transfer of paper impregnated or coated with diagnostic or laboratory reagents to heading 38.22 from subheading 4823.90 (see also new Note 1 (f) to Chapter 48). Transfer to subheading 4823.90 of cards, not punched, for punch card machines of subheading 4823.30.
5205.26 5205.27 5205.28 5205.46 5205.47 5205.48	ex 5205.25 ex 5205.25 ex 5205.25 ex 5205.45 ex 5205.45 ex 5205.45	
5209.42	5209.42	Transfer from subheading 5209.43 to subheading

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
5209.43	ex 5209.43 ex 5209.43	5209.42 of certain fabrics meeting the new definition of "denim" ("warp yarns of one and the <u>same colour</u> " instead of "warp yarns dyed <u>blue</u> ") (see Subheading Note to Chapter 52).
5211.42 5211.43	5211.42 ex 5211.43 ex 5211.43	Transfer from subheading 5211.43 to subheading 5211.42 of certain fabrics meeting the new definition of "denim" ("warp yarns of one and the <u>same colour</u> " instead of "warp yarns dyed <u>blue</u> ") (see Subheading Note to Chapter 52).
5402.10 5402.32 5402.41	ex 5402.10 ex 5402.32 ex 5402.41	Transfer to subheading 3306.20 of yarn used to clean between the teeth (dental floss), in individual retail packages (see remarks opposite that subheading, and also Note 1 (e) to Section XI).
5407.61 5407.69 5407.71 5407.72 5407.73 5407.74	5407.60 ex 5407.71 ex 5407.72 ex 5407.73 ex 5407.74 ex 5407.71 ex 5407.72 ex 5407.73 ex 5407.74	Expansion of subheading 5407.6 to cover woven fabrics consisting of mixtures of textured and non-textured polyester filaments, with a view to obtaining statistical data on all woven fabrics containing 85 % or more by weight of polyester filaments (including mixtures of textured and non-textured filaments).
5603.11 5603.12 5603.13 5603.14 5603.91 5603.92 5603.93	ex 5603.00 ex 5603.00 ex 5603.00 ex 5603.00 ex 5603.00 ex 5603.00 ex 5603.00	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
5603.94	ex 5603.00	
5806.10 5911.10	ex 5806.10 ex 5806.10 5911.10	Transfer from subheading 5806.10 to subheading 5911.10 of narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (see Note 7 (a) (i) to Chapter 59).
6116.10 6116.91 6116.92 6116.93 6116.99	6116.10 ex 6116.91 ex 6116.92 ex 6116.93 ex 6116.99 ex 6116.91 ex 6116.92 ex 6116.93 ex 6116.99	Transfer to subheading 6116.10, from subheadings 6116.91 to 6116.99, of mittens and mitts impregnated, coated or covered with plastics or rubber. The present text of subheading 6116.10 covers only gloves.
6305.32 6305.33 6305.39	ex 6305.31 ex 6305.39 ex 6305.31 ex 6305.39	Creation of a subheading for flexible intermediate bulk containers (subheading 6305.32). These containers are <u>usually</u> made from polypropylene or polyethylene fabrics and are therefore transferred from present subheadings 6305.31 and 6305.39.
6402.12 6402.91	6402.11 ex 6402.91 ex 6402.91	Regrouping of snowboard boots with ski-boots and cross-country ski footwear (see Subheading Note 1 (b) to Chapter 64). The HS Committee decided that, on the basis of the present texts, snowboard boots are not classifiable in the subheadings for sports footwear.
6403.12 6403.91	6403.11 ex 6403.91 ex 6403.91	See remarks opposite heading 64.02.
6404.11 6404.19	6404.11 ex 6404.19 ex 6404.19	See remarks opposite heading 64.02.
6810.99	6810.20 6810.99	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
6909.12 6909.19	ex 6909.19 ex 6909.19	
7003.12 7004.20 7005.10 7006.00	7003.11 ex 7006.00 7004.10 ex 7006.00 7005.10 ex 7006.00 ex 7006.00	Transfer of glass with a non-reflecting layer from heading 70.06 to headings 70.03, 70.04 and 70.05 (see also Note 2 (c) to Chapter 70).
7010.20 7010.91 7010.92 7010.93 7010.94	ex 7010.90 ex 7010.90 ex 7010.90 ex 7010.90 ex 7010.90	
7019.11 7019.12 7019.19 7019.40 7019.51 7019.52 7019.59	ex 7019.10 ex 7019.10 ex 7019.10 ex 7019.20 ex 7019.20 ex 7019.20 ex 7019.20	
7101.10 7101.21 7101.22	7101.10 ex 7116.10 7101.21 ex 7116.10 7101.22	Transfer from subheading 7116.10 to heading 71.01 of natural or cultured pearls, graded and temporarily strung for convenience of transport (see text of heading 71.01).

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
	ex 7116.10	
7112.10	ex 2620.90 7112.10	Transfer to heading 71.12 from headings 26.20 and 39.15 of certain waste and scrap of a type used principally for the recovery of precious metal (see Note 1 (e) to Chapter 26 and Note 8 to Chapter 71). With regard to heading 39.15, it was agreed that, in practice, the transfer concerns solely waste and scrap containing silver compounds (see also remarks opposite that heading).
7112.20	ex 2620.90 7112.20	
7112.90	ex 2620.90 ex 3915.90 7112.90	
7116.10	ex 7116.10	See remarks opposite heading 71.01.
7201.50	7201.30 7201.40	
7204.21	ex 7204.21	Regrouping in subheading 8548.10 of waste and scrap of primary cells, primary batteries and electric accumulators (see remarks opposite that subheading).
7204.29	ex 7204.29	
7204.30	ex 7204.30	
7204.49	ex 7204.49	
7208.10	ex 7208.11 ex 7208.12 ex 7208.13 ex 7208.14 ex 7208.21 ex 7208.22 ex 7208.23 ex 7208.24	The new structure of heading 72.08 is based on : (a)deletion of the reference to high-strength steel (at present, separately identified on the basis of minimum yield point); (b)the creation of specific subheadings for : - products with patterns in relief; - pickled products.
7208.25	ex 7208.11 ex 7208.12 ex 7208.21 ex 7208.22	
7208.26	ex 7208.13 ex 7208.23	
7208.27	ex 7208.14 ex 7208.24	
7208.36	ex 7208.11 ex 7208.21	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
7208.37 7208.38 7208.39 7208.40 7208.51	ex 7208.12 ex 7208.22 ex 7208.13 ex 7208.23 ex 7208.14 ex 7208.24 ex 7208.32 ex 7208.33 ex 7208.34 ex 7208.35 ex 7208.42 ex 7208.43 ex 7208.44 ex 7208.45 ex 7208.31 ex 7208.32 ex 7208.41 ex 7208.42	
7208.52	ex 7208.31 ex 7208.33 ex 7208.41 ex 7208.43	
7208.53 7208.54	ex 7208.31 ex 7208.34 ex 7208.41 ex 7208.44 ex 7208.35 ex 7208.45	
7209.15 7209.16 7209.17 7209.18	7209.11 7209.21 7209.12 7209.22 7209.13 7209.23 7209.14	The simplification of heading 72.09 results from the deletion of the reference to high-strength steel.

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
7209.25 7209.26 7209.27 7209.28	7209.24 7209.31 7209.41 7209.32 7209.42 7209.33 7209.43 7209.34 7209.44	
7210.30 7210.61 7210.69	7210.31 7210.39 ex 7210.60 ex 7210.60	The transfers result from : -deletion of the reference to high-strength steel; -the creation of a subheading for products plated or coated with aluminium-zinc alloys.
7211.13 7211.14 7211.19 7211.23 7211.29	7211.11 7211.21 7211.12 7211.22 7211.19 7211.29 ex 7211.30 7211.41 ex 7211.30 7211.49	The simplifications result from the deletion of the reference to high-strength steel.
7212.20	7212.21 7212.29	
7213.10 7213.20 7213.91	7213.10 ex 7216.50 7213.20 ex 7216.50 7213.31 7213.41	The regrouping in subheadings 7213.91 and 7213.99 is based on deletion of the reference to the carbon content of these products. In addition, certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" are transferred from heading 72.16 to heading 72.13 (see Note 1 (l) to Chapter 72).

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
7213.99	ex 7213.50 7213.39 7213.49 ex 7213.50 ex 7216.50	
7214.10 7214.20 7214.30 7214.91 7214.99	7214.10 ex 7216.90 7214.20 ex 7216.50 7214.30 ex 7216.50 ex 7214.40 ex 7214.50 ex 7214.60 ex 7214.40 ex 7214.50 ex 7214.60 ex 7216.50	The regrouping in subheadings 7214.91 and 7214.99 is based on deletion of the reference to the carbon content of these products. In addition, certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" are transferred from heading 72.16 to heading 72.14 (see Note 1 (m) to Chapter 72).
7215.10 7215.50 7215.90	7215.10 ex 7216.60 7215.20 7215.30 7215.40 ex 7216.60 7215.90 ex 7216.90	The regrouping in subheading 7215.50 is based on deletion of the reference to the carbon content of these products. In addition, certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" are transferred from heading 72.16 to heading 72.15 (see Note 1 (m) to Chapter 72).
7216.50 7216.61 7216.69 7216.91 7216.99	ex 7216.50 ex 7216.60 ex 7216.60 ex 7216.90 ex 7216.90	Transfer to headings 72.13, 72.14 and 72.15 of certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" (see Notes 1 (l) and 1 (m) to Chapter 72).
7217.10	7217.11	The simplification of heading 72.17 is based on

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
7217.20 7217.30 7217.90	7217.21 7217.31 7217.12 7217.22 7217.32 7217.13 7217.23 7217.33 7217.19 7217.29 7217.39	deletion of the reference to the carbon content of these products.
7218.91 7218.99	ex 7218.90 ex 7218.90	
7221.00	7221.00 ex 7222.40	Transfer from subheading 7222.40 to heading 72.21 of certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" (see Note 1 (l) to Chapter 72).
7222.11 7222.19 7222.20 7222.30 7222.40	ex 7222.10 ex 7222.10 ex 7222.40 7222.20 ex 7222.40 7222.30 ex 7222.40 ex 7222.40	Transfer from subheading 7222.40 to subheadings 7222.19 to 7222.30 of certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" (see Note 1 (m) to Chapter 72).
7225.11 7225.19 7225.91 7225.92	ex 7225.10 ex 7225.10 ex 7225.90 ex 7225.90	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
7225.99	ex 7225.90	
7226.11 7226.19 7226.93 7226.94 7226.99	ex 7226.10 ex 7226.10 ex 7226.99 ex 7226.99 ex 7226.99	
7227.10 7227.20 7227.90	7227.10 ex 7228.70 7227.20 ex 7227.90 ex 7228.70 ex 7227.90 ex 7228.70	Certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" are transferred from subheading 7228.70 to heading 72.27 (see Note 1 (l) to Chapter 72). In addition, the scope of subheading 7227.20 has been expanded to cover steel for welding electrodes (see Subheading Note 1 (e) to Chapter 72).
7228.10 7228.20 7228.30 7228.40 7228.50 7228.60 7228.70	7228.10 ex 7228.70 7228.20 ex 7228.30 ex 7228.40 ex 7228.50 ex 7228.60 ex 7228.70 ex 7228.30 ex 7228.70 ex 7228.40 ex 7228.70 ex 7228.50 ex 7228.70 ex 7228.60 ex 7228.70 ex 7228.70	Certain products whose cross-section is in the shape of "flattened circles" or "modified rectangles" are transferred from subheading 7228.70 to subheadings 7228.10 to 7228.60 (see Note 1 (m) to Chapter 72). In addition, the scope of subheading 7228.20 has been expanded to cover steel for welding electrodes (see Subheading Note 1 (e) to Chapter 72).
7229.20	7229.20	The scope of subheading 7229.20 has been expanded to

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
7229.90	ex 7229.90 ex 7229.90	cover steel for welding electrodes (see Subheading Note 1 (e) to Chapter 72).
7304.21 7304.29	ex 7304.20 ex 7304.20	
7314.12 7314.13 7314.14 7314.19 7314.31 7314.39	ex 7314.11 ex 7314.19 ex 7314.11 ex 7314.19 ex 7314.30 ex 7314.30	
7404.00	ex 7404.00	Regrouping in subheading 8548.10 of waste and scrap of primary cells, primary batteries and electric accumulators (see remarks opposite that subheading).
7414.20 7414.90	7414.10 ex 7414.90 ex 7414.90	
7418.11 7418.19	ex 7418.10 ex 7418.10	
7503.00	ex 7503.00	Regrouping in subheading 8548.10 of waste and scrap of primary cells, primary batteries and electric accumulators (see remarks opposite that subheading).
7508.10 7508.90	ex 7508.00 ex 7508.00	
7615.11 7615.19	ex 7615.10 ex 7615.10	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
7616.91 7616.99	ex 7616.90 ex 7616.90	
7802.00	ex 7802.00	Regrouping in subheading 8548.10 of waste and scrap of primary cells, primary batteries and electric accumulators (see remarks opposite that subheading).
7902.00	ex 7902.00	Regrouping in subheading 8548.10 of waste and scrap of primary cells, primary batteries and electric accumulators (see remarks opposite that subheading).
7907.00	7907.10 7907.90	
8005.00	8005.10 8005.20	
8107.10	ex 8107.10	Regrouping in subheading 8548.10 of waste and scrap of primary cells, primary batteries and electric accumulators (see remarks opposite that subheading).
8202.31 8202.39	ex 8202.31 ex 8202.31 8202.32	Regrouping in new subheading 8202.39 of metal parts of circular saw blades.
8207.13 8207.19	ex 8207.11 ex 8207.11 8207.12	Regrouping in new subheading 8207.19 of parts of rock drilling or earth boring tools.
8211.91 8211.92 8211.93 8211.95	ex 8211.91 ex 8211.92 ex 8211.93 ex 8211.91 ex 8211.92 ex 8211.93	Creation of a subheading (8211.95) for handles of base metal; at present these are classifiable with the knives for which they are intended, by application of Note 2 to Chapter 82.
8406.10 8406.81	8406.11 ex 8406.19	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
8406.82	ex 8406.19	
8413.50	8413.50 ex 9506.99	Transfer of pumps to be used with swimming pools from heading 95.06 to heading 84.13 (see Note 1 (m) to Chapter 95).
8413.60	8413.60 ex 9506.99	Though certain Contracting Parties considered that the correlation between subheading 8413.50 (reciprocating positive displacement pumps) and subheading 9506.99 is theoretical, it was agreed that pumps to be used with swimming pools could fall in the various subheadings of heading 84.13 mentioned alongside.
8413.70	8413.70 ex 9506.99	
8413.81	8413.81 ex 9506.99	
8415.20	ex 8415.82	It was agreed that air conditioning machines of a kind used for persons, in motor vehicles (new subheading 8415.20), have the characteristics of the apparatus referred to in present subheading 8415.82.
8415.82	ex 8415.82	
8421.21	8421.21 ex 9506.99	Transfer from heading 95.06 to heading 84.21 of filtering machinery and apparatus to be used with swimming pools (see Note 1 (m) to Chapter 95).
8424.89	ex 8424.89	Transfer to headings 84.43 and 84.71 of ink-jet printing machines (see Note 2 to Chapter 84).
8430.49	ex 8430.49	Transfer to subheading 8467.89 of <u>hydraulic</u> boring or sinking machinery for working in the hand, without a self-contained non-electric motor (see text of heading 84.67). At present, certain Contracting Parties already classify these hydraulic tools in heading 84.67 and feel that this amendment does not involve any transfer.
8443.51	ex 8424.89	Transfer from heading 84.24 to new subheading 8443.51 of ink-jet printing machines (see Note 2 to Chapter 84).
8443.59	8443.50	
8456.91	ex 8456.90	
8456.99	ex 8456.90	
8467.89	ex 8430.49 8467.89 ex 8479.10 ex 8479.89	Regrouping in heading 84.67 of <u>hydraulic</u> tools, for working in the hand without a self-contained non-electric motor (see text of heading 84.67). At present, certain Contracting Parties already classify these hydraulic tools in heading 84.67 and feel that this

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
		amendment does not involve any transfer.
8469.11 8469.12	ex 8469.10 ex 8469.10	In addition to the subdivision of subheading 8469.10, transfer of certain printers to subheading 8471.60 (see Note 5 (B) to Chapter 84).
8469.20 8469.30	8469.21 8469.29 8469.31 8469.39	
8470.10 8470.29	8470.10 ex 8470.29 ex 8472.90 ex 8543.80 ex 8470.29	Regrouping in subheading 8470.10 of pocket-size data recording, reproducing and displaying machines with calculating functions, at present classifiable on the basis of their principal function under the terms of Note 3 to Section XVI. In addition, electronic calculators fitted with one or more built-in photovoltaic cells are transferred from subheading 8470.29 to subheading 8470.10 following the latter's amendment ("external source of <u>electric</u> power").
8471.30	ex 8471.20 ex 8471.91 ex 8471.92 ex 8471.93	Regrouping in new subheading 8471.30 of <u>portable</u> automatic data processing machines. In certain portable machines, the keyboard is not contained in the same housing as the rest of the machine, though the whole is designed to be carried in the same case. The units of such a machine are, at present, classifiable in subheadings 8471.91 to 8471.93.
8471.41	ex 8471.20	
8471.49	ex 8471.91 ex 8471.92 ex 8471.93 ex 8471.99	Creation of a specific subheading for "systems" (see also Subheading Note 1 to Chapter 84).
8471.50	ex 8471.91	
8471.60	ex 8424.89 ex 8469.10 ex 8471.92 ex 8472.90 ex 8473.30	Regrouping in subheading 8471.60 of input or output units (printers, keyboards, X-Y co-ordinate input devices ...) which satisfy the conditions laid down in Note 5 (B) (b) and (c) to Chapter 84 (see Note 5 (D) to Chapter 84). Certain Contracting Parties felt that the correlation between subheadings 8471.60 and 8473.30 is theoretical. It was, however, agreed that certain accessories such as the "mouse" are transferred from

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
		subheading 8473.30 to subheading 8471.60.
8471.70	ex 8471.93 ex 8473.30	All disk storage units which satisfy the conditions laid down in Note 5 (B) (b) and (c) to Chapter 84 will in future be classifiable in subheading 8471.70 (see Note 5 (D) to Chapter 84). Certain Contracting Parties felt that the correlation between subheadings 8471.70 and 8473.30 is theoretical. It was, however, agreed that certain accessories and parts such as hard disk drives are transferred from subheading 8473.30 to subheading 8471.70.
8471.80	ex 8471.99	See remarks opposite subheading 8504.40.
8471.90	ex 8471.99	
8472.90	ex 8472.90	Transfer : -to subheading 8470.10 of certain pocket-size data recording, reproducing and displaying machines with calculating functions; -to subheading 8471.60 of printers meeting the conditions laid down in Note 5 (B) to Chapter 84).
8473.10 8473.21 8473.29 8473.30 8473.40 8473.50	ex 8473.10 ex 8473.21 ex 8473.29 ex 8473.30 ex 8473.40 ex 8473.10 ex 8473.21 ex 8473.29 ex 8473.30 ex 8473.40	Regrouping in subheading 8473.50 of parts and accessories suitable for use with machines of two or more of the headings 84.69 to 84.72. In addition, regarding subheading 8473.30, transfer to subheadings 8471.60 and 8471.70 respectively of X-Y co-ordinate input devices and disk storage units which meet the conditions laid down in Note 5 (B) (b) and (c) to Chapter 84 (see Chapter Note 5 (D)) and also remarks opposite subheadings 8471.60 and 8471.70).
8475.21	ex 8475.20	
8475.29	ex 8475.20	
8476.21	ex 8476.11	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
8476.29 8476.81 8476.89	ex 8476.19 ex 8476.11 ex 8476.19	
8479.10	ex 8479.10	Transfer to heading 84.67 of <u>hydraulic</u> tools for working in the hand, without a self-contained non-electric motor, (see text of heading 84.67 and also remarks opposite subheading 8467.89).
8479.50 8479.60 8479.81 8479.82 8479.89	ex 8479.81 ex 8479.82 ex 8479.89 ex 8479.89 ex 8479.81 ex 8479.82 ex 8479.89	Transfer to heading 84.67 of <u>hydraulic</u> tools for working in the hand, without a self-contained non-electric motor, (see text of heading 84.67 and also remarks opposite subheading 8467.89).
8483.40	8483.40 ex 8485.90	Transfer of roller screws to subheading 8483.40 (see text of heading 84.83).
8484.20	ex 8485.90	Transfer of mechanical seals to subheading 8484.20 (see text of heading 84.84).
8485.90	ex 8485.90	Transfer of roller screws to subheading 8483.40 (see text of heading 84.83). Transfer of mechanical seals to subheading 8484.20 (see text of heading 84.84).
8502.31 8502.39	ex 8502.30 ex 8502.30	
8504.40	ex 8471.99 8504.40	Exclusion from heading 84.71 of certain articles (separately presented power supply units for automatic data processing machines, satisfying conditions (a) and (b) laid down in new Note 5 (B) to Chapter 84). These power supply units are generally transferred to heading

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
		85.04.
8506.10	ex 8506.11	In addition to the restructuring of the subheadings, regrouping in new subheading 8548.10 of spent primary cells and spent primary batteries (See Note 7 to Chapter 85 and the remarks opposite subheading 8548.10).
8506.30	ex 8506.20	
8506.40	ex 8506.12	
8506.50	ex 8506.20	
8506.60	ex 8506.13	
8506.80	ex 8506.20	
8507.10	ex 8507.10	Regrouping in subheading 8548.10 of spent electric accumulators (see Note 7 to Chapter 85 and the remarks opposite subheading 8548.10).
8507.20	ex 8507.20	
8507.30	ex 8507.30	
8507.40	ex 8507.40	
8507.80	ex 8507.80	
8509.80	ex 8509.80	Transfer of electro-mechanical hair-removing appliances from subheading 8509.80 to heading 85.10 (see text of that heading).
8510.30	ex 8509.80	
8517.11	ex 8517.10	Regrouping of "videophones" in heading 85.17 (see text of that heading). At present, these apparatus (consisting of a telephone set, a camera and a visual display unit) are classified by Contracting Parties on the basis of Note 3 to Section XVI.
8517.19	ex 8517.10 ex 8525.30 ex 8528.10 ex 8528.20	
8517.21	ex 8517.40	
8517.22	ex 8517.82 8517.20	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
8517.50 8517.80	ex 8517.40 ex 8517.81 ex 8517.82 ex 8517.81 ex 8517.82	
8519.92 8519.93	ex 8519.91 ex 8519.91	
8520.32 8520.33 8520.39	ex 8520.31 ex 8520.39 ex 8520.31 ex 8520.39	
8521.10 8521.90	ex 8521.10 ex 8521.90	Regrouping in heading 85.25 of still image video cameras and other video camera recorders (see text of heading 85.25 and remarks opposite that heading).
8523.30 8523.90	ex 8523.90 ex 8523.90	
8524.31 8524.32 8524.39 8524.40 8524.51 8524.52 8524.53 8524.60 8524.91	ex 8524.90 ex 8524.90 ex 8524.90 ex 8524.21 ex 8524.22 ex 8524.23 ex 8524.21 ex 8524.22 ex 8524.23 ex 8524.90 ex 8524.90	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
8524.99	ex 8524.90	
8525.30 8525.40	ex 8525.30 ex 8521.10 ex 8521.90 ex 8525.30 ex 9006.59	<p>Regrouping in subheading 8525.40 of still image video cameras and other video camera recorders (see text of heading 85.25).</p> <p>Certain Contracting Parties felt that some types of video camera recorders are at present classified in heading 85.21. Others considered, however, that these still image video cameras and video camera recorders are at present classifiable in heading 85.25.</p>
8527.12 8527.13	ex 8527.11 ex 8527.11	
8528.12 8528.13 8528.21 8528.22 8528.30	ex 8528.10 ex 8528.20 ex 8528.10 ex 8528.20 ex 8528.10 ex 8528.20	
8539.32 8539.39 8539.41 8539.49	ex 8539.39 ex 8539.39 ex 8539.40 ex 8539.40	
8540.40 8540.50 8540.60 8540.71 8540.72	ex 8540.30 ex 8540.30 ex 8540.30 8540.41 8540.42	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
8540.79	8540.49	
8542.12 8542.13 8542.14 8542.19 8542.30 8542.40 8542.50	ex 8542.11 ex 8542.11 ex 8542.11 ex 8542.11 8542.19 8542.20 8542.80	
8543.11 8543.19	ex 8543.10 ex 8543.10	
8543.40 8543.89 8543.81	ex 8543.80 ex 8543.80 ex 8543.80	In addition to the restructuring of heading 85.43, transfer to subheading 8470.10 of certain pocket-size data recording, reproducing and displaying machines with calculating functions (see text of heading 84.70).
8548.10	ex 3823.90 ex 7204.21 ex 7204.29 ex 7204.30 ex 7204.49 ex 7404.00 ex 7503.00 ex 7802.00 ex 7902.00 ex 8107.10 ex 8506.11 ex 8506.12 ex 8506.13 ex 8506.19 ex 8506.20 ex 8507.10 ex 8507.20 ex 8507.30 ex 8507.40 ex 8507.80	<p>Regrouping in new subheading 8548.10 of waste and scrap of primary cells, primary batteries and electric accumulators and spent primary cells, spent primary batteries and spent electric accumulators (see text of heading 85.48 and Note 7 to Chapter 85).</p> <p>With regard to the present classification, it was agreed that the spent articles are classifiable in headings 85.06 and 85.07, whereas the waste and scrap are classifiable in the Chapter corresponding to the waste and scrap of the essential constituent metal. A reference to heading 38.23 has been included for waste and scrap containing mercury or lithium compounds. The other references relate to the metals most frequently encountered in these articles, namely iron or steel, copper, nickel, lead, zinc, and cadmium. The HS Committee has never encountered the question of the present classification of this waste and scrap. Certain Contracting Parties expressed uncertainty about the nature and</p>

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
		identification of this waste and particularly the justification of the references to subheadings 3823.90, 7204.21 to 7204.30 and heading 81.07. No reference has been made to heading 81.11 (manganese) since cells or batteries do not contain manganese in metal form, but solely as manganese oxides.
8548.90	8548.00	
8802.60	8802.50	
9006.59	ex 9006.59	Transfer to subheading 8525.40 of still image video cameras (see text of heading 85.25).
9007.20	9007.21 9007.29	
9010.41 9010.42 9010.49 9010.50 9010.60	ex 9010.20 ex 9010.20 ex 9010.20 ex 9010.20 9010.30	
9018.12 9018.13 9018.14 9018.19	ex 9018.19 ex 9018.19 ex 9018.19 ex 9018.19	
9022.12 9022.13 9022.14	ex 9022.11 ex 9022.11 ex 9022.11	
9025.80	9025.20 9025.80	
9030.82	ex 9030.81 ex 9030.89	

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
9030.83 9030.89	ex 9030.81 ex 9030.89	
9031.41 9031.49	ex 9031.40 ex 9031.40	
9101.11 9101.12 9101.19 9101.29	9101.11 ex 9101.29 9101.12 ex 9101.29 9101.19 ex 9101.29 ex 9101.29	Transfer to subheading 9101.1 of watches operating by means of solar cells or small generators, following the replacement of the term "battery or accumulator powered" by "electrically operated" in the text of this subheading. Certain Contracting Parties felt that these watches also contain an accumulator and are therefore already classifiable in subheading 9101.1. Furthermore, the subheadings relating to watches with automatic winding are not affected by this amendment.
9101.91 9101.99	9101.91 ex 9101.99 ex 9101.99	
9102.11 9102.12 9102.19 9102.29	9102.11 ex 9102.29 9102.12 ex 9102.29 9102.19 ex 9102.29 ex 9102.29	The remarks opposite heading 91.01 apply, mutatis mutandis.
9102.91 9102.99	9102.91 ex 9102.99 ex 9102.99	The remarks opposite heading 91.01 apply, mutatis mutandis.
9103.10 9103.90	9103.10 ex 9103.90 ex 9103.90	The remarks opposite heading 91.01 apply, mutatis mutandis.

HARMONIZED SYSTEM 1996 version	HARMONIZED SYSTEM 1992 version	Remarks
9105.11 9105.19	9105.11 ex 9105.19 ex 9105.19	The remarks opposite heading 91.01 apply, mutatis mutandis.
9105.21 9105.29 9105.91 9105.99	9105.21 ex 9105.29 ex 9105.29 9105.91 ex 9105.99 ex 9105.99	
9108.11 9108.12 9108.19 9108.91 9108.99	9108.11 ex 9108.91 ex 9108.99 9108.12 ex 9108.91 ex 9108.99 9108.19 ex 9108.91 ex 9108.99 ex 9108.91 ex 9108.99	The remarks opposite heading 91.01 apply, mutatis mutandis.
9109.11 9109.19 9109.90	9109.11 ex 9109.90 9109.19 ex 9109.90 ex 9109.90	The remarks opposite heading 91.01 apply, mutatis mutandis.
9506.99	ex 9506.99	Transfer to headings 84.13 and 84.21 respectively of pumps and filtering apparatus to be used with swimming pools (see Note 1 (m) to Chapter 95) and also remarks opposite the aforementioned headings.
9614.20	9614.10 9614.20	

TABLE II

CORRELATING THE 1992 VERSION OF THE HARMONIZED SYSTEM
TO THE 1996 VERSION

TABLEAU II

ETABLISSANT LA CONCORDANCE ENTRE LA VERSION 1992
ET LA VERSION 1996 DU SYSTEME HARMONISE

CUADRO II

ESTABLECIENDO LA CONCORDANCIA ENTRE LA VERSION DE 1992
Y LA VERSION DE 1996 DEL SISTEMA ARMONIZADO

SH 1992 HS	SH 1996 HS
0105.19	0105.12 0105.19
0105.91	0105.92 0105.93
0207.10	0207.11 0207.24 0207.32
0207.21	0207.12
0207.22	0207.25
0207.23	0207.33
0207.31	0207.34
0207.39	0207.13 0207.26 0207.35
0207.41	ex 0207.14
0207.42	ex 0207.27
0207.43	ex 0207.36
0207.50	ex 0207.14 ex 0207.27 ex 0207.36

SH 1992 HS	SH 1996 HS
0301.91	ex 0301.91
0301.99	ex 0301.91 0301.99
0302.11	ex 0302.11
0302.19	ex 0302.11 0302.19
0303.21	ex 0303.21
0303.29	ex 0303.21 0303.29
0405.00	0405.10 ex 0405.20 0405.90
0602.91	ex 0602.90
0602.99	ex 0602.90
0712.10	ex 0712.90
0712.90	ex 0712.90
0714.10	ex 0714.10
0714.20	ex 0714.20
0714.90	ex 0714.90
0801.10	0801.11 0801.19
0801.20	0801.21 0801.22
0801.30	0801.31 0801.32
0807.10	0807.11 0807.19
0810.90	0810.50 0810.90

SH 1992 HS	SH 1996 HS
0901.30	ex 0901.90
0901.40	ex 0901.90
1212.20	ex 1212.20
1302.11	1302.11 ex 3301.90
1302.12	1302.12 ex 3301.90
1302.13	1302.13 ex 3301.90
1302.14	1302.14 ex 3301.90
1302.19	ex 1302.19 ex 3301.90
1402.91	ex 1402.90
1402.99	ex 1402.90
1519.11	3823.11
1519.12	3823.12
1519.13	3823.13
1519.19	3823.19
1519.20	3823.70
1520.10	1520.00
1520.90	2905.45
1602.39	1602.32 1602.39
1702.10	1702.11 1702.19
1806.90	ex 1806.90
1901.10	ex 1806.90

SH 1992 HS	SH 1996 HS
	1901.10
1901.20	ex 1806.90 1901.20
1901.90	ex 1806.90 1901.90
1904.10	ex 1806.90 1904.10 ex 1904.20
1904.90	ex 1806.90 1904.90
2004.90	2004.90 ex 2006.00
2005.30	ex 2005.90
2005.40	2005.40 ex 2006.00
2005.51	2005.51 ex 2006.00
2005.59	2005.59 ex 2006.00
2005.60	2005.60 ex 2006.00
2005.70	2005.70 ex 2006.00
2005.80	2005.80 ex 2006.00
2005.90	ex 2005.90 ex 2006.00
2006.00	ex 2006.00
2008.92	ex 1904.20 2008.92
2008.99	ex 0714.10 ex 0714.20

SH 1992 HS	SH 1996 HS
	ex 0714.90 ex 1212.20 2008.99
2101.10	2101.11 2101.12
2106.90	ex 0405.20 ex 2106.90 ex 3302.10
2208.10	ex 2106.90 ex 3302.10
2208.90	2208.60 2208.70 2208.90
2306.90	2306.70 2306.90
2503.10	ex 2503.00
2503.90	ex 2503.00
2513.21	ex 2513.20
2513.29	ex 2513.20
2530.30	ex 2530.90
2530.90	ex 2530.90
2620.90	2620.90 ex 7112.10 ex 7112.20 ex 7112.90
2827.37	ex 2827.39
2827.39	ex 2827.39
2835.21	ex 2835.29
2835.29	ex 2835.29
2836.93	ex 2836.99

SH 1992 HS	SH 1996 HS
2836.99	ex 2836.99
2841.60	2841.61 2841.69
2848.10	ex 2848.00
2848.90	ex 2848.00
2903.40	2903.41 2903.42 2903.43 2903.44 2903.45 2903.46 2903.47 2903.49
2904.90	2904.90 ex 2905.49
2905.21	ex 2905.29
2905.29	ex 2905.29
2905.49	ex 2905.49
2914.30	2914.31 2914.39
2914.41	ex 2914.40
2914.49	ex 2914.40
2916.33	2916.34 2916.35
2922.49	2922.43 2922.49
2924.29	2924.22 2924.29
2932.90	2932.91 2932.92 2932.93 2932.94

SH 1992 HS	SH 1996 HS
	2932.99
2933.39	2933.32 2933.39
2933.59	2933.59 ex 2934.90
2934.90	ex 2934.90
2939.40	2939.41 2939.42 2939.49
2939.60	2939.61 2939.62 2939.63 2939.69
3002.31	ex 3002.30
3002.39	ex 3002.30
3201.30	ex 3201.90
3201.90	ex 3201.90
3206.10	3206.11 3206.19
3301.90	ex 1302.19 ex 3301.90
3302.10	ex 3302.10
3502.10	3502.11 3502.19
3502.90	3502.20 3502.90
3806.20	ex 3806.20
3806.90	ex 3806.20 3806.90
3822.00	ex 3822.00

SH 1992 HS	SH 1996 HS
3823.10	3824.10
3823.20	3824.20
3823.30	3824.30
3823.40	3824.40
3823.50	3824.50
3823.60	3824.60
3823.90	3824.71 3824.79 3824.90 ex 8548.10
3905.11	3905.12 3905.21
3905.19	3905.19 3905.29
3905.20	3905.30
3905.90	3905.91 3905.99
3915.90	3915.90 ex 7112.90
3921.90	ex 3822.00 3921.90
3926.90	ex 3822.00 3926.90
4010.10	4010.21 4010.22 ex 4010.29
4010.91	ex 4010.11 ex 4010.12 ex 4010.13 ex 4010.19 ex 4010.23 ex 4010.24 ex 4010.29

SH 1992 HS	SH 1996 HS
4010.99	ex 4010.11 ex 4010.12 ex 4010.13 ex 4010.19 ex 4010.23 ex 4010.24 ex 4010.29
4403.31	4403.41
4403.32	ex 4403.49
4403.33	ex 4403.49
4403.34	ex 4403.49
4403.35	ex 4403.49
4403.99	ex 4403.49 4403.99
4407.21	4407.25 4407.26 ex 4407.29
4407.22	ex 4407.29
4407.23	4407.24
4407.99	ex 4407.29 4407.99
4408.20	ex 4408.31 ex 4408.39
4408.90	ex 4408.31 ex 4408.39 4408.90
4410.10	4410.11 4410.19
4412.11	ex 4412.13
4412.12	ex 4412.13 4412.14

SH 1992 HS	SH 1996 HS
4412.21	ex 4412.22 4412.23
4412.29	ex 4412.22 4412.29
4412.91	ex 4412.92 4412.93
4412.99	ex 4412.92 4412.99
4415.20	ex 4415.20
4421.90	ex 4415.20 4421.90
4706.91	ex 4706.20 4706.91
4706.92	ex 4706.20 4706.92
4706.93	ex 4706.20 4706.93
4801.00	ex 4801.00
4802.52	ex 4801.00 4802.52
4802.60	ex 4801.00 4802.60
4807.91	ex 4807.90
4807.99	ex 4807.90
4811.90	ex 3822.00 4811.90
4823.30	ex 4823.90
4823.90	ex 3822.00 ex 4823.90
5205.25	5205.26 5205.27

SH 1992 HS	SH 1996 HS
5205.45	5205.28 5205.46 5205.47 5205.48
5209.42 5209.43	ex 5209.42 ex 5209.42 5209.43
5211.42 5211.43	ex 5211.42 ex 5211.42 5211.43
5402.10 5402.32 5402.41	ex 3306.20 5402.10 ex 3306.20 5402.32 ex 3306.20 5402.41
5407.60 5407.71 5407.72 5407.73 5407.74	5407.61 ex 5407.69 5407.71 ex 5407.69 5407.72 ex 5407.69 5407.73 ex 5407.69 5407.74
5603.00	5603.11 5603.12 5603.13 5603.14 5603.91 5603.92 5603.93 5603.94

SH 1992 HS	SH 1996 HS
5806.10	5806.10 ex 5911.10
5911.10	ex 5911.10
6116.10	ex 6116.10
6116.91	ex 6116.10 6116.91
6116.92	ex 6116.10 6116.92
6116.93	ex 6116.10 6116.93
6116.99	ex 6116.10 6116.99
6305.31	ex 6305.32 6305.33
6305.39	ex 6305.32 6305.39
6402.11	ex 6402.12
6402.91	ex 6402.12 6402.91
6403.11	ex 6403.12
6403.91	ex 6403.12 6403.91
6404.11	ex 6404.11
6404.19	ex 6404.11 6404.19
6810.20	ex 6810.99
6810.99	ex 6810.99
6909.19	6909.12 6909.19

SH 1992 HS	SH 1996 HS
7003.11	ex 7003.12
7004.10	ex 7004.20
7005.10	ex 7005.10
7006.00	ex 7003.12 ex 7004.20 ex 7005.10 7006.00
7010.90	7010.20 7010.91 7010.92 7010.93 7010.94
7019.10	7019.11 7019.12 7019.19
7019.20	7019.40 7019.51 7019.52 7019.59
7101.10	ex 7101.10
7101.21	ex 7101.21
7101.22	ex 7101.22
7112.10	ex 7112.10
7112.20	ex 7112.20
7112.90	ex 7112.90
7116.10	ex 7101.10 ex 7101.21 ex 7101.22 7116.10
7201.30	ex 7201.50
7201.40	ex 7201.50

SH 1992 HS	SH 1996 HS
7204.21	7204.21 ex 8548.10
7204.29	7204.29 ex 8548.10
7204.30	7204.30 ex 8548.10
7204.49	7204.49 ex 8548.10
7208.11	ex 7208.10 ex 7208.25 ex 7208.36
7208.12	ex 7208.10 ex 7208.25 ex 7208.37
7208.13	ex 7208.10 ex 7208.26 ex 7208.38
7208.14	ex 7208.10 ex 7208.27 ex 7208.39
7208.21	ex 7208.10 ex 7208.25 ex 7208.36
7208.22	ex 7208.10 ex 7208.25 ex 7208.37
7208.23	ex 7208.10 ex 7208.26 ex 7208.38
7208.24	ex 7208.10 ex 7208.27 ex 7208.39
7208.31	ex 7208.51 ex 7208.52 ex 7208.53

SH 1992 HS	SH 1996 HS
7208.32	ex 7208.40 ex 7208.51
7208.33	ex 7208.40 ex 7208.52
7208.34	ex 7208.40 ex 7208.53
7208.35	ex 7208.40 ex 7208.54
7208.41	ex 7208.51 ex 7208.52 ex 7208.53
7208.42	ex 7208.40 ex 7208.51
7208.43	ex 7208.40 ex 7208.52
7208.44	ex 7208.40 ex 7208.53
7208.45	ex 7208.40 ex 7208.54
7209.11	ex 7209.15
7209.12	ex 7209.16
7209.13	ex 7209.17
7209.14	ex 7209.18
7209.21	ex 7209.15
7209.22	ex 7209.16
7209.23	ex 7209.17
7209.24	ex 7209.18
7209.31	ex 7209.25

SH 1992 HS	SH 1996 HS
7209.32	ex 7209.26
7209.33	ex 7209.27
7209.34	ex 7209.28
7209.41	ex 7209.25
7209.42	ex 7209.26
7209.43	ex 7209.27
7209.44	ex 7209.28
7210.31	ex 7210.30
7210.39	ex 7210.30
7210.60	7210.61 7210.69
7211.11	ex 7211.13
7211.12	ex 7211.14
7211.19	ex 7211.19
7211.21	ex 7211.13
7211.22	ex 7211.14
7211.29	ex 7211.19
7211.30	ex 7211.23 ex 7211.29
7211.41	ex 7211.23
7211.49	ex 7211.29
7212.21	ex 7212.20
7212.29	ex 7212.20
7213.10	ex 7213.10
7213.20	ex 7213.20

SH 1992 HS	SH 1996 HS
7213.31	ex 7213.91
7213.39	ex 7213.99
7213.41	ex 7213.91
7213.49	ex 7213.99
7213.50	ex 7213.91 ex 7213.99
7214.10	ex 7214.10
7214.20	ex 7214.20
7214.30	ex 7214.30
7214.40	ex 7214.91 ex 7214.99
7214.50	ex 7214.91 ex 7214.99
7214.60	ex 7214.91 ex 7214.99
7215.10	ex 7215.10
7215.20	ex 7215.50
7215.30	ex 7215.50
7215.40	ex 7215.50
7215.90	ex 7215.90
7216.50	ex 7213.10 ex 7213.20 ex 7213.99 ex 7214.20 ex 7214.30 ex 7214.99 7216.50
7216.60	ex 7215.10 ex 7215.50 7216.61 7216.69

SH 1992 HS	SH 1996 HS
7216.90	ex 7214.10 ex 7215.90 7216.91 7216.99
7217.11	ex 7217.10
7217.12	ex 7217.20
7217.13	ex 7217.30
7217.19	ex 7217.90
7217.21	ex 7217.10
7217.22	ex 7217.20
7217.23	ex 7217.30
7217.29	ex 7217.90
7217.31	ex 7217.10
7217.32	ex 7217.20
7217.33	ex 7217.30
7217.39	ex 7217.90
7218.90	7218.91 7218.99
7221.00	ex 7221.00
7222.10	7222.11 ex 7222.19
7222.20	ex 7222.20
7222.30	ex 7222.30
7222.40	ex 7221.00 ex 7222.19 ex 7222.20 ex 7222.30 7222.40

SH 1992 HS	SH 1996 HS
7225.10	7225.11 7225.19
7225.90	7225.91 7225.92 7225.99
7226.10	7226.11 7226.19
7226.99	7226.93 7226.94 7226.99
7227.10	ex 7227.10
7227.20	ex 7227.20
7227.90	ex 7227.20 ex 7227.90
7228.10	ex 7228.10
7228.20	ex 7228.20
7228.30	ex 7228.20 ex 7228.30
7228.40	ex 7228.20 ex 7228.40
7228.50	ex 7228.20 ex 7228.50
7228.60	ex 7228.20 ex 7228.60
7228.70	ex 7227.10 ex 7227.20 ex 7227.90 ex 7228.10 ex 7228.20 ex 7228.30 ex 7228.40 ex 7228.50 ex 7228.60 7228.70

SH 1992 HS	SH 1996 HS
7229.20	ex 7229.20
7229.90	ex 7229.20 7229.90
7304.20	7304.21 7304.29
7314.11	7314.12 7314.14
7314.19	7314.13 7314.19
7314.30	7314.31 7314.39
7404.00	7404.00 ex 8548.10
7414.10	ex 7414.20
7414.90	ex 7414.20 7414.90
7418.10	7418.11 7418.19
7503.00	7503.00 ex 8548.10
7508.00	7508.10 7508.90
7615.10	7615.11 7615.19
7616.90	7616.91 7616.99
7802.00	7802.00 ex 8548.10
7902.00	7902.00 ex 8548.10
7907.10	ex 7907.00

SH 1992 HS	SH 1996 HS
7907.90	ex 7907.00
8005.10	ex 8005.00
8005.20	ex 8005.00
8107.10	8107.10 ex 8548.10
8202.31	8202.31 ex 8202.39
8202.32	ex 8202.39
8207.11	8207.13 ex 8207.19
8207.12	ex 8207.19
8211.91	8211.91 ex 8211.95
8211.92	8211.92 ex 8211.95
8211.93	8211.93 ex 8211.95
8406.11	8406.10
8406.19	8406.81 8406.82
8413.50	ex 8413.50
8413.60	ex 8413.60
8413.70	ex 8413.70
8413.81	ex 8413.81
8415.82	8415.20 8415.82
8421.21	ex 8421.21
8424.89	8424.89 8443.51

SH 1992 HS	SH 1996 HS
	ex 8471.60
8430.49	8430.49 ex 8467.89
8443.50	8443.59
8456.90	8456.91 8456.99
8467.89	ex 8467.89
8469.10	8469.11 8469.12 ex 8471.60
8469.21	ex 8469.20
8469.29	ex 8469.20
8469.31	ex 8469.30
8469.39	ex 8469.30
8470.10	ex 8470.10
8470.29	ex 8470.10 8470.29
8471.20	ex 8471.30 8471.41
8471.91	ex 8471.30 ex 8471.49 8471.50
8471.92	ex 8471.30 ex 8471.49 ex 8471.60
8471.93	ex 8471.30 ex 8471.49 ex 8471.70
8471.99	ex 8471.49 8471.80 8471.90

SH 1992 HS	SH 1996 HS
	ex 8504.40
8472.90	ex 8470.10 ex 8471.60 8472.90
8473.10	8473.10 ex 8473.50
8473.21	8473.21 ex 8473.50
8473.29	8473.29 ex 8473.50
8473.30	ex 8471.60 ex 8471.70 8473.30 ex 8473.50
8473.40	8473.40 ex 8473.50
8475.20	8475.21 8475.29
8476.11	8476.21 8476.81
8476.19	8476.29 8476.89
8479.10	ex 8467.89 8479.10
8479.81	ex 8479.50 8479.81
8479.82	ex 8479.50 8479.82
8479.89	ex 8467.89 ex 8479.50 8479.60 8479.89
8483.40	ex 8483.40

SH 1992 HS	SH 1996 HS
8485.90	ex 8483.40 8484.20 8485.90
8502.30	8502.31 8502.39
8504.40	ex 8504.40
8506.11	ex 8506.10 ex 8548.10
8506.12	ex 8506.30 ex 8548.10
8506.13	ex 8506.40 ex 8548.10
8506.19	ex 8506.50 ex 8506.60 ex 8506.80 ex 8548.10
8506.20	ex 8506.10 ex 8506.30 ex 8506.40 ex 8506.50 ex 8506.60 ex 8506.80 ex 8548.10
8507.10	8507.10 ex 8548.10
8507.20	8507.20 ex 8548.10
8507.30	8507.30 ex 8548.10
8507.40	8507.40 ex 8548.10
8507.80	8507.80 ex 8548.10
8509.80	8509.80

SH 1992 HS	SH 1996 HS
	8510.30
8517.10	8517.11 ex 8517.19
8517.20	8517.22
8517.40	ex 8517.21 ex 8517.50
8517.81	ex 8517.50 ex 8517.80
8517.82	ex 8517.21 ex 8517.50 ex 8517.80
8519.91	8519.92 8519.93
8520.31	ex 8520.32 8520.33
8520.39	ex 8520.32 8520.39
8521.10	8521.10 ex 8525.40
8521.90	8521.90 ex 8525.40
8523.90	8523.30 8523.90
8524.21	ex 8524.40 8524.51
8524.22	ex 8524.40 8524.52
8524.23	ex 8524.40 8524.53
8524.90	8524.31 8524.32 8524.39 8524.60

SH 1992 HS	SH 1996 HS
	8524.91 8524.99
8525.30	ex 8517.19 8525.30 ex 8525.40
8527.11	8527.12 8527.13
8528.10	ex 8517.19 8528.12 8528.21 ex 8528.30
8528.20	ex 8517.19 8528.13 8528.22 ex 8528.30
8539.39	8539.32 8539.39
8539.40	8539.41 8539.49
8540.30	8540.40 8540.50 8540.60
8540.41	8540.71
8540.42	8540.72
8540.49	8540.79
8542.11	8542.12 8542.13 8542.14 8542.19
8542.19	8542.30
8542.20	8542.40
8542.80	8542.50
8543.10	8543.11

SH 1992 HS	SH 1996 HS
8543.80	8543.19 ex 8470.10 8543.40 8543.81 8543.89
8548.00	8548.90
8802.50	8802.60
9006.59	ex 8525.40 9006.59
9007.21	ex 9007.20
9007.29	ex 9007.20
9010.20	9010.41 9010.42 9010.49 9010.50
9010.30	9010.60
9018.19	9018.12 9018.13 9018.14 9018.19
9022.11	9022.12 9022.13 9022.14
9025.20	ex 9025.80
9025.80	ex 9025.80
9030.81	ex 9030.82 9030.83
9030.89	ex 9030.82 9030.89
9031.40	9031.41 9031.49
9101.11	ex 9101.11

SH 1992 HS	SH 1996 HS
9101.12	ex 9101.12
9101.19	ex 9101.19
9101.29	ex 9101.11 ex 9101.12 ex 9101.19 9101.29
9101.91	ex 9101.91
9101.99	ex 9101.91 9101.99
9102.11	ex 9102.11
9102.12	ex 9102.12
9102.19	ex 9102.19
9102.29	ex 9102.11 ex 9102.12 ex 9102.19 9102.29
9102.91	ex 9102.91
9102.99	ex 9102.91 9102.99
9103.10	ex 9103.10
9103.90	ex 9103.10 9103.90
9105.11	ex 9105.11
9105.19	ex 9105.11 9105.19
9105.21	ex 9105.21
9105.29	ex 9105.21 9105.29
9105.91	ex 9105.91

SH 1992 HS	SH 1996 HS
9105.99	ex 9105.91 9105.99
9108.11	ex 9108.11
9108.12	ex 9108.12
9108.19	ex 9108.19
9108.91	ex 9108.11 ex 9108.12 ex 9108.19 9108.91
9108.99	ex 9108.11 ex 9108.12 ex 9108.19 9108.99
9109.11	ex 9109.11
9109.19	ex 9109.19
9109.90	ex 9109.11 ex 9109.19 9109.90
9506.99	ex 8413.50 ex 8413.60 ex 8413.70 ex 8413.81 ex 8421.21 9506.99
9614.10	ex 9614.20
9614.20	ex 9614.20