



HARMONIZED SYSTEM  
REVIEW SUB-COMMITTEE

-  
26<sup>th</sup> Session  
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(+ Annex)

O. Eng.

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COMPREHENSIVE REVIEW OF THE EXPLANATORY NOTES

POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES

TO HEADINGS 90.11 TO 90.22

(Item III.C.19 on Agenda)

I. BACKGROUND

1. At its 23<sup>rd</sup> Session (March 2001), the Review Sub-Committee discussed the issue of the comprehensive review of the HS Explanatory Notes, taking into account the points raised by the Secretariat in Doc. NR0150E1, in particular the scope of the updating of the existing Explanatory Notes, by :
  - Deleting references to obsolete products and technology,
  - Substituting references to current products and technology,
  - Restructuring the Notes to make them easier to understand, and
  - Supplementing the Notes to make them more complete.
2. In accordance with these discussions, amendments to the Explanatory Notes to headings 90.11 to 90.20 have been prepared as a joint proposal from the Secretariat and an officer of the **Australian** Administration.
3. The **Australian** "Explanatory Memorandum" and the Secretariat's own proposals or observations vis-à-vis the proposed amendments (in bold) are reproduced below.

Note : Shaded parts will be removed when documents are placed on the WCO documentation database available to the public.

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## II. SECRETARIAT COMMENTS

4. The proposed amendments are set out in the Annex to this document. In this context, the Secretariat would like to clarify that only those parts of the Explanatory Notes have been reproduced which are effected by the amendments. Proposed deletions are indicated by “strikethrough” text, whereas new texts are indicated by underlining.

### **Explanatory comments for each heading**

#### **Heading 90.11**

5. New item (4) was added under “Special purpose microscopes include:”. They are an example of specialised microscopes, which are classified in this heading by General Interpretative Rule (GIR) 1. The reference source was an Australian classification ruling.

6. Exclusion (d) was amended as refractometers are mentioned in the Explanatory Note to heading 90.27, at paragraph (4).

#### **Heading 90.13**

7. The third paragraph of item (2) was amended by the addition of laser pointers. This was based on Classification Opinion 9013.20/1.

8. The inclusion at item (3) of magnifiers fitted with an illuminating lamp was made to clarify that such devices are classified in this heading. They are identified as an illuminated magnifying glass as the lamp contributes to the use of the magnifying glass. They are an optical appliance and are classified in heading 90.13 by application of GIR 1. The reference source was an Australian classification ruling.

9. New item (7) was added based on the reference source, the McGraw-Hill Multimedia Encyclopaedia of Science & Technology, 2000 and the Explanatory Note to heading 90.18.

#### **Heading 90.14**

10. GPS receivers were added to the exclusion at (a) as they are radio navigational aid apparatus.

#### **Heading 90.15**

11. The amendments at (I), items (1) and (4) were made on the advice of industry. The Secretariat has however been unable to find a suitable translation of the proposed term “total stations”, since its scope is not entirely clear.

12. GPS receivers have been added at (a) to “This heading does not cover :” for the same reasons given as for heading 90.14. Revolution counters were added at new (c) as they are mentioned in the terms of heading 90.29.

13. The amendments at (II), first paragraph, were made on the advice of industry, as were the amendments at items (2) and (4).

14. The additional items (3) to (5) under part (VI) were included as these articles are all geophysical instruments which are classified in this heading by application of GIR 1. The reference sources were Australian classification rulings.



### Heading 90.16

15. The opening paragraph was amended to provide an expanded explanation of “balances”. The reference source was the McGraw-Hill Multimedia Encyclopaedia of Science & Technology, 2000.

### Heading 90.17

16. The new paragraph at the end of part (B) was added as such machines or tools would not fall into this heading as marking-out instruments. **The expression “with self-contained motor” has been added to reflect the terms of heading 84.67.**
17. The amendments to the first paragraph of part (D) were made as industry advised that there was some confusion as to whether measuring length also included other dimensions. The amendments should provide sufficient clarification.
18. The amendment at (1) was made on the advice of industry.
19. Item (3) was amended to provide brief examples of the types of gauges that are excluded.
20. Extensometers were added at new item (5) because these are an example of traded instruments that measure length and are classified in heading 90.17 by GIR 1. The reference source was an **Australian** classification ruling.
21. Present item (6) was amended for clarification purposes.

### Heading 90.18

22. Diagnostic or laboratory reagents were added at new (b) at the third paragraph of the Explanatory Note, as although they may be considered an appliance used in medical science, they are mentioned in the terms of heading 38.22.
23. Also in the third paragraph, new (l) was added as these articles are identified as instruments designed to calculate measurements relating to various aspects of the human body. They are not considered to be instruments used in medical sciences, rather they are mathematical calculating instruments classified in heading 90.17 by application of GIR 1. The reference source was an **Australian** classification ruling.
24. The amendment to part (I) (A) (1) was made based on Classification Opinion 9018.32/1.
25. The amendments at (I) (A), new items (14) and (17) were included as these are examples of traded instruments which are clearly identified as being for use in medical or surgical sciences and are classified in this heading by GIR 1. The reference sources were **Australian** classification rulings.
26. The amendment at (I) (C) (3) was made as these are specialised meters that utilise light and the corneal reflection coincidence to measure the distance between a patient's pupils. They are an ophthalmic appliance, classified in heading 90.18 by application of GIR 1. The reference source was an **Australian** classification ruling.

27. The amendments at (I) (O) were made after consulting the McGraw-Hill Multimedia Encyclopaedia of Science & Technology, 2000.
28. New item (Q) was added as hyperbaric chambers are considered to be more than oxygen therapy apparatus of heading 90.19 as the presence of elevated atmospheric pressure levels significantly contributes to the treatment administered. Classification is by GIR 1. The reference source was an **Australian** classification ruling.
29. New item (R) was added based on the exclusions from heading 94.05 in the Explanatory Note to that heading.
30. The amendments at (II) (3), (5), (7), (8) and the paragraph that follows were all made on the advice of industry, with the exception of “dental trimmers...” which are another example of tools or instruments used in prosthetic dentistry and classified in heading 90.18 by application of GIR 1. The reference source was an **Australian** classification ruling.
31. New subparagraph (iv) of the following paragraph was also made on the advice of industry.
32. New part (IV) “SCINTIGRAPHIC APPARATUS” was added to align the Explanatory Note with the terms of the heading. It was taken from former (IV) (xi) with the addition of a brief definition obtained from The New Oxford Dictionary of English, 1998.
33. Present part (IV) (renumbered (V)) “ELECTRO-MEDICAL APPARATUS” : The order of subparagraphs (i), (ii) (iii) etc. under (1) “Electro-diagnostic apparatus...” has been rearranged to align with the subheading hierarchy.
34. New item (6) was added as an example of commonly traded articles that are clearly electro-medical apparatus, classified in this heading by application of GIR 1. Reference sources were an **Australian** classification ruling and Blakiston’s Gould Medical Dictionary, Third Edition, McGraw-Hill Book Company.

### Heading 90.19

35. The second paragraph of part (II) was expanded to provide greater clarification. It was based on Classification Opinion 9019.10/1. **It is, however, questionable whether components of hydromassage apparatus presented separately, are excluded from this heading, as suggested in the proposed new last sentence. The classification of parts and accessories of the articles of Chapter 90 is laid down in Note 2 to that Chapter and on the basis of that Note, baths suitable for use solely or principally with hydromassage apparatus, may be classifiable in heading 90.19.**
36. New item (V) (D) was added as these masks are considered to fall within the terms of the heading. They are apparatus for artificial respiration as they facilitate protected resuscitation by another person. They are not breathing appliances of heading 90.20, as they do not assist a patient to breathe himself or herself. Classification is by application of GIR 1. The reference source was an **Australian** classification ruling.
37. A new last sentence before (VI) was added. Refer to comments for heading 90.18 vis-à-vis new item (Q), in paragraph 28 above.

38. The new last sentence of the second paragraph of part (VI) was added to provide another example of articles that would be classified in the heading. It was based on Classification Opinion 9019.20/1.

**Heading 90.20**

39. Respiration masks have been excluded at new (d). See comments for heading 90.19, in paragraph 36 above.

III. CONCLUSION

40. The Sub-Committee is invited to examine the draft amendments to the Explanatory Notes to headings 90.11 to 90.20, as set out in the Annex to this document.

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