

## Amendments to the Harmonized System Explanatory Notes – HS Committee 64<sup>th</sup> Session

The following list contains the decisions taken by the Harmonized System Committee (**64<sup>th</sup> Session – September 2019**) concerning amendments to the Harmonized System Explanatory Notes, applicable as of 1 December 2019. This publication will be updated regularly.

The Harmonized System Explanatory Notes are published by WCO in 5 volumes (**2017 edition**) and reflect the official interpretation of the Harmonized Commodity Description and Coding System. They also contain the text of the Subheading Explanatory Notes indicating the scope and content of certain of the Harmonized System Subheadings. The Explanatory Notes are available in English and French, the two official languages of the WCO, and can be ordered directly (see “Bookshop” on this Web site). They are also available on-line.

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

### **Advice**

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

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AMENDMENTS TO THE EXPLANATORY NOTES  
TO BE MADE BY CORRIGENDUM

CHAPTER 21.

Heading 21.06.

Page IV-2106-3. Item (16).

Delete and substitute :

“(16) Preparations, often referred to as food supplements or dietary supplements, consisting of, or based on, one or more vitamins, minerals, amino acids, concentrates, extracts, isolates or the like of substances found within foods, or synthetic versions of such substances, put up as a supplement to the normal diet. It includes such products whether or not also containing sweeteners, colours, flavours, odoriferous substances, carriers, fillers, stabilisers or other technical aids. Such products are often put up in packaging with indications that they maintain general health or well-being, improve athletic performance, prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients.

These preparations do not contain a sufficient quantity of active ingredients to provide therapeutic or prophylactic effect against diseases or ailments other than the relevant nutritional deficiencies. Other preparations with a sufficient quantity of active ingredient to provide a therapeutic or prophylactic effect against a specific disease or ailment **are excluded (heading 30.03 or 30.04).**”.

Page IV-2106-3.

Insert a new exclusion note (c):

“(c) Preparations containing cocoa, put up as food supplements for human consumption (**heading 18.06**).”

*(Doc. NC2692E1b/P/10)*

CHAPTER 29.

Page VI-29-Annex-48.

The row for heading 29.39.

Delete and substitute :

	<b>29.39</b>				<b>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</b>	
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*(Doc. NC2692E1b/P/1)*

CHAPTER 30.

Heading 30.03.

Page VI-3003-3. Last two paragraphs before exclusion note.

Delete and substitute:

“Further, this heading **excludes** preparations often referred to as food supplements containing vitamins or minerals which are usually put up for the purpose of maintaining health or well-being, or to improve athletic performance, or to prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These products, which may be in liquid, powder or similar forms, are generally classified in **heading 21.06** or **Chapter 22**.

On the other hand, the heading covers preparations in which the foodstuff or the beverage merely serves as a support, vehicle, sweetening agent or a processing or technical aid for the medicinal substances (e.g., in order to facilitate ingestion).”

Heading 30.04.

Page VI-3004-3. Last two paragraphs before exclusion note.

Delete and substitute:

“Further, this heading **excludes** preparations often referred to as food supplements containing vitamins or minerals which are usually put up for the purpose of maintaining health or well-being, or to improve athletic performance, or to prevent possible nutritional deficiencies or correct sub-optimal levels of nutrients. These products, which may be in liquid, powder, capsule, tablet, or similar forms, are generally classified in **heading 21.06** or **Chapter 22**.

On the other hand, the heading covers preparations in which the foodstuff or the beverage merely serves as a support, vehicle, sweetening agent or a processing or technical aid for the medicinal substances (e.g., in order to facilitate ingestion).”

(Doc. NC2692E1b/P/10)

CHAPTER 39.

Heading 39.23. Page VII-3923-1. Last paragraph.

Delete and substitute :

“The heading **excludes**, *inter alia*, household articles such as dustbins and mobile garbage bins (including those for outside use), and cups which are used as tableware or toilet articles and do not have the character of containers for the packing or conveyance of goods, whether or not sometimes used for such purposes (**heading 39.24**), containers of **heading 42.02** and flexible intermediate bulk containers of **heading 63.05**.”

(Doc. NC2692E1b/P/11)

Heading 39.24. Page VII-3924-1. Item (C).

Delete and substitute :

“(C) Other household articles such as ash trays, hot water bottles, matchbox holders, dustbins and mobile garbage bins (including those for outside use), buckets, watering cans, food storage containers, curtains, drapes, table covers and fitted furniture dust-covers (slipovers).”

Heading 39.26. Page VII-3926-2. New last paragraph.

Insert new last paragraph :

“The heading **excludes** household articles such as dustbins and mobile garbage bins (including those for outside use).”

(Doc. NC2626E1b/P/11)

CHAPTER 72.

Heading 72.04. Page XV-7204-1. Second paragraph. Items (1) and (2).

1. Item (1).

French text only.

2. Item (2).

Delete and substitute :

“(2) Articles of iron or steel, definitively not usable as such because of breakage, cutting-up, wear or other reasons and waste and scrap of such articles; such iron or steel waste and scrap is usually prepared by means of the following processes, in order to adapt it to the dimensions and qualities required by the users :”.

3. Item (2) (a).

Delete and substitute:

“ (a) Shearing or flame-cutting of heavy and long pieces. ”.

(Doc. NC2692E1b/P/7)

CHAPTER 73.

Heading 73.23. Page XV-7323-2. Item (A) (3).

Delete and substitute :

“(3) **Other household articles** such as wash coppers and boilers; dustbins and mobile garbage bins (including those for outside use), buckets, coal scuttles and hods; watering-cans; ash-trays; hot water bottles; bottle baskets; movable boot-scrappers; stands for flat irons; baskets for laundry, fruit, vegetables, etc.; letter-boxes; clothes-hangers, shoe trees; luncheon boxes.”

Heading 73.26. Page XV-7326-2. Second exclusion paragraph. New exclusion note (c).

Insert new exclusion note (c) :

“(c) Dustbins and mobile garbage bins (including those for outside use) of **heading 73.23.**”

Reletter present items (c) to (g) as items (d) to (h), respectively.

*(Doc. NC2692E1b/P/11)*

CHAPTER 87.

Heading 87.16. Page XVII-8716-3. Item (B). Exclusion paragraph. New exclusion note (a).

Insert new exclusion note (a) :

“(a) Mobile garbage bins (including those for outside use) (e.g., **heading 39.24** or **73.23.**)”

Reletter present exclusion notes (a) and (b) as exclusion notes (b) and (c), respectively.

*(Doc. NC2692E1b/P/11)*