

GENERAL AGREEMENT ON

RESTRICTED

TAR/W/81

30 April 1991

TARIFFS AND TRADE

Limited Distribution

Committee on Tariff Concessions

AMENDMENT OF THE HARMONIZED COMMODITY DESCRIPTION
AND CODING SYSTEM

Note by the Secretariat

1. On 5 July 1989 the Customs Co-operation Council adopted a Recommendation concerning the Amendment of the Harmonized Commodity Description and Coding System.¹ The changes to the Harmonized System Nomenclature contained in this Recommendation will come into force on 1 January 1992.
2. In the secretariat's view, most of the changes are of a technical or editorial nature. However, in about a dozen cases, the amendments concern substantive changes involving the transfer of a product from one 6-digit heading to another. The secretariat has requested the Customs Co-operation Council to prepare a concordance table for the substantive changes; as soon as this information is received, it will be circulated as an annex to this document to all members of the Committee.
3. In view of the fact that the large majority of changes in the CCC Recommendation relate to mere technical or editorial matters, it is the view of the secretariat that the most appropriate way for contracting parties to implement the Recommendation is to use the Procedures for Modification and Rectification of Schedules of Tariff Concessions (BISD 27S/25-26). On the other hand, contracting parties which expect to be faced with requests for negotiations or consultations due to substantive changes contained in the CCC Recommendation would of course be free to use the Procedures for Negotiations under Article XXVIII (BISD 27S/26-28).
4. In view of the entry into force of the Recommendation on 1 January 1992 and the three-month periods provided for in the procedures mentioned in paragraph 3 above, delegations are invited to give this matter their urgent attention. It is intended to discuss this matter at the meeting of the Committee on Tariff Concessions, scheduled for 22 May 1991.

¹The text of the Recommendation can be consulted in the GATT secretariat (Tariff Division).