

**A PROCEDURE FOR THE INTRODUCTION OF HARMONIZED SYSTEM 2002  
CHANGES TO SCHEDULES OF CONCESSIONS USING THE CONSOLIDATED TARIFF  
SCHEDULES (CTS) DATABASE**

*Decision of 15 February 2005*

The General Council,

*Having regard to* Articles IV:2 and IX:1 of the WTO Agreement;

*Recalling* that the Contracting Parties to GATT 1947, by their Decision of 12 July 1983<sup>1</sup>, agreed on a method to introduce the Harmonized System (HS) into schedules of concessions;

*Recalling* that the Contracting Parties to GATT 1947, by their Decision of 8 October 1991<sup>2</sup>, decided on simplified procedures to introduce HS changes to schedules of concessions;

*Recalling* that the General Council, by its Decision of 18 July 2001<sup>3</sup>, established a Procedure for the introduction of Harmonized System 2002 changes to schedules of concessions;

*Considering* the increased complexity of introducing HS changes into schedules and the lengthy period of time it has taken to introduce HS1996 and HS2002 changes into schedules;

*Noting* that Members established a Consolidated Tariff Schedule (CTS) database which, although not legally binding, could serve as a valuable tool for the verification and certification of commitments;

*Recalling* that Members agreed, by their Decision of 1 August 2004, to finalize the results of the on-going non-agricultural market access negotiations in the HS2002 nomenclature<sup>4</sup>;

*Taking into account* the desire of Members to further facilitate and simplify the introduction of HS2002 changes into WTO schedules by making a better use of the CTS database;

*Decides that:*

These procedures shall supersede Attachment A of the General Council Decision of 18 July 2001 (WT/L/407) relating to electronic verification, and amend and supplement the procedures outlined in Attachment B of the same decision as follows:

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<sup>1</sup> BISD 30S/17.

<sup>2</sup> BISD 39S/300.

<sup>3</sup> WT/L/407.

<sup>4</sup> WT/L/579, Annex B, paragraph 5.

## **I. Preparation and Distribution of the Draft CTS Schedule**

1. The Secretariat shall introduce into each developing country Member's schedule in the Consolidated Tariff Schedule (CTS) database the Harmonized System 2002 (HS2002) changes. These changes as reflected in each developing country Member's schedule will be considered the "draft HS02 file" for the purpose of this Decision. The Secretariat shall update in the schedules in the CTS database all the tariff numbers and descriptions that change due to the introduction of the HS2002 nomenclature, including those relating to tariff rate quotas and export subsidies, if applicable. In doing this work, the Secretariat shall abide by the technical procedures described in the Annex to this Decision.

2. In preparing the draft HS02 file, the Secretariat shall, to the extent possible, ensure that the scope of the concessions remain unchanged. The Secretariat shall highlight those tariff lines on which a change in the scope of the concession may have occurred due to the complex technical nature of the transposition.

3. The Secretariat shall send to each developing country Member its draft HS02 file for examination as soon as the technical work has been completed. Upon receipt of this file, the Member shall have the possibility to seek clarifications from the Secretariat and propose changes as laid out in Section II.

4. Developed country Members are expected to prepare their own draft HS02 files, which they are expected to submit to the Secretariat for examination and final formatting. In this regard, developed country Members may use the submission they prepared under the General Council Decision of 18 July 2001 (WT/L/407). Following examination of these files, if the Secretariat has no comments on the file, the procedure outlined in paragraph 6 shall be followed. If the Secretariat has comments, those comments will be transmitted to the developed country Member concerned (the date of transmittal of those comments is hereinafter referred to as the "first date") and the procedure under paragraph 7 shall be followed. Thereafter, the draft HS202 files of developed country Members will be subject to the procedures contained in paragraph 9 and onwards.

## **II. Examination of Draft CTS Files and Release for Multilateral Review**

5. Developing country Members are expected to examine their draft HS02 file and provide the Secretariat with a written communication which either (1) approves the file, or (2) provides specific comments on the contents of the draft HS02 file. Such communications are expected to reach the Secretariat no later than 60 days following the date of the communication transmitting the draft HS02 file to the Member (hereinafter referred to as the "first date").

6. In case (1), the Secretariat shall release the draft HS02 file for multilateral review with a headnote indicating that the draft HS02 file has been approved by the Member.

7. In case (2), both the Member concerned and the Secretariat shall endeavour to reach a common understanding on the issue(s) raised, and reflect any changes accordingly in the draft HS02 file, with a view to releasing it for multilateral review no later than 90 days from the "first date". In this regard,

- (a) when a common understanding is reached and no change is required, the Secretariat shall release the original draft HS02 file for multilateral review with a headnote indicating that the file has been approved by the Member.

- (b) when a common understanding is reached and changes to the draft HS02 file are required, the Secretariat shall prepare a revised file and release it for multilateral review with a headnote indicating that the file has been approved by the Member.
- (c) when a common understanding has not been reached within the 90-day period, the Secretariat shall prepare a revised draft HS02 file including the specific changes proposed by the Member and release the file for multilateral review. The revised file shall include a headnote indicating that the file has been approved by the Member, and shall also provide the Secretariat observations on the file.

8. If the Secretariat does not receive any response from the Member concerned after the 60 days referred to in paragraph 5, the draft HS02 file will be released for multilateral review with a headnote indicating that the Member concerned has neither provided any comments nor approved the file.

### **III. Multilateral Review Process**

9. Multilateral review of the released electronic file shall take place in the framework of informal dedicated sessions of the Committee on Market Access, which shall be scheduled as required. For the purpose of the multilateral review of the draft HS02 file, the Secretariat will post the files three or four times a year on the Members' website and on dates that should be at least six weeks prior to the informal sessions scheduled to this effect. Members shall be notified of such postings through a communication by the Secretariat.

10. Modifications agreed at the multilateral review sessions shall be incorporated by the Secretariat into a revised version of the file, which shall then be resubmitted for multilateral review. In case a Member has a query or comment concerning another Member's draft HS02 file, but is unable to attend the meeting at which these changes are to be reviewed, it may request the Chair to convey those queries/comments to the other Member at the time of the multilateral review.

11. In case the scope of a concession has been modified as a result of the transposition, GATT Article XXVIII consultations and renegotiations shall be entered into by the Member concerned. The status of discussions and consultations between Members, including Article XXVIII renegotiations, should be reported to other Members at the multilateral sessions to ensure full transparency.

### **IV. Certification of the HS2002 Changes**

12. When there is no objection remaining on a draft HS02 file at a multilateral review session, it may then be considered approved by the Committee, with the exception of any draft HS02 file released under paragraph 8 where a written communication by the Member approving the file would also be required.

13. A paper version of the HS2002 changes as contained in the approved HS02 file shall be prepared by the Secretariat for the purpose of certification. The procedures for modification and rectification of schedules of tariff concessions (L/4962) shall be followed in this regard.

### **V. Periodic Report by the Secretariat**

14. The Secretariat shall prepare a periodic report(s) on the status of work which shall include the following information, to the extent possible: (i) the draft HS02 files that remain to be done, (ii) the draft HS02 files that have been completed and the date when they were sent to Members, (iii) the draft HS02 files released for multilateral review, including a mention of any relevant headnotes, (iv) the progress made on each draft HS02 file, including Members raising reservations, the tariff lines subject to reservation, a summary of the reason for the reservation; (v) the draft HS02 files that have been

approved in the multilateral review and the date of their circulation for certification; (vi) the approved HS02 files that have been certified.

**VI. Relationship with the Previous Procedure to Introduce HS2002 Changes to Schedules of Concessions**

15. In preparing the draft HS02 files, the Secretariat shall use the information submitted by developing country Members under the procedures contained in the General Council Decision of 18 July 2001 (WT/L/407). The Secretariat shall also give priority to the preparation of such files.

**VII. Waiver for the Introduction of Harmonized System 2002 Changes**

16. For those Members which are currently waived from the application of the provisions of Article II of GATT 1994, the waiver shall continue to apply for such Members under the conditions set out in the relevant decision(s) granting the waiver.

17. Those Members not currently covered by a waiver may notify the Committee of their wish to be included in the waiver decision once they have approved their draft HS02 file and it has been released for multilateral review. The latter action will be considered equivalent to the submission as foreseen in paragraph (i) of the General Council decision WT/L/469 granting a waiver and the relevant paragraphs of subsequent waiver decisions. Such a notification should also include the date of domestic implementation of the HS2002 changes by that Member.

## ANNEX

1. The Consolidated Tariff Schedules (CTS) database contains all WTO Members' concessions on goods in a standardized format. It currently contains 131 schedules representing more than 700,000 tariff lines. In the light of the slow progress in the HS2002 transposition and also in the context of requirements arising from the ongoing negotiations on goods, it has been suggested to transpose the CTS database to the HS2002 nomenclature.<sup>5</sup> Should Members agree, a transposition of the CTS to HS2002 could be undertaken by the Secretariat and this could feed into the HS2002 transposition exercise as well as into the current negotiating process. The following note describes the relevant technical issues thus far identified by the Secretariat, which would need to be addressed in a transposition of the CTS to HS2002.

### HS2002 Changes

2. As noted in document WT/L/407, the HS2002 nomenclature has 373 changes or sets of changes, which can be summarized as follows:

**Table 1 - HS2002 Changes or Sets of Changes<sup>6</sup>**

Category	Changes	Number of Items
1	New break-outs of the nomenclature	87
2	Condensing (or deletion) of the nomenclature	48
3	Textual changes of the nomenclature	130
4	Typographical changes or corrections	108

3. The 238 textual changes (categories 3 and 4) are relatively straightforward and could be done automatically in many cases. Moreover, as noted in WT/L/407, 102 of them are items related only to chapter or subheading notes. Categories 1 and 2 are changes of codes, descriptions or structures, which could be mergers or splits of headings or subheadings. They could also include more complex changes combining splits and mergers. These changes will become more complicated when they have to be transposed to the level of national tariff lines, i.e. more disaggregated than the HS 6-digit subheading level. Examples 1 and 2 (below) show the complexity of split and merger transpositions applied to national subheadings. Manual work would be needed for processing these tariff lines. The number of HS subheadings affected by changes in the HS2002 nomenclature can be summarized as follows:

**Table 2- HS2002 Changes to HS Subheadings**  
(Number of HS sub-headings)

Case		HS96	HS2002
A	No change	4713	4713
B	Change in codes only	31	31
C	Split or merger	369	480
Total		5113	5224

<sup>5</sup> It should be noted that a procedure to implement HS 2002 changes to Schedules of Concessions started in 2001. Since then, 33 members have submitted documentation as required, which include loose-leaf schedules and concordance tables (WT/L/407).

<sup>6</sup> Changes related to a set of headings or subheadings.

## Data

4. Among the 131 schedules, three of them are already filed in HS2002 and need no further work; seven schedules are still in HS 1992, which could be transposed to HS2002 in a two step process (HS92 to HS96 and then HS96 to HS2002). The remaining 121 schedules are in HS96. It is suggested not to include the schedules of the ten new members of the European Communities in the transposition exercise.<sup>7</sup>

## Transposition Procedure

### Concession elements

5. The CTS database contains not only tariff concessions but also other elements, which can either be on tariff-line basis, such as base duties, initial negotiating rights (INRs) and special safeguards (SSGs), or in other parts of the schedule, such as tariff rate quotas (TRQs). Not all elements currently included in the CTS are needed either for the HS2002 transposition or for the preparation and evaluation of offers in the context of the negotiations. It is therefore suggested to retain only those elements which are required for both purposes (see attachment).

### Recording of concessions in HS2002

6. Each new HS2002 subheading/tariff line will come from one or more HS96 tariff lines or part of these lines. If a HS2002 subheading/tariff line matches with two or more HS96 tariff lines and if these lines have the same levels or contents of concessions (e.g. same bound duties), the original concession elements would be merged into one new concession at the level of the new HS2002 subheading/tariff line. If the concessions of the original HS96 tariff lines are different, the concession elements of new HS2002 subheading/tariff line would have to reflect this. In this case, the HS2002 subheading/tariff line would be broken down to a more detailed level so that the CTS in HS2002 would reflect fully the same level of concessions as the CTS in HS96.

7. Examples 1 and 2 show that the "collapsing" of tariff lines to HS 6 digit subheadings could significantly simplify the tariff structure and the workload involved. It would require much less manual intervention and would thus be less likely to be controversial. Having a maximum number of concessions defined at the level of HS 6-digit subheadings would also make it easier to transpose the new schedule into any new national applied schedule based on HS2002 nomenclature.<sup>8</sup>

## Procedural Issues

8. It is proposed that the Secretariat convert all tariff lines into the HS2002 nomenclature. Those tariff lines that have been affected by changes in the HS nomenclature would be flagged. Whenever possible, automated processing would be used to reduce the workload (cases A, B and parts of C). However, a considerable number of tariff lines would have to be processed manually. These tariff lines need to be reviewed line by line to determine the new tariff line code(s) and description(s) and their respective level of concession according to the amendments and correlation tables between HS96 and HS2002. Although some methodologies and software could be developed to facilitate the manual revision and verify outcomes, they would work only as tools, and not as the substitute for manual revisions. It has to be recognized that the Secretariat may have to adjust detailed tariff line codes and descriptions in certain instances (e.g. example 2, table 12) in order to generate meaningful and

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<sup>7</sup> Of these, one schedule is in HS 2002 and the remaining nine are in HS 1996.

<sup>8</sup> This would not preclude that concessions defined only at the level of subheadings could be broken down again into tariff line detail by the Members concerned.

intelligible new tariff schedules. Any modifications that require manual modifications would need to be clearly flagged for verification and approval by Members.

### Reference Documents

9. The transposition should be based on the information from the World Customs Organization, which is included in the WTO documents G/MA/W/24, G/MA/W/26, G/MA/W/27 and G/MA/W/27/Add.1. The key element for such a transposition would be a detailed concordance table between the HS96 and the HS2002 nomenclatures.

10. The concordance tables submitted by the 33 Members under the procedure for the HS2002 transposition (WT/L/407) could also be used in the procedures developed for the HS2002 CTS transposition, so that the workload could be reduced. Furthermore, for Members that already have made their IDB submissions in HS2002, this could be useful reference for the exercise.

### Example 1: Category 1 - Split

11. One HS96 subheading 010600 becomes eight new HS2002 subheadings:

HS Code	Product description
0106	Other animals, live birds, foxes, monkeys, rabbits, worms, bait, nesoi
<b>010600</b>	<b>Animals, live, nesoi</b>

  

HS Code	Product description
0106	Other live animals.
01061	- Mammals:
<b>010611</b>	<b>-- Primates</b>
<b>010612</b>	<b>-- Whales, dolphins and porpoises (mammals of...</b>
<b>010619</b>	<b>-- Other</b>
<b>010620</b>	<b>- Reptiles (including snakes and turtles)</b>
01063	- Birds:
<b>010631</b>	<b>-- Birds of prey</b>
<b>010632</b>	<b>-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)</b>
<b>010639</b>	<b>-- Other</b>
<b>010690</b>	<b>- Other</b>

12. In this example, in the CTS database, a Member has three tariff lines (TL) under subheading 010600:

**Table 4 HS96**

TL code	Product description
0106	Other live animals.
010600	Other live animals
<b>01060010</b>	<b>- Domestic rabbits</b>
<b>01060020</b>	<b>- Pigeons</b>
<b>01060090</b>	<b>- Other</b>

13. In theory, the three national subheadings could go under each of the eight new HS2002 subheadings. If the conversion is done by computer program, it may generate 24 possible HS2002 tariff lines. However, not all of the 24 new national subheadings are appropriate when the product descriptions are considered. For instance, the national subheading “domestic rabbits” should not be under the subheading “primates”. Therefore, in this case, each tariff line generated by computer program needs to be reviewed manually to determine whether it should stay under the corresponding new HS2002 subheading. From all these possible new tariff lines and product descriptions, the following tariff lines would be retained.

**Table 5 HS2002**

TL code	Product description
0106	Other live animals.
01061	- Mammals:
<b>01061100</b>	<b>-- Primates</b>
<b>01061200</b>	<b>-- Whales, dolphins and porpoises ...</b>
010619	-- Other
<b>01061910</b>	<b>--- Domestic rabbits</b>
<b>01061990</b>	<b>--- Other</b>
<b>01062000</b>	<b>- Reptiles (including snakes and turtles)</b>
01063	- Birds:
<b>01063100</b>	<b>-- Birds of prey</b>
<b>01063200</b>	<b>-- Psittaciformes ...</b>
010639	-- Other
<b>01063910</b>	<b>--- Pigeons</b>
<b>01063990</b>	<b>--- Other</b>
<b>01069000</b>	<b>- Other</b>

14. If all national subheadings (tariff lines) under a 6-digit subheading have the same duties (and same other concession elements), these lines could be collapsed to HS 6-digit subheading level. For example, assuming HS96 tariff lines 01060020 and 01060090 have the same bound rate of 20, and the duty on 01060010 is 10 percent as shown in the table below:

**Table 6 HS96**

TL code	Product description	Bound duty
0106	Other live animals.	
010600	Other live animals	
<b>01060010</b>	<b>- Domestic rabbits</b>	<b>10</b>
<b>01060020</b>	<b>- Pigeons</b>	<b>20</b>
<b>01060090</b>	<b>- Other</b>	<b>20</b>



15. HS2002 tariff lines 01063910 and 01063990 could then be collapsed to 01063900 because they have same duty rate of 20 percent. However, tariff lines 01061910 and 01061990 could not be collapsed because they have different duty rates.

**Table 7a HS2002 before collapsing**

TL code	Product description	Bound duty
0106	Other live animals.	
01061	- Mammals:	
<b>01061100</b>	-- Primates	<b>20</b>
<b>01061200</b>	-- Whales, dolphins and porpoises ...	<b>20</b>
010619	-- Other	
<b>01061910</b>	--- Domestic rabbits	<b>10</b>
<b>01061990</b>	--- Other	<b>20</b>
<b>01062000</b>	- Reptiles (including snakes and turtles)	<b>20</b>
01063	- Birds:	
<b>01063100</b>	-- Birds of prey	<b>20</b>
<b>01063200</b>	-- Psittaciformes ...	<b>20</b>
010639	-- Other	
<b>01063910</b>	--- Pigeons	<b>20</b>
<b>01063990</b>	--- Other	<b>20</b>
<b>01069000</b>	- Other	<b>20</b>

**Table 7b HS2002 after collapsing**

TL code	Product description	Bound duty
0106	Other live animals.	
01061	- Mammals:	
<b>01061100</b>	-- Primates	<b>20</b>
<b>01061200</b>	-- Whales, dolphins and porpoises ...	<b>20</b>
010619	-- Other	
<b>01061910</b>	--- Domestic rabbits	<b>10</b>
<b>01061990</b>	--- Other	<b>20</b>
<b>01062000</b>	- Reptiles (including snakes and turtles)	<b>20</b>
01063	- Birds:	
<b>01063100</b>	-- Birds of prey	<b>20</b>
<b>01063200</b>	-- Psittaciformes ...	<b>20</b>
<b>01063900</b>	-- Other	<b>20</b>
<b>01069000</b>	- Other	<b>20</b>

16. A concordance table between the HS96 and HS2002 nomenclature at the tariff line level would be constructed as follows:

**Table 8a HS96 to HS2002**

HS96	ex	Bound Rate in HS96	HS2002	ex	Bound Rate in HS02
<b>01060010</b>		<b>10</b>	<b>01061910</b>		<b>10</b>
<b>01060020</b>		<b>20</b>	<b>01063900</b>	x	<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01061100</b>		<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01061200</b>		<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01061990</b>		<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01062000</b>		<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01063100</b>		<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01063200</b>		<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01063900</b>	x	<b>20</b>
<b>01060090</b>	x	<b>20</b>	<b>01069000</b>		<b>20</b>

**Table 8b HS2002 to HS96**

HS2002	ex	Bound Rate in HS02	HS96	ex	Bound Rate in HS96
<b>01061100</b>		<b>20</b>	<b>01060090</b>	x	<b>20</b>
<b>01061200</b>		<b>20</b>	<b>01060090</b>	x	<b>20</b>
<b>01061910</b>		<b>10</b>	<b>01060010</b>		<b>10</b>
<b>01061990</b>		<b>20</b>	<b>01060090</b>	x	<b>20</b>
<b>01062000</b>		<b>20</b>	<b>01060090</b>	x	<b>20</b>
<b>01063100</b>		<b>20</b>	<b>01060090</b>	x	<b>20</b>
<b>01063200</b>		<b>20</b>	<b>01060090</b>	x	<b>20</b>
<b>01063900</b>	x	<b>20</b>	<b>01060020</b>		<b>20</b>
<b>01063900</b>	x	<b>20</b>	<b>01060090</b>	x	<b>20</b>
<b>01069000</b>		<b>20</b>	<b>01060090</b>	x	<b>20</b>

**Example 2: Category 2 - Merger**

17. Three HS96 subheadings merge to one new HS2002 subheading:

Table 9a HS96		Table 9b HS2002	
HS code	Product description	HS code	Product description
1103	Cereal groats, meal and pellets.	1103	Cereal groats, meal and pellets.
11031	- Groats and meal :	11031	- Groats and meal:
110311	- - Of wheat	110311	-- Of wheat
<b>110312</b>	<b>- - Of oats</b>	110313	-- Of maize (corn)
110313	- - Of maize (corn)	<b>110319</b>	<b>-- Of other cereals</b>
<b>110314</b>	<b>- - Of rice</b>		
<b>110319</b>	<b>- - Of other cereals</b>		

18. In the CTS database, a Member has five tariff lines related to the three subheadings:

Table 10 HS96	
TL code	Product description
1103	Cereal groats, meal and pellets.
11031	- Groats and meal :
110311	- - Of wheat
11031110	- - - Durum wheat
11031190	- - - Common wheat and spelt
<b>11031200</b>	<b>- - Of oats</b>
110313	- - Of maize (corn)
11031310	- - - Of a fat content not exceeding 1,5 % by weight
11031390	- - - Other
<b>11031400</b>	<b>- - Of rice</b>
110319	- - Of other cereals
<b>11031910</b>	<b>- - - Of rye</b>
<b>11031930</b>	<b>- - - Of barley</b>
<b>11031990</b>	<b>- - - Other</b>

19. If the first 6 digits of the HS96 tariff lines are substituted by the new HS2002 subheadings:

Table 11a HS96		Table 11b HS2002	
TL code		TL code	Product description
11031200	substitute first 6 digits with 110319	<b>11031900</b>	<b>- - Of oats</b>
11031400		<b>11031900</b>	<b>- - Of rice</b>
11031910		11031910	- - - Of rye
11031930		11031930	- - - Of barley
11031990		11031990	- - - Other

20. The new HS2002 codes do not conform to the HS coding rules, since “00” exists twice. Furthermore an HS code ending in “00” cannot coexist under the same subheading with other codes, in this case “10”, “30” and “90”. These lines could be corrected by assigning new codes for HS codes 11031900 as follows:

**Table 12**                      **HS2002**

TL code	Product description
11031910	- - - Of rye
11031930	- - - Of barley
<b>11031940</b>	- - - <b>Of oats</b>
<b>11031950</b>	- - - <b>Of rice</b>
11031990	- - - Other

21. If all national subheadings (tariff lines) under a 6-digit subheading have the same duties (or other concession elements), these lines could be collapsed to HS 6-digit subheading level and the transposition exercise could be significantly simplified as shown below. For example if the duties in the original CTS schedule were as shown in the table below:

**Table 13**                      **HS96**

TL code	Product description	Bound duty
1103	Cereal groats, meal and pellets.	
11031	- Groats and meal :	
110311	- - Of wheat	
11031110	- - - Durum wheat	10
11031190	- - - Common wheat and spelt	10
<b>11031200</b>	- - <b>Of oats</b>	<b>10</b>
110313	- - Of maize (corn)	
11031310	- - - Of a fat content not exceeding 1,5 % by weight	10
11031390	- - - Other	10
<b>11031400</b>	- - <b>Of rice</b>	<b>10</b>
110319	- - Of other cereals	
<b>11031910</b>	- - - <b>Of rye</b>	<b>10</b>
<b>11031930</b>	- - - <b>Of barley</b>	<b>10</b>
<b>11031990</b>	- - - <b>Other</b>	<b>10</b>

22. Then the resulting table in HS2002 could be simplified as shown below.

**Table 14a**                      **HS2002 before collapsing**

TL code	Product description	Bound duty
11031910	- - - Of rye	10
11031930	- - - Of barley	10
11031940	- - - Of oats	10
11031950	- - - Of rice	10
11031990	- - - Other	10

**Table 14b**                      **HS2002 after collapsing**

TL code	Product description	Bound duty
110319	-- Of other cereals	10

23. A concordance table between the HS96 and HS2002 nomenclature at the tariff line level would be constructed as follows:

**Table 15a HS96 to HS2002**

HS96	ex	Bound Rate in HS96	HS2002	ex	Bound Rate in HS02
11031200		10	110319	x	10
11031400		10	110319	x	10
11031910		10	110319	x	10
11031930		10	110319	x	10
11031990		10	110319	x	10

**Table 15b HS2002 to HS96**

HS2002	ex	Bound Rate in HS02	HS96	ex	Bound Rate in HS96
110319	x	10	11031200		10
110319	x	10	11031400		10
110319	x	10	11031910		10
110319	x	10	11031930		10
110319	x	10	11031990		10

### **Attachment**

The new HS2002 concession table to be constructed based on the CTS would cover all bound tariff lines. It would contain for each tariff line, *inter alia*, the following data elements:

- Tariff line code in HS2002 nomenclature (including suffix or ex)
- Product description
- Base duty (if year of implementation is later than 2005)
- Final bound duty
- Other duties and charges
- Special safeguard
- Present legal instrument
- Present INR (if available in the CTS)
- Implementation period (if year of implementation is later than 2005)
- Certification indicator

Additional tables containing the supplementary agricultural commitments (tariff quotas, export subsidies, domestic support) would be included.

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