

WCO RECOMMENDATIONS RELATED TO THE HARMONIZED SYSTEM CONVENTION

I. Nature of Recommendations

1. The World Customs Organization has been pursuing correct and uniform application of the International Convention on the Harmonized Commodity Description and Coding System (HS Convention), since its introduction on 1 January 1988. Correct and uniform application of the Harmonized System in an efficient manner facilitates international trade and investment and promotes compliance with fiscal and trade rules or laws. One of the most practical means for reaching this goal are the WCO Recommendations. Contracting Parties to the Harmonized System Convention and WCO Members are invited to adopt such Recommendations.
2. Recommendations do not bind the Contracting Parties to the HS Convention, except where it concerns a Recommendation to amend the Harmonized System itself. The list below refers to the non-binding Recommendations only. When adopted by a Customs administration, this administration obligates itself to implement the Recommendation by taking the necessary steps at national level, e.g., by enacting new national legislation, or by amending existing law.
3. HS related Recommendations are prepared by the Harmonized System Committee and presented to the WCO Council for approval. The WCO Council may also amend, replace or withdraw existing Recommendations.

II. Objectives of Recommendations

4. The Recommendations concerning the application of the HS Convention concern :
 - a. The introduction, at national level, of additional subheadings in administrations' statistical nomenclatures to control or to monitor international trade in certain commodities;
 - b. The facilitation of the collection, comparison and analysis of international statistics; and
 - c. The promotion of objective, predictable and transparent classification practices.

III. Procedure for acceptance

5. Since the above-listed types of Recommendations are not binding instruments, accession procedures are not foreseen. Administrations are requested to notify the WCO Secretary General of the acceptance of one or more Recommendations and of the date of their application.
6. Comparison of the principles and provisions of the Recommendation with the relevant parts of national legislation should clarify whether the former is acceptable. If necessary, amendments to national legislation should bring it into conformity with the Recommendation at issue.

IV. Role of the WCO Secretariat

7. The Secretariat informs the Contracting Parties to the HS Convention about the acceptance of HS related Recommendations at the Harmonized System Committee sessions, i.e., twice a year.

V. List of Recommendations

8. The WCO Council has approved the following HS related, non-binding Recommendations :
 - a. Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of data on the international movement of certain substances, controlled under the Rotterdam Convention (22 June 2023) (amended 27 June 2024);
 - b. Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of data on the international movement of waste oils containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more, controlled under the Basel Convention (22 June 2023);
 - c. Recommendation on the insertion in national statistical nomenclatures of subheadings for substances controlled under the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction (18 June 1996) (amended 25 June 1999, 1 July 2006, 24 June 2011, 14 July 2016, 24 June 2021 and 22 June 2023);
 - d. Recommendation on the use of standard units of quantity to facilitate the collection, comparison and analysis of international statistics based on the Harmonized System 2022 Edition (24 June 2021);
 - e. Recommendation of 2006 on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of data on the international movement of substances controlled by virtue of amendments to the Montreal Protocol on Substances that deplete the Ozone Layer (1 July 2006) (amended 24 June 2011 and 24 June 2021);
 - f. Recommendation of 1995 on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of data on the international movement of substances controlled by virtue of amendments to the Montreal Protocol on Substances that deplete the Ozone Layer (20 June 1995) (amended 24 June 2011);
 - g. Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the monitoring and control of products specified in the Protocol concerning firearms covered by the UN convention against transnational organized crime (29 June 2002) (amended 24 June 2011);
 - h. Recommendation on the application of Harmonized System Committee decisions (30 June 2001);
 - i. Recommendation on the insertion in national statistical nomenclatures of subheadings to facilitate the collection and comparison of trade data on hand-made products (7 July 2000);
 - j. Recommendation on the improvement of tariff classification work and related infrastructure (25 June 1998);

- k. Recommendation concerning the reporting of trade data to the United Nations Statistics Division (19 June 1997);
 - l. Recommendation on the introduction of programmes for binding pre-entry classification information (18 June 1996); and
 - m. Resolution on the insertion in commercial invoices of the code number for the classification of goods in the Harmonized Commodity Description and Coding System (5 July 1989).
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