

## Amendments to the Harmonized System Explanatory Notes – HS Committee 76<sup>th</sup> Session

The following list contains the decisions taken by the Harmonized System Committee (**76<sup>th</sup> Session – September 2025**) concerning amendments to the Harmonized System Explanatory Notes, applicable as of 1 January 2026. This publication will be updated regularly.

The Harmonized System Explanatory Notes are published by WCO in 5 volumes (**2022 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

CHAPTER 23.

Heading 23.09.

Part (II) (A). Item (3). Page IV-2309-2.

Delete and substitute :

“(3) Function nutrients. These are substances which promote the assimilation of carbohydrates, proteins and minerals. They include vitamins, trace elements and antimicrobials such as antibiotics or coccidiostats. Lack or deficiency of these nutrients usually causes disorders.”

Part (II) (C). Item (1). Page IV-2309-3.

Delete and substitute :

“(1) Those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health, including those which increase the rate of weight gain or the efficiency of feed utilization: vitamins or provitamins, amino-acids, antimicrobials such as antibiotics or coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.”

Part (II) (C). Fourth paragraph. Page IV-2309-3.

Delete and substitute :

“The preparations of this group should not, however, be confused with certain preparations for veterinary medical uses. The latter are generally identifiable by the medicinal nature and much higher concentration of the active substance, and are often put up in a different way. Preparations for veterinary medical uses include, for example, products containing substances of a medicinal nature, that are presented with user directions indicating a dosage for an animal that is sufficient for therapeutic or prophylactic effects.”

CHAPTER 87.

Heading 87.05.

Page XII-8705-3. Section titled “MOTOR VEHICLE CHASSIS OR LORRIES (TRUCKS) COMBINED WITH WORKING MACHINES”. First paragraph.

Insert the following text at the end :

“Such motor vehicles remain classified in this heading even if one or more operating elements of a working machine are located in the cab of the vehicle.”