

Harmonized System Correlation Tables

- **Introduction (2007/2012)**

This publication contains the tables correlating the 2007 and 2012 versions of the Harmonized System (HS), as drawn up by the World Customs Organization Secretariat in accordance with instructions received from the Harmonized System Committee.

Though these Correlation Tables were examined by the Harmonized System Committee, they are not to be regarded as constituting classification decisions taken by that Committee; they constitute a guide published by the Secretariat and whose sole purpose is to facilitate implementation of the 2012 version of the Harmonized System. **They do not have legal status.**

During the discussions within the Review Sub-Committee and the Harmonized System Committee aimed at amending the HS Nomenclature, several differing views emerged concerning the present classification of certain goods, without the Committee ruling officially on their classification. It was agreed that the Tables should be as comprehensive as possible and thus include correlations supported by several Contracting Parties, even if the subheadings mentioned did not reflect the views expressed by the majority within the Committee. **The Correlation Tables might be subject to further amendments or changes.** The most recent version is reproduced on this Web site.

Table I establishes the correlation between the 2012 version and the 2007 version of the HS. It contains remarks opposite certain correlations briefly specifying the nature of the goods transferred. In many cases, reference has also been made to the amended legal provisions. In addition, where differing views emerged within the Harmonized System Committee concerning the present classification of certain goods, an annotation has been added opposite the subheadings concerned.

The left-hand column of Table I refers to the HS 2012 code numbers whose scope has been changed compared with HS 2007, or which have been introduced as new entries. The centre column contains the corresponding HS 2007 code numbers, and may be preceded by "ex". This prefix indicates that the corresponding HS 2012 entry contains only part of the referenced subheading. For example, new subheading 0305.43 contains a part of the HS 2007 code number 0305.49, which is, therefore, preceded by "ex". The other part of HS 2007 code number 0305.49 is covered by new subheading 0305.44 or remains in subheading 0305.49.

In some cases, however, the code number has been changed though its content remains the same. For example, subheadings 2903.81 to 2903.99 (HS 2012) have the same scope as HS 2007 code numbers 2903.51 to 2903.69, respectively. The renumbering was necessary because of the structure of the nomenclature of heading 29.03.

In other cases, the code number has not been changed, although the scope of the subheading did change, in particular when it concerned so-called residual subheadings. For example, code number 2937.90 has not been changed, despite the fact that the subheading now also covers the contents of HS 2007 subheadings 2937.31, 2937.39 and 2937.40 (which were deleted due to low trade volumes), whereas, on the other hand, certain products of HS 2007 subheading 2937.90 will transfer to HS 2012 subheading 3002.10.

Table II establishes the correlation starting from the 2007 version to the 2012 version of the HS. It is simply a mechanical transposition of Table I and therefore includes no remarks.

Table II contains the HS 2007 code number references in the left-hand column, with the corresponding HS 2012 entry in the right-hand column. The prefix "ex" is used in the same way as it has been used in Table I, i.e., to indicate that only a part of the subheading concerned is covered by the code number referred to in the left-hand column.

For additional information about the Correlation Tables, you are advised to contact your national Customs administration.

[Table I](#) (2012/2007) (pdf version)

[Table II](#) (2007/2012) (pdf version)