

INTRODUCTION

This section contains :

- a) The text of the Nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, amended as at 1 January 2017

The Nomenclature includes the General Rules for the Interpretation of the Harmonized System, the Section, Chapter and Subheading Notes, and the headings and subheadings. Each heading is identified by four digits, the first two indicating the Chapter number and the second two the numerical order in which the heading appears within that Chapter. The heading numbers are shown in the first column (*).

The second column contains the six-digit codes of the Harmonized System.

The third column contains the texts of the headings in heavy type and the texts of the subheadings in smaller type.

- b) Chapter 44 as amended by Council Recommendation of 27 June 2014.

The Council, at its 125th /126th Sessions in June 2015, adopted certain further amendments to the Nomenclature in respect of heading 44.01 and certain subheadings of Chapter 44, inadvertently omitted from the Council Recommendation of 27 June 2014 concerning the 2017 amendment of the Nomenclature. These further amendments enter into force on 1 January 2018. The Contracting Parties are, however, encouraged to apply these amendments from **1 January 2017**. For this reason, this section contains two versions of Chapter 44. Between Chapters 43 and 45, is inserted the text of Chapter 44 as amended by both the Council Recommendations of 27 June 2014 and 11 June 2015.

The text of Chapter 44 as it reads after the amendment by the Recommendation of 27 June 2014 only, is included at the end of this section. This text is valid from 1 January 2017 to 31 December 2017 for Contracting Parties which are not able to implement the further amendments to Chapter 44 before 1 January 2018, that is, the date these further amendments will enter into effect following the acceptance of the Council Recommendation of 11 June 2015.

These provisions (General Interpretative Rules, Section, Chapter and Subheading Notes and numbers and texts of the headings and subheadings), and they alone, form the Nomenclature of the Harmonized System.

* A heading number placed in square brackets indicates the corresponding heading has been deleted (example: [15.19]).