

### 1: WCO OMD - Harmonized System database

*Issued by the World Customs Organization Council (WCO) in Brussels, the Explanatory Notes are the official classification guidelines of the trade community, and are essential to the correct classification of goods.*

It includes sets of amendments, divided as follows: Environmental and social issues of global concern are the major feature of the HS amendments. Due to the importance of the HS in the collection of trade statistics, the HS amendments for fish and fishery products are to further enhance the coverage of species and product forms which need to be monitored for food security purposes and for better management of resources. The split by more detailed product forms for crustaceans, molluscs and other invertebrates is motivated by the importance of trade and consumption of these species in the various product forms. The amendment for cuttlefishes and squids is to extend the coverage of the present codes, in order to have all those species grouped. At present, a significant share of cuttlefish and squid trade is recorded under residual codes for molluscs. The amendment for forestry products aims at one main area: In particular, separating the data on tropical wood trade will both serve to focus attention on the important issue of tropical wood use and clarify data on non-tropical hardwoods. The HS amendments also include the creation of new subheadings for the monitoring and control of certain products of bamboo and rattan, requested by the International Network for Bamboo and Rattan INBAR. The HS amendment aims at detailed information for several categories of products that are used as antimalarial commodities. The HS Edition also introduces new subheadings for specific chemicals controlled under the Chemical Weapons Convention CWC , for certain hazardous chemicals controlled under the Rotterdam Convention and for certain persistent organic pollutants POPs controlled under the Stockholm Convention. Furthermore, at the request of the International Narcotics Control Board INCB , new subheadings have been introduced for the monitoring and control of pharmaceutical preparations containing ephedrine, pseudoephedrine or norephedrine, and for alpha-phenylacetonitrile APAAN , a pre-precursor for drugs. Other amendments resulted from changes in international trade patterns. Furthermore, for purposes of adapting the HS to current trade practices, certain important products will be separately identified in either existing or new subheadings. Advances in technology are also reflected in the amendments, inter alia, the size criteria for newsprint, light-emitting diode LED lamps, multi-component integrated circuits MCOs , and hybrid, plug-in hybrid and all-electric vehicles. Finally, the amendments include clarification of texts to ensure uniform application of the nomenclature. For example, the regrouping of monopods, bipods, tripods and similar articles in a new heading, namely The recommendation to amend the name "Imbuia" in the text of subheading It has become clear that the pilot name "Imbuia" is correct. The Implementation period While January may seem far off, the WCO Secretariat is working on the development of requisite correlation tables between the old and new editions of the HS, and on updating the HS publications, such as the Explanatory Notes, the Classification Opinions, the Alphabetical Index and the HS online database. Customs administrations also have a huge task to ensure timely implementation of the HS Edition, as required by the HS Convention. They are therefore encouraged to begin the process of implementing the HS in their national Customs tariff or statistical nomenclatures. More information hs wcoomd. After the acceptance of the HS amendments as a result of the Council Recommendation of 27 June , the HS Contracting Parties highlighted the need to make certain further corrections and amendments, to accommodate. It is to be noted that, as agreed by the HS Committee, the amendments mentioned in 1 and 2 above will not be binding on the Contracting Parties until they enter into force on 1 January under Article 16 of the HS Convention. Nevertheless, under the corrigendum procedure, the Contracting Parties will be free to apply these amendments as from 1 January to reflect the situation as from the date. The further amendments to the Nomenclature mentioned in 3 above, which had been inadvertently omitted from the Council Recommendation of 27 June concerning the amendment of the HS Nomenclature will enter into effect on 1 January The HS Contracting Parties are, however, encouraged to apply these amendments also from 1 January

## 2: HS Nomenclature Edition | CSCB National Office

*The Explanatory Notes are available by subscription, 6th edition () and can be purchased at the WCO Online Bookshop. The Explanatory Notes are also available online and on CD-ROM, as part of the Harmonized System Database.*

This edition comprises a total of 5, separate groups of goods identified by a six-digit code, up from 5, in the edition. The HS is reviewed every 5 years and this is its fifth major revision since it was approved by the Council in and implemented in . The HS includes approximately amendments, including 85 in the agricultural sector, 45 in the chemical sector, 22 in the wood sector, 15 in the textile sector, six in the base metal sector, 25 in the machinery sector, 18 in the transport sector, and 26 in other sectors. Environmental and social issues are the main targets of the HS nomenclature amendments. According to the DIBP website, this Bill makes approximately changes to the Tariff Act by creating, amending and clarifying tariff classifications. Further details are at <http://> This page then provides further links to the Bill and Explanatory Memorandum and, importantly, a link to a concordance between the and tariffs. Duty rates and margins of tariff preference for the majority of the amendments should not change, except for amendments to the scope of heading , which may result in a change of tariff classification of certain goods from Chapters 84, 85, 90, 93 and . These amendments are required as a result of the coming into force of the expanded Information Technology Agreement eITA , to which Australia is a signatory. The eITA is also expected to come into effect on 1 January , and the goods above will become duty free as a consequence. Highlights NB highlights of these changes in the Australian legislation include the following: Fish and Fishery Products. Amendments for fish and fishery products are aimed to improve the coverage of species and product forms which can then be monitored for food security and resource management through trade statistics. The many changes include a further split for more detailed product forms for crustaceans, molluscs, and other invertebrates such as cuttlefish and squid. There are changes in tariff classification, principally at the subheading level, for some products. This will require review of TLFs for importers of these goods. Dairy Products Chapter 4. Note 4 has changed. Note 4 has an expanded definition Industrial or medicinal plants Chapter 12 Tariff changes as a result of an expanded heading to may change classification of some goods of and to . The amendments for forestry products include better coverage for endangered species and further separation of non-tropical timber and tropical timber. The intent is to thereby provide a better picture of trade flow, as separating data on tropical woods should both aid in focusing attention on the issue of tropical wood use and clarify data on non-tropical hardwoods. There are new subheadings and Additional Notes defining terms. Additional Notes 1 and 2 list only the pilot-names for the relevant wood types as listed in the HSEN. New subheadings have also been added for a number of bamboo and rattan products. New subheadings have also been created for specific chemicals controlled under the Chemical Weapons Convention, hazardous chemicals controlled under the Rotterdam Convention, and certain persistent organic pollutants controlled under the Stockholm Convention. At the request of the International Narcotics Control Board, new subheadings have also been created for the monitoring and control of pharmaceutical preparations containing ephedrine, pseudoephedrine, or norephedrine and for alpha-phenylacetonitrile, which is a pre-precursor for drugs. One amendment aims at detailed information for several categories of products that are used as anti-malarial drugs. You will now need to determine the type of machine with which these tyres are used to correctly classify them. Ceramic Products Chapter Headings unglazed ceramic products and glazed ceramic products have been merged, meaning a distinction is no longer required between glazed and unglazed ceramic products. New products with a very high trade volume are classified under subheadings . Tariff and Note changes, including some to reflect advances in technology for newsprint. Some other changes to Notes and at subheading level. May I recommend that you review applicable TCOs also move or are duplicated? Chapter 85 New notes. Advances in technology are reflected in the amendments for a number of goods. For example, light-emitting diode LED lamps, which will transfer from subheading . Similarly, multi-component integrated circuits MCOS will now be classified to . As a consequence of the expanded Information Technology Agreement eITA to which



### 3: WCO / Harmonized System Amendments - January 1

*The Explanatory Notes are drafted by the Harmonized System Committee and adopted by the Council; they then form the official interpretation of the Harmonized System at international level. The price of the Explanatory Notes edition includes automatic updates throughout the HS cycle.*

Environmental and social issues of global concern are the major feature of the HS amendments. Due to the importance of the HS in the collection of trade statistics, the HS amendments for fish and fishery products are to further enhance the coverage of species and product forms which need to be monitored for food security purposes and for better management of resources. The split by more detailed product forms for crustaceans, molluscs and other invertebrates is motivated by the importance of trade and consumption of these species in the various product forms. The amendment for cuttlefishes and squids is to extend the coverage of the present codes, in order to have all those species grouped. At present, a significant share of cuttlefish and squid trade is recorded under residual codes for molluscs. The amendment for forestry products aims at one main area: In particular, separating the data on tropical wood trade will both serve to focus attention on the important issue of tropical wood use and clarify data on non-tropical hardwoods. The HS amendments also include the creation of new subheadings for the monitoring and control of certain products of bamboo and rattan, requested by the International Network for Bamboo and Rattan INBAR. The HS amendment aims at detailed information for several categories of products that are used as antimalarial commodities. The HS Edition also introduces new subheadings for specific chemicals controlled under the Chemical Weapons Convention CWC , for certain hazardous chemicals controlled under the Rotterdam Convention and for certain persistent organic pollutants POPs controlled under the Stockholm Convention. Other amendments resulted from changes in international trade patterns. Furthermore, for purposes of adapting the HS to current trade practices, certain important products will be separately identified in either existing or new subheadings. Advances in technology are also reflected in the amendments, inter alia, the size criteria for newsprint, light-emitting diode LED lamps, multi-component integrated circuits MCOs , and hybrid, plug-in hybrid and all-electric vehicles. Finally, the amendments include clarification of texts to ensure uniform application of the nomenclature. For example, the regrouping of monopods, bipods, tripods and similar articles in a new heading, namely The recommendation to amend the name "Imbuia" in the text of subheading It has become clear that the pilot name "Imbuia" is correct. The Implementation period While January may seem far off, the WCO Secretariat is working on the development of requisite correlation tables between the old and new editions of the HS, and on updating the HS publications, such as the Explanatory Notes, the Classification Opinions, the Alphabetical Index and the HS online database. Customs administrations also have a huge task to ensure timely implementation of the HS Edition, as required by the HS Convention. They are therefore encouraged to begin the process of implementing the HS in their national Customs tariff or statistical nomenclatures.

## 4: WCOOMD BOOKSHOP Explanatory Notes - HS

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The HS is a broad classification system of approximately 5, 6-digit headings which are used to classify internationally traded goods as they enter or leave a country. First introduced on 1 January, it has been adopted by most trading nations, including Australia. It enables information on traded goods to be compared internationally. The first set of major changes was made on 1 January and impacted almost exclusively on the Explanatory Notes used to interpret the HS. Subsequently, major changes to the HS were implemented on 1 July, 1 January, 1 January and 1 January. This version includes HS updates to be implemented on 1 January. These reasons may include the rationalisation of units of quantity; the creation of more meaningful descriptors for existing statistical items; the creation of additional codes to accommodate changes in technology and user requests; or the amalgamation of codes which are recording minimal volumes of trade. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; the classification should be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions: It shall also be taken to include a reference to that article complete or finished or failing to be classified as complete or finished by virtue of this Rule, presented unassembled or disassembled. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3. When by application of Rule 2 b or for any other reason, goods are, prima facie, classifiable under two or more headings, classification should be effected as follows: However, when two or more Headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods. Goods which cannot be classified in accordance with the above Rules should be classified under the heading appropriate to the goods to which they are most akin. In addition to the foregoing provisions, the following Rules should apply in respect of the goods referred to therein: The Rule does not, however, apply to containers which give the whole its essential character. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use. For legal purposes, the classification of goods in the subheadings of a heading should be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires. The following notes are provided to assist in understanding the HS classification and in determining the correct AHECC items to be used in making Department of Immigration and Border Protection export declarations. They are not exhaustive but try to cover the most important aspects of the classification of goods. At the section level, the main purpose is to provide a limited number of categories which will provide a broad picture of the goods being internationally traded. The chapter 2-digit level, heading 4-digit level and sub-headings 6-digit level provide increasingly detailed dissections of the broad categories. Sections 16 to 21 classify manufactures not classified by material. Products of this nature should therefore be classified according to their material content; and in some instances, however, the end use is very clear, and the value added in adapting the commodity for that end use is high. In such instances, classification by end use is appropriate, for example, typewriter ribbons of silk should be classified to However, the preceding point applies if the part is in a single consignment of mixed parts of what is essentially a complete machine. For example, timing gears for railway locomotives should be entered specifically as timing gears AHECC item Further contact information is outlined in the Contact Officers section. CHAPTER 99 Commodities and transactions not included in merchandise trade 22 This chapter includes goods that the United Nations defines as being outside the scope of merchandise trade statistics. The

following clients will need to be registered with the Department of Immigration and Border Protection before an export declaration can be lodged: This exemption does not apply to goods that are: Australian Defence Force ADF " military cargo which is the property of the ADF exported on ADF ships or aircraft from an ADF port or airport and which will not be sold or otherwise disposed of outside Australia; and Foreign Defence Forces " military goods which are for use in military exercises approved by the Australian Government and which have not been entered in an import entry; bags of mail Australia Post or diplomatic ; goods originating in one Australian port or airport moved on an international vessel or aircraft to another Australian port or airport without the intention to export; goods temporarily imported using a carnet; ship and aircraft spares for use only on an Australian owned vessel or aircraft; and containers or pallets that are the property of a person carrying on a business in Australia and which are exported on a temporary basis to be "imported, whether they are empty or loaded. Instructions are included with the form. Only input details if goods are minerals requiring an assay.

### 5: The WCO Tariff Classification Changes and the Effects upon Thailand Adoption

*The "Explanatory Notes to the Harmonized System" is over pages of easy-to-understand "explanations" and "notes" on the often hard-to-comprehend Harmonized Tariff Schedule (HTS), which is the source for the classification of imports (for the purposes of determining duties owed to Customs).*

### 6: World Customs Organization

*The changes in HS reflect the amendments to the Nomenclature appended to the International Convention on the Harmonized Commodity Description and Coding System (HS Convention), which were accepted as a result of the Customs Co-operation Council's (now the World Customs Organisation) recommendations of 27 June*

### 7: Harmonized Tariff Schedule PDFs

*NATIONAL INSTITUTE OF FOOD AND AGRICULTURE. Purpose Statement Section (f)(2) of the Food, Conservation, and Energy Act of amends the Department of Agriculture.*

### 8: Explanatory Notes to the HS | Corporations | Organization Type | Thomson Reuters

*The official interpretation of the Harmonized System (HS) is given in the so-called Explanatory Notes to the Harmonized System or the HS Explanatory Notes published by the WCO, which represent an important means for uniform application of the Common Customs Tariff.*

### 9: WCOOMD BOOKSHOP Explanatory Notes - 6th EDITION (HS ) - HARMONIZED SYSTEM

*The Explanatory Notes for the Harmonized Tariff Schedule are issued by the World Customs Organization Council. The Explanatory Notes are the official classification guidelines of the trade community, and are essential to the correct classification of goods.*

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