The role of the Customs Laboratory in the HS classification process :

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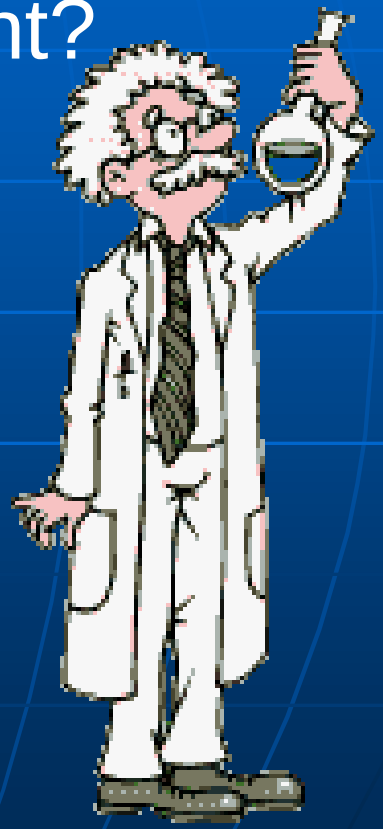
Tariff and Trade Directorate
WCO – June 2017

The role of the Customs Laboratory in the HS classification process :

Why is Customs laboratory important?

- Revenue collection
- Drug enforcement
- Environmental protection



The role of the Customs Laboratory in the HS classification process :

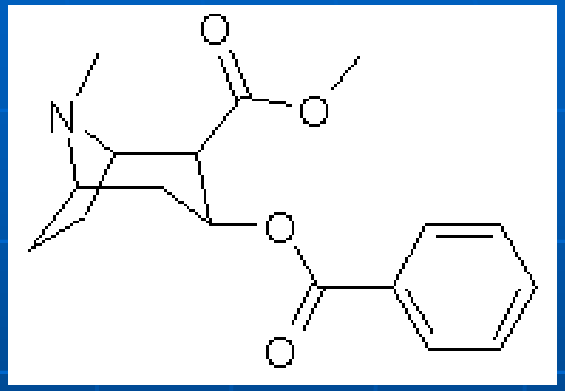
Raw sugars of subheadings 1701.1 or pure sugar of subheading 1701.99?

HOW TO DISTINGUISH WITHOUTH A LABORATORY ?

Subheading Note

“For the purposes of subheadings 1701.11 and 1701.12, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5° .”

The role of the Customs Laboratory in the HS classification process :



2939.91 Cocaine

Identification of Chemical structure is essential for Drug Enforcement Purposes, as well as for correct classification of Chemicals.

The role of the Customs Laboratory in the HS classification process :

A Customs Laboratory (and a Customs Chemist) is an especial laboratory (with special chemists) :

The analytical determinations conducted are for the classification in the Harmonized System and the National Tariff

The role of the Customs Laboratory in the HS classification process :



A Customs Laboratory

General : Size of a laboratory

It is not always desirable to establish a standard-sized Customs laboratory. For example, a country where the total number of goods traded is low, may wish, for financial reasons, to establish a small-sized Customs laboratory for the analysis of key samples (e.g., rapid clearance, or suspicious samples).

The role of the Customs Laboratory in the HS classification process :

Model layouts

Size of a laboratory: basic laboratory

A basic Customs laboratory is a non-instrumental laboratory, or a laboratory which has only a few basic instruments, with a few staff to perform only specific analyses required by the country for the classification of goods in the Harmonized System in a cost-effective manner.

The role of the Customs Laboratory in the HS classification process :

Name of country	BERMUDA
Name* of Customs laboratory	Central Government Laboratory
Address of Customs laboratory	Point Finger Road, Paget
Tel. No. Fax No.	(441) 236 2802 (441) 226 8113
Main functions of Customs laboratory	Main function deal with any Forensics, toxicology work and public health analysis.
Main commodities analysed	Drugs : marijuana, heroin and cocaine
Size of Customs laboratory	Analysis rooms : Offices ( ), library (x), sample or reagent storage room ( ), number of storage areas Other rooms : N/A
Main instruments/ equipment	HPLC, GC, GC/MS
Number of staff (1 January 1996)	Analysts : 2 Technicians : None Clerical staff : None Other : None
Budget/year	$ 200,000 (1995)

The role of the Customs Laboratory in the HS classification process :

Model layouts

Size of a laboratory : standard laboratory

A standard Customs laboratory is a basic-instrumental laboratory with sufficient staff and equipment to perform most of the analyses required by that country at least for the classification of goods in the Harmonized System.

The role of the Customs Laboratory in the HS classification process :

Model layouts

Size of a laboratory: advanced laboratory

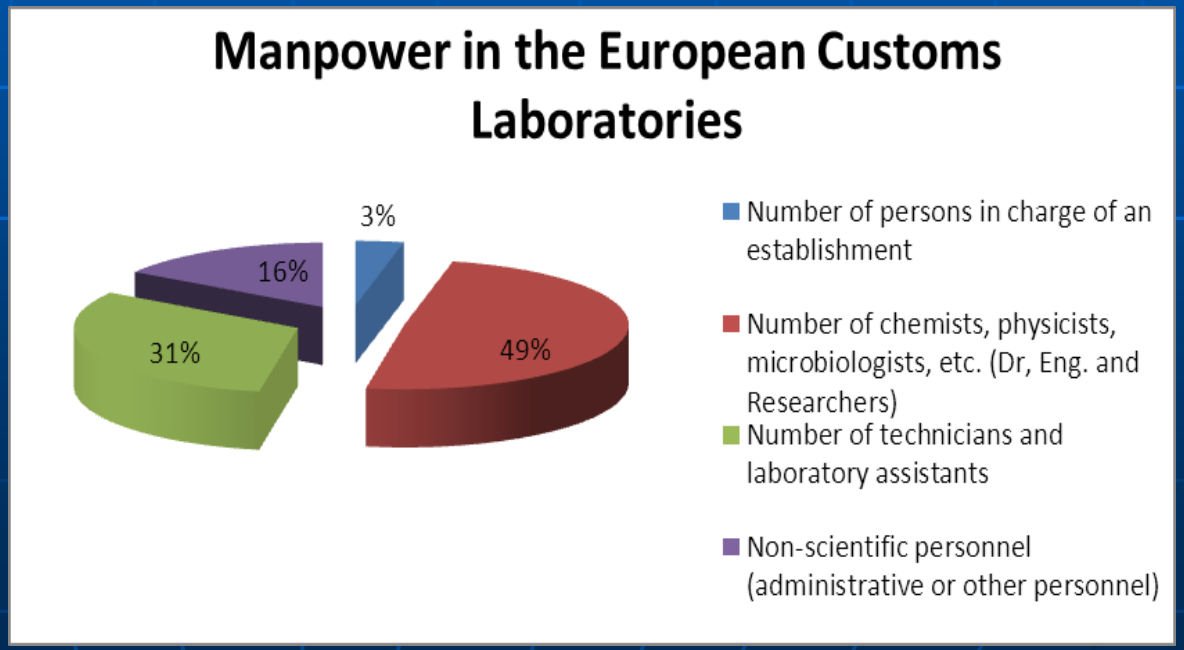
An "advanced Customs laboratory" can carry out a diversity of quantitative and qualitative analyses (especially the successful characterisation of diverse, unknown commodities). This requires most, if not all, of the advanced instrumental technologies (GC, IRS, MS, HPLC, 13C/1H NMR, ICP, etc.) and a staff experienced in the interpretation of data relative to a wide range of industrial commodities.

The role of the Customs Laboratory in the HS classification process :

Name of country	SPAIN
Name of Customs laboratory	Laboratorio Central de Aduanas
Address of Customs laboratory	c/Navaluenga, 2-A 28035 MADRID
Tel. No. Fax No.	(34 91) 376 80 00 (34 91) 386 05 45 e-mail: labcent.adu@aeat.net
Main functions of Customs laboratory	The activity of the Spanish Customs Laboratories are mainly in the fields of Tariff Nomenclature, Tax provisions and Common Agriculture Policy.
Main commodities analysed	Data referred to all the Spanish laboratories, year 2006 : Wines, alcohols and brandy (888), other alcoholic drinks (80), industrial alcohol (1470), agricultural products (5549), fuels and petroleum products (2140), chemicals (513), textiles (191), paper (31), leathers and skins (277), ores and base metals (275), plastic (376), rubber (281), electronic and data processing devices (280), tobacco (8), shoes (1103), wood (293).
Size of Customs laboratory	6000 m^2, total area for laboratories : 3000 m^2 Analysis rooms : 36 Offices (20), library (1), sample or reagent storage room (10), Other rooms :
Main instruments/ equipment	Data referred to all the Spanish laboratories, year 2006 : GC (33), MS/GCMS (4), HPLC (30), FTIR/IR (5), UV-VIS (10), F AAS (2), GF AAS (1), ICP (1), XRF (1), XRD (1), NMR (1), NMRD (1), IRMS (2), Electrophoresis (6), Polarimeter (5), Densimeter (11), Elementary Analysis (2), Calorimeter (3), Kieltec (6).
Number of staff (1 January 2008)	Data referred to all the Spanish laboratories, year 2006 : Total manpower: 75 Persons in charge: 5 Dr. Eng, and Researchers (Chemists) : 30 Technician and Laboratory Assistants: 25 Other : 15
Budget/year	$ (2007)

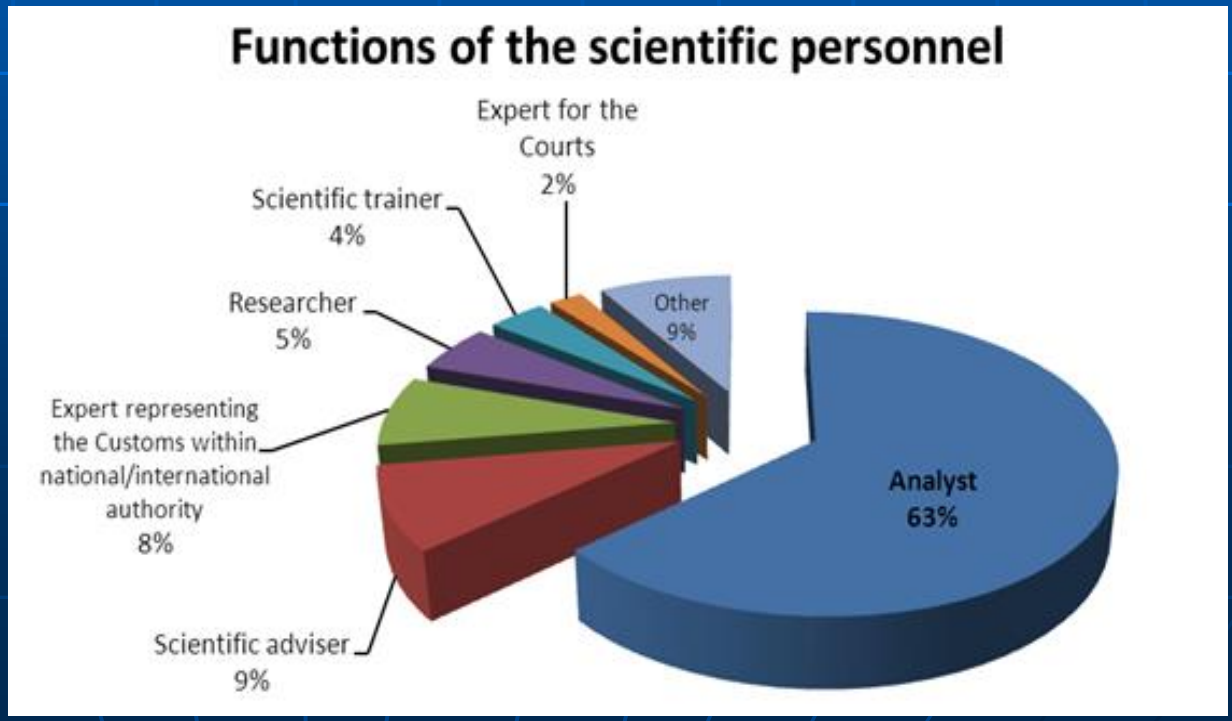
The role of the Customs Laboratory in the HS classification process :

In a Customs laboratory not all the staff are Chemists :



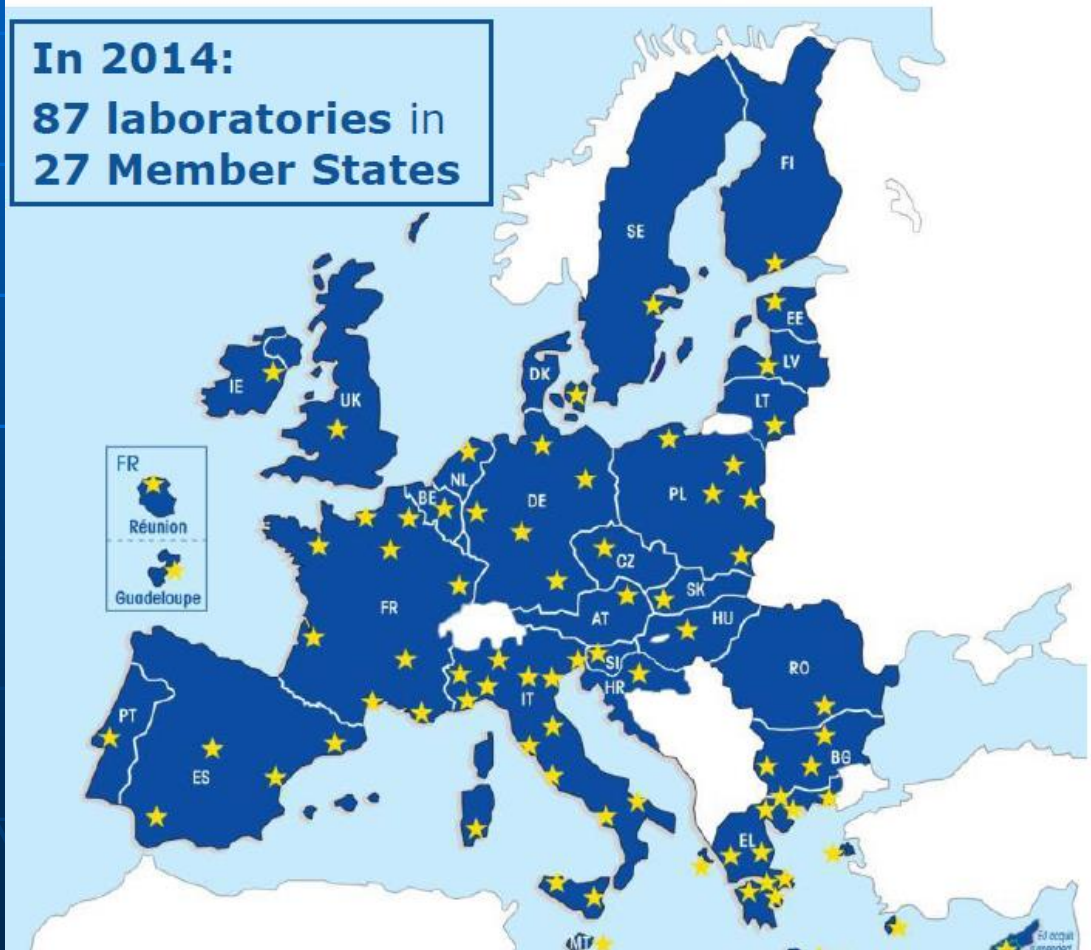
The role of the Customs Laboratory in the HS classification process :

In a Customs laboratory not all the Chemists are involved in analysis :



The role of the Customs Laboratory in the HS classification process :

The Customs Laboratory European Network (CLEN)



- *Most of the Member States have **1 Central Customs Laboratory**.*
- *8 MS have **several Regional Laboratories** (from 2 to 20), with or without a central laboratory.*

The role of the Customs Laboratory in the HS classification process :

Basic instruments and apparatus for a laboratory

Instruments	Main uses
Fourier transform infra-red (FT-IR) spectrophotometer	Organic, inorganic chemicals, polymers, narcotics
Gas chromatograph - Air compressor	Organic chemicals, petroleum, food, perfumes
UV & VIS spectrophotometer	Quantitative measurement for food, chemicals
Atomic absorption and Emission spectrophotometer	Qualitative analysis of inorganic materials
X-ray diffractometer	Inorganic chemicals, minerals
pH meter	General purpose
Polarograph	Quantitative analysis of metal, etc.
Microscopes (polarized light)	General purpose
Melting-point apparatus	Organic chemicals
Petroleum-oil distillator	Petroleum oil
Nitrogen analyser system	Foods
Automatic water distillation or Water purify	Purifying water
Electric drying oven , vaccum drying oven	General purpose
Baths (oil, sand)	General purpose

The role of the Customs Laboratory in the HS classification process :

Chapter 18

Cocoa and cocoa preparations

18.06		**Chocolate and other food preparations containing cocoa.**
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg
		- Other, in blocks, slabs or bars :
	1806.31	-- Filled
	1806.32	-- Not filled
	1806.90	- Other

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

The role of the Customs Laboratory in the HS classification process :

1. Description of the product :

   Cocoa preparation (cocoa powder 10 %, sugar 90 %).

2. Purpose of the analyses :

   Whether or not the product is cocoa powder containing added sugar.

3. Analytical methods and procedures :

   (1) Qualitative analyses of sugars by infrared spectrometry and thin-layer chromatography
   (2) Quantitative analyses of cocoa powder

4. Results of analyses :

   (1) Infrared spectrum of the sample shows characteristic absorption of sucrose and thin-layer chromatogram of the sample shows only one spot of sucrose.
   (2) Weight of cocoa calculated on a totally defatted basis : 5.8 %
   Fat content : 5.5 %
   (Petroleum-ether/diethylether extract after decomposition by hydrochloric acid. Gas chromatogram of the fat shows a pattern of cocoa butter)

5. Discussion and conclusion :

   The product is cocoa powder containing added sugar.

6. Suggested HS classification :

   Subheading 1806.10.

Harmonized System

Routine analysis, Standard equipment

The role of the Customs Laboratory in the HS classification process :

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

27.07		**Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.**
	2707.10	- Benzol (benzene)
	2707.20	- Toluol (toluene)
	2707.30	- Xylol (xylenes)
	2707.40	- Naphthalene
	2707.50	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method
		- Other :
	2707.91	-- Creosote oils
	2707.99	-- Other

The role of the Customs Laboratory in the HS classification process :

1. Description of the product :

   Reformate gasoline, clear yellow liquid with smell of petroleum.

2. Purpose of the analyses :

   Whether or not the weight of the non-aromatic constituents exceeds that of the aromatic constituents (see first paragraph of Note 2 to Chapter 27).

3. Analytical methods and procedures :

   Determination of the total content by weight of aromatic constituents by gas chromatography prescribed in JIS K 2536 or Customs laboratory method No. 31.

4. Results of analyses :

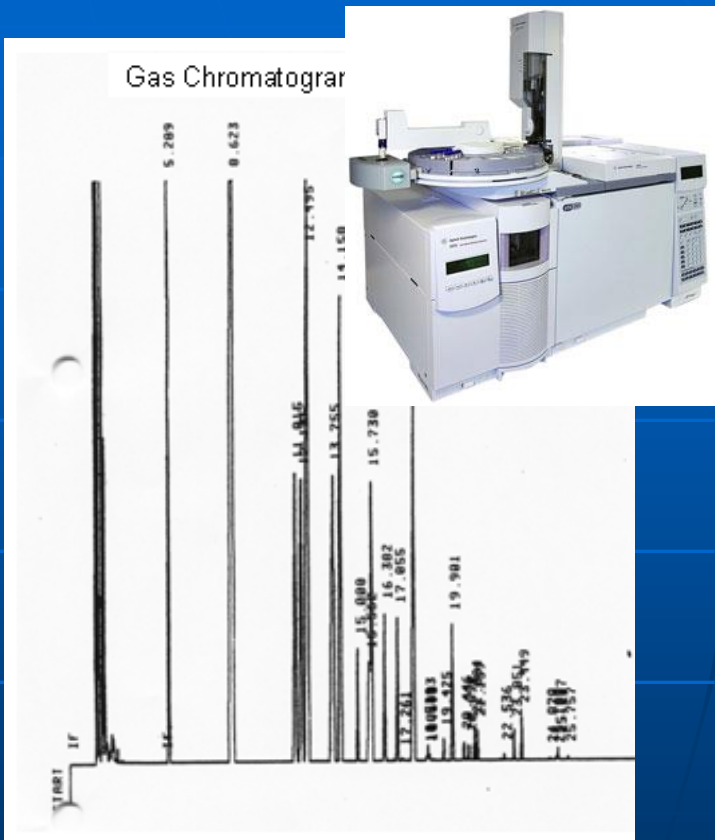
   The total content of aromatic constituents by weight : 76.5 %

5. Discussion and conclusion :

   The weight of aromatic constituents exceeds that of non-aromatic constituents.

6. Suggested HS classification :

   Subheading 2707.99.



Gas chromatograph : HP 5890 II
Column : J&W Scientific, DB-WAX 30 m x 0.25 mm
Carrier : Helium at 30 cm/sec
Oven : 40 °C for 4 min
40 - 210 °C at 4 °C/min
Injection : 1 µl by autoinjector, split 1 : 100
Detection : FID 250 °C

Harmonized System

Routine analysis, Standard equipment

The role of the Customs Laboratory in the HS classification process :

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes

2. (A) Products from the milling of the cereals listed in the table below fall in this chapter if they have, by weight on the dry product:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column 2; and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in column 3.

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45 %	2,5 %	80 %	—
Barley	45 %	3 %	80 %	—
Oats	45 %	5 %	80 %	—
Maize (corn) and grain sorghum	45 %	2 %	—	90 %
Rice	45 %	1,6 %	80 %	—
Buckwheat	45 %	4 %	80 %	—
Other cereals	45 %	2 %	50 %	—

3. For the purposes of heading 1103, the terms 'groats' and 'meal' mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

Specific analysis and equipment

The role of the Customs Laboratory in the HS classification process :

Specific analysis and equipment

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Subheading notes

4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).

27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; 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; waste oils.**
		- 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, other than those containing biodiesel and other than waste oils :
	2710.12	-- Light oils and preparations
	2710.19	-- Other
	2710.20	- 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
		- Waste oils :
	2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
	2710.99	-- Other

The role of the Customs Laboratory in the HS classification process :

Specific analysis and equipment ($_{14}C$)

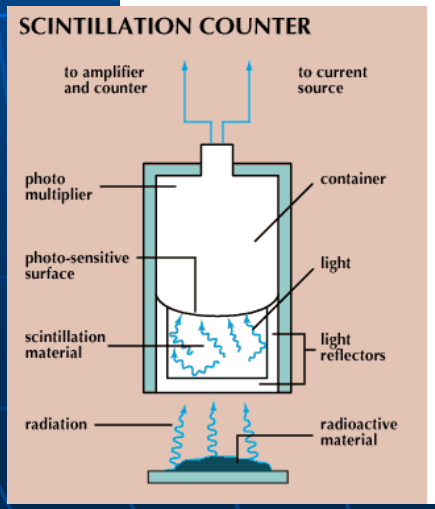
CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Subheading notes

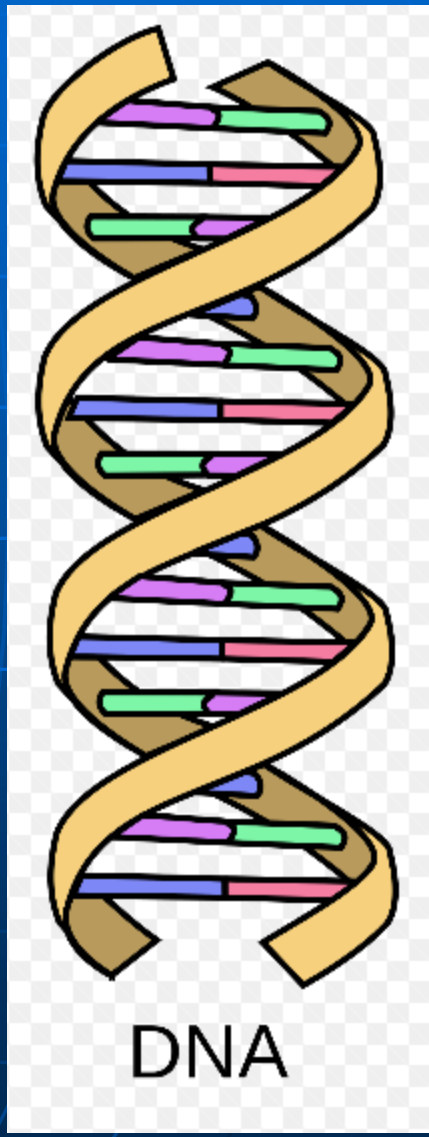
5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

27.10		**Petroleum oils and oils obtained from bituminous minerals, other than crude; 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; waste oils.**
		- 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, other than those containing biodiesel and other than waste oils :
	2710.12	-- Light oils and preparations
	2710.19	-- Other
	2710.20	- 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
		- Waste oils :
	2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)
	2710.99	-- Other



The role of the Customs Laboratory in the HS classification process :

Specific analysis :
Distinction of vegetal and animal species by DNA analysis (by PCR)



The role of the Customs Laboratory in the HS classification process :

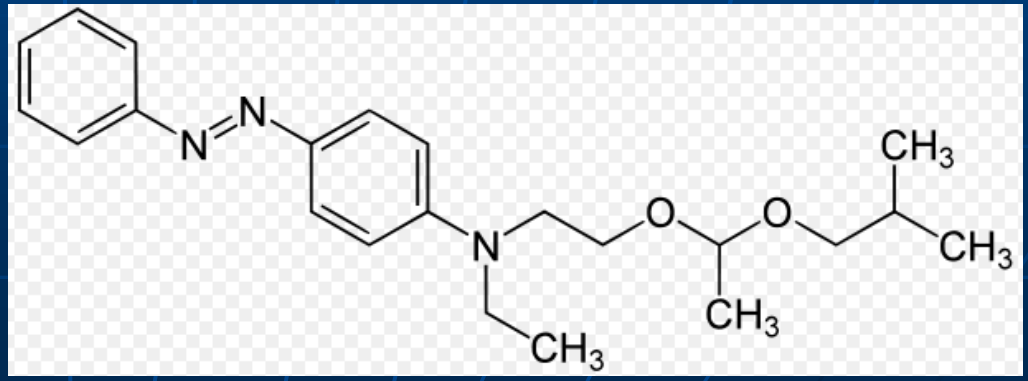
Specific analysis :
Distinction of the origin of wine by isotopic mass spectra ($_{18}O$, $_{14}C$, deuterium)

	– – – – – – – – Other:
2204 21 42	– – – – – – – – – Bordeaux . . . . .
2204 21 43	– – – – – – – – – Bourgogne (Burgundy) . . . . .
2204 21 44	– – – – – – – – – Beaujolais . . . . .
2204 21 46	– – – – – – – – – Côtes-du-Rhône . . . . .
2204 21 47	– – – – – – – – – Languedoc-Roussillon . . . . .
2204 21 48	– – – – – – – – – Val de Loire (Loire Valley) . . . . .
2204 21 62	– – – – – – – – – Piemonte (Piedmont) . . . . .

The role of the Customs Laboratory in the HS classification process :

Specific analysis for Internal Taxes:

Detection of the marker for fuel oils (e.g., Solvent yellow euro marker)



The role of the Customs Laboratory in the HS classification process :

Specific analysis for Internal Taxes:

Determination of the alcoholic strength of an alcoholic beverage

The role of the Customs Laboratory in the HS classification process :

After the chemical analysis : 3 situations :

1) The laboratory just reports analytical result to the Classification Centre
2) The laboratory suggest a Tariff code to the Classification Centre
3) The laboratory gives the classification directly

The role of the Customs Laboratory in the HS classification process :

Issuing BTIs (Binding Tariff Information) based on the results of the Laboratory.

Some requests for BTI might require chemical analysis. This can be :

- Free of charge for the importer
- With a cost for the importer

The role of the Customs Laboratory in the HS classification process :

What happens if the importer does not agree with the result of the laboratory ?

"**TFA - *ARTICLE 5***: *OTHER MEASURES TO ENHANCE IMPARTIALITY, NON-DISCRIMINATION AND TRANSPARENCY*

.....

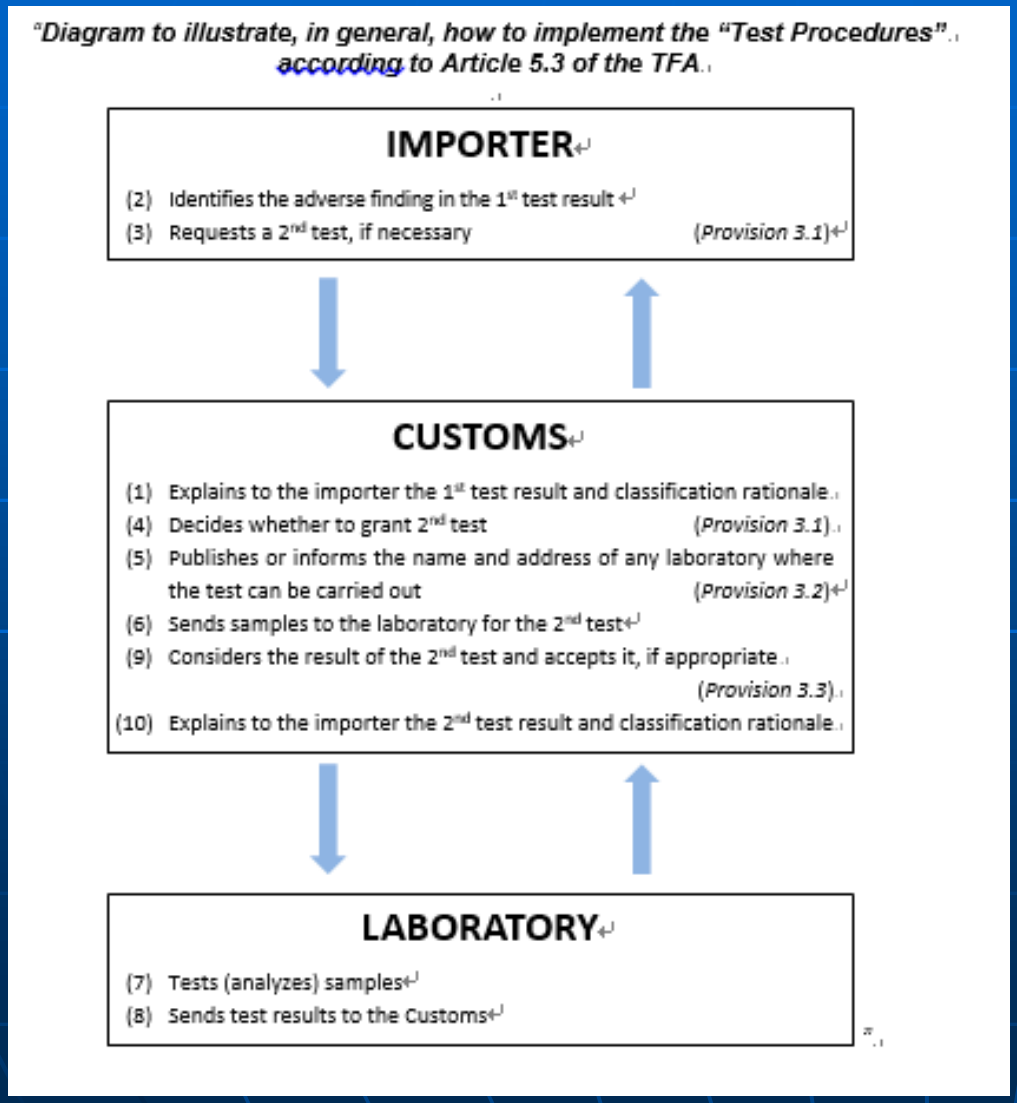
3 Test Procedures

3.1 *A Member may, upon request, grant an opportunity for a second test in case the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding.*

3.2 *A Member shall either publish, in a non-discriminatory and easily accessible manner, the name and address of any laboratory where the test can be carried out or provide this information to the importer when it is granted the opportunity provided under paragraph 3.1.*

3.3 *A Member shall consider the result of the second test, if any, conducted under paragraph 3.1, for the release and clearance of goods and, if appropriate, may accept the results of such test.*".

The role of the Customs Laboratory in the HS classification process :



"Diagram to illustrate, in general, how to implement the "Test Procedures" according to Article 5.3 of the TFA"

IMPORTER

(2) Identifies the adverse finding in the 1st test result
(3) Requests a 2nd test, if necessary (*Provision 3.1*)

CUSTOMS

(1) Explains to the importer the 1st test result and classification rationale
(4) Decides whether to grant 2nd test (*Provision 3.1*)
(5) Publishes or informs the name and address of any laboratory where the test can be carried out (*Provision 3.2*)
(6) Sends samples to the laboratory for the 2nd test
(9) Considers the result of the 2nd test and accepts it, if appropriate (*Provision 3.3*)
(10) Explains to the importer the 2nd test result and classification rationale

LABORATORY

(7) Tests (analyzes) samples
(8) Sends test results to the Customs

WTO TFA (Article 5.3) *Diagram* included in the WCO CLG

The role of the Customs Laboratory in the HS classification process :

Traditional roles of Customs:

TRADE FACILITATION

REVENUE COLLECTION

But Customs should also:

PROTECT SOCIETY

The role of the Customs Laboratory in the HS classification process :

OZONE DEPLETING SUBSTANCES (ODS)

DRUGS AND PRECURSORS

CHEMICAL, BIOLOGICAL, ATOMIC WEAPONS

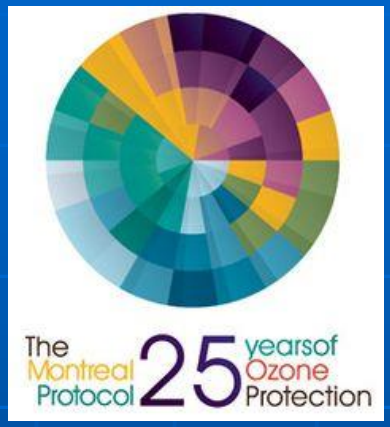
DANGEROUS PESTICIDES

PERSISTENT ORGANIC POLLUTANTS (POPs)

CHEMICALS FOR IMPROVISED EXPLOSIVE DEVICES (IEDs)

CUSTOMS PROTECTING SOCIETY

The role of the Customs Laboratory in the HS classification process :



OZONE DEPLETING SUBSTANCES (ODS)

DRUGS AND PRECURSORS

CHEMICAL WEAPONS

DANGEROUS PESTICIDES

PERSISTENT ORGANIC POLLUTANTS (POPs)

BIOLOGICAL WEAPONS

CHEMICALS FOR IMPROVISED EXPLOSIVE DEVICES (IEDs)
WCO SHIELD PROGRAM

CUSTOMS PROTECTING SOCIETY

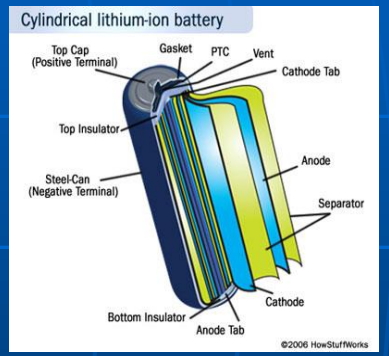
The role of the Customs Laboratory in the HS classification process :

The HS should be updated to reflect the reality of trade

Black and White TV

Typewriters

Biodiesel



Lithium-ion batteries

Tetramethyl lead

Self stick

The role of the Customs Laboratory in the HS classification process :

28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**
		- Other inorganic acids :
	2811.11	-- Hydrogen fluoride (hydrofluoric acid)
	2811.19	-- Other
		- Other inorganic oxygen compounds of non-metals :
	2811.21	-- Carbon dioxide
	2811.22	-- Silicon dioxide
	2811.29	-- Other

HS 2012

28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**
		- Other inorganic acids :
	2811.11	-- Hydrogen fluoride (hydrofluoric acid)
	2811.12	-- Hydrogen cyanide (hydrocyanic acid)
	2811.19	-- Other
		- Other inorganic oxygen compounds of non-metals :
	2811.21	-- Carbon dioxide
	2811.22	-- Silicon dioxide
	2811.29	-- Other

HS 2017

The role of the Customs Laboratory in the HS classification process :

The HS 2017 edition will have separate specific 6-digit codes for 33 products controlled by the Chemical Weapon Convention.

29.31		**Other organo-inorganic compounds.**
	2931.10	- Tetramethyl lead and tetraethyl lead
	2931.20	- Tributyltin compounds
		- Other organo-phosphorous derivatives :
	2931.31	-- Dimethyl methylphosphonate
	2931.32	-- Dimethyl propylphosphonate
	2931.33	-- Diethyl ethylphosphonate
	2931.34	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate
	2931.35	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide
	2931.36	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate
	2931.37	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate
	2931.38	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)
	2931.39	-- Other
	2931.90	- Other

HS 2017

The role of the Customs Laboratory in the HS classification process :

The HS 2017 edition will have separate specific 6-digit codes for 5 HCFCs controlled by the Ozone Secretariat (already in the HS 2012).

United Nations Environment Programme
Ozone Secretariat
UNEP

29.03		**Halogenated derivatives of hydrocarbons.**
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :
	2903.71	-- Chlorodifluoromethane
	2903.72	-- Dichlorotrifluoroethanes
	2903.73	-- Dichlorofluoroethanes
	2903.74	-- Chlorodifluoroethanes
	2903.75	-- Dichloropentafluoropropanes
	2903.76	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes
	2903.77	-- Other, perhalogenated only with fluorine and chlorine
	2903.78	-- Other perhalogenated derivatives
	2903.79	-- Other

HS 2017

The role of the Customs Laboratory in the HS classification process :

The HS 2017 edition will have separate specific 6-digit codes for MANY pesticides (Rotterdam Convention) and persistent organic pollutants (Stockholm Convention). Some of them already in the HS 2012 edition.

29.03		**Halogenated derivatives of hydrocarbons.**
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :
	2903.81	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)
	2903.82	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)
	2903.83	-- Mirex (ISO)
	2903.89	-- Other

HS 2017

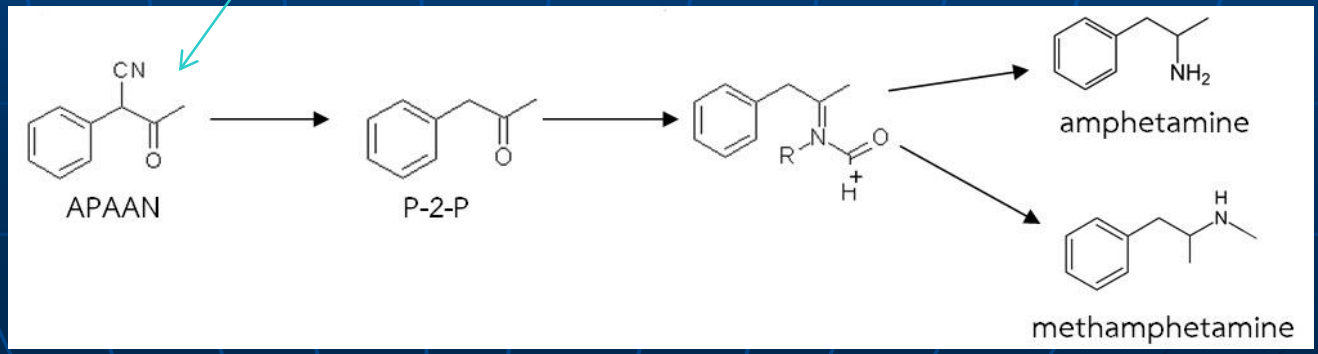
UNEP
United Nations Environment Programme

The role of the Customs Laboratory in the HS classification process :

The HS 2017 edition will have separate specific 6-digit codes for some new drug precursors and pre-precursors.

29.26		**Nitrile-function compounds.**
	2926.10	- Acrylonitrile
	2926.20	- 1-Cyanoguanidine (dicyandiamide)
	2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)
	2926.40	- alpha-Phenylacetoacetonitrile
	2926.90	- Other

HS 2017

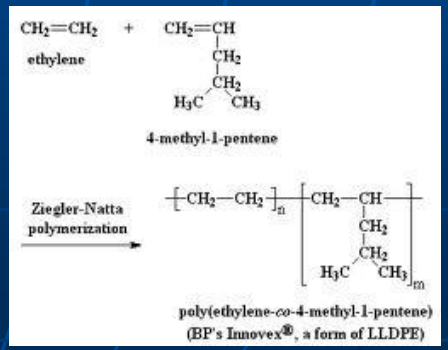


HS 2017 Amendments

Amendments to heading 39.01 (request by the EU)

39.01		**Polymers of ethylene, in primary forms.**
	3901.10	- Polyethylene having a specific gravity of less than 0.94
	3901.20	- Polyethylene having a specific gravity of 0.94 or more
	3901.30	- Ethylene-vinyl acetate copolymers
	3901.40	**- Ethylene-alpha-olefins copolymers, having a specific gravity of less than 0.94**
	3901.90	- Other

HS 2017



HS 2017 Amendments

Amendments to heading 39.07 (request by the EU)

39.07		**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**
	3907.10	- Polyacetals
	3907.20	- Other polyethers
	3907.30	- Epoxide resins
	3907.40	- Polycarbonates
	3907.50	- Alkyd resins
	3907.60	- Poly(ethylene terephthalate)
	3907.70	- Poly(lactic acid)
		- Other polyesters :
	3907.91	-- Unsaturated
	3907.99	-- Other

HS 2012

To produce packaging grade polymers (e.g., bottles) from PET, a "viscosity number" of 78 ml/g and higher would be needed whereas polyesters of lower viscosity were used for the production of fibres and films.

HS 2017 Amendments

Amendments to heading 39.07 (request by the EU)

39.07		**Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.**
	3907.10	- Polyacetals
	3907.20	- Other polyethers
	3907.30	- Epoxide resins
	3907.40	- Polycarbonates
	3907.50	- Alkyd resins
		- Poly(ethylene terephthalate)
	3907.61	-- Having a viscosity number of 78 ml/g or higher
	3907.69	-- Other
	3907.70	- Poly(lactic acid)
		- Other polyesters :
	3907.91	-- Unsaturated
	3907.99	-- Other

HS 2017

To produce packaging grade polymers (e.g., bottles) from PET, a "viscosity number" of 78 ml/g and higher would be needed whereas polyesters of lower viscosity were used for the production of fibres and films.

The role of the Customs Laboratory in the HS classification process :

Control of chemicals used for the preparation of Improvised Explosive Devices (IEDs) under the WCO Shield Program

Boston Marathon 2013

IEDs

Attacks in Brussels 2016

The role of the Customs Laboratory in the HS classification process :

Control of chemicals used for the preparation of Improvised Explosive Devices (IEDs) under the WCO Shield Program

- Acetic Anhydride
- Acetone
- Aluminum Powder
- Ammonium Nitrate
- Calcium Ammonium Nitrate
- Hydrogen Peroxide
- Nitric Acid
- Nitromethane
- Potassium Chlorate
- Potassium Nitrate
- Potassium Perchlorate
- Sodium Chlorate
- Sodium Nitrate
- Urea
- Detonators

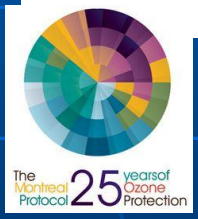
The role of the Customs Laboratory in the HS classification process :

We are already working for new future codes in the Harmonized System (HS 2022)

"2903.32 -- Fluoromethane, difluoromethane and trifluoromethane

2903.33 -- Fluoroethane, 1,1-difluoroethane, 1,2-difluoroethane, 1,1,1-trifluoroethane, 1,1,2-trifluoroethane, 1,1,1,2-tetrafluoroethane, 1,1,2,2-tetrafluoroethane and pentafluoroethane

HS 2022



Fluorocarbons,
request by Ozone Secretariat

2933.34 -- 3-Quinuclidinol

3824.92 -- Polyglycol esters of methylphosphonic acid

3907.21 -- Bis(polyoxyethylene) methylphosphonate

3911.20 – Poly(1,3-phenylene methyl phosphonate)

HS 2022

Chemicals covered by the CWC

The role of the Customs Laboratory in the HS classification process :

We are already working for new future codes in the Harmonized System (HS 2022)

3603.10 - Safety fuses

3603.20 - Detonating [fuses] [cords]

3603.30 - Percussion or detonating caps

3603.40 - Igniters

3603.50 - Electric detonators". **HS 2022**

IEDs

PGS Partners

WCO Programme Global Shield is conducted by Member Administrations in collaboration and partnership with INTERPOL and UNODC.

INTERPOL

UNODC
United Nations Office on Drugs and Crime

The role of the Customs Laboratory in the HS classification process :

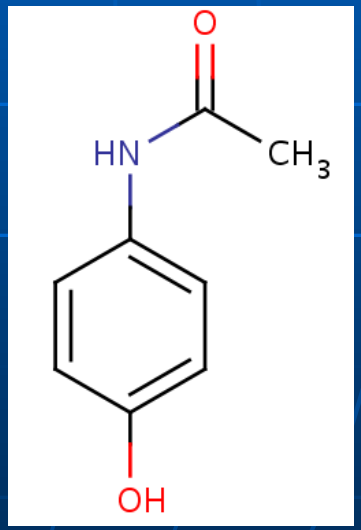
Classification of INN products by chemists

An International Nonproprietary Name (INN) (or generic name) identifies a pharmaceutical substance or active pharmaceutical ingredient by unique name that is globally recognized and is public property.

The role of the Customs Laboratory in the HS classification process :

It is a WHO program and INNs have now been recommended for nearly 8000 substances!!!.

Gelocatil (TM)

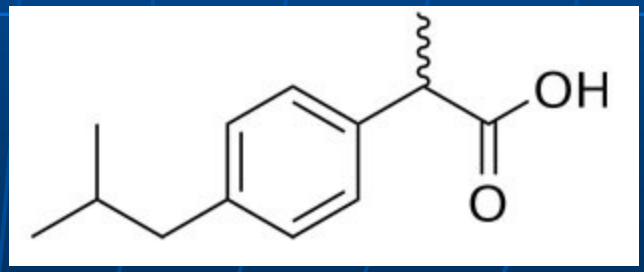


Paracetamol (INN)

The role of the Customs Laboratory in the HS classification process :

It is a WHO program and INNs have now been recommended for nearly 8000 substances!!!.

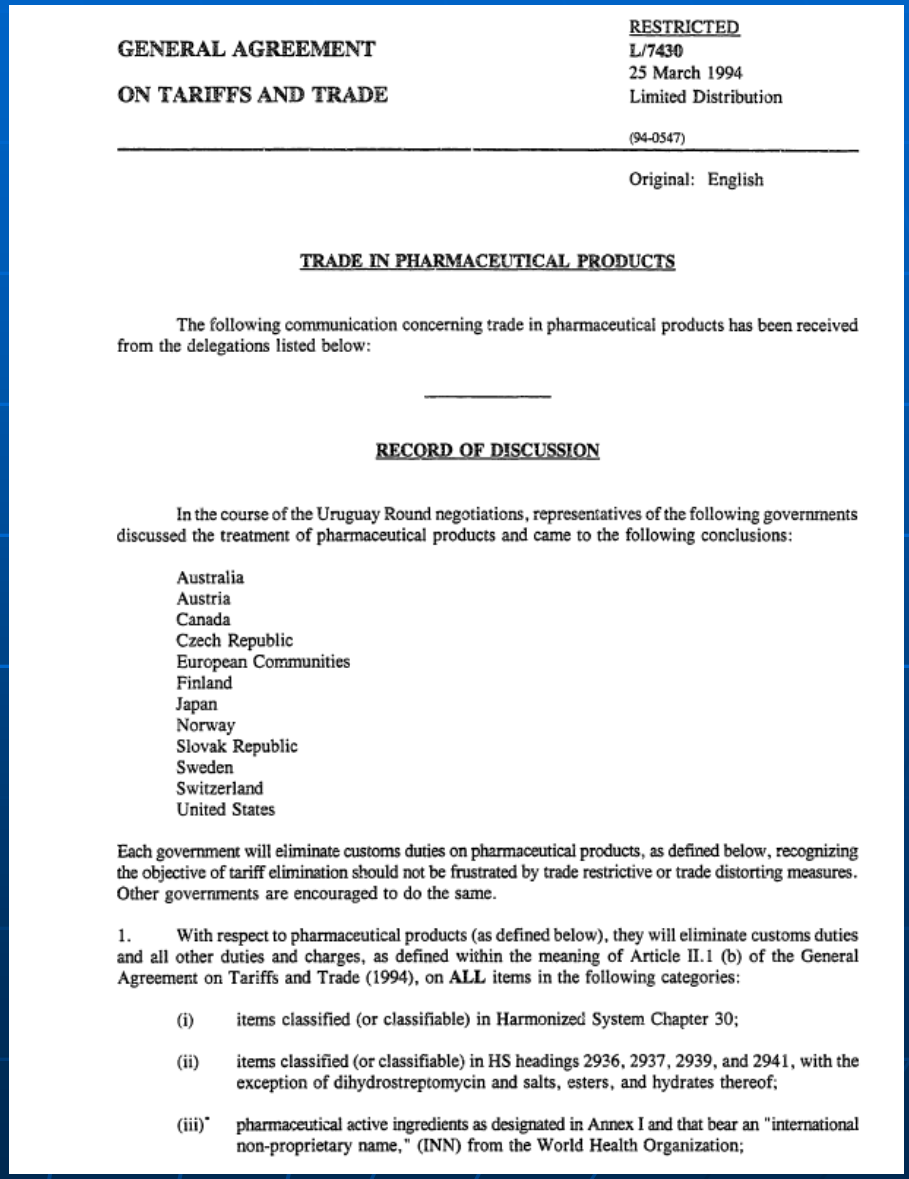
Espidifen (TM)



Ibuprofen (INN)

The role of the Customs Laboratory in the HS classification process :

We have to classify in the Tariff the INN products !!



GENERAL AGREEMENT

ON TARIFFS AND TRADE

RESTRICTED
L/7430
25 March 1994
Limited Distribution

(94-0547)

Original: English

TRADE IN PHARMACEUTICAL PRODUCTS

The following communication concerning trade in pharmaceutical products has been received from the delegations listed below:

RECORD OF DISCUSSION

In the course of the Uruguay Round negotiations, representatives of the following governments discussed the treatment of pharmaceutical products and came to the following conclusions:

Australia
Austria
Canada
Czech Republic
European Communities
Finland
Japan
Norway
Slovak Republic
Sweden
Switzerland
United States

Each government will eliminate customs duties on pharmaceutical products, as defined below, recognizing the objective of tariff elimination should not be frustrated by trade restrictive or trade distorting measures. Other governments are encouraged to do the same.

1. With respect to pharmaceutical products (as defined below), they will eliminate customs duties and all other duties and charges, as defined within the meaning of Article II.1 (b) of the General Agreement on Tariffs and Trade (1994), on **ALL** items in the following categories:

(i) items classified (or classifiable) in Harmonized System Chapter 30;

(ii) items classified (or classifiable) in HS headings 2936, 2937, 2939, and 2941, with the exception of dihydrostreptomycin and salts, esters, and hydrates thereof;

(iii)* pharmaceutical active ingredients as designated in Annex I and that bear an "international non-proprietary name," (INN) from the World Health Organization;

The role of the Customs Laboratory in the HS classification process :

These INNs and their derivatives might qualify for duty free treatment in National Tariffs.

For instance, the European "Combined Nomenclature" establishes (Section II, Annex III) a "**list of international non-proprietary names (INNs), provided for pharmaceutical substances by the WHO which are free of duty**".

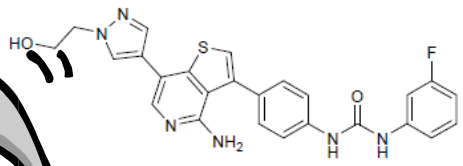
CN Code	CAS RN	Name
2818 30 00	1330-44-5	algeldrate
2833 22 00	61115-28-4	alusulf
2842 10 00	12408-47-8	simaldrate
	71205-22-6	almasilate
2842 90 80	0-00-0	almagodrate
	12304-65-3	hydrotalcite
	12539-23-0	vangatalcite
	41342-54-5	carbaldrate
	60239-66-9	almadrate sulfate
	66827-12-1	almagate
	74978-16-8	magaldrate
	119175-48-3	fermagate
2843 30 00	10210-36-3	sodium aurotiosulfate
	12244-57-4	sodium aurothiomalate
	16925-51-2	aurothioglycanide
	34031-32-8	auranofin
2843 90 90	15663-27-1	cisplatin
	41575-94-4	carboplatin
	61825-94-3	oxaliplatin
	62816-98-2	ormaplatin
	62928-11-4	iproplatin
	74790-08-2	spiroplatin
	95734-82-0	nedaplatin
	96392-96-0	dexormaplatin
	103775-75-3	miboplatin
	110172-45-7	sebriplatin
	111490-36-9	zeniplatin
	111523-41-2	enloplatin
	129580-63-8	satraplatin
	135558-11-1	lobaplatin
	141977-79-9	miriplatin
	146665-77-2	eptaplatin
	172903-00-3	triplatin tetranitrate
	181630-15-9	picoplatin
	274679-00-4	padoporfin
	759457-82-4	padeliporfin
2844 40 20	14932-42-4	xenon (^{133}Xe)
2844 40 30	0-00-0	fibrinogen (^{125}I)
	881-17-4	sodium iodohippurate (^{131}I)
	1187-56-0	selenomethionine (^{75}Se)
	5579-94-2	merisoprol (^{197}Hg)
	7790-26-3	sodium iodide (^{131}I)
	8016-07-7	ethiodized oil (^{131}I)
	8027-28-9	sodium phosphate (^{32}P)
	9048-49-1	iodinated (^{125}I) human serum albumin

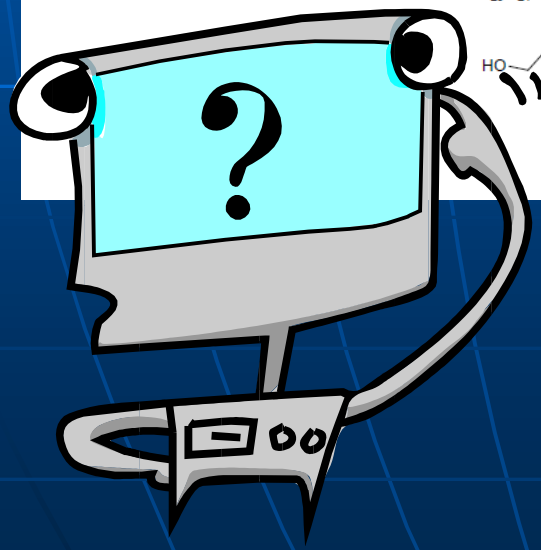
The role of the Customs Laboratory in the HS classification process :

We need to provide appropriate HS/CN classification for these INN products!!!.

ilorasertibum

ilorasertib	*N*-(4-{4-amino-7-[1-(2-hydroxyethyl)-1*H*-pyrazol-4-yl]thieno[3,2-c]pyridin-3-yl}phenyl)-N'-(3-fluorophenyl)urea *antineoplastic*	
ilorasertib	*N*-(4-{4-amino-7-[1-(2-hydroxyéthyl)-1*H*-pyrazol-4-yl]thiéno[3,2-c]pyridin-3-yl}phényl)-*N'*-(3-fluorophényl)urée *antinéoplasique*	
ilorasertib	*N*-(4-{4-amino-7-[1-(2-hidroxietil)-1*H*-pirazol-4-il]tieno[3,2-*c*]piridin-3-il}fenil)-*N'*-(3-fluorofenil)urea *antineoplásico*	
	$C_{25}H_{21}FN_8O_2S$	1227939-82-3





CN Code	CAS RN	Name
2818 30 00	1330-44-5	algeldrate
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2842 10 00	12408-47-8	simaldrate
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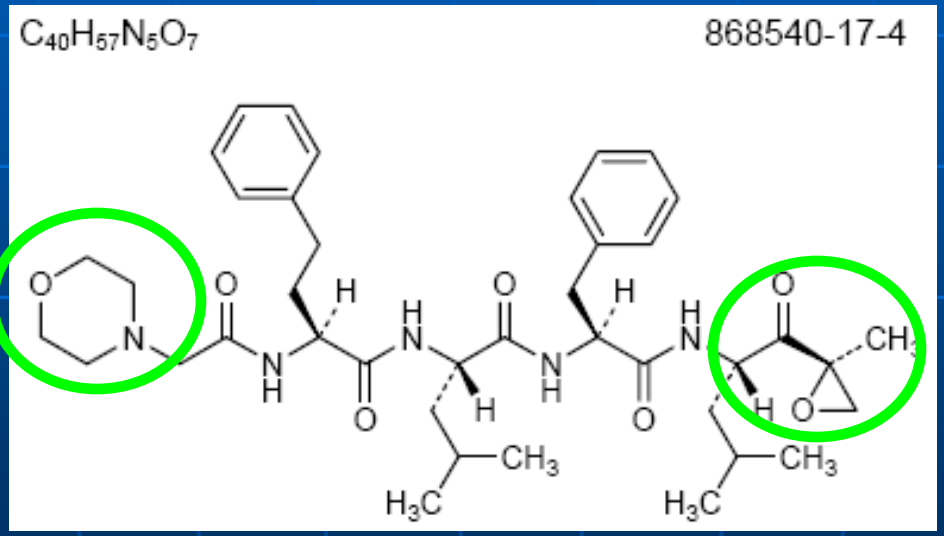
2842 90 80	0-00-0	almagodrate
	12304-65-3	hydrotalcite
	12539-23-0	vangatalcite
	41342-54-5	carbaldrate
	60239-66-9	almadrate sulfate
	66827-12-1	almagate
	74978-16-8	magaldrate
	119175-48-3	fermagate
2843 30 00	10210-36-3	sodium aurotiosulfate
	12244-57-4	sodium aurothiomalate
	16925-51-2	aurothioglycanide
	34031-32-8	auranofin
2843 90 90	15663-27-1	cisplatin
	41575-94-4	carboplatin
	61825-94-3	oxaliplatin
	62816-98-2	ormaplatin
	62928-11-4	iproplatin
	74790-08-2	spiroplatin
	95734-82-0	nedaplatin
	96392-96-0	dexormaplatin
	103775-75-3	miboplatin
	110172-45-7	sebriplatin
	111490-36-9	zeniplatin
	111523-41-2	enloplatin
	129580-63-8	satraplatin
	135558-11-1	lobaplatin
	141977-79-9	miriplatin
	146665-77-2	eptaplatin
	172903-00-3	triplatin tetranitrate
	181630-15-9	picoplatin
	274679-00-4	padoporfin
	759457-82-4	padeliporfin
2844 40 20	14932-42-4	xenon (^{133}Xe)
2844 40 30	0-00-0	fibrinogen (^{125}I)
	881-17-4	sodium iodohippurate (^{131}I)
	1187-56-0	selenomethionine (^{75}Se)
	5579-94-2	merisoprol (^{197}Hg)
	7790-26-3	sodium iodide (^{131}I)
	8016-07-7	ethiodized oil (^{131}I)
	8027-28-9	sodium phosphate (^{32}P)
	9048-49-1	iodinated (^{125}I) human serum albumin

The role of the Customs Laboratory in the HS classification process :

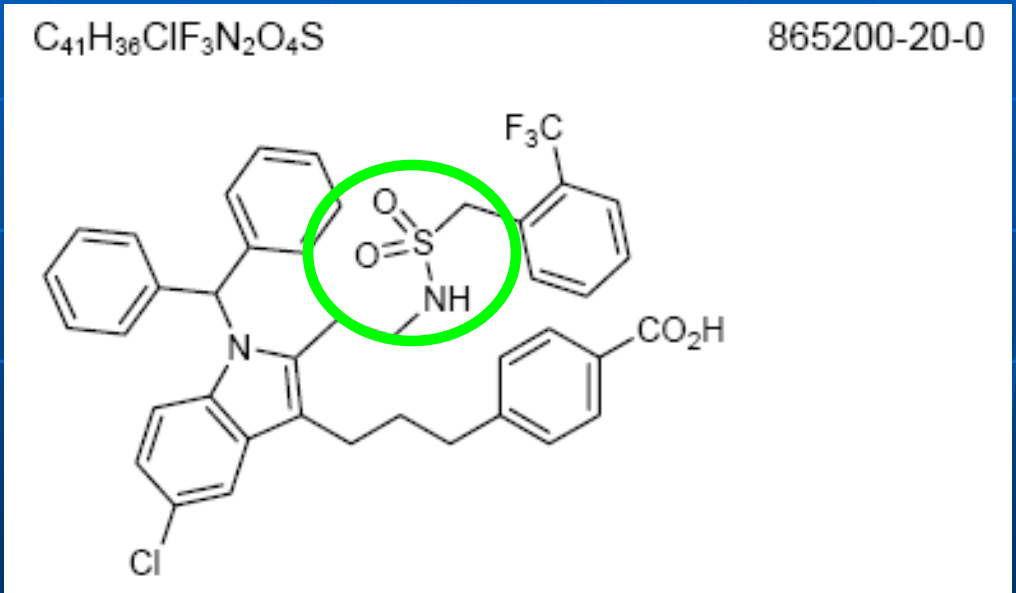
Subheading : 2934.99
Other Heterocyclic compounds
Containing “other heterocycles” (N, O, heterocycle)



Carfilzomib (antineoplastic)

The role of the Customs Laboratory in the HS classification process :

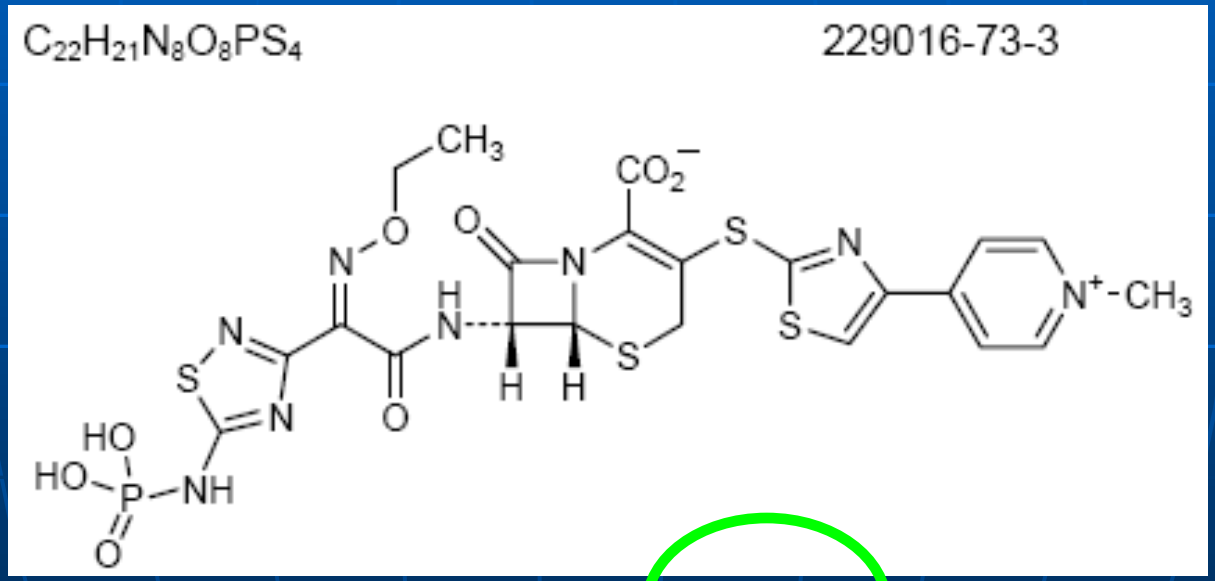
Subheading : 2935.00
Sulphonamides



Giripladib (cytosolic phospholipase inhibitor)

The role of the Customs Laboratory in the HS classification process :

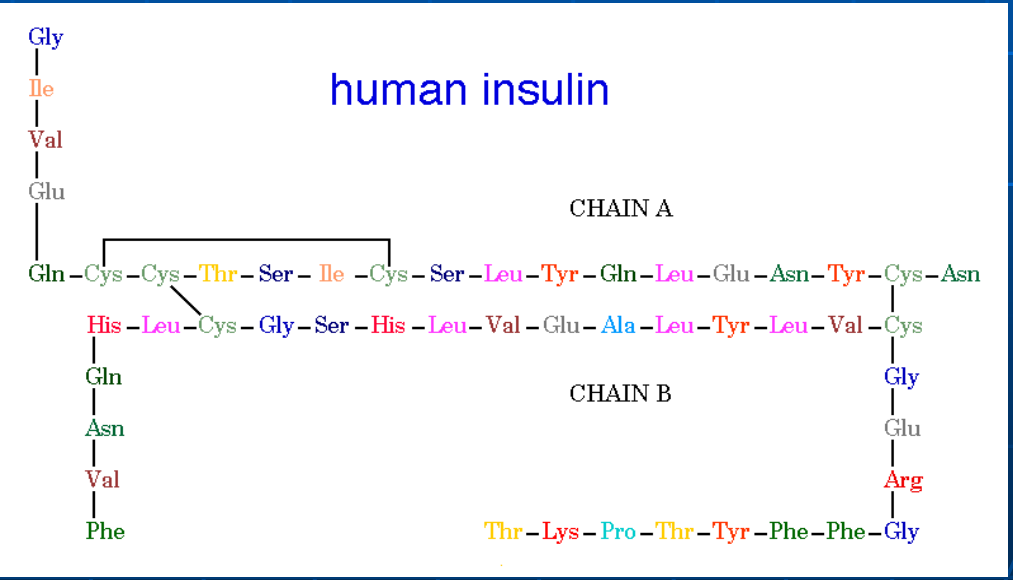
Subheading : 2941.90
Antibiotic



Ceftaroline fosamil (antibiotic)

The role of the Customs Laboratory in the HS classification process :

Subheading : 2937.120
Hormone



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The role of the Customs Laboratory in the HS classification process :

WCO INN Database. Continuously updated and free of charge

	A	B	C	D	E	F	G	H	I	J
1	Product (En)	Produit (Fr)	Class 2012	Class 2017	HSC Report / CSH Rapport	Session	Year / Année	List / Liste	CAS No	Other
2	**Note 1** : Lines appearing in pink colour indicate that the name of the product has been modified by the WHO after the decision taken by the Committee.									
3	**Note 2** : 6-digit codes which appear in green cells are related to HS 2017 codes already assigned by the HSC.									
4	abacavir	abacavir	**2933.59**		42.100 Ann. O (V)	HSC/21	1998	76	136470-78-5	
5	abafungin	abafungine	**2941.90**		42.100 Ann. O (III)	HSC/21	1998	74	129639-79-8	
6	abagovomab	abagovomab	**3002.10**	**3002.13**	NC2116B1b Ann. S/2	HSC/55	2015	95	792921-10-9	HSC/39 (3002.10)
7	abaloparatide	abaloparatide	**2937.19**		NC2004B1b Ann. O/5	HSC/53	2014	109	247062-33-5	
8	abametapir	abamétapir	**2933.39**		NC2116B1b Ann. R/4	HSC/55	2015	110	1762-34-1	
9	abaperidone	abapéridone	**2934.99**		NC2004B1b Ann. O/6	HSC/53	2014	80	183849-43-6	HSC/23 (2934.90)
10	abarelix	abarélix	**2937.19**		NC2116B1b Ann. R/7	HSC/55	2015	78	183552-38-7	HSC/22 (2933.39)
11	abatacept	abatacept	**3002.10**	**3002.13**	NC2116B1b Ann. S/2	HSC/55	2015	91	332348-12-6	HSC/37 (3002.10)
12	abciximab	abciximab	**3002.10**	**3002.13**	NC2116B1b Ann. S/2	HSC/55	2015	70	143653-53-6	HSC/18 (3002.10)
13	abecomotide	abécomotide	**3002.20**		NC2004B1b Ann. O/5	HSC/53	2014	109	907596-50-3	
14	abediterol	abéditérol	**2933.79**		NC1760B1b Ann. N/7	HSC/49	2012	104	915133-65-2	
15	abetimus	abétimus	**2934.99**		NC2004B1b Ann. O/6	HSC/53	2014	81	167362-48-3	HSC/25 (2934.90)
16	abexinostat	abexinostat	**2932.99**		NC1760B1b Ann. N/8	HSC/49	2012	105	783355-60-2	
17	abicipar pegol	abicipar pégol	**3907.20**		NC2004B1b Ann. O/4	HSC/53	2014	108	1327278-94-3	
18	abiraterone	abiratérone	**2937.29**		NC2116B1b Ann. R/7	HSC/55	2015	74	154229-19-3	HSC/21 (2933.39)
19	abitesartan	abitésartan	**2933.99**		NC2004B1b Ann. O/6	HSC/53	2014	73	137882-98-5	HSC/18 (2933.90)
20	abituzumab	abituzumab	**3002.10**		NC2004B1b Ann. O/5	HSC/53	2014	109	1105038-73-0	
21	abrilumab	abrilumab	**3002.10**		NC2116B1b Ann. R/5	HSC/55	2015	111	1342290-43-0	
22	abrineurin	abrineurine	**2937.19**		NC0730B2 Ann. M/4	HSC/31	2003	84	178535-93-8	
23	acalisib	acalisib	**2933.59**		NC2004B1b Ann. O/5	HSC/53	2014	109	870281-34-8	
24	acarbose	acarbose	**2932.99**		NC2004B1b Ann. O/6	HSC/53	2014	40	56180-94-0	HSC/11 (2932.90)
25	acemannan	acémannan	**3913.90**		38.100 Ann. Q (No. 118)	HSC/11	1993	64	110042-95-0	
26	acetorphine	acétorphine	**2939.19**		E.N. Chap. 29 - List I-I (Narcotic drugs)	HSC/25	2000	17	25333-77-1	
27	acetylmethadol	acétylméthadol	**2922.19**		E.N. Chap. 29 - List I-I (Narcotic drugs)	HSC/25	2000	5	509-74-0	
28	aciclovir	aciclovir	**2933.59**		38.100 Ann. Q (No. 119)	HSC/11	1993	42	59277-89-3	
29	acipimox	acipimox	**2933.99**		NC2004B1b Ann. O/6	HSC/53	2014	33	51037-30-0	HSC/11 (2933.90)
30	acitazanolast	acitazanolast	**2933.99**		NC2004B1b Ann. O/6	HSC/53	2014	72	114607-46-4	HSC/18 (2933.90)
31	acitretin	acitrétine	**2918.90**		38.100 Ann. Q (No. 121)	HSC/11	1993	56	55079-83-9	
32	aclantate	aclantate	**2934.99**		NC2004B1b Ann. O/6	HSC/53	2014	27	39633-62-0	HSC/11 (2934.90)
33	aclerastide	aclérastide	**2933.29**		NC2116B1b Ann. R/4	HSC/55	2015	110	227803-63-6	
34	aclidinium bromide	bromure d'aclidinium	**2934.99**		NC1178B1c Ann. O/5	HSC/39	2007	95	320345-99-1	
35	acolbifene	acolbifène	**2934.99**		NC0730B2 Ann. M/6	HSC/31	2003	86	182167-02-8	
36	acotiamide	acotiamide	**2934.10**		NC0938B2b Ann. O/3 (II)	HSC/35	2005	91	185106-16-5	
37	acreozast	acréozast	**2926.90**		42.100 Ann. O (VI)	HSC/21	1998	77	123548-56-1	

The role of the Customs Laboratory in the HS classification process :

IMPLEMENTING BEST PRACTICES : WCO Customs Laboratory Guide

- Initially designed as a tool for the implementation of Customs Laboratories in developing Countries
- Also useful for the modernization of existing Customs Laboratories.
- Reflecting the best practices

http://www.wcoomd.org/en/topics/nomenclature/resources/publications.aspx

The role of the Customs Laboratory in the HS classification process :

IMPLEMENTING BEST PRACTICES : WCO Customs Laboratory Guide

Customs Laboratory Guide contains many reference to official and suggested methods

ANALYTICAL METHODS SPECIFIED IN HARMONIZED SYSTEM PUBLICATIONS

Reference N°	HS References
CAC / RM 26 - 1970	EN, page III-1509-1 (heading 15.09)
IUPAC 2210	EN, pages III-1509-1, III-1509-2 and III-1510-1 (headings 15.09 and 15.10)
ASTM D 86 - 90e2	HS Nomenclature, subheading 2707.50, Subheading Note 1 to Chapter 27
ASTM D 938 - 86	CO, pages V/2 and V/3 (headings 27.10 to 27.13)
ASTM D 5 - 86	CO, pages V/2 and V/3 (heading 27.10 and subheading 2713.20)
ASTM D 217 - 88	CO, pages V/2 and V/3 (heading 27.10 and subheadings 2712.10 to 2712.90)
ASTM D 937 - 92	CO, pages V/2 and V/3 (subheadings 2712.10, 2712.20 and 2712.90)

The role of the Customs Laboratory in the HS classification process :

ASSURANCE OF QUALITY FOR GOOD ANALYTICAL RESULTS AND CORRECT TARIFF CLASSIFICATION :

- Accreditation of laboratories under ISO 17025
- Conducting ring texts and comparing results with other laboratories.

The role of the Customs Laboratory in the HS classification process :

WCO – EU CLEN
Regional Customs Laboratory
End of 2017

WCO – RUSSIA Regional Customs Laboratory
Since 2016

WCO – JAPAN Regional Customs Laboratory
Since 2014

WCO – Mexico
Regional Customs Laboratory
July 2017

COOPERATION AND NETWORKING :
WCO Regional Customs Laboratories

The role of the Customs Laboratory in the HS classification process :

INTERNATIONAL COOPERATION : WCO-Japan Workshop for Customs Chemists

- Launched in 2013 under CCF Japan
- Six Customs chemists are invited to take part in the program every year
- One week in Brussels for theoretical training
- 6 weeks in the Customs Laboratory of Tokyo

The role of the Customs Laboratory in the HS classification process :

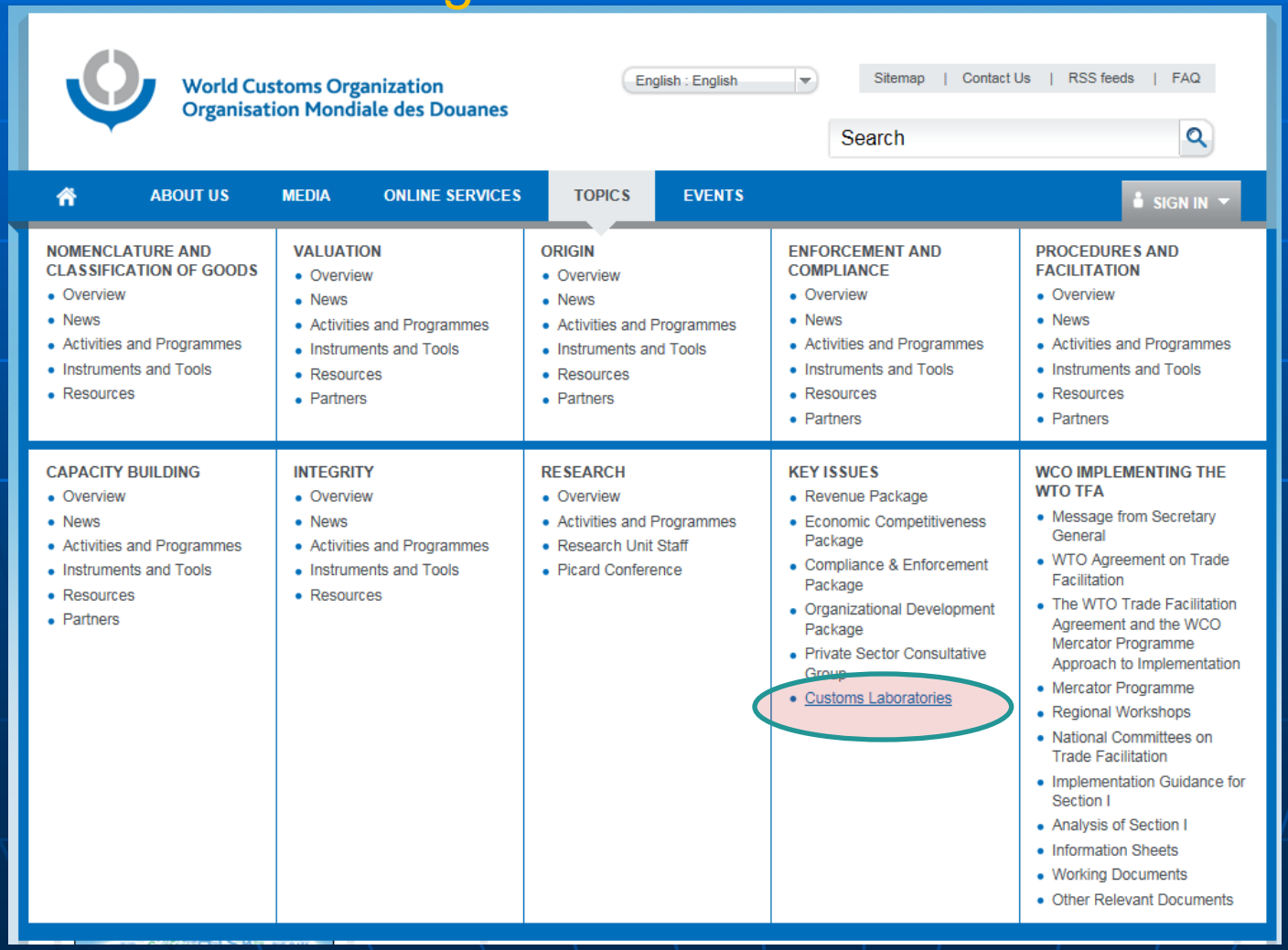
INTERNATIONAL COOPERATION : European Customs Chemists Conference

The role of the Customs Laboratory in the HS classification process :

WCO Technical Assistance to Customs Laboratories

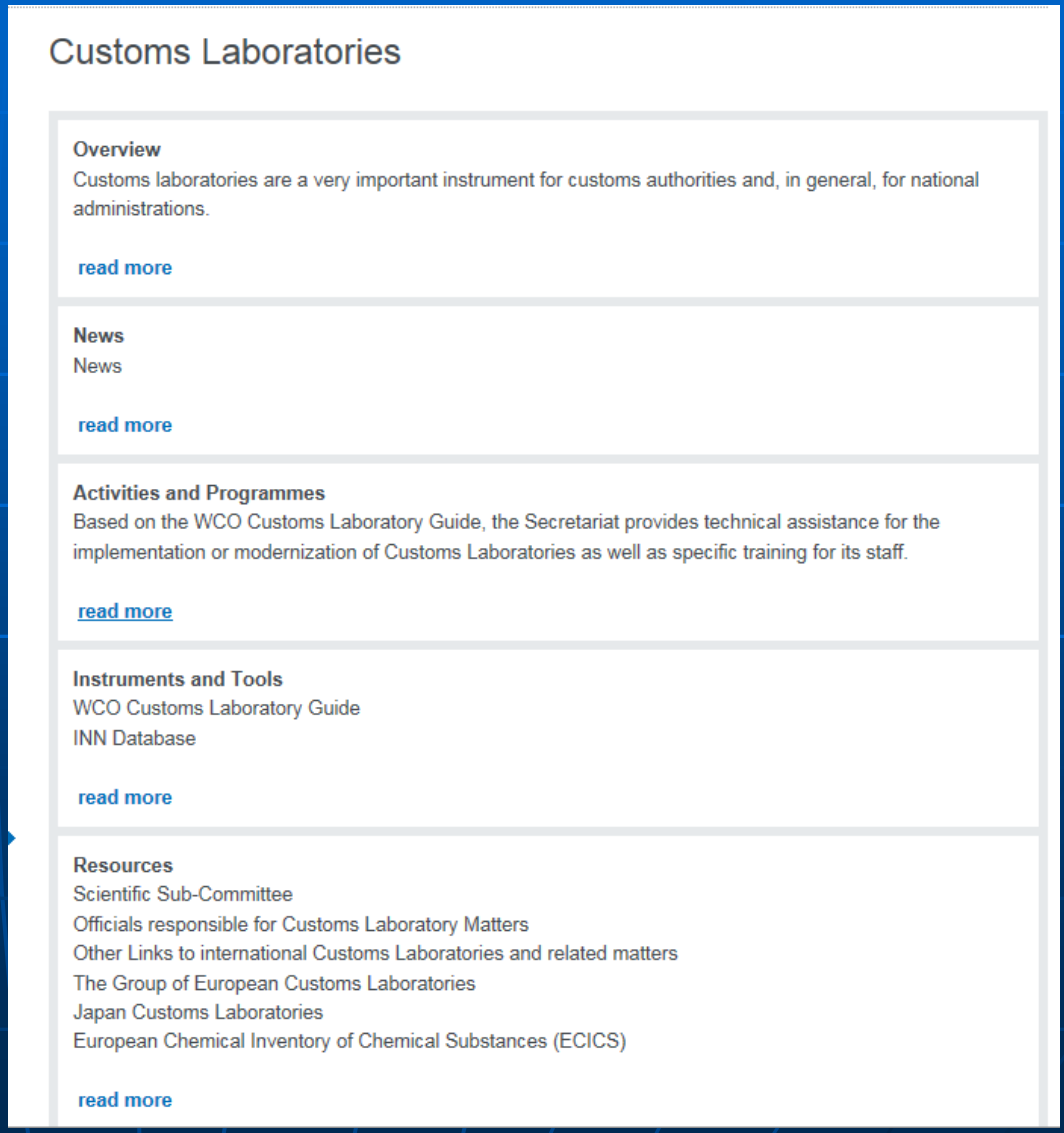
The role of the Customs Laboratory in the HS classification process :

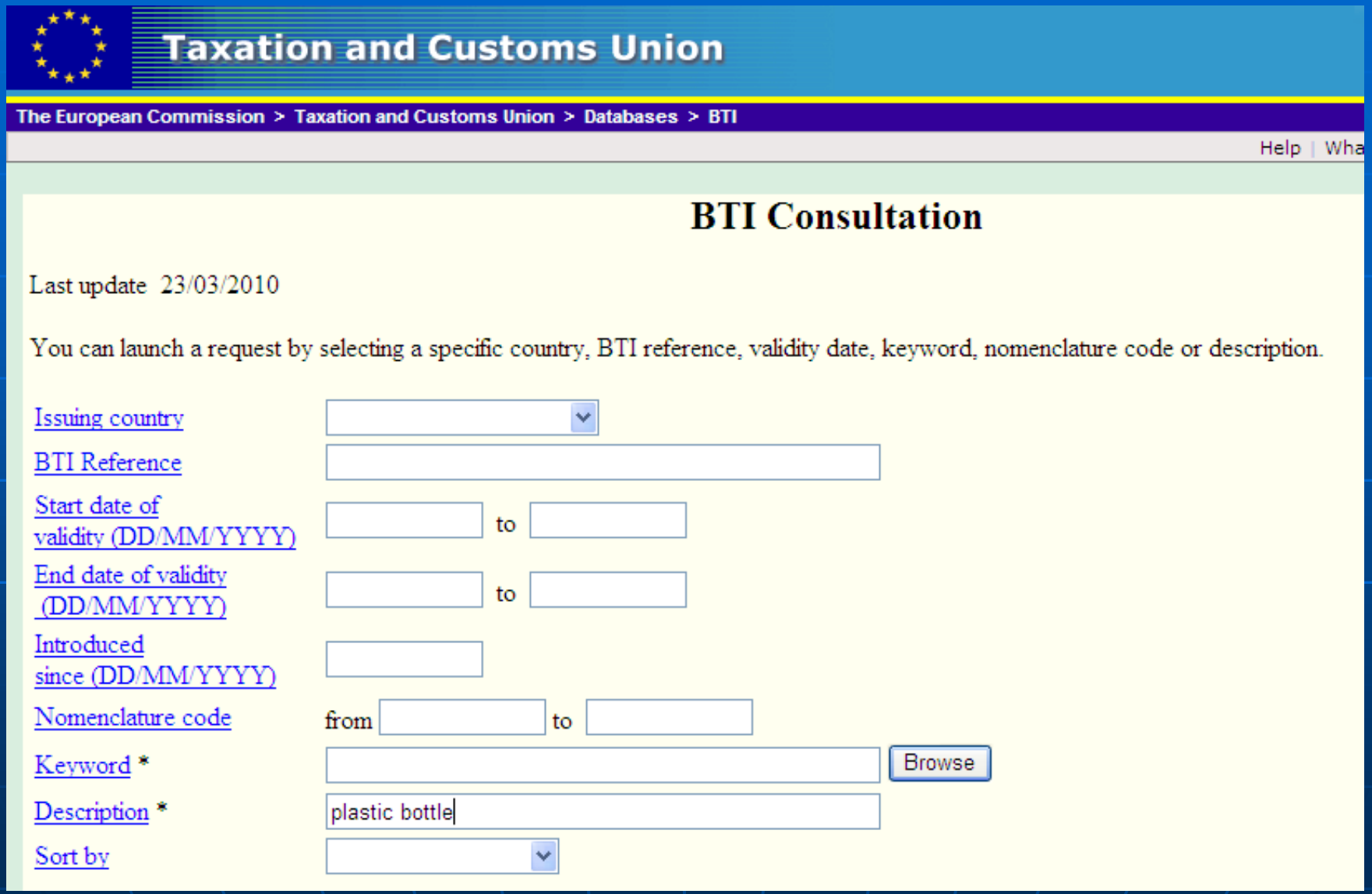
WCO Website:
www.wcoomd.org



The role of the Customs Laboratory in the HS classification process :

WCO Website:
www.wcoomd.org





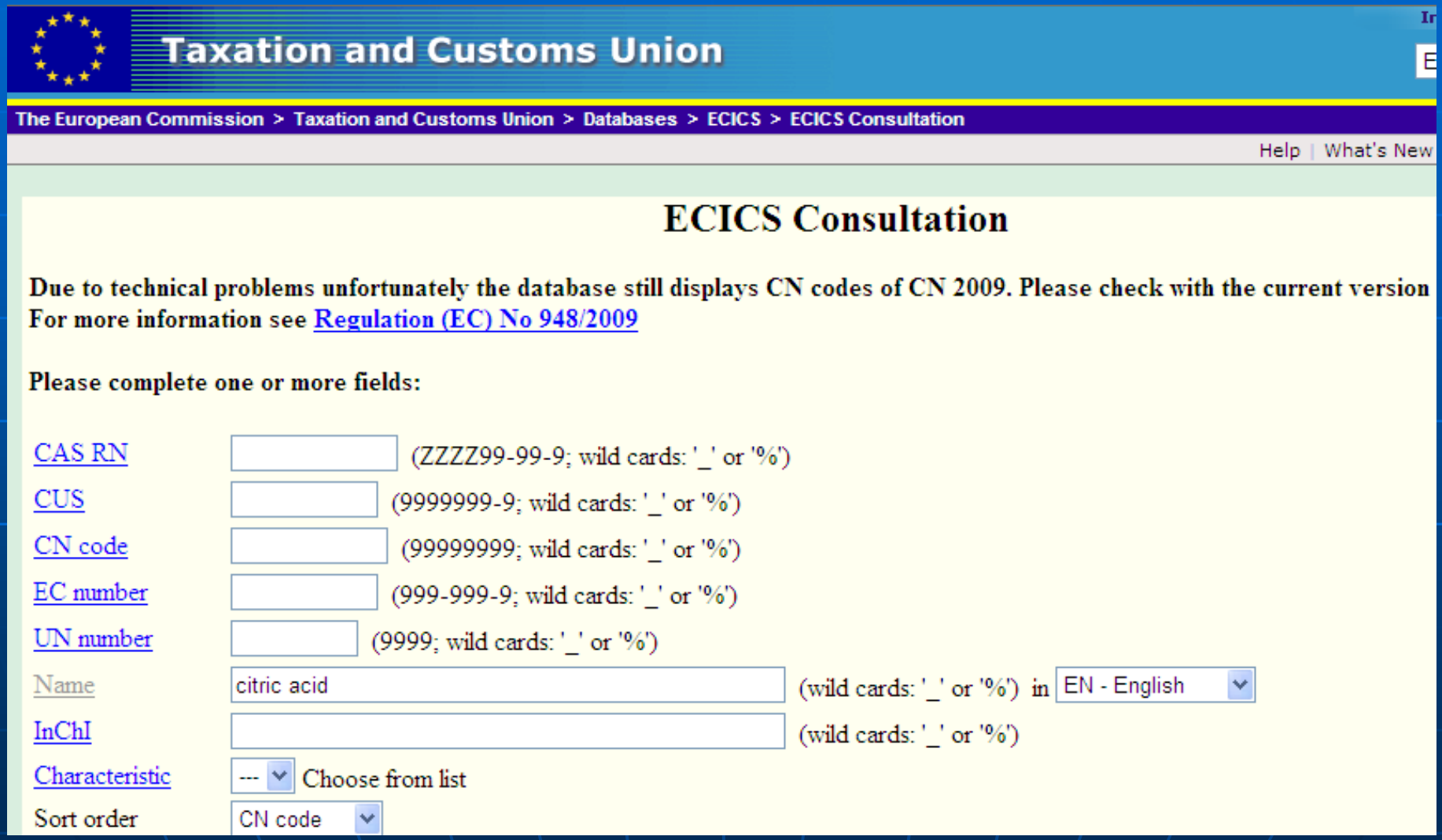
http://ec.europa.eu/taxation_customs/dds/cgi-bin/ebtiquer?Lang=EN

BTI reference **GB117130905**

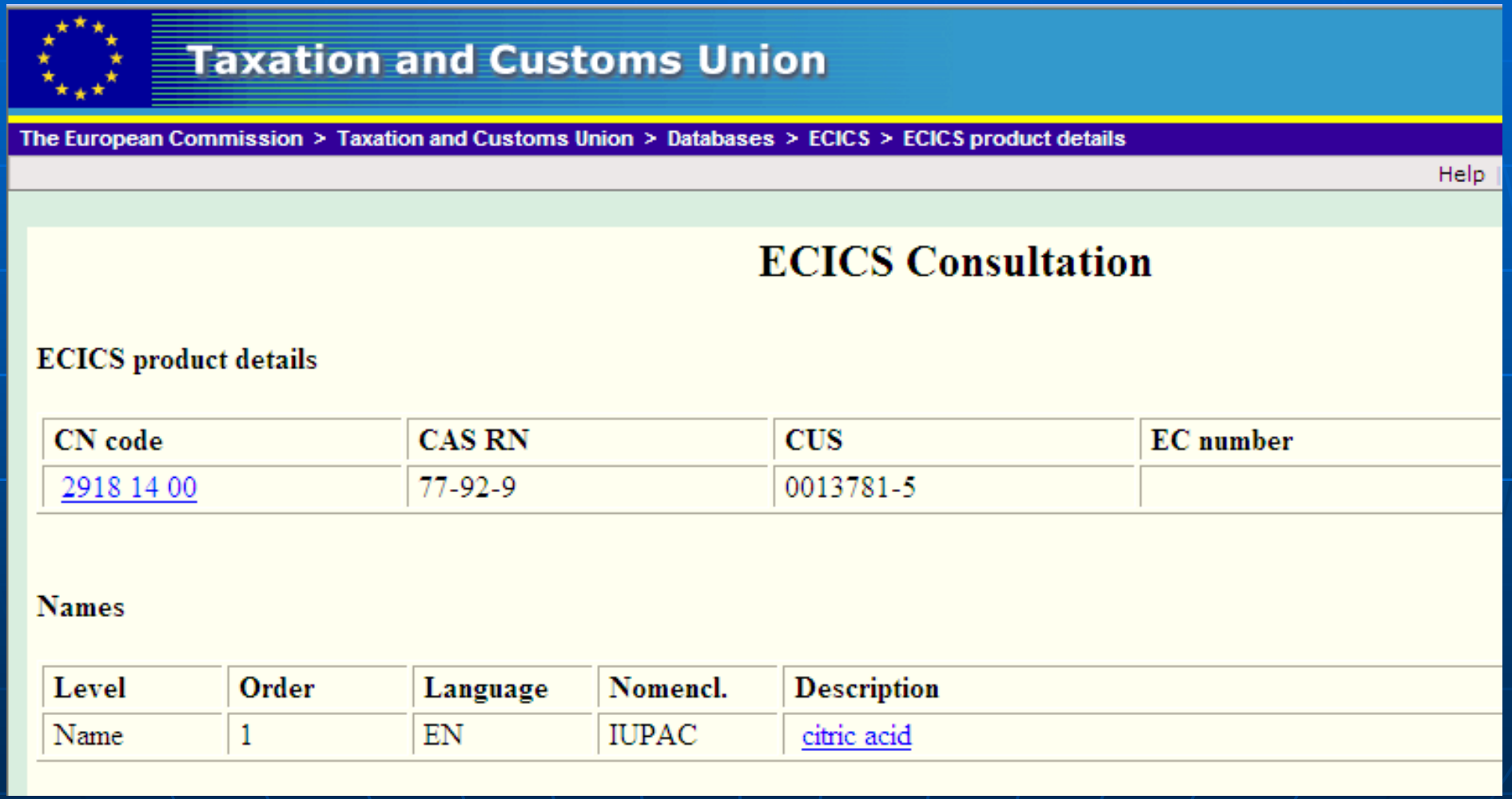
Issuing country	GB
Start date of validity	07/02/2008
End date of validity	06/02/2014
Nomenclature code	3923301000**********
Classification justification	CLASSIFICATION IS DETERMINED BY GENERAL RULES 1 & 6 TOGETHER WITH THE TEXT TO CN CODES 3923, 392330 AND 39233010.
Language	en
Place of issue	Southend
Date of issue	07/02/2008
Name and address	HM Revenue & Customs Customs & International Alexander House 21 Victoria Avenue Southend-on-sea Essex SS99 1AA
Description of goods	AN EMPTY CLEAR PLASTIC BOTTLE MEASURING 3CM HIGH, 1CM DIAMETER.
National keywords	OF PLASTICS, BOTTLES, EMPTY
Commission keywords	

Image

http://ec.europa.eu/taxation_customs/dds/cgi-bin/ebtiquer?Lang=EN



http://ec.europa.eu/taxation_customs/common/databases/ecics/index_en.htm



http://ec.europa.eu/taxation_customs/common/databases/ecics/index_en.htm

Action 1 of the Group of European Customs Laboratories:

ILIADe, Inter Laboratory Inventory of Analytical Determination

Customs Laboratories European Network

Database of analytical methods

ILIADe is a shared directory of the analytical methods initially developed by the Italian Customs Agency and currently hosted by the European Commission. Its main purpose is to improve the effectiveness of Customs Laboratories by providing them with an easily accessible and up-to-date compilation of analytical methods they are required to use for Customs purposes, as well as for authenticity and quality controls, consumer health protection and environmental controls. The database contains official analytical methods, international standards and in-house developed methods.

ILIADe is accessible to the Customs Laboratories from the Member States and the list of methods and contacts is also available on special request to third countries. An inquiry function, with several fields available, provides the possibility of searching for an analytical method.

The ILIADe database content is discussed and validated by a dedicated working group.

Links exist between the different actions led by the Customs Laboratories European Network, for example, Action 2 activities (Inter-comparisons and method validations studies) often result in validated methods that will be included in the ILIADe database later.

List of analytical methods in ILIADE (746 kB) .

http://ec.europa.eu/taxation_customs/customs/customs_controls/customs_laboratories/group_ecl/article_6747_en.htm

THANK YOU FOR YOUR ATTENTION
ANY QUESTION ?