



Amber Road
POWERING GLOBAL TRADE

Global Knowledge™

WCO (World Customs Organization) 2012 Amendments

November 2011

Table of Contents

Introduction	3
Understanding the WCO 2012 Amendments	4
WCO 2012 Amendment Summary	6
<i>WCO 2012 Amendments for Notes / Section Notes</i>	6
<i>WCO 2012 Amendments for Headings/ Subheadings</i>	8
<i>Consequential Amendments Following the HS 2012 Amendments</i>	37
<i>Chapters Impacted by WCO 2012 Amendments</i>	38
WCO 2012 Amendments that Affect Global Trade	42
<i>Impact of 2012 Amendments on Organizations involved in Global Trade</i>	42
Conclusion	43

Introduction

The World Customs Organization (WCO) is an intergovernmental organization exclusively focused on Customs. It is recognized as the voice of the global Customs community. It is particularly noted for its work in areas covering:

- The development of global standards, the simplification and harmonization of Customs procedures,
- Trade supply chain security,
- The facilitation of international trade,
- The enhancement of Customs enforcement and compliance activities,
- Anti-counterfeiting and piracy initiatives,
- Public-private partnerships,
- Integrity promotion, and
- Sustainable global Customs capacity building programs.

The WCO also maintains the international Harmonized System goods nomenclature, and administers the technical aspects of the WTO Agreements on Customs Valuation and Rules of Origin.

Understanding the WCO 2012 Amendments

The WCO has published amendments to the Harmonized System (HS) Nomenclature, effective January 1, 2012. Updates to the Tariff Schedule are done every five years to accommodate changes in international trade patterns.

The current rounds of amendments include the following:

- 43 subheadings will be deleted due to low trade volume while the structured nomenclature (the subheadings) of certain HS headings will be modified.
- New subheadings will be created for specific chemicals controlled under the Rotterdam Convention and ozone-depleting substances controlled under the Montreal Protocol.
- New subheadings will be created for products which are being increasingly traded around the world, such as lilies (*Lilium* spp.), sweetened dried cranberries and cranberry juice, water pipe tobacco and wood pellets, to name a few.
- Some species of fish and crustaceans, molluscs and other aquatic invertebrates will be identified separately.
- Certain edible vegetables, roots and tubers, fruits and nuts, as well as cereals will be identified under new sub-headings.
- The Tariff Schedule will also reflect advances in technology.
- The overall text will be clarified in order to ensure uniform application of the HS.

The WCO Council, at its Sessions in June 2010, also approved certain corrections to spelling of the scientific name for Alaska Pollack in the text of HS 2012 subheadings 0302.55, 0303.67, 0304.75, 0304.94 and 0304.95. The correct scientific name for Alaska Pollack should read: "Theragra chalcogramma."

The Recommendation of the Customs Cooperation Council of June 26, 2009 concerning the HS 2012 amendments is the fifth to amend the Harmonized System Nomenclature since the WCO Council approved its adoption in 1983, though it is only the fourth to make major amendments.

At its 115th/ 116th session in June 2010, the WCO Council adopted certain amendments to the HS Nomenclature:

- Some corrigendum amendments to the HS Nomenclature following the Council Recommendation of June 26, 2009 concerning the amendment of the HS Nomenclature;
- An Article 16 Council Recommendation concerning the amendment of the HS Nomenclature (consequential upon the corrigendum amendments following the Council Recommendation of June 26, 2009);

The amendments are required in order to take account of the necessary alignment of the French and English texts of certain subheadings of headings 03.02 to 03.05 and of heading 96.19, and the creation of the new Note 1 to Chapter 42 and new Subheading Note 1 to Chapter 44.

HS 2012 includes 220 sets of accepted amendments, divided as follows:

- 98 relate to the agricultural sector;
- 27 to the chemical sector;
- 9 to the paper sector;
- 14 to the textile sector;
- 5 to the base metal sector;
- 30 to the machinery sector; and
- An additional 37 that apply to a variety of other sectors.

Chapters affected by the WCO 2012 Amendments: 1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 15, 16, 17, 20, 21, 24, 25, 27, 28, 29, 30, 37, 38, 41, 42, 44, 47, 48, 50, 56, 58, 61, 62, 63, 64, 65, 68, 71, 73, 74, 76, 82, 84, 85, 87, 90, 91, 92, 93, 94, 95 and 96.

WCO 2012 Amendment Summary

Type	Total amendments	No amendments	Total	% change
Headings	33	1252	1285	2.56
Sub-headings	550	1418	1968	27.94
Chapters	54	42	96	56.25
Update details				Count
Number of headings added				3
Number of headings deleted				1
Number of headings with a change in description				29
Number of sub-headings added				421
Number of sub-headings deleted				95
Number of sub-headings with a change in description				34
Number of new notes, including section notes				12
Number of notes with a change in description, including section notes				43
Number of chapters affected, including changes to the notes				54

Given below is the delta report for the following:

- Notes
- Section Notes
- Headings
- Sub-headings

WCO 2012 Amendments for Notes / Section Notes

Chapter/ Section	Data	Comments
01	Note 1 (a)	Change in description
16	Subheading Note 2	Change in description
17	Subheading Note 1	Change in description
17	Subheading Note 2	Addition
17	Subheading Note. Title	Change in description
21	Note 3. First sentence	Change in description
24	Subheading Note 1	Addition
27	Subheading Note 4	Change in description
27	Subheading Note 5	Addition

Chapter/ Section	Data	Comments
28	Subheading Note 1	Addition
29	Note 2 (e).	Addition
29	Notes 2 (e)	Change: Re-letter of current Notes
29	Notes 2 (f)	Change: Re-letter of current Notes
30	Note 1 (b).	Addition
30	Note 2	Change in description
30	Notes 1 (b)	Change: Re-letter of current Notes
30	Notes 1 (c)	Change: Re-letter of current Notes
38	Note 3 (d)	Change in description
38	Note 7	Addition
38	Subheading Note 1	Change in description
42	Note 1	Addition
42	Note 2	Change in description
42	Notes 1	Change: Renumber the present Notes
42	Notes 2	Change: Renumber the present Notes
44	Subheading Note 1	Change: Renumber the present Subheading Note
44	Subheading Note 1	Addition
44	Subheading Note. Title	Change in description
48	Note 2 (o)	Change in description
48	Note 2 (p)	Change in description
48	Subheading Note 3	Change in description
48	Subheading Note 4	Change in description
56	Note 1 (d)	Change in description
56	Note 1 (e)	Change in description
56	Note 1 (f)	Addition
61	Note 6 (a)	Change in description
62	Note 3 (a). Third paragraph	Change in French description only
62	Notes 4 (a)	Change in description
71	Note 9. Last paragraph	Change in description
84	Note 2. Last two lines	Change in description
84	Note 5 (D) (ii)	Change in French description only
84	Note 9 (C) (ii)	Change in description
84	Subheading Note 1	Change in description
85	Note 1 (d)	Change in description

Chapter/ Section	Data	Comments
85	Note 8 (b) (iii). Last line	Change in French description only
85	Subheading Note 1	Change in French description only
90	Note 1 (h)	Change in French description only
94	Note 1 (g)	Change in description
94	Note 2 (a)	Change in English description only
95	Note 1 (m)	Change in description
95	Subheading Note 1	Addition
SECTION XI.	SECTION XI. Note 1 (u)	Change in description
SECTION XI.	SECTION XI. Note 7 (c)	Addition
SECTION XI.	SECTION XI. Notes 7 (c)	Change: Re-letter present Notes
SECTION XI.	SECTION XI. Notes 7 (d)	Change: Re-letter present Notes
SECTION XVI.	SECTION XVI. Note 1 (a)	Change in description

WCO 2012 Amendments for Headings/ Subheadings

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	01	0101.10	Deletion	
Sub Heading	01		Addition (No HS given in source)	- Horses :
Sub Heading	01	0101.21	Addition	
Sub Heading	01	0101.29	Addition	
Sub Heading	01	0101.30	Addition	
Sub Heading	01	0102.10	Deletion	
Sub Heading	01		Addition (No HS given in source)	- Cattle :
Sub Heading	01	0102.21	Addition	
Sub Heading	01	0102.29	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	01		Addition (No HS given in source)	- Buffalo :
Sub Heading	01	0102.31	Addition	
Sub Heading	01	0102.39	Addition	
Sub Heading	01	0105.19	Deletion	
Sub Heading	01	0105.13	Addition	
Sub Heading	01	0105.14	Addition	
Sub Heading	01	0105.15	Addition	
Sub Heading	01	0106.12	Change in description	
Sub Heading	01	0106.13	Addition	
Sub Heading	01	0106.14	Addition	
Sub Heading	01	0106.33	Addition	
Sub Heading	01	0106.4 to 0106.49	Deletion	
Sub Heading	01		Addition (No HS given in source)	- Insects :
Sub Heading	01	0106.41	Addition	
Sub Heading	01	0106.49	Change in description	
Sub Heading	02	0207.3 to 0207.36	Deletion	
Sub Heading	02		Addition (No HS given in source)	- Of ducks :
Sub Heading	02	0207.41	Addition	
Sub Heading	02	0207.42	Addition	
Sub Heading	02	0207.43	Addition	
Sub Heading	02	0207.44	Addition	
Sub Heading	02	0207.45	Addition	
Sub Heading	02		Addition (No HS given	- Of geese :

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
			in source)	
Sub Heading	02	0207.51	Addition	
Sub Heading	02	0207.52	Addition	
Sub Heading	02	0207.53	Addition	
Sub Heading	02	0207.54	Addition	
Sub Heading	02	0207.55	Addition	
Sub Heading	02	0207.60	Addition	
Sub Heading	02	0208.40	Change in description	
Sub Heading	02	0208.60	Addition	
Heading	02	02.09	Change in description	
Sub Heading	02	0209.10	Addition	
Sub Heading	02	0209.90	Addition	
Sub Heading	02	0210.92	Change in description	
Sub Heading	03	0301.10	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Ornamental fish :
Sub Heading	03	0301.11	Addition	
Sub Heading	03	0301.19	Addition	
Sub Heading	03	0301.93	Change in description	
Sub Heading	03	0301.94	Change in description	
Sub Heading	03	0302.12	Deletion	
Sub Heading	03	0302.13	Addition	
Sub Heading	03	0302.14	Addition	
Sub Heading	03	0302.24	Addition	
Sub Heading	03	0302.35	Change in description	
Sub Heading	03	0302.40 to	Deletion	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
		0302.70		
Sub Heading	03		Addition (No HS given in source)	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :
Sub Heading	03	0302.41	Addition	
Sub Heading	03	0302.42	Addition	
Sub Heading	03	0302.43	Addition	
Sub Heading	03	0302.44	Addition	
Sub Heading	03	0302.45	Addition	
Sub Heading	03	0302.46	Addition	
Sub Heading	03	0302.47	Addition	
Sub Heading	03		Addition (No HS given in source)	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :
Sub Heading	03	0302.51	Addition	
Sub Heading	03	0302.52	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	03	0302.53	Addition	
Sub Heading	03	0302.54	Addition	
Sub Heading	03	0302.55	Addition	
Sub Heading	03	0302.56	Addition	
Sub Heading	03	0302.59	Addition	
Sub Heading	03		Addition (No HS given in source)	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :
Sub Heading	03	0302.71	Addition	
Sub Heading	03	0302.72	Addition	
Sub Heading	03	0302.73	Addition	
Sub Heading	03	0302.74	Addition	
Sub Heading	03	0302.79	Addition	
Sub Heading	03		Addition (No HS given in source)	- Other fish, excluding livers and roes :
Sub Heading	03	0302.81	Addition	
Sub Heading	03	0302.82	Addition	
Sub Heading	03	0302.83	Addition	
Sub Heading	03	0302.84	Addition	
Sub Heading	03	0302.85	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	03	0302.89	Addition	
Sub Heading	03	0302.90	Addition	
Sub Heading	03	0303.1 to 0303.29	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Salmonidae, excluding livers and roes :
Sub Heading	03	0303.11	Addition	
Sub Heading	03	0303.12	Addition	
Sub Heading	03	0303.13	Addition	
Sub Heading	03	0303.14	Addition	
Sub Heading	03	0303.19	Addition	
Sub Heading	03		Addition (No HS given in source)	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes :
Sub Heading	03	0303.23	Addition	
Sub Heading	03	0303.24	Addition	
Sub Heading	03	0303.25	Addition	
Sub Heading	03	0303.26	Addition	
Sub Heading	03	0303.29	Change in description	
Sub Heading	03	0303.34	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	03	0303.45	Change in description	
Sub Heading	03	0303.5 to 0303.80	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :
Sub Heading	03	0303.51	Addition	
Sub Heading	03	0303.53	Addition	
Sub Heading	03	0303.54	Addition	
Sub Heading	03	0303.55	Addition	
Sub Heading	03	0303.56	Addition	
Sub Heading	03	0303.57	Addition	
Sub Heading	03		Addition (No HS given in source)	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :
Sub Heading	03	0303.63	Addition	
Sub Heading	03	0303.64	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	03	0303.65	Addition	
Sub Heading	03	0303.66	Addition	
Sub Heading	03	0303.67	Addition	
Sub Heading	03	0303.68	Addition	
Sub Heading	03	0303.69	Addition	
Sub Heading	03		Addition (No HS given in source)	- Other fish, excluding livers and roes :
Sub Heading	03	0303.81	Addition	
Sub Heading	03	0303.82	Addition	
Sub Heading	03	0303.83	Addition	
Sub Heading	03	0303.84	Addition	
Sub Heading	03	0303.89	Addition	
Sub Heading	03	0303.90	Addition	
Sub Heading	03	0304.1 to 0304.29	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :
Sub Heading	03	0304.31	Addition	
Sub Heading	03	0304.32	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	03	0304.33	Addition	
Sub Heading	03	0304.39	Addition	
Sub Heading	03		Addition (No HS given in source)	- Fresh or chilled fillets of other fish :
Sub Heading	03	0304.41	Addition	
Sub Heading	03	0304.42	Addition	
Sub Heading	03	0304.43	Addition	
Sub Heading	03	0304.44	Addition	
Sub Heading	03	0304.45	Addition	
Sub Heading	03	0304.46	Addition	
Sub Heading	03	0304.49	Addition	
Sub Heading	03		Addition (No HS given in source)	- Other, fresh or chilled :
Sub Heading	03	0304.51	Addition	
Sub Heading	03	0304.52	Addition	
Sub Heading	03	0304.53	Addition	
Sub Heading	03	0304.54	Addition	
Sub Heading	03	0304.55	Addition	
Sub Heading	03	0304.59	Addition	
Sub Heading	03		Addition (No HS given in source)	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
				perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :
Sub Heading	03	0304.61	Addition	
Sub Heading	03	0304.62	Addition	
Sub Heading	03	0304.63	Addition	
Sub Heading	03	0304.69	Addition	
Sub Heading	03		Addition (No HS given in source)	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :
Sub Heading	03	0304.71	Addition	
Sub Heading	03	0304.72	Addition	
Sub Heading	03	0304.73	Addition	
Sub Heading	03	0304.74	Addition	
Sub Heading	03	0304.75	Addition	
Sub Heading	03	0304.79	Addition	
Sub Heading	03		Addition (No HS given in source)	- Frozen fillets of other fish :
Sub Heading	03	0304.81	Addition	
Sub Heading	03	0304.82	Addition	
Sub Heading	03	0304.83	Addition	
Sub Heading	03	0304.84	Addition	
Sub Heading	03	0304.85	Addition	
Sub Heading	03	0304.86	Addition	
Sub Heading	03	0304.87	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	03	0304.89	Addition	
Sub Heading	03	0304.9	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Other, frozen :
Sub Heading	03	0304.93	Addition	
Sub Heading	03	0304.94	Addition	
Sub Heading	03	0304.95	Addition	
Sub Heading	03	0305.30	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Fish fillets, dried, salted or in brine, but not smoked :
Sub Heading	03	0305.31	Addition	
Sub Heading	03	0305.32	Addition	
Sub Heading	03	0305.39	Addition	
Sub Heading	03	0305.4	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Smoked fish, including fillets, other than edible fish offal :
Sub Heading	03	0305.43	Addition	
Sub Heading	03	0305.44	Addition	
Sub Heading	03	0305.5	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Dried fish, other than edible fish offal, whether or not salted but not smoked :
Sub Heading	03	0305.6	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	03	0305.64	Addition	
Sub Heading	03		Addition (No HS given in source)	- Fish fins, heads, tails, maws and other edible fish offal :
Sub Heading	03	0305.71	Addition	
Sub Heading	03	0305.72	Addition	
Sub Heading	03	0305.79	Addition	
Heading	03	03.06	Change in description	
Sub Heading	03	0306.13	Deletion	
Sub Heading	03	0306.15	Addition	
Sub Heading	03	0306.16	Addition	
Sub Heading	03	0306.17	Addition	
Sub Heading	03	0306.23	Deletion	
Sub Heading	03	0306.25	Addition	
Sub Heading	03	0306.26	Addition	
Sub Heading	03	0306.27	Addition	
Heading	03	03.07	Change in description	
Sub Heading	03	0307.10	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Oysters :
Sub Heading	03	0307.11	Addition	
Sub Heading	03	0307.19	Addition	
Sub Heading	03	0307.9 to 0307.99	Deletion	
Sub Heading	03		Addition (No HS given in source)	- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae,

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
				Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :
Sub Heading	03	0307.71	Addition	
Sub Heading	03	0307.79	Addition	
Sub Heading	03		Addition (No HS given in source)	- Abalone (Haliotis spp.) :
Sub Heading	03	0307.81	Addition	
Sub Heading	03	0307.89	Addition	
Sub Heading	03		Addition (No HS given in source)	- Other, including flours, meals and pellets, fit for human consumption :
Sub Heading	03	0307.91	Addition	
Sub Heading	03	0307.99	Addition	
Heading	03	03.08	Addition	
Sub Heading	03		Addition (No HS given in source)	- Sea cucumbers (Stichopus japonicus, Holothurioidea) :
Sub Heading	03	0308.11	Addition	
Sub Heading	03	0308.19	Addition	
Sub Heading	03		Addition (No HS given in source)	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :
Sub Heading	03	0308.21	Addition	
Sub Heading	03	0308.29	Addition	
Sub Heading	03	0308.30	Addition	
Sub Heading	03	0308.90	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	04	0401.30	Deletion	
Sub Heading	04	0401.40	Addition	
Sub Heading	04	0401.50	Addition	
Heading	04	04.07	Change in description	
Sub Heading	04		Addition (No HS given in source)	- Fertilised eggs for incubation :
Sub Heading	04	0407.11	Addition	
Sub Heading	04	0407.19	Addition	
Sub Heading	04		Addition (No HS given in source)	- Other fresh eggs :
Sub Heading	04	0407.21	Addition	
Sub Heading	04	0407.29	Addition	
Sub Heading	04	0407.90	Addition	
Sub Heading	06	0603.15	Addition	
Sub Heading	06	0604.10 to 0604.99	Deletion	
Sub Heading	06	0604.20	Addition	
Sub Heading	06	0604.90	Addition	
Sub Heading	07	0709.90	Deletion	
Sub Heading	07		Addition (No HS given in source)	- Other :
Sub Heading	07	0709.91	Addition	
Sub Heading	07	0709.92	Addition	
Sub Heading	07	0709.93	Addition	
Sub Heading	07	0709.99	Addition	
Sub Heading	07	0713.34	Addition	
Sub Heading	07	0713.35	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	07	0713.60	Addition	
Sub Heading	07	0714.30	Addition	
Sub Heading	07	0714.40	Addition	
Sub Heading	07	0714.50	Addition	
Sub Heading	08	0801.12	Addition	
Sub Heading	08	0802.40 to 0802.60	Deletion	
Sub Heading	08		Addition (No HS given in source)	- Chestnuts (Castanea spp.) :
Sub Heading	08	0802.41	Addition	
Sub Heading	08	0802.42	Addition	
Sub Heading	08		Addition (No HS given in source)	- Pistachios :
Sub Heading	08	0802.51	Addition	
Sub Heading	08	0802.52	Addition	
Sub Heading	08		Addition (No HS given in source)	- Macadamia nuts :
Sub Heading	08	0802.61	Addition	
Sub Heading	08	0802.62	Addition	
Sub Heading	08	0802.70	Addition	
Sub Heading	08	0802.80	Addition	
Heading	08	08.03	Change in description	
Sub Heading	08	0803.10	Addition	
Sub Heading	08	0803.90	Addition	
Sub Heading	08	0808.20	Deletion	
Sub Heading	08	0808.30	Addition	
Sub Heading	08	0808.40	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	08	0809.20	Deletion	
Sub Heading	08		Addition (No HS given in source)	- Cherries :
Sub Heading	08	0809.21	Addition	
Sub Heading	08	0809.29	Addition	
Sub Heading	08	0810.30	Addition	
Sub Heading	08	0810.70	Addition	
Sub Heading	09	0904.20	Deletion	
Sub Heading	09		Addition (No HS given in source)	- Fruits of the genus Capsicum or of the genus Pimenta :
Sub Heading	09	0904.21	Addition	
Sub Heading	09	0904.22	Addition	
Heading	09	09.05	Change in description	
Sub Heading	09	0905.10	Addition	
Sub Heading	09	0905.20	Addition	
Heading	09	09.07	Change in description	
Sub Heading	09	0907.10	Addition	
Sub Heading	09	0907.20	Addition	
Sub Heading	09	0908.10 to 0908.30	Deletion	
Sub Heading	09		Addition (No HS given in source)	- Nutmeg :
Sub Heading	09	0908.11	Addition	
Sub Heading	09	0908.12	Addition	
Sub Heading	09		Addition (No HS given in source)	- Mace :

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	09	0908.21	Addition	
Sub Heading	09	0908.22	Addition	
Sub Heading	09		Addition (No HS given in source)	- Cardamoms :
Sub Heading	09	0908.31	Addition	
Sub Heading	09	0908.32	Addition	
Sub Heading	09	0909.10	Deletion	
Sub Heading	09	0909.20 to 0909.50	Deletion	
Sub Heading	09		Addition (No HS given in source)	- Seeds of coriander :
Sub Heading	09	0909.21	Addition	
Sub Heading	09	0909.22	Addition	
Sub Heading	09		Addition (No HS given in source)	- Seeds of cumin :
Sub Heading	09	0909.31	Addition	
Sub Heading	09	0909.32	Addition	
Sub Heading	09		Addition (No HS given in source)	- Seeds of anise, badian, caraway or fennel; juniper berries :
Sub Heading	09	0909.61	Addition	
Sub Heading	09	0909.62	Addition	
Sub Heading	09	0910.10	Deletion	
Sub Heading	09		Addition (No HS given in source)	- Ginger :
Sub Heading	09	0910.11	Addition	
Sub Heading	09	0910.12	Addition	
Sub Heading	10	1001.10	Deletion	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
		and 1001.90		
Sub Heading	10		Addition (No HS given in source)	- Durum wheat :
Sub Heading	10	1001.11	Addition	
Sub Heading	10	1001.19	Addition	
Sub Heading	10		Addition (No HS given in source)	- Other :
Sub Heading	10	1001.91	Addition	
Sub Heading	10	1001.99	Addition	
Heading	10	10.02 to 10.04	Deletion	
Heading	10	10.02	Change in description	
Sub Heading	10	1002.10	Addition	
Sub Heading	10	1002.90	Addition	
Heading	10	10.03	Change in description	
Sub Heading	10	1003.10	Addition	
Sub Heading	10	1003.90	Addition	
Heading	10	10.04	Change in description	
Sub Heading	10	1004.10	Addition	
Sub Heading	10	1004.90	Addition	
Heading	10	10.07	Change in description	
Sub Heading	10	1007.10	Addition	
Sub Heading	10	1007.90	Addition	
Heading	10	10.08	Change in description	
Sub Heading	10	1008.20	Deletion	
Sub Heading	10		Addition (No HS given in source)	- Millet :

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	10	1008.21	Addition	
Sub Heading	10	1008.29	Addition	
Sub Heading	10	1008.30	Change in description	
Sub Heading	10	1008.40	Addition	
Sub Heading	10	1008.50	Addition	
Sub Heading	10	1008.60	Addition	
Sub Heading	11	1102.10	Deletion	
Heading	12	12.01	Change in description	
Sub Heading	12	1201.10	Addition	
Sub Heading	12	1201.90	Addition	
Sub Heading	12	1202.10	Deletion	
Sub Heading	12	1202.20	Deletion	
Sub Heading	12	1202.30	Addition	
Sub Heading	12		Addition (No HS given in source)	- Other :
Sub Heading	12	1202.41	Addition	
Sub Heading	12	1202.42	Addition	
Sub Heading	12	1207.20 to 1207.50	Deletion	
Sub Heading	12	1207.10	Addition	
Sub Heading	12		Addition (No HS given in source)	- Cotton seeds :
Sub Heading	12	1207.21	Addition	
Sub Heading	12	1207.29	Addition	
Sub Heading	12	1207.30	Addition	
Sub Heading	12	1207.40	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	12	1207.50	Addition	
Sub Heading	12	1207.60	Addition	
Sub Heading	12	1207.70	Addition	
Sub Heading	12	1207.21	Addition	
Sub Heading	12	1207.29	Addition	
Sub Heading	12	1207.30	Addition	
Sub Heading	12	1207.40	Addition	
Sub Heading	12	1207.50	Addition	
Sub Heading	12	1207.60	Addition	
Sub Heading	12	1207.70	Addition	
Sub Heading	12	1207.91	Change in description	
Sub Heading	12	1209.10 to 1209.25	Deletion	
Sub Heading	12	1209.10	Addition	
Sub Heading	12		Addition (No HS given in source)	- Seeds of forage plants :
Sub Heading	12	1209.21	Addition	
Sub Heading	12	1209.22	Addition	
Sub Heading	12	1209.23	Addition	
Sub Heading	12	1209.24	Addition	
Sub Heading	12	1209.25	Addition	
Sub Heading	12	1212.10	Deletion	
Sub Heading	12		Addition (No HS given in source)	- Seaweeds and other algae :
Sub Heading	12	1212.21	Addition	
Sub Heading	12	1212.29	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	12	1212.92	Addition	
Sub Heading	12	1212.93	Addition	
Sub Heading	12	1212.94	Addition	
Heading	15	15.01	Change in description	
Sub Heading	15	1501.10	Addition	
Sub Heading	15	1501.20	Addition	
Sub Heading	15	1501.90	Addition	
Heading	15	15.02	Change in description	
Sub Heading	15	1502.10	Addition	
Sub Heading	16	1502.90	Addition	
Sub Heading	16	1604.17	Addition	
Sub Heading	16	1604.30	Deletion	
Sub Heading	16		Addition (No HS given in source)	- Caviar and caviar substitutes :
Sub Heading	16	1604.31	Addition	
Sub Heading	16	1604.32	Addition	
Sub Heading	16	1605.20	Deletion	
Sub Heading	16		Addition (No HS given in source)	- Shrimps and prawns :
Sub Heading	16	1605.21	Addition	
Sub Heading	16	1605.29	Addition	
Sub Heading	16	1605.90	Deletion	
Sub Heading	16		Addition (No HS given in source)	- Molluscs :
Sub Heading	16	1605.51	Addition	
Sub Heading	16	1605.52	Addition	
Sub Heading	16	1605.53	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	16	1605.54	Addition	
Sub Heading	16	1605.55	Addition	
Sub Heading	16	1605.56	Addition	
Sub Heading	16	1605.57	Addition	
Sub Heading	16	1605.58	Addition	
Sub Heading	16	1605.59	Addition	
Sub Heading	16		Addition (No HS given in source)	- Other aquatic invertebrates :
Sub Heading	16	1605.61	Addition	
Sub Heading	16	1605.62	Addition	
Sub Heading	16	1605.63	Addition	
Sub Heading	16	1605.69	Addition	
Sub Heading	17	1701.11	Deletion	
Sub Heading	17	1701.13	Addition	
Sub Heading	17	1701.14	Addition	
Sub Heading	17	1701.12	Change in description	
Sub Heading	20	2003.20	Deletion	
Sub Heading	20	2008.92	Deletion	
Sub Heading	20	2008.93	Addition	
Sub Heading	20	2008.97	Addition	
Sub Heading	20	2009.80	Deletion	
Sub Heading	20		Addition (No HS given in source)	- Juice of any other single fruit or vegetable :
Sub Heading	20	2009.81	Addition	
Sub Heading	20	2009.89	Addition	
Sub Heading	24	2403.10	Deletion	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	24		Addition (No HS given in source)	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :
Sub Heading	24	2403.11	Addition	
Sub Heading	24	2403.19	Addition	
Heading	25	25.28	Change in description	
Sub Heading	25	2528.10	Deletion	
Sub Heading	25	2528.90	Deletion	
Sub Heading	25	2528.00	Addition	
Sub Heading	27	2710.1 to 2710.19	Deletion	
Sub Heading	27		Addition (No HS given in source)	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils
Sub Heading	27	2710.12	Addition	
Sub Heading	27	2710.19	Addition	
Sub Heading	27	2710.20	Addition	
Heading	28	28.52	Change in description	
Sub Heading	28	2852.10	Addition	
Sub Heading	28	2852.90	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	29	2903.4 to 2903.69	Deletion	
Sub Heading	29		Addition (No HS given in source)	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :
Sub Heading	29	2903.71	Addition	
Sub Heading	29	2903.72	Addition	
Sub Heading	29	2903.73	Addition	
Sub Heading	29	2903.74	Addition	
Sub Heading	29	2903.75	Addition	
Sub Heading	29	2903.76	Addition	
Sub Heading	29	2903.77	Addition	
Sub Heading	29	2903.78	Addition	
Sub Heading	29	2903.79	Addition	
Sub Heading	29		Addition (No HS given in source)	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :
Sub Heading	29	2903.81	Addition	
Sub Heading	29	2903.82	Addition	
Sub Heading	29	2903.89	Addition	
Sub Heading	29		Addition (No HS given in source)	- Halogenated derivatives of aromatic hydrocarbons :
Sub Heading	29	2903.91	Addition	
Sub Heading	29	2903.92	Addition	
Sub Heading	29	2903.99	Addition	
Sub Heading	29	2908.92	Addition	
Sub Heading	29	2912.30	Deletion	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	29	2912.4	Deletion	
Sub Heading	29		Addition (No HS given in source)	" - Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :".
Sub Heading	29	2917.21	Deletion	
Sub Heading	29	2916.16	Addition	
Sub Heading	29	2916.35	Deletion	
Sub Heading	29	2916.36	Deletion	
Heading	29	29.31	Change in description	
Sub Heading	29	2931.10	Addition	
Sub Heading	29	2931.20	Addition	
Sub Heading	29	2931.90	Addition	
Sub Heading	29	2932.2 to 2932.29	Deletion	
Sub Heading	29	2932.20	Addition	
Sub Heading	29	2937.3 to 2937.40	Deletion	
Sub Heading	29	2939.44	Addition	
Heading	30	30.02	Change in description	
Sub Heading	30	3002.10	Change in description	
Sub Heading	30	3006.10	Change in description	
Sub Heading	37	3702.51	Deletion	
Sub Heading	37	3702.52	Change in description	
Sub Heading	37	3702.91 to 3702.95	Deletion	
Sub Heading	37	3702.96	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	37	3702.97	Addition	
Sub Heading	37	3702.98	Addition	
Sub Heading	38	3824.76	Change in description	
Heading	38	38.26	Addition	
Sub Heading	38	3826.00	Addition	
Sub Heading	41	4101.20	Change in description	
Sub Heading	42	4202.11	Change in description	
Sub Heading	42	4202.21	Change in description	
Sub Heading	42	4202.31	Change in description	
Sub Heading	42	4202.91	Change in description	
Sub Heading	44	4401.30	Deletion	
Sub Heading	44		Addition (No HS given in source)	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :
Sub Heading	44	4401.31	Addition	
Sub Heading	44	4401.39	Addition	
Sub Heading	47	4706.93	Change in description	
Sub Heading	48	4808.20	Deletion	
Sub Heading	48	4808.30	Deletion	
Sub Heading	48	4808.40	Addition	
Sub Heading	48	4814.10	Deletion	
Heading	48	48.18	Change in description	
Sub Heading	48	4818.40	Deletion	
Heading	50	50.03	Change in description	
Sub Heading	56	5601.10	Deletion	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	58	5801.24	Deletion	
Sub Heading	58	5801.25	Deletion	
Sub Heading	58	5801.27	Addition	
Sub Heading	58	5801.34	Deletion	
Sub Heading	58	5801.35	Deletion	
Sub Heading	58	5801.37	Addition	
Sub Heading	62	6211.41	Deletion	
Sub Heading	63	6306.9 to 6306.99	Deletion	
Sub Heading	63	6306.90	Addition	
Sub Heading	64	6406.9 to 6406.99	Deletion	
Sub Heading	64	6406.90	Addition	
Heading	65	65.05	Change in description	
Sub Heading	65	6505.00	Addition	
Sub Heading	65	6505.10	Deletion	
Sub Heading	65	6505.90	Deletion	
Sub Heading	68	6811.83	Deletion	
Sub Heading	73	7319.20	Deletion	
Sub Heading	73	7319.30	Deletion	
Sub Heading	73	7319.40	Addition	
Sub Heading	74	7418.1 to 7418.19	Deletion	
Sub Heading	74	7418.10	Addition	
Sub Heading	76	7615.1 to 7615.19	Deletion	
Sub Heading	76	7615.10	Addition	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	82	8201.20	Deletion	
Sub Heading	82	8205.80 and 8205.90	Deletion	
Sub Heading	82	8205.90	Addition	
Sub Heading	84	8425.3	Change in description	
Sub Heading	84	8443.12	Change in description	
Sub Heading	84	8452.40 and 8452.90	Deletion	
Sub Heading	84	8452.90	Addition	
Heading	84	84.56	Change in description	
Sub Heading	84		Addition (No HS given in source)	- Passenger boarding bridges :
Sub Heading	84	8479.71	Addition	
Sub Heading	84	8479.79	Addition	
Sub Heading	85	8507.50	Addition	
Sub Heading	85	8507.60	Addition	
Heading	85	85.17	Change in description	
Sub Heading	85	8517.6	Change in description	
Sub Heading	85	8517.62	Change in description	
Heading	85	85.22	Change in description	
Sub Heading	85	8523.40	Deletion	
Sub Heading	85		Addition (No HS given in source)	- Optical media :
Sub Heading	85	8523.41	Addition	
Sub Heading	85	8523.49	Addition	
Sub Heading	85	8528.41	Change in description	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	85	8528.51	Change in description	
Sub Heading	85	8528.61	Change in description	
Sub Heading	85	8528.73	Change in description	
Heading	85	85.35	Change in description	
Sub Heading	85	8535.40	Change in description	
Heading	85	85.35	Change in description	
Sub Heading	85	8540.12	Change in description	
Sub Heading	85	8540.40	Change in description	
Sub Heading	85	8540.50	Deletion	
Sub Heading	85	8540.72	Deletion	
Sub Heading	87	8714.1 to 8714.19	Deletion	
Sub Heading	87	8714.10	Addition	
Sub Heading	90	9007.1 to 9007.19	Deletion	
Sub Heading	90	9007.10	Addition	
Sub Heading	90	9008.10 to 9008.40	Deletion	
Sub Heading	90	9008.50	Addition	
Sub Heading	91	9109.1 to 9109.19	Deletion	
Sub Heading	91	9109.10	Addition	
Sub Heading	91	9114.20	Deletion	
Heading	92	92.05	Change in description	
Sub Heading	93	9301.1 to 9301.19	Deletion	

Heading/ Sub Heading	Chapter	HS	Comments	Source description when HS is blank
Sub Heading	93	9301.10	Addition	
Sub Heading	93	9305.2 to 9305.29	Deletion	
Sub Heading	93	9305.20	Addition	
Heading	95	95.04	Change in description	
Sub Heading	95	9504.10	Deletion	
Sub Heading	95	9504.30	Change in description	
Sub Heading	95	9504.50	Addition	
Sub Heading	96	9608.3 to 9608.39	Deletion	
Sub Heading	96	9608.30	Addition	
Heading	96	96.19	Addition	
Sub Heading	96	9619.00	Addition	

Consequential Amendments Following the HS 2012 Amendments

Tag (Heading/Sub Heading/Note)	Chapter	HS	Comments
Sub Heading	03	0302.4	Change in French description only
Sub Heading	03	0302.45	Change in French description only
Sub Heading	03	0302.7	Change in French description only
Sub Heading	03	0302.72	Change in French description only
Sub Heading	03	0303.84	Change in French description only
Sub Heading	03	0302.85	Change in French description only
Sub Heading	03	0303.2	Change in French description only
Sub Heading	03	0303.24	Change in French description only
Sub Heading	03	0303.5	Change in French description only
Sub Heading	03	0303.55	Change in French description only
Sub Heading	03	0303.84	Change in French description only

Tag (Heading/Sub Heading/Note)	Chapter	HS	Comments
Sub Heading	03	0304.3	Change in French description only
Sub Heading	03	0304.32	Change in French description only
Sub Heading	03	0304.51	Change in French description only
Sub Heading	03	0304.6	Change in French description only
Sub Heading	03	0304.62	Change in French description only
Sub Heading	03	0304.93	Change in French description only
Sub Heading	03	0305.31	Change in French description only
Sub Heading	03	0305.44	Change in French description only
Sub Heading	03	0305.64	Change in French description only
Sub Heading	44	4403.4	Change in description
Sub Heading	44	4407.2	Change in description
Sub Heading	44	4408.3	Change in description
Sub Heading	44	4412.31	Change in description
Note	71	Note 3 (e)	Change in Note description
Heading	96	96.19	Change in French description only

Chapters Impacted by WCO 2012 Amendments

Chapter	Description	Category
01	Live animals	Agriculture & Food
02	Meat and edible meat offal	Agriculture & Food
03	Fish and crustaceans, molluscs and other aquatic invertebrates	Agriculture & Food
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Agriculture & Food
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Agriculture & Food
07	Edible vegetables and certain roots and tubers	Agriculture & Food
08	Edible fruit and nuts; peel of citrus fruit or melons	Agriculture & Food
09	Coffee, tea, maté and spices	Agriculture & Food
10	Cereals	Agriculture & Food

Chapter	Description	Category
11	Products of the milling industry; malt; starches; inulin; wheat gluten	Agriculture & Food
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Agriculture & Food
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	Agriculture & Food
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Agriculture & Food
17	Sugars and sugar confectionery	Agriculture & Food
20	Preparations of vegetables, fruit, nuts or other parts of plants	Agriculture & Food
21	Miscellaneous edible preparations	Agriculture & Food
24	Tobacco and manufactured tobacco substitutes	Agriculture & Food
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Mineral and energy
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	Mineral and energy
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Chemical
29	Organic chemicals	Chemical
30	Pharmaceutical products	Chemical
37	Photographic or cinematographic goods	Chemical
38	Miscellaneous chemical products	Chemical
41	Raw hides and skins (other than furskins) and leather	Other
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Other
44	Wood and articles of wood; wood charcoal	Wood
47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Paper
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Paper
50	Silk	Textile

Chapter	Description	Category
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Textile
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Textile
61	Articles of apparel and clothing accessories, knitted or crocheted	Textile
62	Articles of apparel and clothing accessories, not knitted or crocheted	Textile
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	Textile
64	Footwear, gaiters and the like; parts of such articles	Other
65	Headgear and parts thereof	Other
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Other
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	Other
73	Articles of iron or steel	Metal
74	Copper and articles thereof	Metal
76	Aluminium and articles thereof	Metal
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Metal
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Machinery and hi-tech
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Machinery and hi-tech
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Other
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Other
91	Clocks and watches and parts thereof	Other
92	Musical instruments; parts and accessories of such articles	Other
93	Arms and ammunition; parts and accessories thereof	Other

Chapter	Description	Category
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Other
95	Toys, games and sports requisites; parts and accessories thereof	Other
96	Miscellaneous manufactured articles	Other

WCO 2012 Amendments that Affect Global Trade

Depending on the products an organization is involved with, the HS 2012 changes will have a minimal or radical impact on the classification of goods:

- Separate identification of certain species of fish and other aquatic invertebrates within Chapter 3 is substantial.
- New subheadings have been created for the separate identification of certain edible vegetables, roots and tubers, fruits and nuts, and cereals.
- “Water-pipe tobacco”, typically for use in hookah bars, is an item that has been included in Chapter 24 for the first time.
- Changes have been made to chemicals and pharmaceuticals under chapters 29 and 30. New subheadings have been added for items controlled under international conventions such as the Rotterdam Convention (monitors international trade in hazardous chemicals) and the Montreal Protocol (designed to protect the earth’s ozone layer). The changes have been facilitated by phasing-out the production and consumption of depleting compounds.
- New sub-headings have been created under chapter 85 for Nickel-metal hydride and Lithium-ion batteries.
- In order to simplify the HS for items under chapter 96, amendments include new provisions grouping certain products into a single heading.

HS is used extensively for statistical purposes. The HS 2012 edition will impact this area of activity as certain code numbers will be added, deleted or renumbered as a result of the amendments.

Impact of 2012 Amendments on Organizations involved in Global Trade

Updating the HS classification database will be one of the first obstacles that importers/customs brokers will have to overcome. It is a legal obligation to properly classify imported/exported products. Incorrect classification can result in fines and penalties, usually borne by the importer. In certain cases, the broker is also fined.

Clearing and forwarding agents, brokers and importers should review the 2012 amendments for potential effects of the classification change on their operations. Measures must be taken for effective transition from the old edition to the new revisions smoothly, thereby avoiding expensive delays in the supply chain.

Conclusion

The WCO has been responsible for maintaining the Harmonized System (HS) Nomenclature and revises the system every 5 years. The current review will be the fourth major one to be undertaken since implementation of the HS in 1988.

Although some products traded internationally become obsolete, demand for some others increases. In the present amendment to the HS Nomenclature, WCO has reflected changes in such trade patterns by adding new headings and simultaneously removing unnecessary sub-headings.

Uniform classification of products is the primary objective of WCO. Improvement of wording, where necessary, has been undertaken. Environmental and global trade patterns have been taken into account in the amendments.

All the member countries of the World Trade Organization (WTO) will go through their own review process to implement the 2012 HS amendments. The approach of each member country will, however, vary based on the individual Customs Authority. During the transition phase, companies will not be subject to penalties for non-compliance with the amended HS Nomenclature.