The following list contains the decisions taken by the Harmonized System Committee (**68**th **Session – September 2021**) concerning amendments to the Harmonized System Explanatory Notes, <u>applicable as of 1 January 2022</u>. 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 Harmonized System Explanatory Notes – HS Committee 68th Session

AMENDMENTS TO THE EXPLANATORY NOTES

CHAPTER 15.

Heading 15.09. Part (C). Page III-1509-1.

Delete and substitute :

(C) Other virgin olive oils, which are obtained under conditions that lead to a product that may not be suitable for human consumption without further refining and includes the two categories, i.e., lampante virgin olive oil and ordinary virgin olive oil.

(Doc. NC2855Ec/M/2)

Heading 15.21. Page III-1521-2. Part (II). Fourth paragraph.

Delete and substitute :

"Beeswax and other insect waxes are classified in this heading whether in the raw state (including in natural combs), or melted, pressed or refined, whether or not bleached or coloured".

(Doc. NC2855Ec/K/2)

CHAPTER 20

Heading 20.07. Page IV-2007-1. Paragraphs 1, 3 and 4.

Delete "by boiling" and substitute "by cooking".

(Doc. NC2855Ec/G/4)

CHAPTER 27.

Heading 27.11.

Page V-2711-1.

Insert the following 4th new paragraph :

"This heading also covers other gases such as liquefied petroleum gas (LPG).".

(Doc. NC2855Ec/K/1)

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Amendments to the Harmonized System Explanatory Notes – HS Committee 68th Session

CHAPTER 85.

Heading 85.18.

Page XVI-8518-4. New exclusion (c).

Insert the following new exclusion (c):

"(c) Semiconductor-based transducers (for example micro-electro-mechanical-systems (MEMS) sensors used in silicone microphones) (heading 85.41)."

Reletter present exclusion (c) as exclusion (d).

(Doc. NC2855Ec/K/3)

CHAPTER 95.

Heading 95.05.

Page XX-9505-1. Part (A). Exclusion paragraphs.

Delete and substitute :

"The heading excludes:

- (a) Statuettes, statues and the like of a kind used for decorating places of worship.
- (b) Articles that contain a festive design, decoration, emblem or motif and have a utilitarian function, e.g., tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen.
- (c) Carnival and festive design headgear made of durable material having a utilitarian function (Chapter 65)."

(Doc. NC2855Ec/K/25)

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